

2016

# 2015-2016 Annual Report of the Town of Greenville, Maine

Greenville, Me.

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2015—2016 ANNUAL REPORT  
of the  
**TOWN OF  
GREENVILLE, MAINE**



Photo credit: Chris Morin via Drone

*“This world is but a canvas to our imagination.”*

- Henry David Thoreau

— DEDICATION —

Maxim “Mickey” Squiers

1928—2016

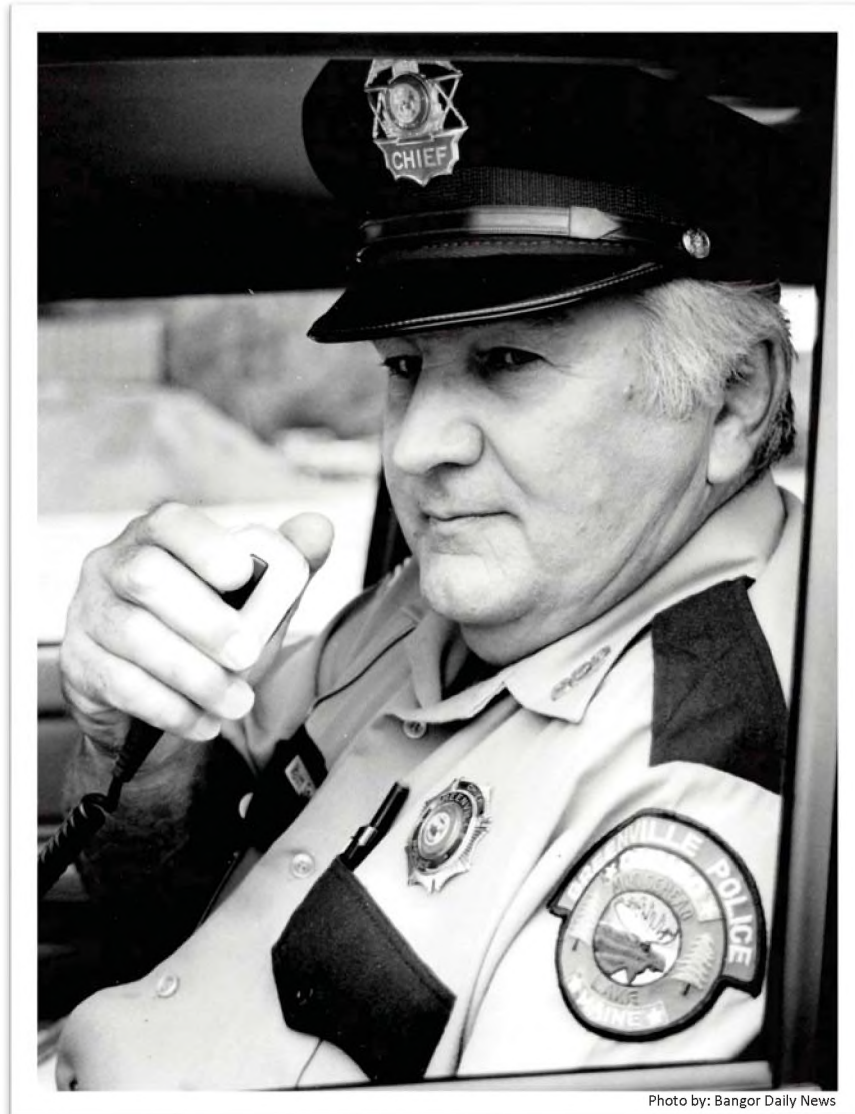


Photo by: Bangor Daily News

**1976—1993**

Year's of Service with the Greenville Police Department

~

**1981-1993**

Greenville Police Chief

**2015—2016**  
**ANNUAL REPORT**  
  
of the  
  
**TOWN OF**  
**GREENVILLE, MAINE**

*(Fiscal Year July 1, 2015—June 30, 2016)*

## Telephone Numbers

Emergency .....	911
Town Office .....	695-2421 or 695-2261
Greenville Public Works .....	695-4616
Fire Department.....	695-2570
Police Department .....	695-3835
Piscataquis Sheriff's Office .....	1-800-432-7372
Shaw Public Library .....	695-3579
Charles A. Dean Memorial Hospital.....	695-5200
Northwood's Healthcare.....	695-5220
Greenville High School .....	695-2666
Greenville Superintendent's Office.....	695-3708
Greenville Elementary School.....	695-2745
Moosehead Lake Region Chamber of Commerce .....	695-2702
Inland Fisheries & Wildlife .....	695-3756
Maine Forest Service.....	695-3721
Land Use Planning Commission (formally LURC).....	695-3721
Maine Water (Water Company) .....	695-2193
Moosehead Sanitary District.....	695-3849
Greenville Junction Post Office .....	695-3353
Greenville Village Post Office.....	695-2450
Plumbing Inspector (Brian Turner) .....	997-3287

### **For Greenville Fire Permit**

FREE Online Burning Permits .....[www.wardensreport.com](http://www.wardensreport.com)

If you do not have Internet please contact the Greenville Town Office at 207-695-2421 for a list of Fire Wardens

# INDEX

Town Officers.....	6-7
Administration.....	8
Elected State Officials.....	9
Elected Federal Officials.....	9
Town Manager’s Report.....	16-19
Town Clerk’s Report.....	20
Assessor’s Report.....	21
Financial Report.....	22-26
Tax Collector’s Report.....	27-30
Public Works Report.....	31
Ten Year Road Improvement Plan.....	32-34
Municipal Airport Report.....	35
Greenville Police Department.....	36-37
Greenville Fire Department.....	38-39
CA Dean Ambulance Service.....	40-41
Code Enforcement Officer.....	42
Shaw Public Library.....	43-45
Recreation Department.....	46-48
Superintendent of Schools.....	49-50
Moosehead Lake Region Economic Development Corp.....	51-52
Moosehead Marine Museum.....	53
Solid Waste.....	54-55
Landfill Closure.....	56-57
Departmental Accounts.....	58-61
Budget Summary Comparison.....	62-63
Warrant.....	64-80
Audit.....	81

# TOWN OFFICERS FOR 2015—2016

## ELECTED TOWN OFFICERS

### SELECTMEN AND ASSESSORS

Joshua Brown ..... Term Expires 2017  
 Richard Peat (Chairperson) ..... Term Expires 2016  
 Geno Murray ..... Term Expires 2017  
 Craig Watt (Vice Chair) ..... Term Expires 2018  
 Ryan Edmondson (Resigned 1/6/16)..... Term Expires 2018

### GREENVILLE SCHOOL BOARD

Leslie Bilodeau (Vice Chairperson)..... Term Expires 2018  
 Elizabeth Cannell ..... Term Expires 2017  
 Ron Dobra..... Term Expires 2016  
 Ann-Marie Murray (Chairperson)..... Term Expires 2018  
 Amanda Simko ..... Term Expires 2017

### MOOSEHEAD SANITARY DISTRICT

Charles Tarsook (Chairperson) (Elected June 2013)..... Term Expires 2017  
 Richard Ross ..... Term Expires 2018  
 John Whittier ..... Term Expires 2018  
 Noel Wohlforth..... Term Expires 2017  
 Steve Mason ..... Term Expires 2018

## APPOINTED TOWN OFFICERS

### TRUSTEES, SHAW LIBRARY

Sandra Ryder  
 Debbie Baker  
 Christine Comber  
 Barbara Crossman  
 Kenneth Woodbury Jr.

### RECREATION COMMITTEE

Alicia Stone ..... Term Expires 2017  
 Ann-Marie Murray..... Term Expires 2019  
 Tammy Vraux..... Term Expires 201  
 Sheri Kreider ..... Term Expires 2017  
 Ashley Owens ..... Term Expires 2018



## APPOINTED TOWN OFFICERS

### PLANNING BOARD

Stacey Duncan.....	Term Expires 2019
Roxanne Lizotte (Chairperson).....	Term Expires 2017
Casey Mealey .....	Term Expires 2017
Noel Wohlforth .....	Term Expires 2018
Everard Hayes Jr.....	Term Expires 2018
Bonita DuBien (Alternate).....	Term Expires 2018
Open.....	Term Expires 2016

### APPEALS BOARD

William Foley (Chairperson).....	Term Expires 2016
Sharon Libby Jones.....	Term Expires 2017
Steve Mason.....	Term Expires 2018
Paul Breton .....	Term Expires 2016
Ron Dobra .....	Term Expires 2019
Associates (Open) .....	Term Expires 2018
Associates (Open) .....	Term Expires 2018

### BUDGET COMMITTEE

Janet Chasse  
Dennis Bortis  
Stacey Duncan  
Burt Whitman  
David Burrill

### AIRPORT ADVISORY COMMITTEE

Duane Lander.....	Term Expires 2018
Phillips Baird.....	Term Expires 2016
Roger Currier.....	Term Expires 2017
Joe Morrissey (Chairperson) .....	Term Expires 2016
Jack Hofbauer.....	Term Expires 2017
Howard Gautreau .....	Term Expires 2019
Telford Allen III.....	Term Expires 2019
Suzannah Sinclair .....	Term Expires 2018
Peter Thompson (FBO).....	Term Expires 2017



## ADMINISTRATION

Town Manager, Tax Collector, Treasurer, Road Commissioner, General Assistance Administration, Administrator & Airport Manager .....	John Simko
Superintendent of Schools .....	David Morrill
Fire Chief .....	Matt St. Laurent
Town Clerk .....	Roxanne Lizotte
Bookkeeper, Registrar of Voters.....	Cynthia Hanscom
Deputy Town Clerk .....	Bethany Young Wendi O'Connor
Police Chief .....	Jeffrey Pomerleau
Police Lieutenant .....	James Carr
Constables.....	Matthew St. Laurent Doug Huettner Tom O'Neill James Emerson Everard Hayes Keith Brann Josh Conroy David Henderson Mike Jewett (Inactive) Nick Clukey (Inactive) Dave Wilson (Inactive)
Police Secretary .....	Bethany Young
K-9.....	Natalie
Code Enforcement Officer .....	Jack Hart
Recreation Director.....	Sally Tornquist
Plumbing Inspector.....	Brian Turner
Election Clerks.....	Prudy Richards Sandra Ryder
Ballot Clerks .....	Linda Carpenter David Richards

## ELECTED STATE OFFICIALS

### STATE SENATOR

#### DISTRICT 4

**Paul Davis**

3 State House Station  
Augusta, Maine 04333-0003  
Tel. (207) 287-1505 (Voice)  
Toll Free: 1-800-423-6900 (Message Center)  
  
Email: sendavis@myottmail.com

### REPRESENTATIVE TO LEGISLATURE

#### DISTRICT 119

**Paul Sterns**

House of Representatives  
2 State House Station  
Augusta, Maine 04333-0002  
Tel. (207) 287-1400 (Voice)  
Toll Free: 1-800-423-2900 (Message Center)  
Email: Paul.Stearns@legislature.maine.gov

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#### Maine Legislative Internet Web Sites:

(Senate)

<http://www.state.me.us/legis/senate>

(House of Representatives)

<http://www.maine.gov/legis/house>

#### Home Address:

33 Applebee Hill  
Guilford, ME 04443  
Residence Tel. 876-3242

## ELECTED FEDERAL OFFICIALS

### UNITED STATES SENATORS

#### **Angus S. King, Jr.**

359 Dirksen Senate Office Building  
Washington, D.C. 20510  
202-224-5344  
Local Office:  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

#### **Susan Collins**

413 Dirksen Senate Office Building  
Washington, D.C. 20510  
202-224-2523  
Local Office:  
P.O. Box 655  
202 Harlow St., Room 204  
Bangor, ME 04402  
(207) 945-0417  
senator@collins.senate.gov

### REPRESENTATIVE TO CONGRESS

#### **Bruce Poliquin**

426 Cannon House Office Building  
Washington, D.C. 20515  
202-225-6306  
Local Office:  
6 State Street Suite 101  
Bangor, ME 04401  
(207) 942-0583





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

Paul R. LePage  
GOVERNOR

Dear Citizens of Greenville:

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

PHONE: (207) 287-3531 (Voice)

TTY USERS CALL 711  
[www.maine.gov](http://www.maine.gov)

FAX: (207) 287-1034

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1100  
(202) 224-2500  
(202) 224-0982 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

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

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

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

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

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

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

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

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072<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 Piscataquis County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at 207 945-0417, or visit my website at [www.collins.senate.gov](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

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
1205 224-6344  
WWW.SENATORANGUSKING.COM



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

Dear Friends of Greenville:

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 co-sponsored, 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

AUGUSTA  
4 Cabot Drive, Suite 11  
Augusta, ME 04330  
(207) 622-6385

FREEDBIE ISLE  
181 Academy Street, Suite A  
Presque Isle, ME 04763  
(207) 764-6124

SCARBOROUGH  
310 US Route 1, Suite 11  
Scarborough, ME 04074  
(207) 883-1598

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ANGUS S. KING, JR.  
MAINE

133 Main Street, Office Building  
L2021 224-5048  
Website: <http://www.KingSens.gov>

United States Senate  
WASHINGTON, DC 20510

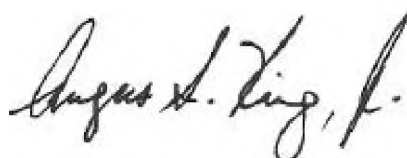
COMMITTEES  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

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 **1-800-432-3599** 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



**Senator Paul T. Davis**  
3 State House Station  
Augusta, ME 04333-0003  
Office (207) 287-1505  
Home (207) 876-4047  
Cell (207) 343-0258  
sendavis@myottmail.com

Dear Friends and Neighbors:

I am so grateful and thankful that you've selected me to represent you in the Maine Senate. I am honored that you've put your trust in me and I will continue to work tirelessly for the betterment of our community, as well as for the entire great State of Maine. Please let me provide you with a recap of the first session of the 127<sup>th</sup> Legislature which ended in July 2015.

We passed a biennial budget that ensured that more Maine families received a tax cut - even more than did in the previous "largest tax cut in Maine history" in 2011. This year's budget also stopped taxes on military pensions, so those who have sacrificed for our country can feel welcomed and at home in our state. We also estructured 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.

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 in order to have an impact on the direction of our region and our state. Passing vital legislation (and, sometimes, stopping bad legislation) has remained one of my top priorities.

As you know, more changes are necessary. This year, during the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to working hard on legislation that would lower your energy costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session. Fighting the war on drugs here in Maine will also be a top priority for lawmakers. Several bills have been proposed that will aid officers in combating the drug epidemic.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 207-287-1505 or at sendavis@myottmail.com if you have comments or questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink that reads "Paul T. Davis". The signature is written in a cursive, flowing style.

Paul T. Davis  
State Senator





House of Representatives  
2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

**Paul Stearns**

33 Applebee Hill Rd

Guilford, ME 04443

Home Phone: (207) 876-3242

Paul.Stearns@legislature.maine.gov

January 2016

Dear Friends and Neighbors,

It has been an incredible honor and privilege to represent you in the House of Representatives in the Maine Legislature. I serve on the Joint Standing Committee on Education and Cultural Affairs and have been appointed by the Speaker of the House to serve on a State Task Force to study school leadership issues.

I take a great deal of pride in working with legislators from either side of the aisle to create policies and find solutions to issues that will be of benefit to the citizens and towns of Piscataquis County. Often times removing a rule or law has a more positive impact than creating one.

One of the most rewarding components of the job is being able to help constituents when they get bogged down attempting to navigate the bureaucracy of various government programs and agencies. Feel free to contact me if I can be of assistance in any way. The best way to contact me is via e-mail at [paul.stearns@legislature.maine.gov](mailto:paul.stearns@legislature.maine.gov) or my cell phone number which is 207-343-2615. I do a weekly State Update via e-mail which many people find to be useful for learning about issues that affect their personal and business lives. I would love to add you to the newsletter list, and of course you may unsubscribe at any time.

In the past couple of months I have established a presence on Facebook to further enhance communication efforts. If you are a user of Facebook feel free to follow "Representative Paul Stearns" and "like" the page in order to receive timely updates.

Thank you again for allowing me the honor of representing you in Augusta!

Sincerely,

Paul A. Stearns

State Representative

## TOWN MANAGER'S REPORT

The past fiscal year (FY15-16) has been a busy year. We've changed some personnel: Ron Mace retired from the Transfer Station and we brought back on-board Tom Gravelle, who used to run our Recycling Center, to run this facility. We've brought back Paul Sikes to work full-time in the Public Works Department, replacing Mike Robinson, who retired from this position. The Town is well-served by these fine employees.

We're also saying goodbye to Superintendent of Schools Dave Morrill and meeting his successor later this summer. Dave has spent decades of his life working for our school in different capacities, and in the past two years he has been at the helm of our school department. Dave has been a delight for me to work with, and I am inspired by the tenacity and creativity in seeking ways to qualify our school for more than the approximate 3% we have received (as a portion of the school budget) over the past several years. Dave's efforts will result in slight but on-going gains for which we should be thankful.

The past winter was too mild to allow for consistent or quality outdoor recreation, which resulted in extremely poor seasons for restaurants, lodging establishments, and outdoor guides and outfitters. The number I have heard given by several businesses is 60% less revenue. The lack of snow and generally warm temperatures brought to a premature halt both snowmobiling and skiing for the season, as well as ice fishing. The only hope we have is that the early spring will yield an early and prosperous summer season.

Despite the lack of snow, the warmer temperatures yielded a lot of ice and freezing rain for our Public Works crew to manage. As a result, there was little to no "dividend" for the plowing and sanding budgets, and our lawns and shoulders took a beating from plowing over non-frozen ground. Our PW crew is working to screen out some topsoil to fix as many of these damaged areas as we can within the right-of-way.

It has been a tough year for far too many families in our community. We've lost several long-time residents who have for decades participated in and enriched our Town through their good works. If you check our vital statistics for 2015, Greenville saw 10 births (including my son Christopher!) and 37 deaths. While these include the passing of non-residents, the overall trend is concerning to the future of our community.

But there is a lot of good news to share, much in terms of economic development. There are two important infrastructure projects for which the Town is committed for 2016. The first is the construction of an 8.7 mile permanent snowmobile trail connecting us to points north and east of Greenville. This project will involve three stream crossings and rehabilitation of existing roads or trails as well as construction of new trail through the woods. The importance of this \$150,000 project is that it will resolve a long-standing deficit in our annual snowmobile trail grooming program by assuring permanent access to our Town by snowmobilers coming from the north or east. This effort is funded by a State of Maine Recreational Trail Program (RTP) grant of \$99,960 and the difference will be made up through the value of donated materials, labor and equipment time. This project would not be possible were it not for the dedicated efforts of Steve Pollis and Rocky Rockwell of Plum Creek (now Weyerhaeuser); John Cobb and Andy Hunt of the Moosehead Riders Snowmobile Club; Scott Ramsay and Doug Deck from the State of Maine; and Tony LaConte for his generous donation of steel beams for two of our stream crossings. We expect construction to begin in July and to be completed this December.

Another major construction project to be completed this summer is the construction of a full-length parallel taxiway at the airport. This is a priority for the Federal Aviation Administration (FAA) and the Maine Department of Transportation (MDOT), agencies which are funding 95% of the cost of the project. The purpose of the taxiway is to separate aircraft traffic which is approaching or departing the runway from aircraft traffic taking off or landing. The Town is working with our engineers at Stantec to complete this project: our selected gen-

eral contractor is Sargent Corporation of Bangor, Maine. Thanks to a generous donation of aggregate material from Weyerhaeuser and the hard work of our Public Works Department, we will be able to pay for over half of our local share of this \$3 million construction project with the value of this material. Additionally, the value of the stumpage for on-site aggregate material should fund the remaining local share, with a projected cost to the local property taxpayers of \$0.

There are several indirect benefits of this project to the Town. The process of screening and hauling the donated gravel and sending it to our airport from Weyerhaeuser's pit will build up our Public Works equipment accounts with funds which will ultimately be reimbursed by the FAA and MDOT. The screen rental, which is very expensive, has allowed for use for more than just the donated gravel: we have added over 2,000 yards of winter sand at minimal expense to the Town. We are hopeful that this project will be successful not only in terms of resolving this on-going safety issue but also in additional indirect benefits by the end of the project. Many thanks to Weyerhaeuser for donating the material (and especially Steve Pollis for his work to make this happen); Shane MacDougal, our engineer from Stantec, who suggested and worked out the fine details for the local-share off-set using donated materials; and Public Works Foreman Mark Bernier for his leadership in making this gravel hauling project successful (and of course full-time and also per diem PW Equipment Operators Larry Lavigne, Ron Mace, Eric Nelson, Paul Sikes and Dakota Harris).

We're seeing growth and improvement to local businesses and other privately-owned real estate, changes which, in most cases, demonstrate private-sector confidence in our recovering economy and a willingness to invest in our community. Here are some examples of changes which are either complete or underway right now or planned for this summer:

- 1) Construction of a new 3-story building and other property amenities and structures to come on Blair Hill at property owned by Tony LaConte. Mr. LaConte intends to use this for private functions with some residential property rental possible.
- 2) The historic Shaw Block in Downtown Greenville has received a face-lift at the first-floor level. Owners Cheri, Randy and John are completing an aggressive and very appealing façade improvement for Greenville's largest commercial structure.
- 3) The former Black Frog Restaurant is being gutted for rehabilitation to become the proposed Puckerbrush Restaurant. Owners Dave and Robyn Clark are waiting to hear if their request for a Community Development Block Grant for kitchen equipment will be successful. They intend to remove three of the additions to the original structure, renovate the interior to retain the same amount of inside seating, and add a significant amount of outdoor seating plus continuing the use of the "Tiki Bar". They hope to complete construction this winter.
- 4) Indian Hill Trading Post has completed an expansion of their employee parking and intends to upgrade and relocate their fuel island next to the current location of the Maine Highlands Federal Credit Union, which is leaving this leased space for a new building they are constructing in Greenville Junction. These actions will improve the facilities used by each of these businesses.
- 5) Luke and Laurie Muzzy are renovating and re-purposing two of their properties at Indian Hill. The former McDonald's Restaurant is being renovated to become the Kineo Coffee Station. The former Indian Hill Motel has been partially demolished and the remaining structure broken into two stand-alone buildings, one to become home to a new day-care service to be operated by the Piscataquis Regional YMCA with assistance from CA Dean Hospital, the other to be hotel suites for long-term room rentals.

6) The Blair Hill Inn is opening a day-spa on their premises which will be open both to their guests and also to the general public.

7) The International Seaplane Fly-In and Folsom Realty, who have been located in different buildings with a common owner, have exchanged locations between Lower Lincoln Street and Pritham Avenue. Improvements have been made to each location as a result.

8) M & S Properties, LLC purchased and renovated the empty commercial building across from the Junction Post Office (once known as Moosehead Appliance & Plumbing) to be rental apartments.

9) Funding from the Community Development Block Grant program will assist two downtown businesses with improvements to their operations, including some level of façade improvement. Later this summer new signage will appear on the Maine Mountain Soap & Candle Shop, and all new siding and insulation will be added to Porter's Garage.



Finally, our Town office staff, partnering with our Information Technology Consultant, Jerry Connelly, has finally achieved the capacity for the Town to process payment by credit or debit card at the front counter! This has been a common request for many years, and with the tenacity of our clerks and our consultant, this has been achieved! Additionally, Greenville is now participating in the State of Maine's Rapid Renewal program, which allows residents to register their vehicles entirely online. Other technology improvements include a major upgrade to our Town website, which is underway and we expect to have complete by the end of 2016. Jerry Connelly has made all of our lives much easier as he not only maintains and repairs all of our computer hardware and software and related networking, but finds and implements efficiencies for the same. Jerry is now assisting all Town departments, including the Shaw Public Library, which in an unrelated development, is now home to Maine's first public WiFi Hotspot utilizing the connection to the Maine State Library Network. This first-of-its-kind public service was made possible by the Moosehead Lake Region Economic Development Corporation and Axiom Technologies, which worked out all of the technical details for this project.

Finally, with the end of this fiscal year I am nearly through my 3-year employment contract with the Town of Greenville. I greatly appreciate the positive working relationship I have with the Board of Selectmen, as well as all of our employees, especially our Department Heads and Office Staff. The total institutional knowledge of our employees, coupled with their skills, work experience and loyalty to this community combine to make this a very effective team of public servants.

Our Town office serves as the nerve center for all Town operations, and we are well-served by the employees here. Whether it is Bookkeeper Cindy Hanscom's accounting tenacity or Town Clerk Roxanne Lizotte's innate knowledge of our property records or Deputy Town Clerk Wendi O'Connor's Job-like patience at the front counter, Code Enforcement Officer Jack Hart's ubiquitous diplomacy or Deputy Town Clerk Beth Young's amazing desktop publishing skills and perpetually positive demeanor, we have a Town Office crew to rival any other in Maine for quality, character and effectiveness.

Respectfully Submitted;

John Simko





## TOWN CLERK'S REPORT

*01/01/2015—12/31/2015*

### RESIDENT LICENSES

Superpack..... 1	Non-Resident Combo ..... 9
Hunting ..... 19	Coyote Night Hunting ..... 6
Junior Hunting ..... 4	Non-Resident Fishing..... 14
Fishing ..... 47	7 Day Fishing..... 4
Archery ..... 7	Turkey Fall & Spring..... 11
Small Game hunting ..... 3	3 Day Fishing..... 2
Duplicate Fishing & Hunting..... 9	1 Day Fishing..... 1
Bear Permits ..... 6	Non-Resident Milfoil..... 37
Combinations ..... 93	Muzzleloading..... 8
	Over 70 Lifetime ..... 6

### RECREATIONAL VEHICLE REGISTRATION

Boats..... 627
Snowmobiles ..... 468
A.T.V.s..... 221



### DOG LICENSING

State law requires that each owner or keeper of a dog, six months or older, shall license the dog in the Town Clerk's office in the municipality where the dog is kept. The law requires the owner to show proof of immunization against rabies and the Commissioner of Agriculture specifies that a Maine State Rabies Certificate must be shown. Spayed females and neutered males are licensed for \$6.00, unspayed females and unneutered males for \$11.00. A Certificate of Spaying or Neutering must be shown the first time a spayed female or a neutered male is licensed.

Dogs Licenses issued in 2015 ..... 82
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### DEATHS

January 1—December 31, 2015 ..... 37
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### BIRTHS

January 1—December 31, 2015 ..... 10
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### MARRIAGES

January 1—December 31, 2015 ..... 20
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**WHAT'S NEW**

Starting June 1, 2016  
The Town of Greenville  
will be accepting  
**CREDIT CARDS!**

**ASSESSOR'S REPORT**

Town of Greenville  
 Valuation & Assessment for 2015—2016  
 (July 1, 2015—June 30, 2016) Fiscal Year

**VALUATION**

Real Estate	\$288,886,200.00	
Personal Property	<u>2,781,600.00</u>	
<b>TOTAL VALUATION</b>		<b>\$291,667,800.00</b>

**ASSESSMENT**

Valuation	\$294,254,200.00	
Tax Rate	<u>.162</u>	
<b>TOTAL TAX COMMITMENT</b>		<b>\$4,746,537.00</b>

**COMPUTATION OF ASSESSMENT****Assessments**

County Tax	\$418,819,000.00	
Municipal Appropriation	2,451,515.00	
TIF Financing Plan Amount	0.00	
School/Education Appropriations	3,664,029.00	
Overlay	<u>20,381.04</u>	
<b>TOTAL ASSESSMENTS</b>		<b>\$6,554,744.04</b>

**Deductions**

State Municipal Revenue Sharing	\$75,127.00	
Homestead Reimbursement	41,547.33	
Bete Reimbursement	352.35	
Other Revenue (includes veteran's exemption, tree growth reimbursement, excise tax revenue, surplus, etc.)	<u>\$1,712,699.00</u>	
<b>TOTAL DEDUCTIONS</b>		<b>\$1,829,725.68</b>

**Net Assessment for Commitment****\$4,725,018.36**



**FINANCIAL REPORT**

July 1, 2015 to April 20, 2016

**General Fund—Cash (Checking Acct.)**

Beginning Balance (7/01/2014)	\$1,972,828.68
Receipts	\$6,355,376.04
Interest	\$731.41
Transfer to MMKT	\$255,781.15
Expenditures	<u>(6,238,954.20)</u>
Balance (04/20/2016)	<b>\$1,834,200.78</b>

**Money Market Acct.**

Beginning Balance (7/01/2015)	\$26,760.36
Interest	\$32.99
Transfer to Cash Account	- 0 -
Transfer from Cash Acct.	<u>\$255,781.15</u>
Balance (04/20/2016)	<b>\$282,604.50</b>

**Office Fund—Petty Cash**

Beginning Balance (7/01/2015)	<u>\$420.00</u>
Balance (04/20/2016)	<b>\$420.00</b>

**TRUST FUNDS****Crafts-Sheridan Education Fund C.D.**

Beginning Principal Balance (7/01/2015)	\$192,000.00
Income Balance	\$21,887.97
15-2016 Interest	\$744.33
Unrealized Growth/Fees@MCF	(5,928.17)
Scholarship	<u>(7,000.00)</u>
Balance (04/20/2016)	<b>\$179,816.16</b>

**M.G. Shaw Worthy Poor C.D.**

Beginning Principal Balance (7/01/2015)	\$2,000.00
Income Balance	\$471.54
15-2016 Interest	\$21.62
Expenditures	<u>-0-</u>
Balance (05/04/2015)	<b>\$2,493.16</b>

**Ladies Aid Trust C.D.**

Beginning Principal Balance (7/01/2015)	\$1,000.00
Income Balance	\$523.21
15-2016 Interest	\$10.81
Expenditures	<u>- 0 -</u>
Balance (04/20/2016)	<b>\$1,534.02</b>

**TRUST FUNDS (cont.)****High School Graduating Class C.D.**

Beginning Principal Balance (7/01/2015)	\$1,000.00
Income Balance	\$354.98
15-2016 Interest	<u>\$10.81</u>
Balance (04/20/2016)	<b>\$1,365.79</b>

**Shaw Playground Trust C.D.**

Beginning Principal Balance (7/01/2013)	\$1,000.00
Income Balance	\$287.03
15-2016 Interest	<u>\$10.81</u>
Balance (04/20/2016)	<b>\$1,297.84</b>

**Jerome Richards Memorial Fund C.D.**

Beginning Principal Balance (7/01/2014)	\$5,931.42
Income Balance	\$179.49
15-2016 Interest	\$52.02
Expenditures	<u>- 0 -</u>
Balance (04/20/2016)	<b>\$6,162.93</b>

**School Ministerial Funds**

Beginning C.D. Principal Balance (7/01/2015)	\$30,439.41
C.D. Interest (2015-2016)	<u>\$114.36</u>
Balance (04/20/2016)	<b>\$30,553.77</b>

**Blair Trust Securities**

Beginning Balance (7/01/2015)	
Fleet Securities	\$6,000.00
Florida Power/Light	\$3,000.00
Duke Power Co.	\$3,000.00
Anheuser Busch Co.	\$3,000.00
15-2016 Interest Available	\$310.00
Income Balance	<u>\$16,784.70</u>
Balance (04/20/2016)	<b>\$32,094.70</b>

**OTHER FUNDS****Cemetery Expansion C.D.**

Beginning Principal Balance (7/01/2015)	\$25,086.63
14-2015 Interest	<u>\$31.45</u>
Balance (04/20/2016)	<b>\$25,118.08</b>

**LOUIS OAKS FUNDS****Louis Oakes Curriculum Trust Fund**

Balance (1/1/2015)	\$215,861.37
Interest / Dividends	\$943.91
Realized Growth-Net	(2,447.95)
Grants (funds paid to school)	(8,060.00)
MCF Admin. Fees	<u>(1,806.00)</u>
Balance (12/31/2015)	<b>\$204,491.33</b>

**Louis Oakes School Building Trust Fund**

Balance (1/1/2014)	\$142,611.06
Interest / Dividends	\$623.58
Realized Growth-Net	(1,617.08)
Grants (funds paid to school)	(5,330.00)
MCF Admin. Fees	<u>(1,193.00)</u>
Balance (06/30/2014)	<b>\$135,094.56</b>

**TRUST & INVESTMENT ACCOUNTS—Greenville School Department****Louis Oakes Maintenance Indexed Money Market Account**

Beginning Balance (06/30/2015)	\$88,713.80
Interest as of 3/20/2016	\$111.01
Expended—Generator	
Income transferred from Louis Oakes Trust Building	\$37,517.06
Income transferred from Louis Oakes Trust Curriculum	<u>0.00</u>
Ending Balance (03/31/2016)	<b>\$126,341.87</b>

**Hiram Hunt School League IMA—Bangor Savings *Wealth Management***

Beginning Balance (06/30/2015)	\$296,524.67
Gross Earnings	\$4,792.35
Deposits	\$16,000.00
Fees	(2,322.89)
Distribution—Hiram Hunt Check Book	\$0.00
Change in Market Value	<u>(4,256.99)</u>
Ending Balance (03/31/2016)	<b>\$310,737.14</b>

**Hiram Hunt School League Check Book**

Beginning Balance (02/29/2016)	\$491.15
Deposits	\$0.00
Transfer from Trust	\$0.00
Expenses	\$0.00
o/s checks	<u>(241.16)</u>
Ending Balance (03/31/2016)	<b>\$249.99</b>

**TRUST & INVESTMENT ACCOUNTS—Greenville School Department (Cont.)****Louis Oakes Fund—ME Community Foundation**

Beginning Balance (01/01/2015)	\$15,368.50
Contribution	\$0.00
Interest & Dividends	\$20.30
Realized & Unrealized Growth Net of	\$406.57
Distribution to CNB checking	(15,729.37)
MCF Administrative Fees	<u>(66.00)</u>
Ending Balance (12/31/2015)	<b>\$0.00</b>

**Anna Marie Godson Memorial Scholarship Fund ME Community Foundation**

Beginning Balance (01/01/2015)	\$2,807.88
Contribution	\$0.00
Interest & Dividends	\$15.72
Realized & Unrealized Growth Net of	(27.04)
Grants & Scholarships	\$200.00
Grants & Scholarships	(300.00)
MCF Administrative Fees	<u>(55.00)</u>
Ending Balance (03/31/2016)	<b>\$2,641.56</b>

**Hiram Hunt Athletic Fund—ME Community Foundation**

Beginning Balance (01/01/2016)	\$12,879.69
Contribution	\$0.00
Interest & Dividends	\$17.02
Realized & Unrealized Growth Net of	\$340.74
Distribution to BSB Checking	(13,182.45)
MCF Administrative Fees	<u>(55.00)</u>
Ending Balance (09/31/2015)	<b>\$0.00</b> <i>12/31/15 moved to Hiram Hunt Trust</i>

**Greenville Learning Opportunities Endowment Agency Scholarship/DS—ME Community Foundation**

Beginning Balance (01/01/2016)	\$12,682.48
Contribution	\$0.00
Interest & Dividends	\$68.94
Realized & Unrealized Growth Net of	(97.56)
MCF Administrative Fees	(135.00)
Transfers	<u>0.00</u>
Ending Balance (03/31/2016)	<b>\$12,518.86</b>

**Senior Class Endowment—ME Community Foundation**

Beginning Balance (01/01/2016)	\$19,003.15
Contribution	\$0.00
Interest & Dividends	\$103.32
Realized & Unrealized Growth Net of	(146.15)
MCF Administrative Fees	<u>(201.00)</u>
Ending Balance (03/31/2016)	<b>\$18,759.32</b>

**TRUST & INVESTMENT ACCOUNTS—Greenville School Department (Cont.)****Willard, Lucy & Clemon Fay Family Scholarship Fund—ME Community Foundation**

Beginning Balance (01/01/2016)	\$73,462.83
Contribution	\$0.00
Interest & Dividends	\$394.88
Realized & Unrealized Growth Net of	(591.50)
Grants & Scholarships	(2,700.00)
MCF Administrative Fees	<u>(773.00)</u>
Ending Balance (03/31/2016)	<b>\$69,793.21</b>

**Audrey & Jeffery B. Thornton Memorial—ME Community Foundation**

Beginning Balance (01/01/2016)	\$6,995.17
Contribution	\$500.00
Interest & Dividends	\$37.67
Other Revenue and Grant Refunds	0.00
Realized & Unrealized Growth Net of	(54.69)
Grants and Scholarships	(400.00)
MCF Administrative Fees	<u>(131.00)</u>
Ending Balance (03/31/2016)	<b>\$6,947.15</b>

**Summer Keene Scholarship Fund—ME Community Foundation**

Beginning Balance (01/01/2016)	\$30,565.34
Contribution	\$0.00
Interest & Dividends	\$163.70
Realized & Unrealized Growth Net of	(242.96)
Grants & Scholarships	(1,000.00)
MCF Administrative Fees	<u>(567.00)</u>
Ending Balance (03/31/2016)	<b>\$28,919.08</b>

**Mark D. Beckwith Baseball Scholarship Fund—ME Community Foundation**

Beginning Balance (01/01/2016)	\$12,477.93
Contribution	\$0.00
Interest & Dividends	\$65.49
Realized & Unrealized Growth Net of	(88.46)
Grants & Scholarships	(900.00)
MCF Administrative Fees	<u>(129.00)</u>
Ending Balance (03/31/2016)	<b>\$11,425.96</b>

**Squaw Mountain Ski Patrol Scholarship Fund—ME Community Foundation**

Beginning Balance (01/01/2016)	\$9,773.27
Contribution	\$0.00
Interest & Dividends	\$52.21
Realized & Unrealized Growth Net of	(78.46)
Grants & Scholarships	(400.00)
MCF Administrative Fees	<u>(180.00)</u>
Ending Balance (03/31/2016)	<b>\$9,167.02</b>

## TAX COLLECTOR'S REPORT

### 2008-2009 Personal Property Taxes

*(Balance as of April 11, 2016)*

Northern Associates	<u>26.88</u>
<b>Totals</b>	<b>26.88</b>

### 2009-2010 Personal

*(Balance as of April 11, 2016)*

Northern Associates	<u>27.60</u>
<b>TOTALS</b>	<b>27.60</b>

### 2010-2011 Personal Property Taxes

*(Balance as of April 11, 2016)*

Northern Associates	<u>27.60</u>
<b>TOTALS</b>	<b>27.60</b>

### 2011-2012 Personal Property Taxes

*(Balance as of April 11, 2016)*

Northern Associates	<u>28.80</u>
<b>TOTALS</b>	<b>28.80</b>

### 2012-2013 Personal Property Taxes

*(Balance as of April 11, 2016)*

Gallop Power Greenville, LLC	542,099.13**
Moosehead Wood Components Inc.	680.85
Northern Associates	<u>36.72</u>
<b>TOTALS</b>	<b>42,816.70</b>

### 2013-2014 Personal Property Taxes

*(Balance as of April 11, 2016)*

Eurich Insurance Agency	45.30*
Gallop Power Greenville, LLC	19,492.59
Moosehead Wood Components Inc.	671.95
Northern Associates	36.24
Northern Woodlands	<u>83.05*</u>
<b>TOTALS</b>	<b>20,329.13</b>

### 2014-2015 Personal Property Taxes

*(Balance as of April 11, 2016)*

Adrien, Ronald E.	584.54*
AT & T Mobility, LLC	505.68
Century 21	51.45*
Eurich Insurance Agency	44.10*
Gallop Power Greenville, LLC	18,976.23
Great America Leasing Corp.	44.10*
Lavigne, Rick E.	14.70*
Moosehead Aviation Inc.	35.28
Moosehead Wood Components Inc.	654.15
Northern Associates	35.28
Northern Woodlands	80.85
Porter's Garage	<u>58.80*</u>
<b>TOTALS</b>	<b>21,085.16</b>

\* Full Payment

\*\* Partial Payment

## TAX COLLECTOR'S REPORT

### 2012-2013 Real Estate Taxes

*(Balance as of April 11, 2016)*

McElligott, James J.	390.15
Szafasz, Lorri Marie	<u>1,061.82*</u>
<b>Totals</b>	<b>4,734.79</b>

### 2013-2014 Real Estate Taxes

*(Balance as of April 11, 2016)*

Ames, Madelene F.	1,166.45*
Aucoin, Leanna B.	1,636.84*
Bartley, Diane K.	1,578.72*
Blanchard, Harold F.	1,327.13*
Bolf, Andrew	874.29*
Breton, Adrian	194.60*
Brown, Deana M.	258.21
Clifford, Billy G.	2,725.55*
Desjardin, Stephen	185.87*
Eurich, William C.	3,163.45*
Folsom, Malcolm R.	3,210.26*
Gallop Power Greenville, LLC	9,434.48
Gould, Richard	982.72*
Grant, Troy A.	153.79*
Hannan, Dawn A.	1,005.56*
Henderson, Mearle	105.70*
Hickey, Ronald	74.78*
Ingalls, Kenneth D.	93.62*
Ingalls, Susan	278.54*
Kerr, David P.	566.25**
Kullberg, Richard A.	983.01*
Larsen, Paul E.	557.19*
McElligott, James J.	385.05
McManus, Warren E.	1,084.18*
Moosehead Aviation Inc.	3,392.74*
Moosehead Highlands Inc.	394.11*
Moosehead Wood Components, Inc.	4,010.56*
Murray, Kathleen S.	934.29*
Northern Woodlands	4,224.98*
Nystrom, Walter F.	155.53*

Owens, Ashley K.B.	1,458.66*
Pelletier, Daniel F. Jr.	3,480.55*
Pierce, Newton C.	202.16*
Rooney, Bruce F.	2,592.83*
Ryder, Russel S.	111.74*
Swanson, Mitchell D.	1,254.81*
Sylvester, Scott R.	252.77*
Szafasz, Lorri M.	1,047.94**
The Cano Group, LLC	5,123.43*
Tompkins, Donne	2,431.10*
Tompkins, Seth A.	1,642.88*
Tripp, Guy W.	<u>942.22*</u>
<b>Totals</b>	<b>65,679.54</b>

### 2014-2015 Real Estate Taxes

*(Balance as of April 11, 2016)*

Adams, Randy L.	2,525.46
Ames, Madalene F.	1,536.15*
Annanace, Frederick Jr.	1,727.25
Aucoin, Leanna B.	1,593.48
Bacon, Catherine G.	1,105.93*
Barriault, William	1,318.75*
Bartley, Diane K.	2,840.04**
Bartley, Elaine May	88.09*
Bartley, Woodrouffe L. & Rowena M.	7,920.36*
Bean, Brian	52.05
Blakeman, Darla	276.36*
Blanchard, Harold F.	2,715.09**
Boisvert, Betty Lou	548.31*
Bolen, Sean P.	1,173.06*
Bolf, Andrew	851.13
Bragdon, Matthew J.	590.94*
Breton, Adrian	1,192.17**
Brown, Deana M.	251.37
Bryant, Marilyn	89.10*
Butman, Bruce W.	177.61*
Carter, Michael	1,145.13
Century 21	2,710.68*



## TAX COLLECTOR'S REPORT

### 2014-2015 Real Estate Taxes—*continued*

*(Balance as of April 11, 2016)*

Chapman, Howard	2,141.79*	Kerr, David P.	563.01
Clapp, Frank E. Jr.	646.80	Kirkbride, Malcolm	232.26*
Clement, Richard	58.80*	Kullberg, Richard A.	956.97
Clifford, Billy G.	2,653.35	Lagasse, Jason	142.59
Cochrane, Warren H. JR.	2,234.40*	Lavigne, Justine, Amber, Nicholas	456.36*
Cookish, Michael S.	1,148.84*	Lavigne, Rick E.	3,996.93**
Craft, Jamie A.	1,209.81*	Lenkiewicz, David T.	2,237.34
Curtis, Justin & Chaput, R.	742.49*	Lybrook, William E. II	3,091.41*
Cyr, Nancy/Larsen, Paul	542.43	Macgregor, Jodi L.	449.35*
Czopek, Richard V.	658.66*	Maher, David	824.97*
Daniels, Dennis J.	995.19*	Martell, James M.	254.31*
Demartine, Joseph R.	105.16*	Martin, Robert J.	3,614.73*
Desjaradin, Stephen	1,148.07*	McElligott, James J.	374.85
Dishman, Doris Ann	1,636.11*	McManus, Warren E.	1,055.46*
Eurich, William C.	3,079.65**	McNinch, Floyd S. Jr.	145.53
Ferland, Durward J. Jr.	343.98*	McQueen, Theresa L.	805.56*
Folsom, Malcolm R.	3,125.22*	Minakan, Laurel R.	2,185.89*
Fontaine, Julianna	163.17*	Moody, Cathy	220.50*
Fournier, Lawrence A.	657.09*	Moody, Roger E. Jr.	220.50*
Gallop Power Greenville, LLC	9,184.56	Moosehead Aviation Inc.	2,732.73
Godson, Gerladine H.	3,218.03*	Moosehead Highlands Inc.	649.74**
Goudreau Retirement Inn		Moosehead Wood Componets, Inc.	3,904.32
of Winslow, Inc	1,757.63*	Morrill, Stephen C.	1,268.61*
Gould, Richard	1,919.82*	Murray, Darryl W.	1,400.91*
Grant, Troy A.	314.58	Murray, Kathleen S.	1,615.53*
Green, Beverly A.	1,451.63*	Northern Woodlands	4,211.55
Guay, Roger J.	2,118.27*	Nystrom, Walter F.	151.41*
Hall, David D.	3,231.06*	Owens, Ashley K.	1,420.02
Hall, David K.	1,878.66*	Owens, Troy A.	498.33
Hamilton, Bruce	580.65**	Pacilli, Sarah A.	769.01**
Hannan, Dawn A.	1,400.91*	Patterson, Mark A.	767.34*
Hardy, Robert S.	1,787.52*	Pelletier, Daniel F. Jr.	3,388.35*
Henderson, Mearle	102.90*	Pelletier, Joseph A. G. Jr.	45.03*
Hermanson, John A.	567.42	Pelletier, Kyle K.	2,867.97*
Hickey, Ronald	392.49*	Perkins, Hope F.	849.54*
Ingalls, Susan D.	295.47**	Pierce, Newton C.	448.35
		Porters Garage Inc.	3,619.14*
		Price, Allen	1,966.86*

## TAX COLLECTOR'S REPORT

### 2014-2015 Real Estate Taxes—*continued*

*(Balance as of April 11, 2016)*

Quartucci, Chris	1,680.21
Rooney, Bruce F.	3,048.78*
Ryder, Russell S.	1,148.07*
Savery, Donna K.	2,744.49*
Sikes, Sandra	792.16*
Smith, Charles D.	763.83*
St. John, Maureen	601.97*
Swanson, Mitchell D.	1,074.57
Sylvester, Scott R.	776.16*
Szafasz, Lori M.	1,020.18
The Cano Group, LLC	5,318.46
Thompson, Matthew L.	1,425.90*
Tompkins, Donne	2,366.70
Tompkins, Seth A.	2,047.71**
Tripp, Guy W.	1,358.28*
USDV Encore Fund, LP	91.14*
Warman, Clifford G. Jr.	100.43*
West Outlet, LLC	13,482.84*
Whitten, Michael E.	857.86*
Windecker, Wayne	367.50*
Wortman, Roland V. Sr.	<u>2,654.39**</u>
<b>TOTAL</b>	<b>184,046.01</b>

\* Full Payment

\*\* Partial Payment

## PUBLIC WORKS REPORT

*May 2016*

The Town of Greenville's Public Works Department continues to serve our community across four seasons, maintaining and repairing (often with the help of hired contractors) all of the Town's buildings, parking lots, parks, boat launches, floating docks, closed landfills, our airport and 30 miles of roads and 3 miles of sidewalks. We attempt to keep all of these facilities in good repair and condition, within budget constraints and our capacity as a department.

A summary of the road work we've completed in 2015 is listed below. Please note that paving funds were reduced by \$30,000 to pay for the emergency road work we completed on East Road the previous spring:

**Paving:** Cross-culverts and driveway culverts on Mayhew Manor, Cottage, Upper Lincoln, Washington and North Birch Streets.

**Drainage:** Shoals Road – significant amount of ditching and application of surface gravel.  
 Mayhew Manor – cross culverts and driveway culverts.  
 Upper Lincoln Street – replaced underdrain and a cross-culvert.  
 Cottage Street – attempted to resolve a drainage issue affecting a driveway.  
 Airport Taxiway – culvert replacement.  
 Lawrence Avenue – installed 100 feet underdrain to resolve drainage issue .  
 East Road – completed over 500' of ditching and tree clearing.

### **Other Road Maintenance:**

Cut shoulders and ditched road edge with grader on Walden Farm Road, Scammon Road, and Wildberry Lane.  
 Applied cold patch as necessary.  
 Applied calcium chloride for dust control on gravel roads as necessary.  
 Graded gravel roads 2-4 times per month, weather permitting.

I would like to thank Public Works Operators Dakota Harris and Paul Sikes for their hard work this past year. As my fellow full-time PW employees, they form the core of the team which accomplishes the department's work. We have a busy summer ahead of us – we look forward to improving many more of our roads this year and next.

Respectfully Submitted;

Mark Bernier  
 Public Works Foreman



Therault Construction reconstructing part of East Road – summer of 2015

**TOWN OF GREENVILLE**  
**10 YEAR ROAD IMPROVEMENT PLAN – WITH BOND**  
*Summer of 2016 through summer of 2025*

The following plans are subject to change based on unexpected challenges and opportunities, and costs are all estimated based on recent years' expenses. The plan of work for each year is constrained by available funds, which are assumed to be constant throughout the period: \$99,415 for Road Improvement + \$20,940 for East Road Debt Service through November 2019. After that, it is assumed the total available for Road Improvement will increase to \$120,355.

Additionally, this plan assumes approval of a \$300,000 - \$400,000 General Obligation Bond for Road Improvement, proceeds of which would be available in the summer of 2017. The annual debt service for this bond will be equal to that of one of the landfill closure bonds which will be retired in FY16-17. This bond request will be brought forward at the June 2017 Annual Town Meeting. Work intended to be completed using these bond proceeds in 2017 & 2018 appear shaded in this report.

**2016 Road Work**

Preparation – ditching, culvert replacement and tree removal along Crafts Road, Carpenter Place and sharp-bend of East Road by the airport. Add to this culvert and ditch work along North Birch and South Birch Streets and also Prospect Street

Maintenance – on-going grading along all gravel roads; tree trimming along Murray Street, High Street and Varney Road. Ditching, driveway culvert replacement, and tree removal along Wildberry Lane. Pothole filling on paved roads and dust-control on gravel roads. Crosswalk striping and brush removal at intersections. Cleaning of catch basins.

Capital Improvement - Paving – Shim and overlay along Cottage Street, Upper Lincoln Street, and Mayhew Manor.

Gravel Road Base Improvement – excavation of first-section of road base; place geotextile fabric, shale and surface gravel on the first 500-1,000 feet of Wildberry Lane.

Total Estimated Capital Improvement Costs:     \$99,415

**2017 Road Work**

Preparation – ditching, culvert replacement and tree trimming as necessary along Lakeview Street, Cross Street, and High Street.

Maintenance – on-going grading along all gravel roads; tree trimming along outer Scammon Road, Birch Point Road, and Marsh Farm Road. Pothole filling on paved roads and dust-control on gravel roads. Crosswalk striping and brush removal at intersections. Cleaning of catch basins.

Capital Improvement - Paving – Reconstruct East Road east from ~intersection with Drew Road to end of pavement (consider removal of existing pavement and applying binder and overlay and compare with heavy shim and overlay over current road surface).

Shim and overlay all of Carpenter Street.

Shim and overlay all 7/10ths of Crafts Road.

Shim and overlay all pavement along North Birch Street.

Shim and overlay all pavement along South Birch Street.

Shim and overlay all of Washington Street.

Shim and overlay all of Prospect Street.

Replace sidewalk along Pritham Avenue from Pine Street to Murray Street.

Total Estimated Capital Improvement Costs:     \$299,415 (includes bond money)

**2018 Road Work**

Preparation – Replace culverts and ditch and remove trees as necessary along Goodwin Drive, Leisure Life Road, North Wiggins Street and Dorr Street.

Maintenance – on-going grading along all gravel roads; tree trimming along Walden Farm Road. Pothole filling on paved roads and dust-control on gravel roads. Crosswalk striping and brush removal at intersections. Cleaning of catch basins.

Capital Improvement - Paving – Remove pavement from Lower Lincoln Street and apply binder and overlay.

Shim and overlay Village Street.

Shim and overlay McAfee Street.

Shim and overlay Lakeview Street, Cross Street and High Street.

Total Estimated Capital Improvement Costs: \$199,415 (includes bond money)

**2019 Road Work**

Preparation – Ditching and culverts and tree-work on North Green Street, Leisure Life Road and Spruce Street.

Maintenance – on-going grading along all gravel roads. Pothole filling on paved roads and dust-control on gravel roads. Crosswalk striping and brush removal at intersections. Cleaning of catch basins.

Capital Improvement - Paving – Shim and overlay North Wiggins Street.

Shim and overlay South Wiggins Street.

Shim and Hospital and South Doan Streets.

Rebuild / re-pave sidewalk along Lily Bay Road from Goodwin Drive to Cottage Street.

Total Estimated Capital Improvement Costs: \$99,415

**2020 Road Work**

Preparation – Tree removal, ditching and culvert replacement along Scammon and Varney Roads.

Maintenance – on-going grading along all gravel roads. Pothole filling on paved roads and dust-control on gravel roads. Crosswalk striping and brush removal at intersections. Cleaning of catch basins.

Capital Improvement - Paving – Shim and overlay Spruce Street.

Shim and overlay Goodwin Drive.

Shim and overlay Leisure Life Road.

Sidewalk paving along Pritham Avenue from Eveleth Hill to Pine Street.

Total Estimated Capital Improvement Costs: \$120,355

**2021 Road Work**

Preparation – Culvert replacement and ditching along Varney and Scammon Roads – tree trimming as necessary. Complete any necessary ditch or culvert work on Minden Street.

Maintenance – on-going grading along all gravel roads. Pothole filling on paved roads and dust-control on gravel roads. Crosswalk striping and brush removal at intersections. Cleaning of catch basins.

Capital Improvement - Paving – Rotomill and apply binder to Scammon Road and first 1,000' of Varney Road.

Total Estimated Capital Improvement Costs: \$120,355

**2022 Road Work**

Preparation – Complete any remaining preparation work along Varney Road and also Airport Access Road.

Maintenance – on-going grading along all gravel roads. Pothole filling on paved roads and dust-control on gravel roads. Crosswalk striping and brush removal at intersections. Cleaning of catch basins.

Capital Improvement - Paving – Overlay Scammon Road.

Shim and overlay Minden Street.

Total Estimated Capital Improvement Costs: \$120,355

**2023 Road Work**

Preparation – Culvert replacement and ditching along Shoals Road, Birch Point Road and Woodland Drive – tree trimming as necessary.

Maintenance – on-going grading along all gravel roads. Pothole filling on paved roads and dust-control on gravel roads. Crosswalk striping and brush removal at intersections. Cleaning of catch basins.

Capital Improvement - Paving – Shim and overlay Varney Road and Airport Access Road.

Total Estimated Capital Improvement Costs: \$120,355

**2024 Road Work**

Preparation – Culvert replacement and ditching along Belmont Road, Marsh Farm Road, and Goodwin Drive as necessary.

Maintenance – on-going grading along all gravel roads. Pothole filling on paved roads and dust-control on gravel roads. Crosswalk striping and brush removal at intersections. Cleaning of catch basins.

Capital Improvement - Paving – Shim and overlay all of North Green Street.

Shim and overlay North Doan Street.

Shim and overlay Dorr Street.

Total Estimated Capital Improvement Costs: \$120,355

**2025 Road Work**

Preparation – Culvert replacement and ditching along Sunset Avenue and Shoals Road as necessary.

Maintenance – on-going grading along all gravel roads. Pothole filling on paved roads and dust-control on gravel roads. Crosswalk striping and brush removal at intersections. Cleaning of catch basins.

Capital Improvement - Paving – Shim and overlay Village Street.

Shim and overlay Cemetery Lane.

Shim and overlay Franklin Place.

Pave sidewalks along Pritham Avenue from Murray Street west to end by North Maple Street.

Total Estimated Capital Improvement Costs: \$120,355

## GREENVILLE MUNICIPAL AIRPORT REPORT

### *Revenue / Expenditure Analysis FY 15-16*

The Greenville Municipal Airport is undergoing some changes, all intended to improve safety and encourage aviation activity. First, the Town is enforcing the terms of our hangar lessees, which will result in at least one new hangar being constructed this summer, and the availability of three more. If anyone is interested in leasing a hangar lot from the Town of Greenville, please contact Airport Manager John Simko at the Town Office at 207-695-2261 or via email [John@GreenvilleME.com](mailto:John@GreenvilleME.com).

Second, the Town will utilize FAA and MDOT funding as well as the proceeds from cost-sharing requests to Piscataquis and Somerset Counties and also a generous donation of gravel and sand from Weyerhaeuser to fund a \$3 million full-length parallel taxiway project along the north side of runway 14-32. Stantec will oversee this project which will be constructed by Sargent Corporation of Hampden, Maine. We expect construction to commence by early August and to be finished by mid-December. The purpose of this project is to relieve a long-standing line-of-sight safety issue of even greater concern to the FAA and MDOT since there was a tragic accident with fatalities at another Maine General Aviation Airport a few years ago. We are also pursuing an LPV approach to runways 14 and 32 which, once approved by the FAA, will facilitate use of our airport by Life-Flight using their new fixed-wing aircraft.

#### COMMERCIAL HANGARS

Total number of hangar leases, commercial:	4
Total annual commercial lease revenue:	\$3,113.10
Total commercial hangar building value (assessed):	\$575,400.00
Total commercial hangar property tax assessed 15-16:	<u>\$9,321.48</u>
<b>TOTAL REVENUE FROM COMMERCIAL ACTIVITY:</b>	<b>\$11,232.46</b>

#### NON-COMMERCIAL HANGARS

Total number of hangar leases, non-commercial:	21
Total annual non-commercial lease revenue:	\$11,669.31
Total non-commercial hangar building value (assessed):	\$1,126,400.00
Total non-commercial hangar property tax assessed 15-16:	<u>\$19,179.73</u>
<b>TOTAL REVENUE FROM NON-COMMERCIAL ACTIVITY:</b>	<b>\$30,849.04</b>

#### AUTOMOBILE PARKING PERMITS

Total Aircraft Excise Tax received FY15-16:	\$700.00
Total parking lot permits issued 2015-16:	4
Total parking lot revenue 2015-16:	<u>\$343.94</u>
<b>TOTAL PARKING FEES:</b>	<b>\$1,043.44</b>

**GRAND TOTAL, ALL AIRPORT REVENUE for FY15-16: \$44,327.06**

Total airport budget for FY15-16: \$33,850.00

**Total % of FY15-16 expense budget off-set by airport revenue: 131%**

Respectfully Submitted;  
John Simko, Airport Manager  
Cynthia Hanscom, Bookkeeper



## GREENVILLE POLICE DEPARTMENT

07/01/2015—03/31/2015

It is a pleasure for me to write to you in my sixth year as your Chief of Police. The year 2015 ended with 2672 incident numbers drawn. So far in 2016 we have had 1735 incident numbers drawn, as of March 22. Incident numbers are drawn whenever one of your police officers completes a task; this can range from walking foot patrol in the business district to responding to a domestic disturbance. On the next pages please find the "Period in Review" documents that highlight some of our activity.

Your police department provides police service 24 hours a day 7 days a week this surmounts to 8,760 hours a year. Maintaining an active reserve roster continues to prove challenging. Hence, unlike the past the full-time officers work on a rotating schedule including nights weekends and holidays. Reserve/Part-Time officers fill in approximately 38 sum odd hours a week and work special events. We continue to strive to maintain the relatively crime free quality of life that we all enjoy here.

In addition to the officer hours paid for with locally budgeted funds we successfully applied for and were granted funds by various agencies for targeted efforts:

The US Department of Homeland Security (DHS) pays for 3 hours of extra patrol per week plus mileage reimbursement. The mission of this effort (Operation Stone Garden) is to provide extra patrol to routes leading north and south around Moosehead Lake. Due to the rural nature and remoteness of our area DHS pays us to act as a secondary net to the efforts being conducted at the boarder, an hour away.

Your police department has pursued and has been successful in securing donations, equipment and training for the purpose of establishing a K-9 program. Natalie is now certified, duty ready and eager to work. Seeking to provide this service by traditional means would have conservatively cost \$40,000 a sum that undoubtedly we could never afford. However, with hard work and dedication of Matt St. Laurent and Roger Guay this program was accomplished. The first time Officer Natalie locates a lost child or Alzheimer's patient will be priceless.

Additionally, your department has been very involved in taking prescription drugs off of our streets. We've done this by partnering with the US Drug Enforcement Agency, C.A Dean Memorial Hospital & the Piscataquis Public Health Council. Literally thousands of pounds of unwanted, unused and potentially misused prescriptions have been taken off of our streets. However, as predicted with the availability of prescription drugs dwindling heroin and other street drugs including Methamphetamine "Crystal Meth", are making a comeback in surrounding areas, an issue Greenville hasn't been exempted from. Please remember we have prescription drug take back box in the Town Hall Lobby.

We are in our 6th year of Operation Sunrise, an effort to stay in contact with Greenville area individuals whom are along in years and still living independently. This normally involves calling or stopping in to see people daily at their request. If you or someone you know could benefit from this type of service please call us.

We ask for your help to help you; if you see something suspicious, hear something suspicious or know something that might help us protect the high quality of life in our town, Call Us!

The fastest way to contact an officer is to call the Piscataquis County Emergency Communication Center at (207) 564- 3304 or 1-800-432-7372. In the past there were several occasions where calls needing immediate responses (emergency calls) were left on the department's answering machine or even cellular phone. Due to this after 5 rings the calls are directly forwarded to dispatch center.

**GREENVILLE POLICE DEPARTMENT***Year in Review***July 1, 2014 - June 30, 2015****2672** Incidents Reports

here are some of the highlights:

Accident (Crashes)/59  
     Alarms/65  
 Trespass/Criminal Mischief/25  
     Animal Complaints/75  
     Arrest Warrants/3  
     Assaults/9  
 Assist to other Law Enforcement Agencies/33  
     Assist to Fire/22  
     Assist Motorist/51  
 Assist to Piscataquis County SO/61  
     Assist Rescue/66  
 Assist Maine Warden Service/22  
     Assist Maine Forest Service/2  
 Recreation Vehicle Complaints/28  
     Auto Theft/1  
     Burglary/8  
 Complaints Against Officer/2  
     Disorderly Conduct/17  
     Disturbance/21  
     Escort/3  
     Forgery & or Fraud/6  
     Harassment/14  
     Juvenile Runaway/2  
     K-9/21  
     Theft/ 38  
 Liquor Law Violations/2  
     Littering/3  
     Lost & or Found/35  
     Trainings/1621  
 Mentally Disturbed Persons/5  
     Missing Person Search/6  
 Motor Vehicle Violations /206  
     Operation Sunrise/103  
     Police Info/215  
     School Patrol/141  
     Paperwork Service/18  
     Sex Offense/1  
     Suspicious Activity/50  
     Death Investigations/3  
     Vandalism/5  
     Well Being Check/29

**July 1, 2015 - March 22, 2016****1735** Incidents Reports

here are some of the highlights:

Attempted Murder/1  
     Assaults/3  
     Home Invasion/1  
     Crashes/31  
     Alarms/32  
 Trespass/Criminal Mischief/18  
     Animal Complaints/37  
     Arrest Warrants/5  
 Assist to other Law Enforcement Agencies/18  
     Assist to Fire/10  
     Assist Motorist/51  
 Assist to Piscataquis County SO/51  
     Assist Rescue/34  
     Assist Maine Warden Service/5  
     Assist Maine Forest Service/1  
 Recreation Vehicle Complaints/28  
     Auto Theft/1  
     Disorderly Conduct/19  
     Disturbance/14  
     Escort/3  
     Forgery & or Fraud/6  
     Harassment/7  
     K-9/14  
     Theft/ 19  
     Lost & or Found/32  
     Trainings/16  
 Mentally Disturbed Persons/8  
     Missing Person Search/2  
 Motor Vehicle Violations /163  
     Operation Sunrise/69  
     Police Info /141  
     School Patrol/78  
     Paperwork Service/22  
     Suspicious Activity/37  
     Death Investigations/4  
     Vandalism/5  
     Well Being Check/19

## **GREENVILLE FIRE DEPARTMENT**

*07/01/2015—06/30/2016*

The Town of Greenville continues to have a number of dedicated individuals who serve their community as members of the Greenville Fire Department. The number of hours that they serve, along with their level of dedication and professionalism, is nothing short of remarkable. I consider myself fortunate to be able to lead such an outstanding team.

At last year's Town Meeting, the Greenville Fire Department presented an article to replace the existing ladder truck. The town's people understood the department's needs and overwhelmingly approved the expenditure. The Greenville Fire Department was able to purchase a 2001 E-One ladder truck. The truck has very low mileage and hours and should serve the community for many years to come.

The members of the department continue to participate in training that ensures the skills that have learned remain honed. The training consists of both in-house training as well as specialty instructors from outside of the fire department teaching classes. There are several topics covered throughout the year. Some examples of the training are CPR, Electrical Safety, Pump Operations, Air Pack training, Basic Firefighting Skills. Department members had a combined 360 hours of training over the past year.

One of the biggest responsibilities of the firefighters is to ensure the equipment is ready to respond to an incident. Over the past year, members of the Greenville Fire Department exhausted 503 hours maintaining the apparatus and associated firefighting equipment.

In addition to training and maintenance, firefighters compiled 573 hours responding to Emergency Incidents, a breakdown of the calls follows in this report.

Work continued on the Greenville Fire Station. We were able to finish all of the planned electrical upgrades. We were also able to complete the second phase of installing the industrial air compressor. Roof Systems of Maine was contracted to perform repairs to the roof on the rear of the fire station. I will continue to seek funding to make yearly improvements to the station. Some of the upcoming projects will include new windows, insulation and replacing the sewer line for the fire station.

In January, the Board of Selectmen entered into an agreement with the Town of Shirley to have the Greenville Fire Department provide Fire Protection services for Shirley. This was done on a contractual basis using the same format that is used for Beaver Cove and Piscataquis County. This equates to approximately \$10,000 of additional revenue for the Town of Greenville.

In last year's annual report I spoke of the declining number of volunteers joining our ranks. It is a problem that continues to plague the Fire Service nationwide. There are a few bills before our state legislature this year that will hopefully fund programs to help with recruitment and retention of Volunteer Fire Fighters. I continue to keep the Town Manager and Selectmen updated on our staffing issues. In January, the Fire Department held a recruitment campaign that produced only a handful of applicants. At some point in time it may be necessary to consider hiring personnel to man the fire station during the week while members are working at their normal jobs. Having personnel available during the week would allow for easier compliance with the State of Maine

Department of Labor Standards. This would allow additional time for the other firefighters to conduct valuable training and fire prevention activities.

The Greenville Firefighter's Association continued to support the Greenville Fire Department, its members and the community again this year. The association expended nearly \$2,000 on equipment for the apparatus. In addition to that, they are currently in the process of purchasing a call notification system that works with members cellular phones. The cost for this equipment will be in excess of \$2,500. Donations were made to several members and organizations seeking funding for illnesses, camps, etc. Funds were also donated to members of the service area who were unfortunately the victims of fires.

Department members took time this year to recognize members for their previous service which included two former Chiefs of Department. Most notably was the retirement of Richard Peat who volunteered with the Greenville Fire Department for more than twenty five years.

Since the passing of Father Rob, the Greenville Fire Department has not had a department Chaplain. The recently assigned priest to Holy Family Catholic Church, Father Aaron, has volunteered to fill that role for the Greenville Police & Fire Departments.

The Junior Firefighter program continues to be a success. We currently have 6 motivated young women and men on our roster. The program allows them to work and learn side by side with our regular members to determine if becoming a firefighter is something they would like to pursue. The Junior Firefighter program has produced several outstanding firefighters who are currently members of the Greenville fire Department.

I would like to express my appreciation to the businesses that employ Greenville Firefighters and allow them to leave their jobs to answer emergency calls. Without this ability the Greenville Fire Department would struggle to staff equipment for emergency calls during normal work hours.

Lastly, I would like to thank the community members for your support of the Greenville Fire Department during the budget process and throughout the year. Your generosity towards the Greenville Firefighter's Association fund raising efforts is also very much appreciated.

At any time if a question or concerns arises regarding the Greenville Fire Department, please to not hesitate to contact me.

Respectfully submitted,

Matthew E. St. Laurent  
Chief of Department

### **FY 14-15 Calls For Service**

*(03/31/2015 - 03/31/2016)*

Vehicle Fire:	3
Chimney Fire:	6
Carbon Monoxide	
Investigations:	6
Lift assist:	16
Medical Aid Request:	7
Ice Rescue:	1
Structure Fire:	3
Alarm Activation:	9
Mutual Aid:	3
Motor Vehicle Accident:	4
Snowmobile Accident:	4
Service Call:	4
<b>Total:</b>	<b>66</b>



*Rising Above the Health Horizon*



**CHARLES A. DEAN  
MEMORIAL HOSPITAL  
& NURSING HOME**  
*Where Quality and Caring Meet*



## **AMBULANCE SERVICE ANNUAL REPORT**

**2015—2016**



**To the Citizens and Officials of the Town of Greenville:**

Charles A. Dean Ambulance Service is continuing, as always, in its efforts to meet the growing demand of emergency calls in the Greenville area and its surrounding communities. In conclusion to normally one of our busiest times of the year we saw a below average snowfall this past winter with milder than usual temperatures, fortunately we also saw considerably less trauma related events in comparison to previous snowmobile seasons. C.A. Dean Ambulance responded to a total of 283 emergency 911 calls with only 2 snowmobile related accidents from North of Rockwood to South of Shirley this past year. Patient care was delivered to a total of 552 calls throughout the previous year. Among our many other day to day emergency responses we continue to improve the health and wellbeing of our Maine residents as we are committed to supporting the community's needs. We are continually trying to expand and strengthen our Emergency Medical Services to accommodate the growing needs for service. Our EMS roster is currently operating with Six Paramedics, One EMT-Advanced, Four EMT-Basics and Three Ambulance Drivers.

As always, our deepest appreciation goes out to all of the services that we have had the pleasure of working with on a regular basis: Greenville Fire & Rescue, Monson Fire & Rescue, Rockwood Fire & Rescue, Shirley Fire, Greenville Police Department, Piscataquis and Somerset County Sheriff's offices, Life Flight of Maine, Mayo Regional Hospital and Ambulance Services, Maine Forest Service, Piscataquis County EMA, The Appalachian Mountain Club, the Greenville Snowmobile Club and last but certainly not least, the Inland Fisheries and Wildlife Services. These folks all do a remarkable job and it is our privilege to work side by side with each and every one of these services on a daily basis to strengthen the Moosehead Lake Region community.

This has been a busy year as always for all of our EMS staff with continuing education, training and re-certification of professional licenses. EMS crew members have again attended the annual Mid Coast EMS Conference and have furthered their education with countless hours of continuing education in the ever changing world of emergency medicine. We continue to work closely with the surrounding departments expanding our training and knowledge to further better the outcomes of emergency situations. The State of Maine EMS has continued with CA Dean Ambulance in a nationwide effort to bring the Community Paramedicine Pilot Project to patients of Greenville and the surrounding areas. The Community Paramedic project addresses bridging the gaps of patient's personal health care needs by working closely with patients and their primary care physicians within a home based setting. The Community Paramedicine project mission is to improve the health status of patients in the Moosehead Lake Region by supporting unmet health needs in our rural area.

The crew of C.A. Dean Ambulance would like to take this opportunity to thank our Medical Staff, Md. Larry Dubien, Md. Darin Peck, Md. Paul Potvin, Md. Joe Babbit, Md. Brian McCann, Md. Karl Liebermann, Md. Mario Turi, Md. Robert Bowie, DO., Md. Elisa Thompson, PA. Gregg Christensen, PA. Andrea Groft, Md. Galen Durose, FNP Diana Vandermast, CNO Lorraine Rodgeron, the entire Nursing Staff and all of the Charles A. Dean employees for their dedication and support. We have a incredible medical team here at C.A. Dean Hospital and are very fortunate to have these providers in our community. We would also like to extend our gratitude to the entire Moosehead Lake Community for their continuous support.

I would like to personally thank all of our EMS responders for their diligent work and dedication to this community. If you see any of these people, please thank them for their service.

Paramedics:	Geno Murray, David Bouchard, Chris Sargent, Keith Cookson & Andrew Harding
Advanced EMT:	John Simko
Basic EMT:	Jeff Pomerleau, Doug Huettner, David Morrill, Amanda Simko & Dan Giroux
EMS Drivers:	Robert Harris, Sally Tornquist & Chris Bussell

Respectfully submitted,

Kevin Springer, EMS Coordinator, NREMT-P  
Charles A. Dean Memorial Hospital & Ambulance Services





## **CODE ENFORCEMENT OFFICER'S REPORT**

07/01/2015—06/30/2016

Jack Hart, Code Enforcement Officer

OFFICE HOURS Monday – Friday 8am to 4:00 pm

TELEPHONE – 695-2421

**E-MAIL – ceo@greenvilleme.com**

Please call ahead for an appointment

### **PLANNING BOARD MEETINGS**

Meets the 2<sup>nd</sup> & 4<sup>th</sup> Monday of the month 5:00 pm at the town office. To be placed on the agenda complete information needs to be into the CEO office the Monday prior to a scheduled meeting.

### **BOARD OF APPEAL MEETINGS**

Meets annually and as needed.

### **PERMITS**

Residential Building Permit, Road Opening Permit, Floodplain Permit, Shoreland Zone Building Permit  
Demolition Permit, Conditional Use Permit, Sign Permit, Subdivision Permit, Commercial/Industrial Permit

Plumbing Permit—call our Local Plumbing Inspector Brian Turner – 997-3287

Various State and DEP permit applications available at CEO office.

### **TAX MAPS – LAND USE ORDINANCE AMENDED 2015 – 2013 COMPREHENSIVE PLAN**

Available online at [www.greenvilleme.com](http://www.greenvilleme.com) under “Code Enforcement Office”

At the Annual Town Meeting on June 1, 2015 Amendments to the Greenville Land Use Ordinance were approved. An Article was approved to reduce the regular membership of the Greenville Planning Board from 7 to 5 regular members and 2 associate members.

The Planning Board for the last 2 years has been discussing changes to the Town’s Sign Design Standards. The board has reviewed the 1<sup>st</sup> and 2<sup>nd</sup> draft. These standards will not be available for Annual Town Meeting approval until 2017. Public input is welcomed at any scheduled meeting of the Planning Board and a Public Hearing will be held prior to Town Meeting.

### **DUTIES OF THE PLANNING BOARD:**

The Planning Board continually reviews The Town of Greenville Land Use Ordinance and recommends changes or additions as needed for Annual Town Meeting approval, approves Conditional Use Permits, Subdivision Permits, reviews and approves Building Permits for activity within the 100 foot buffer of the Shoreland Overlay Zone (set-back from the high water line of lakes and rivers and 75 feet for streams and wetlands).

### **PERMITS APPROVED BY PLANNING BOARD:**

Conditional Use Permits – 0, Subdivisions Permits - 2, review of Building Permits in the 100 foot buffer of the Shoreland Overlay District - 3

### **PERMITS APPROVED BY THE CODE ENFORCEMENT OFFICER IN 2015:**

Incomplete information due to computer crash mid-year.

Single family homes -5

Sheds - 4

Additions - 3

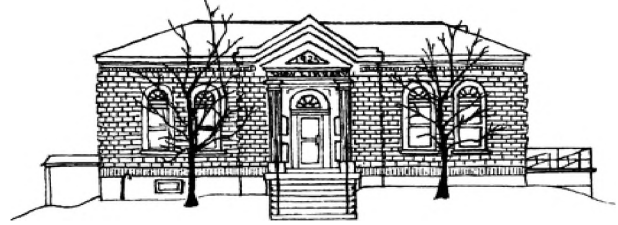
Demolitions – 2

Signs - 1

# Shaw Public Library

## Annual Report

07/01/2015—03/30/2016



Shaw Public Library is the primary public library for the area which includes the Town of Greenville, Beaver Cove, Shirley, Harford's Point and the townships of unorganized territory.

The year twenty-fifteen will go down in the annals of history for the area as the Shaw Pubic Library has been connected to the Davis Annex via a fifty foot long corridor. This connection will provide ADA for our users, an expanded space for display of materials, an opened up children's area, and a place to just sit, chat, and read. The project was a direct result of collaborative efforts of the Shaw Pubic Library Trustees, the Shaw Public Library Association, a grant from the USDA, as well as donations. As a result, our staff will be better able to commit to our communities to provide the very best services.

We continue to provide free service/ membership to the taxpayers of those communities who commit financially to the Library, as well as the general public. We have 2,783 members. Our membership includes taxpayers, property owners, and renters residing in the above mentioned communities. We also include part-time seasonal property owners as well. Individuals not residing here may join the Library for an annual fee. Short term visitors may join for a three week period for a prescribed fee.

This fiscal year, we have had 10,924 visitors; circulated 14,249 titles; signed in 2,263 computer users; fulfilled 404 Interlibrary Loan requests; processed over 1,426 new and donated gifts; held 48 Children's and 34 Adult Programs. We currently are the holder of 23,000 titles. Volunteers provided us with over 300 hours of valuable service. We have continued to partner with many community organizations such as NREC, the Recreation Department, the School Department, and the Moosehead Historical Society. We are always open to suggestions as to interact with the community.

We assess our commitment to those we serve in three important and meaningful ways: value to the community; the engagement of the community; and our organizational management.

### VALUE TO THE COMMUNITY

As a public library in the state of Maine, we are part of the Maine State Library Network and are able to provide our patrons with a variety of digital literacy opportunities via a fiber optic internet connection. We have eleven computers available for public use. Access to the internet is available for searching the world wide web, library resources, social media, emailing, skypeing, online classes, and webinars.

We able to offer one on one technological help and even schedule more intense assistance to our users. Guidance is always available for our users in the use of e book devices. Copies and faxes can be made for a fee.

The Infonet Download Library can be accessed through our google website to download audiobooks and e books. Our open source catalog, Maine Balsam Libraries Consortium is available online. Titles can be checked, held, or renewed from the convenience of home. Our internet is available 24-7. We update our website, use social media, local papers, and local cable channel to publicize our happenings.

***WE EXPOSE OUR COMMUNITY TO TECHNOLOGY. IT IS THERE FOR YOU.***

## WE ENGAGE THE COMMUNITY

The completion of our recent building expansion has given us the ability to expand the year round services we are able to offer in a roomy, attractive, and comfortable environment.

Children's programs are offered bimonthly, monthly for preschoolers, for special occasions, for six week Summer Reading Program, and monthly for homeschoolers. We can always do story times by request. We are able to collaborate our programs with other community organizations as well.

Adult programs are held in the form of a monthly book club, a five week summer themed Let's Talk About It sessions, and formats that would be of interest to the community. We have recently become a resource center for a collection of caregiver materials and are working to incorporate more programming in that area to the community.

We seek out grants that enable us to supplement our programming, therefore helping to enhance our collection and activities.

At the Shaw Public Library we strive to maintain a collection of titles that are of interest to our community. We value our members suggestions. If we are unable to obtain particular titles, we have an active Interlibrary Loan Service that allows us to borrow titles from anywhere within the state and country. A van delivery service allows us a once a week delivery from other libraries within the state.

***WE ENGAGE OUR COMMUNITY. IT IS THERE FOR YOU.***

## OUR ORGANIZATIONAL MANAGEMENT

As a department of the Town of Greenville, our goal is to provide quality service within the budget allocated. We have been able to maintain a flatline budget. A total of 1,290 annual service hours are provided to the community with a Director and three Library Assistants. Our volunteers have provided the Library with over 300 hours of service. The funding from the Town and surrounding communities is what enables us to offer quality programming and services for all.

We have a Board of Trustees that oversee the operation of the Library that consists of five members.

Our Shaw Public Library Association is a 501(C3) and is responsible for fundraising projects and consists of six members. Through their efforts, our two buildings have been connected so that we are now ADA compliant. They have converted an area of the Davis Annex to a Book Barn for the sale of used titles which will be a major source to raise funds for up coming projects.

***WE ARE ORGANIZED TO SERVE THE COMMUNITY. IT IS THERE FOR YOU.***

We are so very fortunate to receive the strong support from the Town of Greenville, Shirley, Harford's Point, and Beaver Cove. Every penny of your allocation is put to good use. Our LIBRARY IS THE BEST BECAUSE OF YOU!

Respectfully submitted by

Linda Wohlforth

Director

Shaw Public Library



VERNON & BARBARA DAVIS  
MEMORIAL LIBRARY  
ANNEX



**Shaw Library Addition**  
 Shaw Public Library Association  
 8 Pleasant Street; Greenville, ME 04441  
 A.E. Hodsdon Consulting Engineers  
 10 Common Street; Waterville, ME 04901  
 RALPH McNAUGHTON  
 CONSTRUCTION, INC.  
 Newport, ME 368-5647

**USDA** United States  
 Department of  
 Agriculture

Financed by United States Department of Agriculture (USDA) Rural Development

USDA is an equal opportunity provider and employer. Barack H. Obama, President of the United States  
 Tom Vilsack, Secretary of Agriculture



## RECREATION DEPARTMENT

07/01/2015—06/30/2016

It has been exciting year for the Recreation Department. Since the opening of the Town Recreation Center in 2014, a fitness gym has opened, dance lessons became available, Senior trips to the Center Theatre in Dover-Foxcroft, Yoga, Tai Chi from PVAEC and many other programs have been very well attended. The department is administered by the Recreation Director and a 5 member Advisory Committee which is appointed by the Board of Selectmen.

### **The following is our Mission Statement and Goals:**

- Provide equal opportunities for all citizens to participate.
- Provide a safe environment for recreational and leisure activities.
- Utilize all available resources to ensure affordable, efficient, and quality service levels.
- To plan for future recreational and leisure needs.
- Acquire additional facilities to support community needs.

### **Spring 2015**

The little League Baseball Team won second place in the Penquis Baseball League. We had 63 participating in T-ball, Coach/Pitch, and Baseball. Numbers should be similar for the 2016 season. With the help of PVAEC in Dover-Foxcroft, a Tai Chi Chi class was held with 15 participants. “The Annual Nan Pellertier Memorial Fishing Derby” had 36 fishermen. A big thank you to Harold Blanchard and Sean Bolen for hosting this event. Many area businesses donated prizes.

### **Summer 2015**

On May 1st the fitness gym was opened at the Recreation Center. Funds came from a \$10,000 Plum Creek Grant, \$2000 was donated by CA Dean Hospital, and many fundraisers all made this possible. The fitness gym is very functional but there is a need for more equipment which we plan to purchase in the future through fund-raising. The Receptions Summer Program consisted of the following programs for ages 4-17: arts & crafts, basketball, gardening, golf, soccer, paddleboarding, tennis, recreation swimming, swimming lessons, Zumba, and Young Explorers. The Young Explorers Program was taught by Dawna Blackstone from AMC with 19 children attending. Lifeguards taught 32 children swim lessons. Numbers for the summer program increased to 135 children. The skateboard park had repair work done on the inner boards as well as paint. Numbers are remaining stable on our annual Soccer Camp (Global Premier Soccer). The Soccer Camp is subsidized by Greenville Area Businesses, individuals and organizations such as Kiwanis and the Greenville Sports Boosters.

### **Fall 2015**

Destination Imagination started with three groups this season - Rising Stars, Elementary Group, and Middle School. Sarah Stern led the group with the help of Sheri Kreider. An adult Yoga is ongoing with Linda McBrierty. Soccer had three teams with grades K-2, 3-4, and 5-6 with 48 children participating which is similar to last year. All of the coaches volunteer their time. Stephanie Salmi started her second season at the Recreation Center with numerous dance classes for children and adults such as Zumba, Ballet, Jazz and so forth. The Halloween

Parade and Games had 92 participants. Games played were the Sack Race, Archery, Donut Eating Contest, and Bean Bag Games. During Deck the Halls, 81 Children participated in numerous games. In December, two personal trainers (Phillip & Hope Perkins) joined the Fitness Gym. They are now volunteering their time to help gym members with proper weight lifting and routines.

### Winter 2016

57 children participated in Basketball. K-2<sup>nd</sup> Grade was instructional. Grades 3-4 played a few of games. Two teams (5/6 Boys & 5/6 Girls) were in the Penquis Basketball Team. Warren McManus operated and maintained the Ice Rink. The Ice Rink was open this year after school and Saturdays with incredible usage. During February vacation, the Father/Daughter Dance was held with 48 people participating. With help from the Charlotte White Center, GHS, and CA Dean Hospital, Senior Trips were started with the Center Theatre in Dover-Foxcroft. The Center Theatre is graciously giving discounted tickets. In March, the Third Annual Winter Golf Classic was held near the Junction Wharf. The course was challenging from course designers Steve Mason and Dale Hanscom. New Baseball Uniforms were purchased from this fundraiser.

Looking forward to another great year. The Rec Center is located at 33 Leisure Life Rd. All visitors are welcome.

Respectfully Submitted,

Sally Tornquist  
Greenville Recreation Director











***School Union #60***  
*PO Box 100*  
*144 Pritham Avenue*  
*Greenville, ME 04441*  
*Tele: 207-695-3708 Fax: 207-695-3709*



To the Citizens of Greenville:

First and foremost, I would like to thank you for the opportunity to work and serve in the Greenville Schools for over 37 years, as an industrial arts teacher, guidance counselor, adult education director, and most recently as superintendent.

The school has certainly seen some dramatic changes both in the physical plant and educational programming over those years. But throughout all of these changes, our school continues to provide a strong educational foundation for our students. A low drop-out rate and a high percentage of students pursuing post-secondary education are hallmarks of our school.

Our students have access the wide variety of career and technical education programs offered by Tri-County Technical Center in Dexter. Our students receive individual instruction in reading recovery and other individualized strategies at a young age. A variety of Advanced Placement courses are offered to challenge our students. Students have the ability to participate in dual enrollment programs, earning high school and college credit at the same time. A variety of on-line classes are available to those students who wish to pursue an elective in which they have a strong interest. Our well-experienced staff brings speakers into the classroom and takes students out into real world situations.

There are a large number of individuals, groups, organizations, and foundations that yearly provide tens of thousands of dollars in the form of scholarships, which enable a large number of our students to make that first year of post-secondary education a reality. To those individuals and groups I thank you.

I would also like to thank the citizens for your strong support of our athletic teams, our concerts, the musical and all of the other extra-curricular activities. To those citizens who have purchased raffle tickets, candles and supported other fundraising activities a big thank you. To those parents that have changed routines to accommodate the late practices, the road trips to Deer Isle or Greater Portland Christian, thank you.

I need to thank the taxpayers, parents and other citizens for your strong support of the school over these many years. It has been exceedingly disappointing to see more and more of the financial responsibility falling on our local taxpayers. The State's funding formula, "Essential Programs and Services" (EPS), may work well for some of the larger schools, but does little to help us. Our state subsidy is essentially built on a 30% reimbursement of our special education costs. Even with our latest state legislative action adding an additional \$15,000,000 to the education fund did nothing to help us. The rationale for increasing the education budget was the additional requirements that the federal government has imposed on special education, which has caused special education budgets across the state to see increases. But when the money was appropriated, it went into the general fund and was distributed according to the EPS formula. Greenville received not one penny of the additional \$15 million that was added to the budget. Although there is some

positive outlook in that written into the legislation was a plan to increase special education reimbursement to 35% in 2019 and continue to increase the percentage to 50% special education reimbursement in 2021.

The Governor has created a “Blue Ribbon Commission” to examine the way that education in the state of Maine is funded. In light of our state funding, this would seem to be an opportunity to address some of the inequities that we face as a small, rural school. However, look at the composition of the “Blue Ribbon Commission”; charter schools, urban schools, large schools and southern Maine schools. I would encourage our local taxpayers to maintain contact with our local legislators and encourage them to recognize our unique, rural situation and improve our funding.

As time moves forward, the school’s curriculum will continue to evolve and become “standards based”. Pritham Gymnasium will need to see some major renovations. The Oakes Building will continue to need maintenance. But our school is more than “things”. It is a place where there is a nurturing environment conducive to learning, where all children are valued and are provided a strong framework on which to build their individual futures.

I made a purposeful effort to sprinkle the term “our students” liberally throughout this report. The students of Greenville Schools, rather they be from Rockwood or Shirley, Beaver Cove or Greenville, are our students, they are the future of our community and region. They will be our next generation of auto mechanics, nurses, lawyers, dentists, and/or engineers. They will be the parents and taxpayers of the next generation.

Again, thank you.

Cordially,

Dave Morrill



## MOOSEHEAD LAKE REGION ECONOMIC DEVELOPMENT CORPORATION

### **Introduction**

Welcome to the Moosehead Lake Region Economic Development Corporation (MLREDC). The MLREDC is a non-profit organization working to grow and sustain local businesses, attract and create new jobs, and enhance the economy of the Moosehead Lake Region. MLREDC's vision is that "The Moosehead Lake Region will enjoy a robust, diversified and sustainable economy that leverages the region's unique character, heritage and spectacular natural resources" and the organization's objective is "To grow and sustain local businesses, attract and create new jobs and enhance the economy of the Moosehead Lake Region."

### **Overview**

Established in 2013 by local business and community leaders, MLREDC was formed from a critical need to grow the local economy, reverse population decline, and increase prosperity for area residents through development of a year-round sustainable economy. Over MLREDC's first three years, all of its work and significant accomplishments have been driven by its all-volunteer board and project consultants. Members have donated thousands of hours of their time.

Over the past 3 years, MLREDC has: earned 501(c)3 status; established a diverse eleven member board of directors; raised over \$450,000 for operations and projects; sponsored a regional branding and marketing plan with an internationally renowned expert; established a 17-member Branding Leadership Team (BLT) to implement the recommendations of the Branding Initiative; contracted for downtown public WIFI service (Greenville); contracted for wayfinding signage design; contracted for development of comprehensive website promoting recreational and business opportunities in the region; and retained a professional economic development consulting firm to provide hourly staff support. In 2014, the MLREDC secured a master lease of the 10,000 square foot commercial building previously known as Town of Greenville's Business Incubator. Renamed the Greenville Business Center, the MLREDC secured a long-term tenant - GlacierWear - which is a fur products company which employs 10 workers full-time and has hopes to expand sometime in the future.

MLREDC has also worked with the Appalachian Mountain Club, Plum Creek and the Forest Society of Maine on building hiking trails; worked with the Town of Greenville on downtown improvements and beautification; received and administered a grant from the Maine Office of Tourism for regional marketing; participated regularly in the region's Chamber of Commerce activities including tourism and business development; and assisted in raising and managing funds for business retention and attraction with the Piscataquis Development Corporation.

### **Branding Initiative**

A major project of the MLREDC is the support for and implementation of the Moosehead Lake Region Branding Initiative. With the assistance of Roger Brooks International, hundreds of people participated in focus groups, interviews and community conversations, and 1,428 individuals completed an online survey. From this extensive outreach, a Marketing and Branding Action Plan (Branding Recommendations) was developed. Copies of the Branding Recommendations are available at the Shaw Public Library in Greenville.

The three major goals of the Branding Initiative are to:

- Create an 8 - 10 month economy that is sustainable;
- Grow the population of the region by 25% with a strong emphasis on younger residents (ages 20-45) and families; and
- Maintain the natural and cultural character of the area.

These goals formed the foundation of the completed Branding Recommendations with the goal of earning the brand "Moosehead Lake -- America's Crown Jewel". Integral to accomplishing the goals set forth in the Recommendations was the establishment of the Branding Leadership Team (BLT) and 16 volunteer members have been donating hundreds of hours to plan for and implement the Branding Recommendations.

Short term objectives include the implementation of 3 cornerstone Recommendations of the Branding Initiative: the creation of a regional master plan to guide future development of public amenities; the creation of a wayfinding system with unified branding to enhance resident and visitor recreational activity; the creation of a business plan for a new, multi-use community pavilion to support new economic activity and complement nature-based tourism activity; and funding 3,000 staff hours over three years to execute the above mentioned.

Long term outcomes as a result of implementation of the 3 cornerstone Recommendations include: increasing amount of region's visitors and improve their experience by accessing previously hidden or unknown natural environment features; increasing employment opportunities and increasing household incomes through greater economic activity, and realizing the related benefit of increasing household incomes leads to healthier households; and increasing access, awareness, and appreciation of pristine natural environment.

### **Summary**

The MLREDC and the BLT were founded by local residents and are run with spirit of mutual respect towards all, where all opinions and work is valued and essential for the success of the organization and its goals. A central principle of the organization is to facilitate regular and deliberate engagement throughout the entire region and to invite and encourage residents' participation. This homegrown effort has the potential to transform the local economy, strengthen relationships and enhance civic participation. We invite you to reach out to any of the members of either group to learn how you can become involved!

### **For More Information Contact:**

Angela Arno, MLREDC at 207-695-2702; [angela@mooseheadlake.org](mailto:angela@mooseheadlake.org)  
Amanda Hunt, MLREDC at 207-695-4300; [Amanda@mooseheadrentals.com](mailto:Amanda@mooseheadrentals.com)  
[www.mooseheadlakeedc.com](http://www.mooseheadlakeedc.com)

### **Directors of the MLREDC**

Amanda Hunt, Angela Arno, Craig Watt, Drew Watson, Geno Murray; Treasurer, Joe DiAngelo, John Simko, Karin Tilberg, Luke Muzzy; President, Steve Bilodeau; Vice-President, Steve Levesque; Secretary, William Fletcher

### **Members of the Brand Leadership Team**

Alison Snell; Marketing Committee Chair, Scott Harding, Anne-Marie Murray, Mark Gilbert, Marilyn Goodwin; Fundraising Committee Chair, Bre Graffam, Bonnie Dubien, Donna Moreland, Sally Johnson; Wayfinding Committee Chair, Jen Goodrich, Ruth McLaughlin; Downtown Experience Committee Chair, Liz Cannell; Public Speaking Committee Chair, Shana Cirulli, Stacy Duncan, Ryan Edmondson, Amanda Hunt; Chair of the Brand Leadership Team

## MOOSEHEAD MARINE MUSEUM

The Katahdin's 2015 cruising season exceeded our expectations. We had a record number of cruise passengers and a busy charter season. In addition to our regularly scheduled cruises there were nine wedding charters. We were pleased to see our corporate business grow with cruises for the Northern Forest Center, Maine Development Foundation, and Mayo Regional Hospital. And of course, we enjoyed sharing breakfast with guests at the Mt. Kineo Staff 50th Reunion.

One of the strengths we gain from operating the Katahdin is our ability to support other community organizations in the Moosehead Lake Region. This year we began the season by hosting C.A. Dean's annual Bike & Boat fundraiser and finished the season cruising with the Boy Scouts. Many thanks to Camden National Bank and Bangor Savings Bank for their sponsorship of the Boy Scout cruise. We are proud to be part of community partnerships of this nature.

We expanded museum activities to include presentations about the region's history. Lisa Gravelle Devin gave a slide show with highlights from her Moosehead Memories facebook page, which boasts over 20,000 photographs. And at the end of August the Maine Chapter of the Fire Lookouts Association presented Fire Towers of the Moosehead Lake Region.

In June we rolled out our new website, which offers an updated look and expanded information. A highlight of the website is the ability to purchase tickets and make donations online, saving time for our supporters. In the first four months 10 percent of tickets were sold online.

We look forward to a busy 2016 cruising season and are engaged in two new projects on the museum side. We have long enjoyed a collegial relationship with the Moosehead Historical Society and this year begins a collaboration aimed at upgrading MMM's recordkeeping. We have hired one of Moosehead Historical Society's part-time employees as an advisor to review our catalog and help us implement a new database called Past Perfect, which is the industry standard for recording acquisitions. When the project is complete, we will be able to share catalog data with MHS and may eventually publish our catalog on the internet, enabling people far and wide to research our archives.

The second project involves a partnership with Ryan Robbins of Moosehead Lake Divers as well as the Moosehead Historical Society to develop a short documentary film about the shipwrecks of Moosehead Lake.

We have added Sunday cruises on the weekends of Independence Day and Labor Day. We have also scheduled two additional Rock & Roll cruises to allow more passengers to enjoy the music of Rockin' Ron and the New Society Band. And of course, we have the Donors Cruise, Bike & Boat and Moosehead Lake Yacht Club Commodore's Cruise to look forward to.

Sincerely,

Liz McKeil Cannell  
Executive Director

## GREENVILLE SOLID WASTE REPORT

*(July 1, 2015—June 30, 2016)*

There are a lot of new things going on at our Solid Waste Transfer Station, this year versus last!

The Town's facility is located in the Greenville Industrial Park at 29 Sheridan Circle, and is open from 8:00 AM to 4:00 PM on Sundays, Mondays and Thursdays, barring holidays. As of September 1, 2015, our facility welcomed back residents and property owners in the Unorganized Territories of Moosehead Junction Twp., Harford's point Twp., and Big Moose Twp. Through a dynamic cost-sharing arrangement, Piscataquis County's Unorganized Territories Budget contributed 16.99% of the net cost of our facility this year. As use increases, so will the percentage.

We've had a change in leadership at our Transfer Station. Ron Mace has retired as our Transfer Station Coordinator, but continues to work for us as a seasonal equipment operator in the Public Works Department. Our new Transfer Station Coordinator is our long-time recycling center coordinator Tom Gravelle. Tom brings a great deal of knowledge and enthusiasm for our solid waste disposal operations, and is working hard with Transfer Station Attendant Conrad Chaisson to implement some new programs, including our PaintCare program and our new Greenville Organics pilot project.



**Transfer Station Coordinator Tom Gravelle and Attendant Conrad Chaisson**

Our PaintCare program began last summer and allows our Transfer Station users to drop off used paint and stain in their original containers at our facility for disposal at no charge. The Town in turn packages these containers for a licensed contractor to receive and properly dispose of these paints and stains, at no cost to the Town. The entire program is funded through a surcharge on all paints and stains.

Our new Greenville Organics Pilot Project will begin Memorial Day Weekend and continue through the first weekend in October. Working with Exeter Agri-Energy and also Moosehead Rubbish, the Town will send separated organic waste (food scraps) from the Municipal Solid Waste (MSW) stream to Exeter where it will be used to produce methane to make electricity. The cost for trucking and tipping of this separated material will be about 2/3rds of the cost of shipping the same material to the Penobscot Energy Recovery Corporation (PERC) plant in Orrington. We won't know our exact costs until we evaluate them at the end of this pilot project. If we are able to save money, we will make this a permanent program.




To participate, we ask users of the Transfer Station to separate their food scraps from their regular trash and place it in the bin we will have located next to the MSW compactor. By July we expect to have small containers for residential use which will be provided free to each household (1 each until we run out). We also have a number of businesses and institutions working with us, including Indian Hill Trading Post, the Greenville Schools and C.A. Dean Hospital, all of whom have agreed to separate their organic waste on-site. We're looking for more participants – call the Town Office or see Tom Gravelle for more information!

### Quantities of Major Solid Waste Commodities Transferred in 2014 and 2015


Quantity	Tons in 2014	Tons in 2015	2015 Costs
MSW (Household Rubbish)	812.35	892.52	\$49.44/ton
C/DD (Bulky Waste)	198.00	330.12	\$47.85/ton
TOTAL MSW & CDD	1,010.35	1,222.64	

Many thanks to the hard work of our Transfer Station employees, Tom Gravelle and Conrad Chaisson, who are supported by our Public Works Department, including Mark Bernier, Dakota Harris and Paul Sikes. Also, thanks to Sean Bolen of Moosehead Rubbish for his help and assistance in making our operations run smoothly. Without this crew, our solid waste disposal system would not be possible!

Respectfully Submitted;  
John Simko, Town Manager



# FOOD WASTE Recycling Program

Greenville collects and disposes of approximately 1,000 tons of municipal solid waste each year. Our current costs are expected to go up significantly in 2018. To curb this added expense, and to find a higher, better use for this waste than dumping it all in a landfill, the Town is starting a pilot program called **GREENVILLE organics**.

The program calls for users of our facility to separate their organic material and bring it to our Transfer Station for shipment to Exeter Agri-Energy, where it will be used to make methane to fuel a power generation plant. We anticipate these costs to be lower than our current disposal costs, and to remain low after 2018.



## LANDFILL CLOSURE REPORT & FINANCIAL ASSURANCE

The costs to close the Town of Greenville's last Solid Waste Landfill totaled \$1,365,229.84. Of this amount, the Maine Department of Environmental protection (DEP) has approved reimbursement to the Town of Greenville of \$1,023,922.38.

The closure of Greenville's landfill was completed in three phases with loans taken out by the Town of Greenville for each phase. The first two phases were funded with commercial loans which may be paid off early to avoid interest. The final phase is funded through the Maine Bond Bank and the total interest to be paid is set, so early pay-off does not result in any financial benefit. The costs for debt service are shared with the outlying communities which benefited from the use of the Landfill. Collectively, these outlying communities pay 41% of the total debt service each year, and the Town of Greenville pays 59%. Likewise, when reimbursement funds from the DEP are received, the funds are shared with the outlying communities (41%), with the Town of Greenville retaining 59%.

### Landfill Closure Debt Service Costs and Reimbursement from DEP Received and Projected, FY13-14-FY19-20

Activity	13-14	14-15	15-16	16-17	17-18	18-19	19-20
Landfill Closure Phase #1	\$43,298	\$43,298	\$43,298	\$43,298	\$43,298	\$43,298	\$0
Landfill Closure Phase #2	\$89,667	\$89,667	\$89,667	\$89,667	\$0	\$0	\$0
Landfill Closure Phase #3	\$40,115	\$40,115	\$40,115	\$40,115	\$40,115	\$40,115	\$40,115
TOTAL DEBT SERVICE	\$173,080	\$173,080	\$173,080	\$173,080	\$83,413	\$83,413	\$40,115
Greenville Share (59%)	\$102,117	\$102,117	\$102,117	\$102,117	\$49,214	\$49,214	\$23,668
DEP Reimbursement*	\$135,876	\$135,876	\$115,429*	\$91,654*	\$91,654*	\$91,654*	\$91,654*
Greenville Share (59%)*	\$80,167	\$80,167	\$68,103	\$54,076	\$54,076	\$54,076	\$54,076
<b>Net Cost to Greenville:</b> (for debt service only)	<b>\$21,950</b>	<b>\$21,950</b>	<b>\$34,041</b>	<b>\$48,041</b>	<b>(\$4,862)</b>	<b>(\$4,862)</b>	<b>(\$4,862)</b>

*\*Note: In 2015, the State of Maine allowed several additional municipalities to be eligible for reimbursement of landfill closure costs, thus reducing the amount each municipality receives each year.*

Engineers from CES, Inc., estimate the cost to conduct water monitoring and other mandated post-closure maintenance of the landfill to be \$14,000 for each of the remaining 26 years of this state-required obligation. Over this time we expect these costs will total \$364,000.

## LANDFILL CLOSURE FINANCIAL ASSURANCE & LOCAL GOVERNMENT MEANS TEST

The Maine Department of Environmental protection requires that municipalities utilize a financial assurance mechanism to demonstrate our ability to meet these on-going post-closure costs for our landfill. The Town does so through the U.S. Environmental Protection Agency's Local Government Financial Test, as calculated below:

Test 1: Cash divided by expenditures of 0.05 or greater

In FY14-15, cash totaled \$1,528,392 and total expenditures totaled \$5,185,207.

$$\$1,528,392 / \$5,185,207 = 0.29$$

Town passes Test 1.

Test 2: Debt service expenditures divided by total expenditures of 0.20 or lower.

In FY14-15, the Town's total expenditures on debt service was \$487,636 and total expenditures totaled \$5,185,207.

$$\$487,636 / \$5,185,207 = 0.09$$

Town passes Test 2.

Test 3: Closure and Post-Closure costs < 43% of Town's total annual revenue.

In FY14-15, total landfill liability was \$364,000 and the Town's total revenue was \$6,759,231.

$$\$364,000 / \$6,759,231 = 5.39\%$$

Town passes Test 3.

Test 4: Town not operating at a deficit of >5% or more of total annual revenue for two years.

Operating surplus as of June 30, 2014:	\$52,789	(Net position =
\$10,816,426)		
Operating deficit as of June 30, 2015:	(\$377,698)	(Net position = \$10,869,215)
Annual revenue of \$6,759,231 x 0.05 =	\$337,962	
Town passes Test 4.		

Therefore, the Town of Greenville meets the EPA's Local Government Financial Test for Landfill Closure and Post-Closure Expenses. The Town does not use this financial assurance mechanism to meet any other obligations.

Respectfully Submitted,

John Simko  
Town Manager

**DEPARTMENTAL ACCOUNTS**

SUMMARY OF MUNICIPAL ACCOUNTS (AS OF April 27, 2015)

ACCOUNT	APPROPRIATION	CREDIT		BALANCE
		BAL.FORWARD	EXPENDED	
<b><u>GENERAL GOVERNMENT</u></b>				
.....				
Salaries, & Operating	199,705.00	16,515.00	156,128.00	60,092.00
Building & Utilities	19,468.00	2,132.00	15,715.00	5,885.00
Plan.Bd/CEO/Appeal.Bd	46,260.00	4,048.00	35,732.00	14,576.00
Tax Appraisal Service	20,700.00	-0-	15,525.00	5,176.00
Info Technology	30,241.00	4,984.00	28,858.00	6,367.00
Mapping	600.00	-0-	600.00	-0-
Muni.Bldg.Reserve	2,279.00	4,782.00	384.00	6,677.00
Revaluation Reserve	9,700.00	-0-	9,700.00	-0-
<b><u>PROTECTION</u></b>				
Fire Dept. Operations	66,675.00		51244.00	15431.00
Fire Dept. Salaries	43,500.00		23821.00	19679.00
Fire Dept. Equip. Fund	24,093.00	233,254.00	245721.00	11626.00
Police Dept.Salaries	158,942.00		124181.00	34761.00
Police Dept. Operations	16040.00	900.00	13986.00	2954.00
Police Cruiser Maint.	21900.00		9862.00	12038.00
Police Cruiser Reserve	10000.00	12000.00	25892.00	(3892.00)
Hydrant Rental	142435.00		108776.00	33659.00
Street Lights	27800.00		23301.00	4499.00
<b><u>SOCIAL &amp; HEALTH SERVICES</u></b>				
Welfare	4000.00		3349.00	651.00
Sr.CitizenFuelAssist.		6783.00	2305.00	4478.00
C.A. Dean Ambulance	10500.00		10500.00	-0-
Eastern Area Agcy Aging	900.00		-900.00	-0-
Penquis CAP/Project Ride	200.00		200.00	-0-
WomanCare/Aegis	200.00		200.00	-0-
Comm.Health&Counsl'g	200.00		200.00	-0-

**DEPARTMENTAL ACCOUNTS***SUMMARY OF MUNICIPAL ACCOUNTS (AS OF April 27, 2015)*

ACCOUNT	APPROPRIATION	CREDIT		BALANCE
		BAL.FORWARD	EXPENDED	
<b><u>PUBLIC WORKS</u></b>				
Summer Roads	141436.00	1349.00	94456.00	48329.00
Street Improvements	99415.00		58867.00	40548.00
Winter Roads	197743.00	985.00	173223.00	25505.00
TStar Intl.		25408.00	20780.00	4628.00
Pick-up Truck		19126.00	16977.00	2149.00
Truck #1		54432.00	44622.00	9810.00
Truck #2		34308.00	28809.00	5499.00
PW Loader#1		32632.00	29832.00	2800.00
Grader		20302.00	19616.00	686.00
Snowblower		10848.00	15332.00	(4483.00)
Sidewalk Machine		9800.00	4752.00	5048.00
Airport Loader#2		62292.00	59913.00	2378.00
Transfer Station Loader#3		25195.00	11656.00	13539.00
<b><u>RECREATION</u></b>				
Recreation Activities	50233.00		45834.00	4399.00
Parks/Shaw Playground	3800.00		1813.00	1987.00
Tennis Court Operation	300.00		134.00	166.00
Skating Rink Operation	1600.00		1308.00	292.00
Red Cross Beach	760.00		357.00	403.00
Jct.Wharf Maint & Loan	46425.00	200.00	35882.00	743.00
Snowmobile Trail Funds	75000.00	6267.00	39651.00	41616.00
Rollerblade/Skateboard Park	1000.00		985.00	15.00
Downtown Bathrooms	5400.00		4624.00	776.00
Gazebo	150.00		146.00	4.00
Outdoor Basketball Court	400.00		282.00	118.00
Thoreau Park		318.00	10.00	308.00

**DEPARTMENTAL ACCOUNTS**

SUMMARY OF MUNICIPAL ACCOUNTS (AS OF April 27, 2015)

<u>ACCOUNT</u>	<u>APPROPRIATION</u>	<u>CREDIT</u>		<u>BALANCE</u>
		<u>BAL.FORWARD</u>	<u>EXPENDED</u>	
<b><u>CEMETERIES &amp; MEMORIALS</u></b>				
Cemetery Corporation	10500.00		10500.00	-0-
Memorial Services	825.00		-0-	825.00
<b><u>AIRPORT</u></b>				
Airport Operations	30650.00		25324.00	5326.00
<b><u>SANITATION</u></b>				
Rubbish Collection	40000.00		34522.00	8539.00
Landfill Operation	49800.00	5214.00	30654.00	24360.00
Landfill Closure	173080.00		168899.00	4181.00
Transfer Station	168005.00		123901.00	44560.00
Transfer Station Debt	67456.00		65668.00	1788.00
MSHD Sanitary Dist.Loan	35168.00		36570.00	(1402.00)
Recycling	15000.00		15000.00	-0-
CurbSide Recycling P/U	7600.00		6333.00	1267.00
<b><u>EMPLOYEE BENEFITS</u></b>	232731.00	17035.00	187806.00	61960.00
<b><u>UNCLASSIFIED ACCOUNTS</u></b>				
Shaw Library	73285.00		47364.00	25921.00
Chamber of Commerce	10000.00		10000.00	-0-
Christmas Lights	200.00	1386.00	3.00	1583.00
Animal Shelter		2126.00	-0-	2126.00
Veterans Memorial	300.00		-0-	300.00
911 signs	700.00		566.00	134.00
4 <sup>th</sup> July	4000.00		4300.00	(300.00)
<b><u>COUNTY TAX</u></b>	418819.00		418819.00	-0-

## DEPARTMENTAL ACCOUNTS

*SUMMARY OF MUNICIPAL ACCOUNTS (AS OF April 27, 2015)*

### RECEIVED

<u>ACCOUNTS</u>	<u>ESTIMATED</u>	<u>COLLECTED</u>	<u>IN EXCESS / (UNCOLLECTED)</u>
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### MUNICIPAL REVENUE

Car Excise Tax	265,000.00	261,654.00	(13,346.00)
Lien Charges	4,000.00	5,960.00	1,960.00
Interest	23,000.00	15,662.00	(7,338.00)
State Rev. Sharing	75,127.00	58,916.00	(16,211.00)
Town Clerk Fees	12,500.00	9,322.00	(3,178.00)
Fire Dept. Services	69,208.00	80,720.00	11,512.00
Police Dept. Services	24,947.00	406.00	(24,541.00)
Landfill Closure Cost Share	95,495.00	69,249.00	(26,246.00)
Building Permits	5,500.00	6,853.00	1,353.00
Airport Revenues	20,128.00	12,831.00	(7,297.00)
Boat Excise	6,500.00	3,366.00	(3,134.00)
Solid Waste Fees	33,000.00	38,415.00	5,415.00
Recreation Activities	5,000.00	5,981.00	981.00
Veterans /Tree Growth	39,000.00	41,036.00	2,036.00
MDOT Roads	23,000.00	21,596.00	(1,404.00)



## TOWN OF GREENVILLE BUDGET SUMMARY COMPARISON

*(Budgets approved as per town meetings)*

<u>MUNICIPAL APPROPRIATIONS</u>	<u>FY14-15</u>	<u>FY14-15 Actual</u>	<u>FY15-16</u>	<u>Through 4/16</u>	<u>FY16-17</u>	<u>Proposed inc. or (dec.)</u>
GENERAL GOVERNMENT	\$325,565	\$322,222	\$298,712	\$247,540	\$295,451	(\$3,261)
INFORMATION TECHNOLOGY			\$30,241	\$28,930	\$32,353	\$2,112
PUBLIC SAFETY	\$530,177	\$529,827	\$535,852	\$705,164	\$556,114	\$20,262
PUBLIC WORKS		\$359,425	\$362,442	\$300,561	\$348,703	(\$13,739)
ROAD IMPROVEMENT	\$99,415	\$97,039	\$99,415	\$58,867	\$120,355	\$20,940
SERVICE GROUPS & GA	\$16,200	\$13,222	\$16,000	\$11,841	\$16,823	\$823
RECREATION & FACILITIES	\$93,871	\$109,805	\$100,068	\$94,720	\$105,332	\$5,264
SNOWMOBILE PROGRAM	\$75,000	\$71,745	\$75,000	\$39,651	\$78,409	\$3,409
CEMETERY & MEMORIAL	\$11,325	\$11,291	\$11,325	\$10,500	\$11,325	\$0
AIRPORT	\$41,500	\$41,125	\$33,850	\$23,666	\$33,050	(\$800)
SANITATION / SOLID WASTE	\$525,084	\$541,597	\$566,144	\$535,660	\$566,385	\$241
EMPLOYEE BENEFITS	\$188,892	\$206,714	\$232,731	\$191,492	\$214,256	(\$18,475)
LIBRARY	\$73,285	\$68,707	\$73,285	\$51,460	\$75,352	\$2,067
UNCLASSIFIED ACCOUNTS	\$26,200	\$22,740	\$16,450	\$15,781	\$46,272	\$29,822
<b>TOTAL EXPENDITURES</b>	<b>\$2,006,514</b>	<b>\$2,395,459</b>	<b>\$2,451,515</b>	<b>\$2,315,833</b>	<b>\$2,500,180</b>	<b>\$48,665</b>
					<b>\$48,665 inc.</b>	
<b><u>MUNICIPAL REVENUES</u></b>						
FUND BALANCE UTILIZATION	\$257,832	\$257,832	\$175,000	\$175,000	\$175,000	\$0
REVENUE SHARING	\$75,000	\$78,068	\$75,127	\$62,875	\$70,576	(\$4,551)
VEHICLE EXCISE TAXES	\$265,000	\$329,892	\$265,000	\$276,514	\$270,655	\$5,655
TOWN CLERK FEES	\$12,500	\$12,416	\$12,500	\$10,656	\$12,500	\$0
LIEN CHARGES	\$4,000	\$6,618	\$4,000	\$6,158	\$4,000	\$0
BLDG. PERMITS / P.B. FEES	\$5,500	\$4,948	\$5,500	\$9,270	\$5,500	\$0
FIRE DEPT. SERVICES	\$79,088	\$72,278	\$69,208	\$81,420	\$77,850	\$8,642
POLICE DEPT. SERVICES	\$26,613	\$36,434	\$24,947	\$27,565	\$27,491	\$2,544
AIRPORT REVENUES	\$20,128	\$14,492	\$20,128	\$15,305	\$20,128	\$0
LANDFILL - COST-SHARE	\$71,000	\$71,095	\$95,495	\$69,249	\$83,126	(\$12,369)
LANDFILL - DEP REIMBURSMNT	\$80,167	\$97,493	\$79,874	\$68,103	\$54,076	(\$25,798)
RECYCLING REVENUE	\$1,500	\$1,500	\$0		\$0	\$0
BOAT EXCISE TAXES	\$6,500	\$9,380	\$6,500	\$3,965	\$6,500	\$0
VETS AND TREE GROWTH	\$39,000	\$41,170	\$39,000	\$41,036	\$40,000	\$1,000
TRANSFER STATION USER FEES	\$2,400	\$39,055	\$33,000	\$35,849	\$35,000	\$2,000
TRANSFER STATION COST-SHARE		\$0		\$47,561	\$47,561	
RECREATION USER FEES	\$5,000	\$9,553	\$5,000	\$7,989	\$5,000	\$0
SNOWMOBILE PROGRAM REV	\$46,300	\$46,300	\$46,300	\$0	\$48,000	\$1,700
INTEREST	\$23,000	\$36,222	\$23,000	\$16,973	\$23,000	\$0
MDOT LOCAL ROAD ASSIST.	\$23,000	\$21,904	\$23,000	\$21,596	\$21,000	(\$2,000)
PISCATAQUIS COUNTY - WHARF	\$4,714	\$4,714	\$4,714	\$4,712	\$4,714	\$0
MCF Grant for Downtown Plan					\$10,000	\$10,000
Piscataquis County - Depot St.					\$2,500	\$2,500
<b>TOTAL REVENUES:</b>	<b>\$1,048,242</b>	<b>\$1,191,364</b>	<b>\$1,007,293</b>	<b>\$934,235</b>	<b>\$1,044,177</b>	<b>\$36,884</b>
						<b>increase</b>
<b>NET MUNICIPAL BUDGET:</b>	<b>\$1,339,818</b>		<b>\$1,444,222</b>		<b>\$1,456,003</b>	
					<b>\$11,781 inc.</b>	<b>\$11,781 inc.</b>

FY15-16 one mil = \$291,667

\$0.04 mils



## GREENVILLE SCHOOL DEPT. BUDGET SUMMARY COMPARISON

<b>LOCAL REVENUE</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2017 Proposed</b>
REQUIRED LOCAL ALLOCATION	-1,634,169	-1,574,409	-1,738,416	-1,840,583
ADDITIONAL LOCAL ALLOCATION	-889,202	-948,963	-1,138,080	-1,047,757
TUITION - TOWNS ELEMENTARY	-73,744	-53,580	-41,228	-33,544
TUITION - TOWNS SECONDARY	-49,514	-61,180	-37,066	-28,873
TUITION - SPEC ED ELEM TOWNS	-1,000	-1,000	-2,000	-1,500
EUT TUITION ELEMENTARY	-239,667	-178,600	-144,299	-156,538
EUT TUITION SECONDARY	-82,523	-87,400	-83,398	-115,493
HIRAM HUNT DIVIDENDS ON INVEST.	0	0	-8,000	-8,000
OAKES CURRICULUM DIVIDEND	0	0	-8,060	-7,500
OAKES MAINT. DIVIDEND	0	0	-5,330	-4,500
ELEMENTARY EVENT ADMISSION	0	0	-400	-2,000
SECONDARY EVENT ADMISSION	0	0	-4,000	-3,000
MISCELLANEOUS, SALES, & REFUNDS	0	0	-3,000	-3,000
REIMBURSEMENT IRS BOND	-45,000	-47,702	-41,931	-38,500
STABILIZATION FUNDS	0	0	0	0
PLD IUUAL MAINEPERS			-14,632	-16,844
E-RATE - REVENUE			-2,900	-2,160
MAINE CARE/MEDICAID	-2,000	-11,982	-15,000	-12,000
FUND BALANCE FORWARD	-150,000	-388,933	-254,000	-200,000
FUND TRANS FR SPEC REV FUNDS	0	0	0	0
<b>SUBTOTAL LOCAL REVENUES</b>	<b>-3,166,819</b>	<b>-3,353,748</b>	<b>-3,541,739</b>	<b>-3,521,792</b>
<b>STATE REVENUES</b>				
STATE SUBSIDY ALLOCATION	-168,803	-173,263	-115,289	-115,771
<b>GRAND TOTAL</b>	<b>-3,335,622</b>	<b>-3,527,011</b>	<b>-3,657,029</b>	<b>-3,637,563</b>

<b>EXPENSES BY COST CENTER</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2017 Proposed</b>
REGULAR INSTRUCTION	1,302,484	1,333,826	1,487,666	1,375,000
SPECIAL EDUCATION	420,299	426,475	473,017	473,010
CAREER & TECHNICAL EDUCATION	39,211	37,663	47,115	45,617
EX CURRICULAR - CO CURRICULAR	145,696	155,468	162,329	176,243
STUDENT & STAFF SUPPORT	326,286	316,162	343,070	384,713
SYSTEM ADMINISTRATION	235,158	246,831	241,665	252,827
SCHOOL ADMINISTRATION	166,926	168,913	180,919	186,974
TRANSPORTATION	106,285	120,194	92,313	94,181
FACILITIES MAINTENANCE	558,277	667,741	582,935	602,998
SCHOOL LUNCH/OTHER	35,000	53,738	46,000	46,000
<b>GRAND TOTAL EXPENSE</b>	<b>\$3,335,622</b>	<b>\$3,527,011</b>	<b>\$3,657,029</b>	<b>\$3,637,563</b>

## WARRANT

**TO:** Jeff Pomerleau, Constable of the Town of Greenville, in the County of Piscataquis 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 Greenville in said county and state, qualified by law to vote in town affairs, to assemble at the Louis Oakes School Auditorium in Greenville at 6:00 PM on Monday, the 1st day of June, 2015. If the business is not concluded on the evening of June 1st, 2015, the meeting will reconvene at 6:00 PM Tuesday, June 2nd, 2015. The purpose of the meeting will be to act upon the following articles to wit:

**Article 1.** To elect by ballot, a moderator to preside at said meeting.

## MUNICIPAL ARTICLES

**Article 2.** To see if the Town will vote to authorize the Board of Selectmen to appoint all other usual and necessary Town Officials.

**Article 3 .** To see if the Town will fix a date when taxes shall be due and payable and to see if the Town will fix a rate of interest to be charged on taxes unpaid beyond a date to be chosen.

**SELECTMEN RECOMMEND:** Taxes shall be due and payable on or before January 6th, 2017. All unpaid taxes after January 6th, 2017, will be charged interest at 7.00% on all unpaid balances. All taxes paid in full on or before the 30th day after tax bills are sent out will receive a 1% discount. All tax accounts unpaid after June 30, 2017 will appear in the tax delinquent list within the Annual Town Report.

**Article 4.** To see if the town will vote to authorize the tax collector or treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. Section 506.

### **BOARD OF SELECTMEN RECOMMENDS APPROVAL**

**Article 5 .** To see if the Town will authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable according to the laws of the State of Maine, and to execute quit-claim deeds on behalf of the Town and with respect to such real estate.

### **BOARD OF SELECTMEN RECOMMENDS APPROVAL**

**Article 6.** To see if the Town will authorize the Selectmen on behalf of the Town to sell and to dispose of any surplus Town owned personal property under \$5,000.00 in value, on such terms as they deem advisable according to the laws of the State of Maine, and to accept any proceeds from such sales as unanticipated revenue which will become part of the Town's Fund Balance at the end of the fiscal year.

### **BOARD OF SELECTMEN RECOMMENDS APPROVAL**

**Article 7.** To see what sum of money the Town will raise and appropriate for **GENERAL GOVERNMENT.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Salaries	\$169,194.00	\$174,887.00
Operating Expenses	\$46,900.00	\$43,750.00
Municipal Bldg.	\$24,100.00	\$22,200.00
Planning Board/CEO/Ordinance Dev.*	\$46,628.00	\$64,779.00
Assessing Services	<u>\$31,000.00</u>	<u>\$31,000.00</u>
Total	\$317,822.00	\$336,616.00
Less Admin. Fee Reduction	<u>(\$19,110.00)</u>	<u>(\$41,165.00)</u>
<b>Appropriation Request</b>	<b>\$298,712.00</b>	<b>\$295,451.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL**  
**BUDGET COMMITTEE RECOMMENDS APPROVAL**

\*This account includes \$18,000 to hire a consultant to update our Land Use Ordinance and to implement the recommendations of the 2013 Comprehensive Plan.

**Article 8.** To see what sum of money the Town will vote to raise and appropriate for **INFORMATION TECHNOLOGY.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
IT Support	\$7,650.00	\$7,650.00
Hardware	\$1,850.00	\$2,000.00
Software (all)	\$12,125.00	\$11,254.00
Broadband Internet	\$3,000.00	\$4,200.00
Cloud-Based Data Storage	\$200.00	\$0.00
Leased Machines	\$3,700.00	\$8,002.00
Smartphones	\$2,700.00	\$2,700.00
Website	<u>\$4,000.00</u>	<u>\$3,800.00</u>
<b>Appropriation Request</b>	<b>\$35,225.00</b>	<b>\$39,606.00</b>
Less Admin. Fee Reduction	<u>(\$4,984.00)</u>	<u>(\$7,253.00)</u>
	<b>\$30,241.00</b>	<b>\$32,353.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL**  
**BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 9.** To see what sum of money the Town will vote to raise and appropriate for **FIRE PROTECTION.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Fire Dept. Operation	\$110,175.00	\$109,750.00
Apparatus/Equipment	\$24,093.00	\$27,000.00
Hydrant Rental Cost Share	<u>\$19,485.00</u>	<u>\$25,541.00</u>
Total	\$153,753.00	\$162,291.00
Plus Administrative Fee	<u>\$21,767.00</u>	<u>\$21,354.00</u>
<b>Appropriation Request</b>	<b>\$175,520.00</b>	<b>\$183,645.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 10 .** To see what sum of money the Town will vote to raise and appropriate for **POLICE PROTECTION.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Police Department Salaries	\$158,842.00	\$163,607.00
Police Department Operation	<u>\$44,590.00</u>	<u>\$42,590.00</u>
Total	\$203,432.00	\$206,197.00
Plus Administrative Fee	<u>\$3,450.00</u>	<u>\$3,500.00</u>
<b>Appropriation Request</b>	<b>\$206,882.00</b>	<b>\$209,697.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 11 .** To see what sum of money the Town will vote to raise and appropriate for **OTHER PUBLIC SAFETY ACCOUNTS.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Hydrant Rental	\$122,950.00	\$132,272.00
Storage Bldg./Generator	\$500.00	\$500.00
Shelter/Warming Station	\$200.00	\$200.00
Emergency 2-way Radio System	\$2,000.00	\$2,000.00
Street Lights	<u>\$27,800.00</u>	<u>\$27,800.00</u>
<b>Appropriation Request</b>	<b>\$153,450.00</b>	<b>\$162,772.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 12 .** To see what sum of money the Town will vote to raise and appropriate for **PUBLIC WORKS.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Winter Roads	\$199,603.00	\$183,303.00
Summer Roads	\$143,160.00	\$140,320.00
Public Works Garage	\$22,013.00	\$27,666.00
Total	\$364,776.00	\$351,289.00
Less Administrative Fee Reduction	(\$2,334.00)	(\$2,586.00)
<b>Appropriation Request</b>	<b>\$362,442.00</b>	<b>\$348,703.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 13 .** To see what sum the Town will authorize to expend for **ROAD IMPROVEMENT.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
East Road Payment	\$0.00	\$20,940.00
Road Improvement	\$69,415.00	\$99,415.00
Emergency Spring Road Improvement	\$30,000.00	\$0.00
<b>Appropriation Request</b>	<b>\$99,415.00</b>	<b>\$120,355.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL BY A 4-1 VOTE**

**Article 14 .** To see what sum of money the Town will vote to raise and appropriate for **SERVICE GROUPS/  
GENERAL ASSISTANCE.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
General Assistance	\$4,000.00	\$4,000.00
C. A. Dean Ambulance	\$10,500.00	\$10,500.00
Eastern Area Agency on Aging	\$900.00	\$900.00
Penquis C.A.P./Project Ride	\$200.00	\$200.00
Womencare/Aegis	\$200.00	\$200.00
LifeFlight of Maine	\$0.00	\$823.00
Community Health & Counseling	\$200.00	\$200.00
<b>Appropriation Request</b>	<b>\$16,000.00</b>	<b>\$16,823.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 15 .** To see what sum of money the Town will vote to raise and appropriate for **RECREATION/ FACILITIES.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Recreation Programs	\$50,233.00	\$50,568.00
Recreation Program Facilities	\$49,835.00	\$54,764.00
<b>Appropriation Request</b>	<b>\$100,068.00</b>	<b>\$105,332.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 16 .** To see what sum of money the Town will vote to raise and appropriate for the 2016-2017 snowmobile trail maintenance program.

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
<b>Appropriation Request</b>	<b>\$75,000.00</b>	<b>\$78,409.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 17 .** To see what sum of money the Town will vote to raise and appropriate for the **CEMETERY AND MEMORIALS.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Cemetery Corporation	\$10,500.00	\$10,500.00
Memorial Service	\$825.00	\$825.00
<b>Appropriation Request</b>	<b>\$11,325.00</b>	<b>\$11,325.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 18 .** To see what sum of money the Town will vote to raise and appropriate for **AIRPORT OPERATION.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Airport	\$33,850.00	\$33,050.00
<b>Appropriation Request</b>	<b>\$33,850.00</b>	<b>\$33,050.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**



**Article 19.** To see if the Town will authorize the Municipal Officers to accept and to appropriate any and all funds offered by the Maine Department of Transportation and/or the Federal Aviation Administration for the purposes of construction of a parallel taxiway along the north side of Runway 14-32.

**BOARD OF SELECTMEN RECOMMENDS APPROVAL**

Note - estimated grant funds from the FAA will total \$2.7 million and estimated grant funds from the MDOT will total \$165,000.

**Article 20.** To see what sum of money the Town will vote to raise and appropriate for **SOLID WASTE.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Rubbish Collection	\$40,000.00	\$40,000.00
Sanitary District Debt. Service	\$35,168.00	\$0.00
Landfill Debt Service Phase III	\$40,115.00	\$37,697.00
Landfill Debt Service Phase II*	\$89,667.00	\$86,157.00
Landfill Debt Service Phase I	\$43,298.00	\$43,298.00
Closed Landfill Operations	\$49,800.00	\$25,250.00
Transfer Station & Recycling Center**	\$250,461.00	\$276,109.00
Recycling Curbside Collection & Bins***	<u>\$7,600.00</u>	<u>\$8,700.00</u>
Total	\$556,109.00	\$517,211.00
Plus Administrative Fees	<u>\$10,035.00</u>	<u>\$49,174.00</u>
<b>Appropriation Request</b>	<b>\$566,144.00</b>	<b>\$566,385.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**

\*Phase II Landfill closure loan will be paid off in FY16-17

\*\*Recycling Center contract has gone up by \$15,000 in FY16-17

\*\*\*Town will order additional recycling bins and also food scrap collection bins.

**Article 21.** To see what sum of money the Town will vote to raise and appropriate for **EMPLOYEE BENEFITS.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Social Security	\$50,288.00	\$51,250.00
Health Insurance Premiums	\$152,760.00	\$146,830.00
Health Ins. Reimbursement Pool	\$1,200.00	\$1,200.00
Unemployment Compensation	\$3,966.00	\$3,000.00
Workmen's Compensation	<u>\$33,341.00</u>	<u>\$35,000.00</u>
Total	\$241,555.00	\$237,280.00
Minus Administrative Fees	<u>(\$8,824.00)</u>	<u>(\$23,024.00)</u>
<b>Appropriation Request</b>	<b>\$232,731.00</b>	<b>\$214,256.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 22 .** To see what sum of money the Town will vote to raise and appropriate for the **SHAW LIBRARY.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Library Operation	\$73,285.00	<b>\$75,352.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 23.** To see what sum of money the Town will vote to raise and appropriate for the **UNCLASSIFIED ACCOUNTS.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Fireworks	\$4,000.00	\$4,000.00
Chamber of Commerce	\$10,000.00	\$10,000.00
Christmas Lights	\$200.00	\$0.00
911 Signs	\$700.00	\$700.00
Veterans' Memorial	\$300.00	\$300.00
Safety Compliance	\$500.00	\$500.00
Lease of Parking Lot	\$750.00	\$772.00
Downtown Planning	\$0.00	\$30,000.00
<b>Appropriation Request</b>	\$16,450.00	<b>\$46,272.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL  
BUDGET COMMITTEE RECOMMENDS APPROVAL BY 4-1 VOTE**

**Article 24.** To see if the voters will authorize the municipal officers to accept and appropriate on behalf of the Town any gifts, donations, grants, including conditional gifts or donations or lease proceeds and to use these revenues for the purposes for which they were given or for which they were produced, unless otherwise directed for use by statute or Town Meeting vote.

**BOARD OF SELECTMEN RECOMMENDS APPROVAL**

**Article 25.** To see if the Town will vote to carry the following Account Balances Forward (Estimated Carry Forwards as of April 11,2016)

Snowmobile Program	\$41,616.00
Christmas Lights	\$1,583.00
Animal Shelter-Operation	\$2,135.00
PW One(1) Ton PicTruck	\$4,628.00
PW Pickup Truck	\$2,149.00
PW Truck #1 (Dump Truck)	\$9,810.00
PW Truck #2 (Dump Truck)	\$5,499.00
PW Loader #1	\$2,800.00
PW Grader	\$685.00
Snow blower(s)	<b>(\$4,483.00)</b>

Airport Loader #2	\$2,377.00
Transfer Station Loader #3	\$17,044.00
Fire Dept. Apparatus Reserve	\$8,623.00
Fire Dept. Equipment Reserve	\$3,000.00
KOPS & KIDS	\$815.00
Fuel Assistance Fund	\$4,477.00
Employee Benefits/Insurance Pool	\$9,314.00
Thoreau Park	\$307.00
PW Sidewalk Machine / Field Mowers	\$5,016.00
Municipal Building Reserve	\$7,061.00
Diesel Fuel	<u>\$11,240.00</u>
<b>Total Carry Forwards</b>	<b>\$135,696.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL**  
**BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 26.** To see if the Town will vote to expend the following estimated revenues from the following accounts to reduce the property tax commitment.

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
State Revenue Sharing	\$75,127.00	\$70,576.00
Excise Tax Collections	\$265,000.00	\$270,655.00
Clerk's Fees	\$12,500.00	\$12,500.00
Lien Charges	\$4,000.00	\$4,000.00
Bldg. Permit/Planning Board Fees	\$5,500.00	\$5,500.00
Fire Protection Cost Share	\$69,208.00	\$77,850.00
Police Department Cost Share	\$24,947.00	\$27,491.00
Airport Revenues	\$20,128.00	\$20,128.00
Landfill Closure Cost share	\$95,495.00	\$83,126.00
Landfill State Reimbursement	\$79,874.00	\$54,076.00
Boat Excise Taxes	\$6,500.00	\$6,500.00
Vets/Tree Growth	\$39,000.00	\$40,000.00
Transfer Station Fees	\$33,000.00	\$35,000.00
Transfer Station Cost Share	\$0.00	\$47,561.00
Recreation User Fees	\$5,000.00	\$5,000.00
Snowmobile Program Grant	\$46,300.00	\$48,000.00
Interest	\$23,000.00	\$23,000.00
MDOT Local Road Assistance	\$23,000.00	\$21,000.00
Piscataquis County-Wharf	\$4,714.00	\$4,714.00
MCF Grant for Downtown Plan	\$0.00	\$10,000.00
Piscataquis County—Depot St. Maintenance	\$0.00	\$2,500.00
Fund Balance	<u>\$175,000.00</u>	<u>\$175,000.00</u>
	<b>\$1,007,293.00</b>	<b>\$1,044,177.00</b>

**BOARD OF SELECTMEN RECOMMENDS APPROVAL**  
**BUDGET COMMITTEE RECOMMENDS APPROVAL**

**Article 27.** To see if the Town will vote to increase the property tax levy limit established for the Town of Greenville by statute in the event that the Municipal Budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

**BOARD OF SELECTMEN RECOMMENDS APPROVAL TO EXCEED IF NECESSARY**

**Note:** The State of Maine requires municipalities to calculate the municipal property tax levy - the portion of the proposed property tax commitment which funds municipal services only - and compare it to the previous year's levy limit plus a growth factor. This year's calculation appears as follows:

2015 Greenville Municipal Property Tax Levy Limit:	\$1,496,331.00
x growth factor of 1.0372 =	<u>\$1,551,995.00</u>
- total growth in Revenue Sharing (2015 to 2016):	(\$4,551.00)
2016 Greenville Municipal Property Tax Levy Limit:	\$1,556,546.00
2016 Proposed Greenville Municipal Tax Levy:	<b>\$1,456,003.00</b>

**Note:** Proposed FY16-17 municipal budget is \$11,781 more than net budget in FY15-16. If all articles pass as recommended, the net budget increase will be less than the levy limit. (To reach this year's levy limit, total not budget increase would need to be \$100,543.00)

**Article 28.** Shall the Town of Greenville vote to approve Community Development Block Grant applications(s) for the following programs and dollar amounts:

Public Infrastructure	\$1,000,000.00
Downtown Revitalization	\$200,000.00
Economic Development	\$1,000,000.00
Micro-Enterprise Assistance	\$200,000.00

and to submit same to the Department of Economic and Community Development and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such programs.

Furthermore, the Town of Greenville is cognizant of the requirement that should the intended national Objective of the CDBG program not be met all CDBG funds must be repaid to the State of Maine CDBG program.

**BOARD OF SELECTMEN RECOMMENDS APPROVAL**

NOTE: Each CDBG program category has different local match requirements, some requiring no match and others requiring the beneficiary to provide the match (not the Town). Should local funds need to be appropriated a subsequent Town Meeting would be called.



## SCHOOL ARTICLES

**Article 31.** To see what sum the Town will be authorized to expend for **Regular Instruction.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Salaries	\$1,082,359.79	\$969,051.13
Benefits	\$357,404.40	\$356,695.20
Purchased Professional Services	\$9,250.00	\$5,000.00
Repair & Maintenance	\$4,484.51	\$4,239.51
Professional Devl/Workshop/Conf.	\$5,094.00	\$1,201.15
Supplies/Books & Periodicals	\$24,519.83	\$27,804.89
Equipment	\$967.72	\$5,588.29
Dues & Fees	\$1,685.00	\$1,970.00
Instructional Field Trips	<u>\$1,901.00</u>	<u>\$3,450.00</u>
<b>Total Regular Instruction</b>	<b>\$1,487,666.25</b>	<b>\$1,375,000.17</b>
<b>SCHOOL COMMITTEE RECOMMENDS</b>		<b>\$1,375,000.17</b>
<b>BUDGET COMMITTEE MAKES NO RECOMMENDATION</b>		

**Article 32.** To see what sum the Town will be authorized to expend for **Special Education.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Salaries	\$301,412.68	\$317,099.37
Benefits	\$136,079.47	\$118,713.44
Purchased Professionals Services	\$29,274.52	\$29,274.52
Professional Devl/Workshop/Conf.	\$1,400.00	\$2,000.00
Supplies/Books & Periodicals	\$1,665.56	\$2,737.91
Equipment	\$0.00	\$0.00
Dues & Fees	<u>\$3,185.00</u>	<u>\$3,185.00</u>
<b>Total Special Education</b>	<b>\$473,017.23</b>	<b>\$473,010.24</b>
<b>SCHOOL COMMITTEE RECOMMENDS</b>		<b>\$473,010.24</b>
<b>BUDGET COMMITTEE MAKES NO RECOMMENDATION</b>		

**Article 33.** To see what sum the Town will be authorized to expend for **Career and Technical Education.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Tuition Tri-County Voc Ed Assessment	\$23,115.02	\$20,662.93
Purchased Educational Services JMG	\$24,000.00	\$24,500.00
Professional Devl/Workshop/Conf.	\$0.00	\$0.00
Supplies/Books & Periodicals	<u>\$0.00</u>	<u>\$454.00</u>
<b>Total Career and Technical Education</b>	<b>\$47,115.02</b>	<b>\$45,616.93</b>
<b>SCHOOL COMMITTEE RECOMMENDS</b>		<b>\$45,616.93</b>
<b>BUDGET COMMITTEE MAKES NO RECOMMENDATION</b>		

**Article 34.** To see what sum the Town will be authorized to expend for **Extra Curricular and Co Curricular Education.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Salaries	\$82,028.00	\$92,324.56
Benefits	\$7,918.90	\$9,253.20
Purchased Professional Services	\$19,075.00	\$19,434.00
Professional Devl/Workshop/Conf.	\$1,525.00	\$1,425.00
Supplies/Books & Periodicals	\$8,716.00	\$7,800.00
Equipment	\$7,940.00	\$7,940.00
Dues & Fees	\$7,200.00	\$9,000.00
Transportation	<u>\$27,926.00</u>	<u>\$29,066.40</u>
<b>Total Ex-Curricular/Co-Curricular</b>	\$162,328.90	<b>\$176,243.16</b>
<b>SCHOOL COMMITTEE RECOMMENDS</b>		<b>\$176,243.16</b>
<b>BUDGET COMMITTEE MAKES NO RECOMMENDATION</b>		

**Article 35 .** To see what sum the Town will be authorized to expend for **Student and Staff Support.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Salaries	\$149,550.32	\$189,040.94
Benefits	\$62,042.82	\$70,240.63
Purchased Professional Services	\$10,382.40	\$15,882.40
Maintenance/Certification	\$56,832.75	\$61,693.75
Professional Devl/Workshop/Conf.	\$5,988.17	\$4,738.17
Supplies/Books & Periodicals	\$42,070.92	\$29,464.84
Equipment	\$15,000.00	\$12,200.00
Dues & Fees	<u>\$1,202.20</u>	<u>\$1,452.20</u>
<b>Total Student &amp; Staff Support</b>	\$343,069.58	<b>\$384,712.93</b>
<b>SCHOOL COMMITTEE RECOMMENDS</b>		<b>\$384,712.93</b>
<b>BUDGET COMMITTEE MAKES NO RECOMMENDATION</b>		

**Article 36.** To see what sum the Town will be authorized to expend for **System Administration.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Salaries	\$120,142.33	\$131,229.59
Benefits	\$50,965.64	\$43,339.40
Purchased Professional Services	\$36,800.00	\$37,500.00
Repair & Maintenance	\$10,743.87	\$11,402.59
Professional Devl./Workshop/Conf.	\$5,764.85	\$8,984.81
Insurance	\$3,142.31	\$4,874.33
Communications	\$4,802.91	\$5,451.08



Supplies/Books & Periodicals	\$4,481.71	\$4,627.09
Equipment	\$488.02	\$2,197.48
Goods N Serv/Dues & Fees	<u>\$4,333.04</u>	<u>\$3,220.75</u>
<b>Total System Administration</b>	<b>\$241,664.68</b>	<b>\$252,827.12</b>

**SCHOOL COMMITTEE RECOMMENDS \$252,827.12**  
**BUDGET COMMITTEE MAKES NO RECOMMENDATION**

**Article 37.** To see what sum the Town will be authorized to expend for **SCHOOL ADMINISTRATION.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Salaries	\$111,139.96	\$113,250.74
Benefits	\$40,601.90	\$43,336.51
Purchase Professional Services	\$0.00	\$0.00
Professional Devl/Workshop/Conf	\$5,513.00	\$3,533.00
Communications	\$6,534.51	\$6,534.51
Supplies/Books & Periodicals	\$9,546.55	\$9,194.53
Equipment	\$0.00	\$0.00
Earned Meals/Goods N Serv/Dues & Fees	<u>\$7,583.00</u>	<u>\$11,125.00</u>
<b>Total School Administration</b>	<b>\$180,918.92</b>	<b>\$186,974.29</b>

**SCHOOL COMMITTEE RECOMMENDS \$186,974.29**  
**BUDGET COMMITTEE MAKES NO RECOMMENDATION**

**Article 38.** To see what sum the Town will be authorized to expend for **Transportation.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Purchased Transportation MSAD 4	\$81,504.00	\$81,504.00
Purchased Transportation Contingency	\$2,000.00	\$0.00
Purchased Trans Gas	\$2,000.00	\$2,000.00
Equipment Purchase Van	\$0.00	\$0.00
Stipend Voc Ed/Spec Ed Transportation	\$5,950.00	\$9,240.00
Benefits	<u>\$858.73</u>	<u>\$1,436.82</u>
<b>Total Transportation &amp; Buses</b>	<b>\$92,312.73</b>	<b>\$94,180.82</b>

**SCHOOL COMMITTEE RECOMMENDS \$94,180.82**  
**BUDGET COMMITTEE MAKES NO RECOMMENDATION**

**Article 39.** To see what sum the Town will be authorized to expend for **Facilities Maintenance.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
Salaries	\$119,194.33	\$122,178.20
Benefits	\$56,788.34	\$56,566.36
Water/Sewer	\$4,632.36	\$4,875.00
Insurance	\$12,643.05	\$13,907.27
Energy Electricity	\$26,814.00	\$27,200.00
Energy Fuel	\$81,347.40	\$82,547.40
Purchased Professional Services	\$39,419.66	\$41,044.39
Repair & Maintenance	\$33,550.66	\$40,363.57
Communications	\$6,585.00	\$7,785.00
Gas/Oil School Van	\$1,500.00	\$1,500.00
Supplies	\$22,183.61	\$22,616.62
Equipment	\$7,435.56	\$16,530.33
Dues & Fees	\$540.00	\$917.00
Const/Capitol Repair/Replacement	\$26,600.00	\$11,265.00
Deferred Maintenance/Construction	\$10,000.00	\$20,000.00
Debt Service/Principal	\$83,101.21	\$83,101.21
Debt Service Interest	\$50,600.17	\$50,600.17
Cap Maint/Demolition	\$0.00	\$0.00
<b>Total Facilities maintenance</b>	<b>\$582,935.35</b>	<b>\$602,997.52</b>
<b>SCHOOL COMMITTEE RECOMMENDS</b>		<b>\$602,997.52</b>
<b>BUDGET COMMITTEE MAKES NO RECOMMENDATION</b>		

**Article 40.** To see what sum the Town will be authorized to expend for **DEBT SERVICE & OTHER COMMITMENTS.**

**\$0.00**

**\$0.00**

**Article 41.** To see what sum the Town will be authorized to expend for **SCHOOL NUTRITION.**

<u>ACCOUNT</u>	<b>2015-2016 Appropriation</b>	<b>2016-2017 Request</b>
	\$46,000.00	\$46,000.00
<b>SCHOOL COMMITTEE RECOMMENDS</b>		<b>\$46,000.00</b>
<b>BUDGET COMMITTEE MAKES NO RECOMMENDATION</b>		

**Article 42.** To see what sum the Town will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$1,840,582.85**) and to see what sum the Town will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

**SCHOOL COMMITTEE RECOMMENDS** **\$1,840,582.85**  
**BUDGET COMMITTEE MAKES NO RECOMMENDATION**

*Explanation: The Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the Town must raise and assess in order to receive the full amount of state dollars.*

**Article 43.** To see what sum the Town of Greenville will raise and appropriate in additional local Funds (**Recommend \$1,047,757.12**), which exceed the State's Essential Programs and Services allocation model by **\$1,004,534.45** as required to fund the budget recommended by the Greenville School Committee.

The Greenville School Committee recommends **\$1,047,757.12** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$1,004,534.45**. The EPS funding model is based on teacher/student ratios, this impacts small rural schools because they are required to provide the same level of educational services to a smaller population of students

**SCHOOL COMMITTEE RECOMMENDS** **\$1,047,757.12**  
**BUDGET COMMITTEE MAKES NO RECOMMENDATION**

*Explanation: The additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non state funded debt service that will help achieve the Town's budget for educational programs.*

**Article 44.** To see what sum the Town will authorize the school Committee to expend for the fiscal year beginning July 1, 2016 and ending June 30, 2017, from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds to school purposes under the Maine revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy, and other receipts for the support of schools.

**SCHOOL COMMITTEE RECOMMENDS** **\$3,637,563.18**  
**BUDGET COMMITTEE MAKES NO RECOMMENDATION**



A true copy attest: \_\_\_\_\_  
Jeffrey Pomerleau  
Constable of Greenville, Maine

**STATE OF MAINE OFFICER'S RETURN**  
COUNTY OF PISCATAQUIS:

I certify that I have notified the voters of Greenville of the time and place of the June 6, 2016 Annual Town Meeting Warrant by posting an attested copy of the Annual Town Warrant at:

**Breton's Store, Greenville Jct., Maine**  
**Northwood's Outfitters, Greenville, Maine**  
**Jamieson's Store, Greenville, Maine**  
**Shaw Public Library, Greenville, Maine**  
**United States Post Office, Greenville, Maine**  
**United States Post Office, Greenville Jct., Maine**  
**Greenville Municipal Building, Greenville, Maine**

conspicuous and public places in Greenville on May 12, 2016 which is at least seven days next prior to the Annual Town Meeting.

*"And I have this day posted a copy of the following ordinance attested by the Municipal Clerk, with the warrant at said places".*

1. 'Amendments to the Town of Greenville Land Use Ordinance as Amended June 2, 2015'.

Dated at Greenville this 12th, day of May 2016.

\_\_\_\_\_  
Jeffrey Pomerleau  
Constable of Greenville, Maine

Audited Financial Statements and  
Other Financial Information

Town of Greenville, Maine

June 30, 2015



*Proven Expertise and Integrity*



TOWN OF GREENVILLE, MAINE

JUNE 30, 2015

CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 11
<u>BASIC FINANCIAL STATEMENTS</u>	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT A - STATEMENT OF NET POSITION	12
STATEMENT B - STATEMENT OF ACTIVITIES	13 - 14
FUND FINANCIAL STATEMENTS	
STATEMENT C - BALANCE SHEET - GOVERNMENTAL FUNDS	15
STATEMENT D - RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION	16
STATEMENT E - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS	17
STATEMENT F - RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	18
STATEMENT G - STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS	19
STATEMENT H - STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS	20
NOTES TO FINANCIAL STATEMENTS	21 - 49
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	50

SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUND	51
SCHEDULE 2 - SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	52
SCHEDULE 3 - SCHEDULE OF CONTRIBUTIONS	53
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
OTHER SUPPLEMENTARY INFORMATION DESCRIPTION	54
SCHEDULE A – COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS – GENERAL FUND	55 - 59
SCHEDULE B - COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS	60
SCHEDULE C - COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS	61
SPECIAL REVENUE FUNDS DESCRIPTION	62
SCHEDULE D - COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS	63
SCHEDULE E - COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS	64
CAPITAL PROJECTS FUNDS DESCRIPTION	65
SCHEDULE F - COMBINING SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECTS FUNDS	66
SCHEDULE G - COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS	67
SCHEDULE H - COMBINING SCHEDULE OF FIDUCIARY NET POSITION – PRIVATE-PURPOSE TRUST FUNDS	68

OTHER REPORTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	69
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	70
INDEPENDENT AUDITORS' REPORT ON STATE REQUIREMENTS	71
RECONCILIATION OF AUDIT ADJUSTMENTS TO ANNUAL FINANCIAL DATA SUBMITTED TO THE MEDMS FINANCIAL SYSTEM	72



*Proven Expertise and Integrity*

## INDEPENDENT AUDITORS' REPORT

Board of Selectmen  
Town of Greenville, Maine

### Report on the Financial Statements

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

### Management's Responsibility for the Financial 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.

### Auditors' 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.

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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, each major fund and the aggregate remaining fund information of the Town of Greenville, 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 Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4 through 11 and 51 through 53 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.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Greenville, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 20-A MRSA §6051, Subchapter 1(K) of the Maine Revised Statutes as amended, and is also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

*RHR Smith & Company*

Buxton, Maine  
February 10, 2016



**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2015**

**(UNAUDITED)**

The following management's discussion and analysis of Town of Greenville, 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.

**Financial Statement Overview**

The Town of Greenville's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule and pension information, and other supplementary information which includes combining and other schedules.

**Basic Financial Statements**

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have one column for the town activities. The types of activities presented for the Town of Greenville are:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, education, public services, general assistance and unclassified.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Greenville, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Greenville can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds:* All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Greenville presents two columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in

fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "Nonmajor Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

*Fiduciary Funds:* These funds are used to account for resources held for the benefit of parties outside the Town of Greenville. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Changes in Fiduciary Net Position – Fiduciary Funds.

### **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund, a Schedule of Proportionate Share of the Net Pension Liability and a Schedule of Contributions.

### **Other Supplementary Information**

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, and other detailed budgetary information for the general fund.

### **Government-Wide Financial Analysis**

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities decreased by \$377,698 from \$10,869,215 to \$10,491,517.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of \$212,590 at the end of this year.

**Table 1**  
**Town of Greenville, Maine**  
**Net Position**  
**June 30,**

	<u>2015</u>	<u>2014</u> <u>(Restated)</u>
<b>Assets:</b>		
Current Assets	\$ 1,901,191	\$ 2,275,028
Capital Assets	12,049,370	12,538,402
Total Assets	<u>13,950,561</u>	<u>14,813,430</u>
<b>Deferred Outflows of Resources:</b>		
Deferred Outflows Related to Pensions	91,265	-
Total Deferred Outflows of Resources	<u>91,265</u>	<u>-</u>
<b>Liabilities:</b>		
Current Liabilities	855,420	458,254
Long-term Debt Outstanding	2,531,054	3,485,961
Total Liabilities	<u>3,386,474</u>	<u>3,944,215</u>
<b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	25,572	25,375
Deferred Inflows Related to Pensions	163,835	-
Total Deferred Inflows of Resources	<u>189,407</u>	<u>25,375</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	9,639,713	10,663,110
Restricted	639,214	797,029
Unrestricted	212,590	(590,924)
Total Net Position	<u>\$ 10,491,517</u>	<u>\$ 10,869,215</u>

**Table 2**  
**Town of Greenville, Maine**  
**Changes in Net Position**  
**For the Years Ended June 30,**

	<u>2015</u>	<u>2014</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 758,952	\$ 691,104
Operating grants and contributions	992,965	987,343
Capital grants and contributions	199,805	4,714
<i>General Revenues:</i>		
Taxes	4,618,735	4,688,778
Grants and contributions not restricted to specific programs	161,395	147,966
Investment income	36,312	43,699
Miscellaneous	(8,933)	129,617
Total Revenues	<u>6,759,231</u>	<u>6,693,221</u>
<b>Expenses</b>		
General government	275,400	307,389
Public safety	528,255	499,848
Public works	738,615	424,451
Health and welfare	27,090	32,253
Solid waste	294,111	303,779
Airport	328,507	259,029
Culture and recreation	280,076	333,694
Cemeteries	11,291	10,529
Education	3,602,611	3,579,041
County tax	423,047	439,352
Employee benefits	214,237	171,231
On-behalf payments State of Maine	218,813	188,304
Abatements	-	26,576
Unclassified	194,876	51,455
Capital outlay	-	13,501
Total Expenses	<u>7,136,929</u>	<u>6,640,432</u>
Change in Net Position	(377,698)	52,789
Net Position - July 1, Restated	<u>10,869,215</u>	<u>10,816,426</u>
Net Position - June 30	<u>\$ 10,491,517</u>	<u>\$ 10,869,215</u>

## Revenues and Expenses

Revenues for the Town's governmental activities increased by 0.63%, while total expenses increased by 7.12%.

### Financial Analysis of the Town's Fund Statements

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

**Table 3**  
**Town of Greenville, Maine**  
**Fund Balances - Governmental Funds**  
**June 30,**

	2015	2014
Major Funds:		
General Fund:		
Restricted	\$ 568,681	\$ 726,738
Committed	175,000	-
Assigned	251,267	281,115
Unassigned	240,261	634,941
Total General Fund	\$ 1,235,209	\$ 1,642,794
Nonmajor Funds:		
Special Revenue Funds:		
Nonspendable	\$ 1,066	\$ 1,066
Restricted	70,533	70,291
Unassigned	(1,185)	(527)
Capital Project Funds:		
Committed	38,397	-
Total Nonmajor Funds	\$ 108,811	\$ 70,830

The general fund total fund balance decreased by \$407,585 from the prior fiscal year. The nonmajor fund balances increased by \$37,981.



### Budgetary Highlights

There were budget adjustments made to final budget for grant funded projects.

The general fund actual revenues were over budget by \$199,673. This was a result of all revenue categories being receipted in excess of budgeted amounts with the exception of interest and costs on taxes.

The general fund actual expenditures were under budget by \$355,506. All expenditure categories were under budget with the exception of culture and recreation, solid waste, employee benefits, and Junction Wharf rehab.

### Capital Asset and Debt Administration

#### Capital Assets

As of June 30, 2015, the net book value of capital assets recorded by the Town decreased by \$489,032. This decrease was a result of current year depreciation expense of \$489,032.

**Table 4**  
**Town of Greenville, Maine**  
**Capital Assets (Net of Depreciation)**  
**June 30,**

	<u>2015</u>	<u>2014</u>
Land and improvements	\$ 601,412	\$ 601,412
Construction in progress	60,776	60,776
Buildings and improvements	8,494,667	8,741,076
Vehicles	60,853	74,163
Equipment	1,847,939	1,937,989
Infrastructure	983,723	1,122,986
<b>Total</b>	<b><u>\$ 12,049,370</u></b>	<b><u>\$ 12,538,402</u></b>

#### Debt

At June 30, 2015, the Town had \$2,401,683 in bonds payable outstanding versus \$2,783,913 in the prior year. Other obligations include capital leases payable, accrued compensated absences, landfill liability and net pension liability. For additional information on the Town's outstanding debt, refer to Note 5 of Notes to Financial Statements.

### **Economic Factors and Next Year's Budgets and Rates**

The Town's unassigned fund balance continues to be below a level necessary to sustain government operations for a period of approximately two months. The Town does maintain significant reserve accounts for future capital and program needs.

### **Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Finance Department at 7 Minden Street, Greenville, Maine 04441.

## TOWN OF GREENVILLE, MAINE

## STATEMENT A

STATEMENT OF NET POSITION  
JUNE 30, 2015

	Governmental Activities
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 1,528,392
Accounts receivable (net of allowance for uncollectibles):	
Taxes	269,241
Liens	66,594
Due from other governments	35,898
Inventory	1,066
Total current assets	<u>1,901,191</u>
Noncurrent assets:	
Capital assets	
Land and other assets not being depreciated	662,188
Buildings, equipment, vehicles and infrastructure, net of accumulated depreciation	11,387,182
Total noncurrent assets	<u>12,049,370</u>
<b>TOTAL ASSETS</b>	<u>13,950,561</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	91,265
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>91,265</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 14,041,826</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 100,906
Payroll related liabilities	164,183
Prepaid taxes	25,572
Accrued interest	77,123
Current portion of long-term obligations	487,636
Total current liabilities	<u>855,420</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	2,017,551
Capital leases payable	6,034
Landfill liability	364,000
Net pension liability	143,469
Total noncurrent liabilities	<u>2,531,054</u>
<b>TOTAL LIABILITIES</b>	<u>3,386,474</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	163,835
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>163,835</u>
<b>NET POSITION</b>	
Net investment in capital assets	9,639,713
Restricted	639,214
Unrestricted	212,590
<b>TOTAL NET POSITION</b>	<u>10,491,517</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 14,041,826</u>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT B

TOWN OF GREENVILLE, MAINE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Revenue and Changes in Net Position
					Governmental Activities
Governmental activities:					
General government	\$ 275,400	\$ 19,074	\$ 96,125	\$ -	\$ (160,201)
Public safety	528,255	108,712	-	-	(419,543)
Public works	738,615	-	22,940	-	(715,675)
Health and welfare	27,090	-	7,124	-	(19,966)
Education	3,602,611	559,569	406,716	-	(2,636,326)
County tax	423,047	-	-	-	(423,047)
Solid Waste	294,111	47,651	-	195,091	(51,369)
Airport	328,507	14,492	179,964	-	(134,051)
Culture and recreation	280,076	9,454	61,283	-	(209,339)
Cemeteries	11,291	-	-	-	(11,291)
Employee benefits	214,237	-	-	-	(214,237)
On-behalf payments - State of Maine	218,813	-	218,813	-	-
Unclassified	194,876	-	-	4,714	(190,162)
Total government	<u>\$ 7,136,929</u>	<u>\$ 758,952</u>	<u>\$ 992,965</u>	<u>\$ 199,805</u>	<u>(5,185,207)</u>

STATEMENT B (CONTINUED)

TOWN OF GREENVILLE, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(5,185,207)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	4,279,463
Excise taxes	339,272
Grants and contributions not restricted to specific programs	161,395
Investment income	36,312
Miscellaneous	(8,933)
Total general revenues	<u>4,807,509</u>
Change in net position	(377,698)
NET POSITION - JULY 1, RESTATED	<u>10,869,215</u>
NET POSITION - JUNE 30	<u><u>\$ 10,491,517</u></u>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT C

## TOWN OF GREENVILLE, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2015

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,528,392	\$ -	\$ 1,528,392
Accounts receivable (net of allowance for uncollectibles):			
Taxes	269,241	-	269,241
Liens	66,594	-	66,594
Due from other governments	11,347	24,551	35,898
Inventory	-	1,066	1,066
Due from other funds	-	86,755	86,755
<b>TOTAL ASSETS</b>	<b>\$ 1,875,574</b>	<b>\$ 112,372</b>	<b>\$ 1,987,946</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 100,906	\$ -	\$ 100,906
Accrued payroll	164,183	-	164,183
Due to other funds	83,194	3,561	86,755
<b>TOTAL LIABILITIES</b>	<b>348,283</b>	<b>3,561</b>	<b>351,844</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	25,572	-	25,572
Deferred revenue - property taxes	266,510	-	266,510
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>292,082</b>	<b>-</b>	<b>292,082</b>
<b>FUND BALANCES</b>			
Nonspendable	-	1,066	1,066
Restricted	568,681	70,533	639,214
Committed	175,000	38,397	213,397
Assigned	251,267	-	251,267
Unassigned	240,261	(1,185)	239,076
<b>TOTAL FUND BALANCES</b>	<b>1,235,209</b>	<b>108,811</b>	<b>1,344,020</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 1,875,574</b>	<b>\$ 112,372</b>	<b>\$ 1,987,946</b>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT D

## TOWN OF GREENVILLE, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2015

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,344,020
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	12,049,370
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	266,510
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	91,265
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(2,401,683)
Capital leases payable	(7,974)
Accrued interest	(77,123)
Accrued compensated absences	(63,261)
Landfill liability	(378,000)
Net pension liability	(167,772)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	<u>(163,835)</u>
Net position of governmental activities	<u>\$ 10,491,517</u>

See accompanying independent auditors' report and notes to financial statements.



## STATEMENT E

## TOWN OF GREENVILLE, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	Nonmajor Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 4,279,463	\$ -	\$ 4,279,463
Excise	339,272	-	339,272
Interest and costs on taxes	(17,121)	-	(17,121)
Licenses permits and fees	29,655	-	29,655
Intergovernmental	1,124,527	223,648	1,348,175
Interest income	36,312	-	36,312
Charges for services	660,318	23,569	683,887
Other income	14,178	45,410	59,588
TOTAL REVENUES	<u>6,466,604</u>	<u>292,627</u>	<u>6,759,231</u>
EXPENDITURES			
Current:			
General government	325,043	-	325,043
Public safety	533,117	-	533,117
Public works	585,129	-	585,129
Health and welfare	19,346	-	19,346
Education	3,285,620	333,112	3,618,732
County tax	423,047	-	423,047
Solid Waste	547,105	-	547,105
Airport	195,298	-	195,298
Culture and recreation	269,423	-	269,423
Cemeteries	11,291	-	11,291
Employee benefits	214,237	-	214,237
On-behalf payments - State of Maine	218,813	-	218,813
Unclassified	168,254	-	168,254
TOTAL EXPENDITURES	<u>6,795,723</u>	<u>333,112</u>	<u>7,128,835</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(329,119)</u>	<u>(40,485)</u>	<u>(369,604)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	78,466	78,466
Transfers (out)	(78,466)	-	(78,466)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(78,466)</u>	<u>78,466</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(407,585)	37,981	(369,604)
FUND BALANCES - JULY 1	<u>1,642,794</u>	<u>70,830</u>	<u>1,713,624</u>
FUND BALANCES - JUNE 30	<u>\$ 1,235,209</u>	<u>\$ 108,811</u>	<u>\$ 1,344,020</u>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT F

## TOWN OF GREENVILLE, 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

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (369,604)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental report depreciation expense to allocate those expenditures over the life of the assets: Depreciation expense	(489,032)
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds.	<u>57,789</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, reduces long-term liabilities in the Statement of Net Position	<u>384,321</u>
Deferred inflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds.	<u>(163,835)</u>
Some expenses reported in the Statement of Activities do not require the use of current resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	22,976
Landfill closure	14,000
Net pension liability	<u>165,687</u>
	<u>202,663</u>
Change in net position of governmental activities (Statement B)	<u>\$ (377,698)</u>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT G

## TOWN OF GREENVILLE, MAINE

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS  
JUNE 30, 2015

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds Student Activities</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 25,854	\$ 62,216
Investments	346,262	-
Beneficial interest in assets held by others	483,361	-
Accounts receivable	83,049	-
	<u>                    </u>	<u>                    </u>
<b>TOTAL ASSETS</b>	<u><u>\$ 938,526</u></u>	<u><u>\$ 62,216</u></u>
<b>LIABILITIES</b>		
Held on behalf of others	\$ -	\$ 62,216
<b>TOTAL LIABILITIES</b>	<u>                    </u>	<u><u>\$ 62,216</u></u>
<b>NET POSITION</b>		
Restricted - held in trust	<u><u>\$ 938,526</u></u>	

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT H

## TOWN OF GREENVILLE, MAINE

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015

	Private- Purpose Trust
ADDITIONS	
Contributions	\$ 32,720
Investment earnings	14,792
TOTAL ADDITIONS	<u>47,512</u>
DEDUCTIONS	
Scholarships	<u>28,517</u>
TOTAL DEDUCTIONS	<u>28,517</u>
CHANGE IN NET POSITION	18,995
NET POSITION - JULY 1	<u>919,531</u>
NET POSITION - JUNE 30	<u>\$ 938,526</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF GREENVILLE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

***Reporting Entity***

The Town of Greenville, Maine was incorporated under the laws of the State of Maine. The Town operates under the council-manager form of government and provides the following services: general government, public safety, public works, health and welfare, education, solid waste, airport, culture and recreation and unclassified.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

***Government-Wide and Fund Financial Statements***

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 governmental. All of the Town's activities are categorized as governmental.

In the government-wide Statement of Net Position, the governmental activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.).

TOWN OF GREENVILLE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

**Measurement Focus - Basic Financial Statements & Fund Financial Statements**

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

- a. 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.
- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TOWN OF GREENVILLE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- c. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

2. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Town programs. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (agency and private-purpose). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.



TOWN OF GREENVILLE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**Budget**

The Town's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

In accordance with Governmental Accounting Standards Board Statement No. 24, *Accounting and Reporting for Certain Grants and Other Financial Assistance*, payments made by the State of Maine to the Maine State Retirement System for teachers and certain other school employees are reported as offsetting revenues and expenditures of the general fund.

Revenues per budgetary basis	\$6,247,791
Add: On-behalf payments	<u>218,813</u>
Total GAAP basis	<u>\$6,466,604</u>
Expenditures per budgetary basis	\$6,576,910
Add: On-behalf basis	<u>218,813</u>
Total GAAP basis	<u>\$6,795,723</u>

The following procedures are followed in establishing budgetary data reflected in the financial statements:

TOWN OF GREENVILLE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board of Selectmen was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.
4. The Town does not adopt budgets for Special Revenue Funds.

**Deposits and Investments**

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

The Town of Greenville has no formal investment policy but instead follows the State of Maine Statutes.

**Inventories**

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet. The school lunch fund inventory consists of school nutrition supplies and food on hand at the end of the year, valued at cost. The cost value is determined using the first-in, first-out (FIFO) method.

**Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain

TOWN OF GREENVILLE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

**Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of governmental activities.

**Allowance for Uncollectible Accounts**

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2015.

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

## TOWN OF GREENVILLE, MAINE

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Long-term Obligations**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of bonds payable, capital leases payable, landfill liability, compensated absences and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

**Compensated Absences**

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2015, the Town's liability for compensated absences is \$63,261.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Participating Local District (PLD) Consolidated Plan and State Employee and Teacher (SET) Plan and additions to/deductions from the PLD Consolidated and SET Plans' fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidated and SET Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TOWN OF GREENVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Net Position**

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

**Fund Balances**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

**Nonspendable** – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

**Assigned** – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Selectmen.

TOWN OF GREENVILLE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unassigned – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

**Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has only one type of item, deferred outflows related to pensions. This item is reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has only one type of item, deferred tax revenues, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. Deferred inflows related to pensions qualifies for reporting in this category as well. This item is reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

**Revenue Recognition - Property Taxes - Modified Accrual Basis**

The Town's property tax for the current year was levied August 11, 2014 on the assessed value listed as of April 1, 2014, for all real and personal property located in

TOWN OF GREENVILLE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

the Town. Taxes were due in one instalment on January 5, 2015. Interest on unpaid taxes commenced on January 6, 2015 at 7% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

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 \$26,379 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.

**Program Revenues**

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

**Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end.

**Use of Estimates**

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.



TOWN OF GREENVILLE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2015

NOTE 2 – DEPOSITS AND INVESTMENTS

State statutes require that all investments made by the Town consider the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

**Deposits:**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2015, the Town's cash balances amounting to \$1,616,462 were comprised of bank deposits of \$1,726,806. Of these bank deposits, \$388,070 were fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining bank deposits of \$1,338,736 were collateralized with securities held by the financial institution in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 1,700,016
Money market/sweep accounts	26,790
	<u>\$ 1,726,806</u>

**Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does have a policy for custodial credit risk for investments and the Town seeks to minimize custodial credit risk by doing business with authorized institutions, depositories and broker/dealers.

The Town's investment in open ended mutual funds of \$296,525 were fully collateralized in and of themselves. The Town's investments of \$41,476 of certificates of deposit were all insured by federal depository insurance and consequently were not exposed to custodial credit risk. At June 30, 2015, of the Town's investments of \$8,261 in treasury bonds was collateralized by the Securities Investors Protection Corporation (SIPC).

TOWN OF GREENVILLE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2015

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2015, the Town had the following investments and maturities (maturity dates are not available for all items of investments):

<u>Investment Type</u>	<u>Fair Value</u>	<u>N/A</u>	<u>Less than 1 Year</u>	<u>1-5 Years</u>	<u>5 Years +</u>
Fixed Income:					
Open ended mutual funds	\$ 296,525	\$ 296,525	\$ -	\$ -	\$ -
Certificates of Deposit	41,476	-	30,452	11,024	-
Treasury bonds	8,261	-	-	-	8,261
Total fixed income	<u>\$ 346,262</u>	<u>\$ 296,525</u>	<u>\$ 30,452</u>	<u>\$ 11,024</u>	<u>\$ 8,261</u>

Credit risk – Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in savings accounts and various insured or fully collateralized certificates of deposit.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2015 consisted of the following individual fund receivables and payables:

	<u>Receivables (Due From)</u>	<u>Payables (Due To)</u>
General Fund	\$ -	\$ 83,194
Nonmajor Capital Projects Fund	38,397	-
Nonmajor Special Revenue Funds	48,358	3,561
	<u>\$ 86,755</u>	<u>\$ 86,755</u>

TOWN OF GREENVILLE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

## NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2015:

	Balance 7/1/14	Additions	Disposals	Balance 6/30/15
<u>Governmental activities:</u>				
Non-depreciated assets:				
Land	\$ 601,412	\$ -	\$ -	\$ 601,412
Construction in progress	60,776	-	-	60,776
	<u>662,188</u>	<u>-</u>	<u>-</u>	<u>662,188</u>
Depreciated assets:				
Land Improvements	7,886,619	-	-	7,886,619
Buildings	4,199,280	-	-	4,199,280
Vehicles	796,392	-	-	796,392
Equipment	2,803,663	-	-	2,803,663
Infrastructure	5,575,560	-	-	5,575,560
	<u>21,261,514</u>	<u>-</u>	<u>-</u>	<u>21,261,514</u>
Less: accumulated depreciation	(9,385,300)	(489,032)	-	(9,874,332)
	<u>11,876,214</u>	<u>(489,032)</u>	<u>-</u>	<u>11,387,182</u>
Net capital assets	<u>\$ 12,538,402</u>	<u>\$ (489,032)</u>	<u>\$ -</u>	<u>\$ 12,049,370</u>
<u>Current year depreciation:</u>				
General government				\$ 12,089
Culture and recreation				35,974
Airport				133,209
Public works				173,697
Health and sanitation				7,744
Education				83,408
Unclassified				26,622
Public safety				16,289
Total depreciation expenses				<u>\$ 489,032</u>

TOWN OF GREENVILLE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2015

## NOTE 5 – LONG TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2015:

	Balance 7/1/14	Additions	Reductions	Balance 6/30/15	Due Within One Year
Bonds and notes payable	\$ 2,783,913	\$ -	\$ (382,230)	\$ 2,401,683	\$ 384,132
Capital leases payable	10,065	-	(2,091)	7,974	1,940
Accrued compensated absences	86,237	-	(22,976)	63,261	63,261
Landfill liability	392,000	-	(14,000)	378,000	14,000
Net pension liability	333,459	71,850	(237,537)	167,772	24,303
Totals	<u>\$ 3,605,674</u>	<u>\$ 71,850</u>	<u>\$ (658,834)</u>	<u>\$ 3,018,690</u>	<u>\$ 487,636</u>

The following is a summary of the outstanding bonds payable:

	Town	School
\$138,000 2010 General Obligation Bond due in annual installments through October 2015. Interest is charged at 3.72% per annum. Annual payments are \$22,754.	\$ 21,938	\$ -
\$250,000 2010 General Obligation Bond due in annual installments through October 2018. Interest is charged at 3.74% per annum. Annual payments are \$30,425.	111,117	-
\$300,000 2011 General Obligation Bond due in annual installments through July 2018. Interest is charged at 3.31% per annum. Annual payments are \$43,298.	159,755	-
\$430,450 1990 General Obligation Bond due in annual installments through October 2015. Interest is charged at 7.30-7.45% per annum. Annual payments are \$36,570.	35,697	-
\$533,000 2012 General Obligation Bond due in annual installments through August 2021. Interest is charged at 3.32% per annum. Annual payments are \$65,687.	373,100	-
\$422,000 2011 General Obligation Bond due in annual installments through August 2016. Interest is charged at 2.08% per annum. Annual payments are \$87,911.	168,800	-

TOWN OF GREENVILLE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

## NOTE 5 – LONG TERM DEBT (CONTINUED)

	Town	School
\$500,000 2013 Clean Water Revolving Loan due in annual installments through July 2027. Interest charged at 1.00% per annum. Annual payments are \$37,700.	437,566	-
\$64,324 2012 School Revolving Loan due in annual installments through July 2017. Interest charged at 0.00% per annum. Annual payments are 12,865.	-	25,730
\$1,250,000 2012 Qualified School Construction Bond due in annual installments through September 2026. Interest charged at 5.05% per annum. Annual payments are 120,837.	-	1,067,980
	\$ 1,307,973	\$ 1,093,710
Total Bonds Payable		

The annual principal and interest requirements to amortize the note and bonds payable are as follows:

	Principal	Interest	Total Debt Service
2016	\$ 384,132	\$ 89,997	\$ 474,129
2017	306,766	78,444	385,210
2018	228,624	68,283	296,907
2019	235,568	59,619	295,187
2020	168,259	50,656	218,915
2020-2024	753,402	154,649	908,051
2025-2027	324,932	20,338	345,270
	\$ 2,401,683	\$ 521,986	\$ 2,923,669

The Town has entered into a lease agreement as lessee for financing the acquisition of equipment.

TOWN OF GREENVILLE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2015

## NOTE 5 – LONG TERM DEBT (CONTINUED)

The following is a summary of outstanding capital lease payments for the following fiscal years:

Year Ending June 30:	
2016	\$ 2,340
2017	2,340
2018	2,340
2019	1,950
Total minimum lease payment	<u>8,970</u>
Less amount representing interest	(996)
Present value of future minimum lease payments	<u>\$ 7,974</u>

All bonds and capital leases payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town.

## NOTE 6 – NONSPENDABLE FUND BALANCES

At June 30, 2015, the Town had the following nonspendable fund balances:

Nonmajor Special Revenue Funds (See Schedule D)	<u>\$ 1,066</u>
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## NOTE 7 – RESTRICTED FUND BALANCES

At June 30, 2015, the Town had the following restricted fund balances:

General Fund:	
Education	\$ 568,681
Nonmajor Special Revenue Funds (See Schedule D)	<u>70,533</u>
	<u>\$ 639,214</u>

TOWN OF GREENVILLE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2015

**NOTE 8 – COMMITTED FUND BALANCES**

At June 30, 2015, the Town had the following committed fund balances:

General Fund :	
FY 2016 Budget	\$ 175,000
Nonmajor Capital Projects Funds (See Schedule F)	38,397
	<u>\$ 213,397</u>

**NOTE 9 – ASSIGNED FUND BALANCES**

At June 30, 2015, the Town had the following assigned fund balances:

General Fund:	
Carryforwards	<u>\$ 251,267</u>

**NOTE 10 - DEFINED BENEFIT PENSION PLANS**

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

PARTICIPATING LOCAL DISTRICT CONSOLIDATED PLAN

**Plan Description**

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at [www.mainePers.org](http://www.mainePers.org) or by contacting the System at (800) 451-9800.

**Benefits Provided**

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year



TOWN OF GREENVILLE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

*Differences between Projected and Actual Investment Earnings*

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period.

*Changes in Assumptions*

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. There were no changes in assumptions for the PLD Consolidated Plan. For the SET Plan, the change in the discount rate from 7.25% to 7.125% was the only change in assumption in the 2014 valuation.

*Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions*

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

**Pension Plan Fiduciary Net Position**

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2014 Comprehensive Annual Financial Report available online at [www.maineopers.org](http://www.maineopers.org) or by contacting the System at (800) 451-9800.

NOTE 11 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

State and federal laws and regulations require that the Town of Greenville, Maine, place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste. Phase 1 of the DEP approved three phase closure project began in the summer of 2010

## TOWN OF GREENVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

## NOTE 11 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS (CONTINUED)

and was completed July 2011. Phase 1 was funded with a \$300,000 loan, and is part of a three phase, three year budget total of \$1.2 million. Phase 2 began during late July 2011 with a loan of \$422,000 and phase 3 was completed during the summer of 2012 with a \$500,000 bond. The estimated liability for landfill closure and postclosure care costs has a balance of approximately \$392,000 as of June 30, 2014. The Town discontinued use of its landfill as of the end of 2011 as mandated by DEP. The actual cost of closure and postclosure care may be higher or lower due to inflation, changes in technology, engineering estimates, or changes in landfill laws and regulations.

## NOTE 12 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently the Town participates in several public-entity and self-insured risk pools sponsored by the Maine Municipal Association.

Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2015. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

## NOTE 13 – CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

TOWN OF GREENVILLE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2015

NOTE 14 – OVERSPENT APPROPRIATIONS

As of June 30, 2015 the Town had the following overspent appropriations:

Culture & recreation	\$ 20,661
Solid waste	12,632
Employee benefits	17,732
Junction Wharf Rehab	14,301
	<u>\$ 65,326</u>

NOTE 15 – DEFICIT FUND BALANCES

The following funds had deficit fund balances at June 30, 2015:

School Lunch Fund	<u>\$ 119</u>
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NOTE 16 – BENEFICIAL INTERESTS IN ASSETS HELD BY OTHERS

The School Department is an income beneficiary of assets held by Maine Community Foundation (MCF) as a result of making reciprocal transfers of assets to MCF and specifying itself as the beneficiary. As such, the School Department receives distributions amounting to a percentage of the fair value of these assets each year. The School Department has granted variance power to MCF. The Board of Trustees of the MCF has the power to modify, consistently with State law, including seeking approval of the appropriate court or Attorney General, where applicable, any restriction or condition on the distribution of funds for any specified entities if, in the sole judgment of the Board (without the necessity of the approval of any participating trustee, custodian, or agent), such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community. Annual distributions from these assets have been reported as revenue.

The estimated fair market value of the beneficial interest in the assets, which approximate the present values of the expected future cash flows from the assets, are recognized in the statement of financial position as beneficial interests in assets held by others. This amounted to \$483,361 for the year ended June 30, 2015.

NOTE 17 – RESTATEMENT

The net position of the governmental activities has been restated at July 1, 2014 to account for the implementation of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27 (Issued 06/12)*. As a result, the beginning balance has been reduced by \$299,983 to a balance of \$10,869,215.

## SCHEDULE A (CONTINUED)

## TOWN OF GREENVILLE, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL – BUDGETARY BASIS – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2015

	Town			School			2015 Combined		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
Charges for services:									
General government	-	1,710	1,710	-	-	-	-	1,710	1,710
Education	-	-	-	444,036	460,590	46,554	444,036	460,590	46,554
Recreation	-	(99)	(99)	-	-	-	-	(99)	(99)
Sanitation	3,900	44,913	41,013	-	-	-	3,900	44,913	41,013
Airport	20,128	14,492	(5,636)	-	-	-	20,128	14,492	(5,636)
Fire department	79,088	72,278	(6,810)	-	-	-	79,088	72,278	(6,810)
Police department	26,613	36,434	9,821	-	-	-	26,613	36,434	9,821
Total charges for services	129,729	165,728	39,999	444,036	460,590	46,554	573,765	660,318	86,553
Interest income	23,000	36,312	13,312	-	-	-	23,000	36,312	13,312
Other revenues:									
Local welfare donations	-	5,990	5,990	-	-	-	-	5,990	5,990
Miscellaneous revenue	3,999	8,188	4,189	-	-	-	3,999	8,188	4,189
Total other revenues	3,999	14,178	10,179	-	-	-	3,999	14,178	10,179
Total revenues	\$ 2,882,357	\$ 3,041,762	\$ 159,405	\$ 3,165,761	\$ 3,206,029	\$ 40,268	\$ 6,048,118	\$ 6,247,791	\$ 199,673

SCHEDULE A (CONTINUED)

TOWN OF GREENVILLE, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL – BUDGETARY BASIS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Town			School			2015 Combined		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES, CONTINUED:									
Culture and recreation									
Recreation	175,477	200,687	(25,210)	-	-	-	175,477	200,687	(25,210)
Library	73,285	68,736	4,549	-	-	-	73,285	68,736	4,549
Total culture and recreation	248,762	269,423	(20,661)	-	-	-	248,762	269,423	(20,661)
Cemeteries	11,325	11,291	34	-	-	-	11,325	11,291	34
Solid waste	534,473	547,105	(12,632)	-	-	-	534,473	547,105	(12,632)
Education	-	-	-	3,511,112	3,285,620	225,492	3,511,112	3,285,620	225,492
Airport									
Operations	77,010	27,517	49,493	-	-	-	77,010	27,517	49,493
Capital improvements	193,064	167,781	25,283	-	-	-	193,064	167,781	25,283
Total Airport	270,074	195,298	74,776	-	-	-	270,074	195,298	74,776
County tax	423,047	423,047	-	-	-	-	423,047	423,047	-
Overlay/abatements	26,379	-	26,379	-	-	-	26,379	-	26,379
Employee benefits	196,505	214,237	(17,732)	-	-	-	196,505	214,237	(17,732)
Unclassified	153,988	153,953	35	-	-	-	153,988	153,953	35
Junction Wharf rehab	-	14,301	(14,301)	-	-	-	-	14,301	(14,301)
Total expenditures	\$ 3,421,304	\$ 3,291,290	\$ 130,014	\$ 3,511,112	\$ 3,285,620	\$ 225,492	\$ 6,932,416	\$ 6,576,910	\$ 355,506

## SCHEDULE A (CONTINUED)

## TOWN OF GREENVILLE, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL – BUDGETARY BASIS – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2015

	Town			School			2015 Combined		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
OTHER FINANCING SOURCES(USES):									
Utilization of prior year surplus	\$ 257,832	\$ -	(257,832)	\$ 409,089	\$ -	\$ (409,089)	\$ 666,921	\$ -	\$ (666,921)
Utilization of prior year committed balances	281,115	-	(281,115)	-	-	-	281,115	-	(281,115)
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(63,738)	(78,466)	(14,728)	(63,738)	(78,466)	(14,728)
	<u>638,947</u>	<u>-</u>	<u>(638,947)</u>	<u>345,351</u>	<u>(78,466)</u>	<u>(423,817)</u>	<u>884,288</u>	<u>(78,466)</u>	<u>(962,754)</u>
Net change in fund balance	\$ -	(249,528)	\$ (249,528)	\$ -	(158,057)	\$ (158,057)	\$ -	(407,585)	\$ (407,585)
FUND BALANCES - JULY 1		916,056			726,738			1,642,794	
FUND BALANCES - JUNE 30		<u>\$ 666,528</u>			<u>\$ 568,681</u>			<u>\$ 1,235,209</u>	

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF GREENVILLE, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Due from other governments	24,551	-	24,551
Inventory	1,066	-	1,066
Due from other funds	48,358	38,397	86,755
<b>TOTAL ASSETS</b>	<u>\$ 73,975</u>	<u>\$ 38,397</u>	<u>\$ 112,372</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	3,561	-	3,561
<b>TOTAL LIABILITIES</b>	<u>3,561</u>	<u>-</u>	<u>3,561</u>
<b>FUND BALANCES</b>			
Nonspendable	1,066	-	1,066
Restricted	70,533	-	70,533
Committed	-	38,397	38,397
Assigned	-	-	-
Unassigned	(1,185)	-	(1,185)
<b>TOTAL FUND BALANCES</b>	<u>70,414</u>	<u>38,397</u>	<u>108,811</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 73,975</u>	<u>\$ 38,397</u>	<u>\$ 112,372</u>

See accompanying independent auditors' report and notes to financial statements.



## SCHEDULE C

## TOWN OF GREENVILLE, MAINE

COMBINING SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND  
BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Intergovernmental	\$ 223,648	\$ -	\$ 223,648
Charges for services	23,569	-	23,569
Other income	45,410	-	45,410
<b>TOTAL REVENUES</b>	<b>292,627</b>	<b>-</b>	<b>292,627</b>
<b>EXPENDITURES</b>			
Education	192,426	-	192,426
Food service	140,686	-	140,686
Capital outlay	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>333,112</b>	<b>-</b>	<b>333,112</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(40,485)</b>	<b>-</b>	<b>(40,485)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	53,738	24,728	78,466
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>53,738</b>	<b>24,728</b>	<b>78,466</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>13,253</b>	<b>24,728</b>	<b>37,981</b>
<b>FUND BALANCES - JULY 1</b>	<b>57,161</b>	<b>13,669</b>	<b>70,830</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 70,414</b>	<b>\$ 38,397</b>	<b>\$ 108,811</b>

See accompanying independent auditors' report and notes to financial statements.



*Proven Expertise and Integrity*

## INDEPENDENT AUDITORS' REPORT ON STATE REQUIREMENTS

Board of Selectmen  
Greenville, Maine

We have audited the financial statements of the Town of Greenville for the year ended June 30, 2015 and have issued our report thereon dated February 10, 2016. Our audit was made in accordance with auditing standards generally accepted in the United States of America and applicable state and federal laws relating to financial and compliance audits and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our audit, we reviewed the budgetary controls that are in place, and have reviewed the annual financial report that was submitted to the Unit for accuracy. In addition we have reviewed the Unit's compliance with applicable provisions of the Maine Finance Act as noted under MRSA Title 20A, section 6051 as we considered necessary in obtaining our understanding.

The results of our procedures indicate that with respect to the items tested, the Town of Greenville, Maine complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Greenville, Maine was in noncompliance with, or in violation of, those provisions.

Management has determined that no adjustments were necessary to the fiscal books of the Town and have attached the following schedule as it relates to the reconciliation of audit adjustments to the updated annual financial data submitted to the MEDMS financial system maintained at the Unit.

This report is intended solely for the information of the Board of Selectmen, management and the Department of Education. This report is not intended to be and should not be used by anyone other than the specified parties.

*RHR Smith & Company*

Buxton, Maine  
February 10, 2016

# — THANK YOU —



Dave Morrill has served the Greenville School Community for 37 years in a variety of capacities, but always with professionalism, integrity, humility, and heart.

His good work has helped to make our community better.

As you begin your retirement, we thank you for your heartfelt dedicated service!

## **Thing he has taught and done**

- Shop teacher
- GEA Treasurer
- Guidance Counselor
- CPR Instructor (MS)
- Basic First Aid instructor
- AED Instructor
- Academic Awards Coordinator
- E.M.T.
- Adult Education Coordinator
- Adult Education Director
- ITV Coordinator
- Education in the Elementary schools  
mental health program