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2016

## Town of Vinalhaven Maine Annual Report of the Municipal Officers, Municipal Year July 1, 2015 to June 30, 2016

Vinalhaven, (Me.)

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# Town of Vinalhaven Maine

## Annual Report of the Municipal Officers

Municipal Year

July 1, 2015 to June 30, 2016

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**DEDICATION**



Wyman (Wym) L. Philbrook

As a youngster, Wym always loved to explore every nook and cranny on his Island home. All through his life, he shared many of those places with family and his many friends that visited. He claimed bragging rights for being on the Vinalhaven Chief's traveling baseball team and continued this interest by being a Red Socks' fan.

After serving his country in the Army, he returned to his home town to wear many hats and wear them so well. As a son, he helped his parents, Lyford and Rae, build their home. He was the proud father of Wyman Jr and Kris, adored his grandchildren and great grandchildren.

As an adult citizen of Vinalhaven, he worked as a butcher, carpenter, and finally retired from the Island branch of the US Post Office. He always enjoyed the daily interactions with so many people both local and "from away."

He showed his community spirit and dedication by serving as a selectman. He gave his time volunteering as a fireman. He was a member of The Fox Island Co-op Board, and Island Community Medical Center Board for many years. As treasurer of the Lions Club for fifty years, he proudly touted the many things the group was able to do for the Town. He was a Mason. Besides being so involved in the current happenings in the community, he delved into its history and was an active member of the Historical Society.

His tenor voice rose loudly in song, and he sure could sashay around the dance floor! What a wonderful and kind man he was! Cheers, Wym!

**MEMORIAM**

We remember these folks who passed away in 2016. Some lived very privately, others anything but. Some were blessed with long, rewarding and enjoyable lives. Others were denied that gift and left the warm embrace of family and friends before they were ready and, in many cases, before we were. They were, as we all are, islanders and each of them helped, as we all do, to make Vinalhaven what it is, a community in the truest sense of the word.



**Jennie Hamilton**



**Lois Day**



**Eugene Hurtubise, Jr.**



**Michael Silla**



**Kathryn June Harris**



**John 'Chip' Harkness**



**Robert Philbrook**



**Linda Philbrook**

**MUNICIPAL DIRECTORY**  
**Town Officials**

**SELECTMEN & OVERSEERS OF THE POOR**

Pamela Conway Alley	06/2018	863-2530
Phillip Crossman	06/2018	863-4917
Eric Gasperini, Chair	06/2019	863-4316
Emily B. Lane, Co-Chair	06/2017	863-4646
Brandon Osgood, Co-Chair	06/2017	(Resigned 9/27/2016)
Donald W. Poole	06/2017	863-4629

**SCHOOL BOARD DIRECTORS**

Renee Jones	06/2018	863-4964
Rachel Noyes	06/2018	863-9973
Bruce Philip	06/2017	863-4387
Virginia Wadleigh	06/2019	863-5051
Kathi Young	06/2019	863-4630

Superintendent – Bruce Mailloux - 863-4800

School Leader – Nate Purrington - 863-4800

**OFFICES AND EMPLOYEES**

**TOWN OFFICE**

Phone 863-4471 Fax 863-4393

Andrew J. Dorr, Town Manager - 863-2042

[townmanager@townofvinalhaven.org](mailto:townmanager@townofvinalhaven.org)

Darlene M. York, Town Clerk/Administrative Assistant - 863-4343

[dyork@townofvinalhaven.org](mailto:dyork@townofvinalhaven.org)

Jocelyn McLean, Deputy Town Clerk – 863-4343

[jmclean@townofvinalhaven.org](mailto:jmclean@townofvinalhaven.org)

Deborah Young, Bookkeeper - 863-4471

[dyoung@townofvinalhaven.org](mailto:dyoung@townofvinalhaven.org)

Jacki Robbins, CEO/LPI - 863-2168

[bonaire4@myfairpoint.net](mailto:bonaire4@myfairpoint.net)

Marc Candage, E-911 Addressing Officer – 863-4604

[mcandage@townofvinalhaven.org](mailto:mcandage@townofvinalhaven.org)

Jacki Robbins, Assessor – 863-2168

[bonaire4@myfairpoint.net](mailto:bonaire4@myfairpoint.net)

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Rob Potter, Animal Control Officer – 863-2714

James Harris, Harbor Master – 863-4507

Luther Tolman, Cemeteries - 863-4952

### **LIBRARY**

Phone 863-4401 Fax 863-4701 - [vpl@vhaven.lib.me.us](mailto:vpl@vhaven.lib.me.us)

Scott Candage, Librarian

Linda Whittington, Librarian Assistant

### **PUBLIC WORKS**

Town Garage Phone 863-2063 - [cphilbrook@townofvinalhaven.org](mailto:cphilbrook@townofvinalhaven.org)

Daniel Bickford, Road Commissioner

Carl Philbrook, Laborer/Mechanic

Nick Barton, Laborer

Roland Martin, Laborer

### **TRANSFER STATION**

Recycling Building Phone 863-4306

Kenny Martin, Foreman

Luther Tolman, Assistant

### **FIRE DEPARTMENT**

Emergency Numbers 911 / 594-5656

Fire Station – Non Emergency 863-4604

Marc Candage, Chief - [mcandage@townofvinalhaven.org](mailto:mcandage@townofvinalhaven.org)

James Harris, Dep. Chief

Mike Bunker, Jr., Assist. Chief

Kevin E. Hopkins, Captain (Eng Co 1 & 2)

Jean Conway, Captain Logistics

Clarence Conway, Captain Safety Officer

#### **Engine Company 1**

Lt. John Hildings

Daniel Martin

Neal Martin

Ivan Olson

Dustin Smith

#### **Engine Company 2**

Lt. Wayne Beverage

Jessica Martin

Jeremy Robishaw

#### **Engine Company 3**

Lt. Joe Bickford

Hiram Adair

#### **Engine Company 4**

Lt. John Moreland

Dylan Jackson

## *Annual Report 2015-2016*

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Troy Ames  
Sam Bickford  
Katherine Denomme

Bryan Feezor  
Brian Wright

### **Logistics**

Paul Chilles  
Louis Martin  
Wes Reed

Denise Hopkins  
Debbie Moreland

### **AMBULANCE DEPARTMENT**

**Emergency Numbers 911 / 594-5656**

**Public Safety Building – Non Emergency 863-2119**

Pat Lundholm, Director – [plundholm@townofvinalhaven.org](mailto:plundholm@townofvinalhaven.org)

AEMTs: Candra Perry, Jenn Guptill, Marc Candage, Brian Wright, Pat Lundholm

EMTs: Denise Hopkins, Jeff Aronson, Sarah Crossman, Hal Holt, Rich Carlsen, Leigh Chilles, Neal Martin

EMRs: Jim Harris

Drivers: Andy Dorr, Rob Potter, Troy Ames

## **COMMITTEES AND BOARDS**

### **APPEALS BOARD**

William Alcorn	(06/2019)
Bruce Cohen	(06/2019)
Peter Gasperini	(06/2018)
Gwenyth Harvey	(06/2017)
Karol Kucinski	(06/2018)

### **BUDGET COMMITTEE**

William Alcorn	(06/2017)
Eric Davis	(06/2017)
Lucy McCarthy	(06/2018)
Gabe McPhail	(06/2019)
Margaret Qualey	(06/2018)
Holly Sault	(06/2017)
Janann Sherman	(06/2018)
Delwyn Webster	(06/2019)
Vacancy	(06/2019)

**CEMETERY TRUSTEES**

Eric Davis	(06/2017)
Karol Kucinski	(06/2017)
Luther Tolman	(06/2018)
Marion Tolman	(06/2018)
Cheryl Warren	(06/2017)

**DOWNTOWN REVITALIZATION COMMITTEE**

Kris Davidson	(06/2019)
Andrew Dorr	(06/2017)
Elin Elisofon	(06/2018)
Betsy Hopkins	(06/2018)
Amy Lear	(06/2018)
Gabrian McPhail	(06/2019)
Margaret Qualey	(06/2019)
Holly Sault	(06/2017)
Alison Thibault	(06/2017)
Kathy Warren	(06/2018)
David Wylie	(06/2017)

**FERRY TARIFF ADVISORY COMMITTEE**

Alan Barker, Sr.	(06/2017)
Evan Brown	(06/2017)
Phil Crossman	(06/2017)
Cheryl Warren	(06/2017)
Chet Warren	(06/2017)

**FIREWORKS COMMITTEE**

Joseph Bickford	(06/2018)
Jennifer Feezor	(06/2017)
Lynn James	(06/2019)
I. Torry Pratt	(06/2017)
Vacancy	(06/2019)

**FOX ISLAND BROADBAND TASK FORCE**

George Fosque	(06/2017)
Emily Lane	(06/2017)
Norbert Leser	(06/2018)
Patrick McCormick	(06/2019)
Patrick Shane	(06/2018)
Janann Sherman	(06/2019)

**HARBOR COMMITTEE**

Jeffrey Aronson	(06/2018)
James D. Dickey	(06/2019)
Peter Gasperini	(06/2017)
James Knowlton	(06/2017)
Frederick Lord	(06/2019)
Sam Rosen, Alt.	(06/2017)
Yvonne Rosen, Alt.	(06/2017)

**HISTORICAL SOCIETY BUILDING COMMITTEE**

William Alcorn	(06/2019)
Elizabeth Bunker	(06/2019)
Bill Chilles	(06/2018)
Sue L'Africain	(06/2018)
Sue Radley	(06/2018)
Janann Sherman	(06/2019)
Vacancy	(06/2017)

**KNOX COUNTY DISPATCH ADVISORY COMMITTEE**

Marc Candage	(06/2017)
Pat Lundholm	(06/2017)

**LANES ISLAND STEWARDSHIP COMMITTEE**

Bodine Ames	(06/2017)
Dinah Moyer	(06/2017)
Vacancy	(06/2017)
Vacancy	(06/2017)
Vacancy	(06/2017)

**LIBRARY TRUSTEES**

Pamela Conway Alley	(06/2017)
Mark Jackson	(06/2019)
Greta McCarthy	(06/2017)
Jill Oakes	(06/2019)
Leonard Skoog	(06/2018)
Deborah Tuminski	(06/2018)
Heather White	(06/2019)

**MAINE ISLANDS COALITION**

Katherine Warren (04/2017)  
Andrew Dorr, Alt. (04/2017)

**MSFS - ADVISORY BOARD**

Andrew Dorr (12/2018)  
Angelyn Olson, Alt. (12/2018)

**MIDCOAST ECONOMIC DEVELOPMENT DISTRICT**

Gabe McPhail (06/2017)

**PARK COMMISSION**

Pamela Conway Alley (06/2019)  
Wilson Boone (06/2017)  
Niall Conlan (06/2018)  
Ruth Cutler (06/2018)  
Deborah Pixley (06/2019)  
Peter Richards (06/2019)  
Patience Trainor (06/2017)

**PLANNING BOARD**

Jeffrey Aronson (06/2018)  
Jeanne Bineau-Ames (06-2018)  
Niall Conlan (06/2019)  
Vacancy (06/2017)  
Vacancy (06/2019)  
Kristie Butler, Alt. (06/2017)  
Robert Warren, Sr., Alt. (06/2017)

**PLANNING COMMISSION**

Wes Reed (06/2018)  
Holly Sault (06/2017)  
Katherine Warren (06/2019)  
David Wylie (06/2017)  
Vacancy (06/2019)

**PUBLIC WORKS GARAGE COMMITTEE**

William Alcorn (06/2017)  
Betsy Bates (06/2017)  
Daniel Bickford (06/2017)  
Eric Gasperini (06/2017)

Delwyn Webster (06/2017)

**SEA-LEVEL RISE COMMITTEE**

Marc Candage (06/2017)

Gabe McPhail (06/2018)

Marian Grogan (06/2019)

Linnell Mather (06/2018)

Margaret Qualey (06/2019)

Yvonne Thomas (06/2017)

Vacancy (06/2019)

**SEWER COMMISSION**

Pam Conway Alley (06/2017)

Jackson Gregory (06/2017)

L. Bruce Hopkins (06/2017)

L. Patrick Trainor (06/2017)

Vacancy (06/2017)

**SIDEWALK COMMITTEE**

Phillip Crossman (06/2017)

Barbara Davidson (06/2017)

Derek Dickinson (06/2017)

Kim Radley (06/2017)

Wes Reed (06/2017)

Ruth Sayward (06/2017)

Janann Sherman (06/2017)

**SOLID WASTE, COMPOSTING AND RECYCLING ORDINANCE COMMITTEE**

Amy Lear (06/2017)

Patricia Lundholm (06/2017)

Gabrian McPhail (06/2018)

Anna Poe (06/2018)

Delwyn Webster (06/2019)

**VINALHAVEN EMERGENCY MANAGEMENT AGENCY**

Marc Candage, Director (06/2017)

**STATE OFFICIALS**

**United States Senate**

Susan Collins (R)  
461 Dirksen Senate Office Building  
Washington, DC 20510  
(202) 224-2523  
[www.collins.senate.gov](http://www.collins.senate.gov)

Angus King (I)  
133 Hart Building  
Washington, DC 20510  
(202) 224-5344

**United States House of Representatives**

Chellie Pingree (D)  
District 1  
1037 Longworth House Office Building  
Washington, DC 20515  
(202) 225-6116  
<https://forms.house.gov/pingree/contact-form.shtml>

**Governor**

Paul R. LePage (R)  
1 State House Station  
Augusta, ME 04333-0001  
(207) 287-3531  
[governor@maine.gov](mailto:governor@maine.gov)

**Maine Senate**

David Miramant (D-Camden)  
District 12  
174 Mountain Street  
Camden, ME 04843  
[davemiramant@gmail.com](mailto:davemiramant@gmail.com)

**Maine House of Representatives**

Walter A. Kumiega III (D-Deer Isle)  
District 134  
36 Cedar Lane  
Little Deer Isle, ME 04650

(207) 479-5459

Walter.Kumiega@legislature.maine.gov

**County Judge of Probate**

Carol R. Emery (R-St. George)

PO Box 140

Tenants Harbor, ME 04860

**County Register of Probate**

Elaine Dostie Hallett (R-Rockland)

30 Pine Street

Rockland, ME 04841

**County Treasurer**

Finance Director Kathy Robinson (Appointed)

62 Union Street

Rockland, ME 04841

**County Register of Deeds**

Lisa Simmons (Appointed)

62 Union Street

Rockland, ME 04841

**County Sheriff**

Donna L. Dennison (D-St. George)

318 Kinney Woods Road

St. George, ME 04860

**District Attorney**

Geoffrey A. Rushlau (R-Dresden)

77 Orchard Hill Road

Dresden, ME 04342

**County Commissioner**

Roger A. Moody (D-Camden)

District 3

251 Washington Street

Camden, ME 04843

**County Budget Committee**

Ann Matlack (St. George)

District 1

130 Scraggle Point Road

Spruce Head, ME 04859

Dorothy Meriwether (South Thomaston)

District 2

PO Box 428

Spruce Head, ME 04859

Stephen Carroll (Rockland)

District 3

526 Old County Road

Rockland, ME 04841

Shawn Levasseur (Rockland)

District 3

PMB 113

Rockland, ME 04841

Randy Stearns (Camden)

District 4

4 Herrick Road

Camden, ME 04843

Robert Gordon Duke (Rockport)

District 5

PO Box 494

Rockport, ME 04856

Lawrence F. Nash (Union)

District 6

PO Box 406

Union, ME 04862

William I. Jones (Hope)

District 7

199 Hatchet Mountain Road

Hope, ME 04847

George Thomas Mellor (Thomaston)  
District 8  
13 Booker Street  
Thomaston, ME 04861

**MANY THANKS TO THE VOLUNTEERS WHO DEVOTE SO MUCH  
TIME AND ENERGY TO SERVE ON THE BOARDS AND COMMITTEES  
OF THE TOWN.**



# Annual Report 2015-2016

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SUSAN M. COLLINS  
MAINE

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

United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

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

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

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

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

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

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

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

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

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A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th 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 Vinalhaven and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta state office at (207) 622-8414 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2017 be a good year for you, your family, your community, and our state.

Sincerely,

*Susan M. Collins*

United States Senator

# Annual Report 2015-2016

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ANGUS S. KING, JR.  
MAINE

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

United States Senate  
WASHINGTON, DC 20510

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

Dear Friends of Vinalhaven,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

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

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

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

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, 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).

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,

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

Angus S. King, Jr.  
United States Senator

# Annual Report 2015-2016

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2162 RAYBURN HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515

PHONE: 202-225-6116  
FAX: 202-225-5590

WWW.PINGREE.HOUSE.GOV



CHELLIE PINGREE  
CONGRESS OF THE UNITED STATES  
1<sup>ST</sup> DISTRICT, MAINE

COMMITTEE ON APPROPRIATIONS  
SUBCOMMITTEES:  
AGRICULTURE, RURAL DEVELOPMENT, AND  
RELATED AGENCIES  
INTERIOR, ENVIRONMENT, AND RELATED  
AGENCIES

Dear Friend,

I hope this letter finds you well. It's a privilege to share an update on my work to represent you and your family in Washington and in Maine.

As always, the interests of my constituents are what guide my work. There are many things I could talk about in that regard. But I want to focus here on one issue of particular importance—economic development. Having good-paying jobs allows future generations to make this wonderful state their home. With that goal in mind, I'm working to address Maine's economic challenges and capitalize on its opportunities.

One such opportunity is agriculture, where Maine is bucking national trends. The average age of our farmers is actually going down while acreage in cultivation is going up. Consumer demand for local food is driving that growth. I've been successful in reforming federal policies to help farmers and processors meet that demand. My work will continue this year as Congress reauthorizes the Farm Bill.

I'm also working to support jobs in our coastal communities. Last year, I helped block Sweden's proposed ban on the export of Maine lobsters to the European Union. I also introduced legislation to lift unnecessary regulations on seafood exporters and invest in working waterfront infrastructure.

On the House Appropriations Committee, I'm defending federal programs that support jobs throughout Maine. These programs invest in worthy projects that are beyond the reach of private, municipal, or state resources. In our state, they provide loans to small businesses, clean polluted sites for redevelopment, find new marketable uses for Maine's natural resources, build broadband infrastructure, and much more.

Aside from economic development, advocating for Maine veterans is one of my highest priorities. With Congress' current agenda, I'm also fighting to defend Medicare and Social Security, protect clean air and water, and ensure that our communities have the resources to address hunger, homelessness and lack of health care access.

Just as important as my policy work in Washington is what my office does to help individuals in Maine. Every year, my staff helps hundreds of constituents who have issues with federal agencies or programs. Please call my Portland office at (207) 774-5019 for assistance. It's an honor to serve you.

Take care,

A handwritten signature in blue ink that reads "Chellie R".

Chellie Pingree  
Member of Congress

# Annual Report 2015-2016

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Paul R. LePage

GOVERNOR

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

Dear Citizens of Vinalhaven:

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

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

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

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

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

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

A handwritten signature in dark ink that reads "Paul R. LePage".

Paul R. LePage  
Governor



**Senator David Miramant**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 236-4845  
[SenatorMiramant@gmail.com](mailto:SenatorMiramant@gmail.com)

Dear Residents of Vinalhaven,

Thank you for the opportunity to serve again as your State Senator in the 128<sup>th</sup> Legislature. I appreciate the support and enjoy representing your community. As I traveled around the district over the past year, it was a pleasure to meet with many of you and to hear your thoughts. The feedback is invaluable for me to best represent you.

My colleagues and I are working on hundreds of pieces of legislation this year. I will be submitting several bills myself, with a focus on putting people first and working to bring good-paying jobs, lower property taxes, and alternative energy solutions for the people of Knox County. I will be also serving on the Transportation Committee during this new legislature.

As part of my effort to bring matters happening in Augusta back home to our district, I am pleased to email a legislative newsletter to share information about ongoing legislative issues and useful resources. Please contact me to join. I can be reached locally at (207) 236-4845 or by email at [davemiramant@gmail.com](mailto:davemiramant@gmail.com).

Again, thank you for the opportunity to represent you in the Legislature. I look forward to seeing you around town.

Sincerely,



Dave Miramant  
State Senator

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## Annual Report 2015-2016

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### HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

#### Walter A. Kumiega III

36 Cedar Lane

Little Deer Isle, ME 04650

Residence: (207) 348-2548

Cell Phone: (207) 479-5459

Walter.Kumiega@legislature.maine.gov

Dear Vinalhaven Residents,

It is an honor to serve once again as your State Representative. I hope to retain your trust and build upon the work I've done representing island communities over the past six years.

This year the Legislature will be taking up roughly 2000 bills, but our chief focus will be on passing a balanced budget for the next two fiscal years, addressing rising property taxes, fighting the heroin crisis and implementing the four citizen initiatives passed by voters in November of 2016.

This year I will once again co-chair the Legislature's Marine Resources Committee. As someone who represents many of Maine's island communities, I want to make sure Maine manages its resources in a way that balances harvesting and sustainability and also puts more emphasis on maximizing the economic impact for coastal communities. Many people depend on marine life to make a living, and it's important not to let them down. The committee clerk maintains a list of interested parties that get email notification of the committee schedule. Please let me know if you would like to be added to that list.

I will also continue fighting to make sure island communities have affordable access to ferry transportation and the same basic services – like affordable electricity rates – as their neighbors on the mainland.

Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is [wkumiega36@gmail.com](mailto:wkumiega36@gmail.com). My cellphone is [207-479-5459](tel:207-479-5459) for voice or text message. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

A handwritten signature in black ink that reads "Walter A. Kumiega III".

Walter Kumiega  
State Representative

**SELECTMEN / TOWN MANAGER'S  
2015/2016 FISCAL YEAR REPORT**

The Board of Selectmen (BOS) goals:

As more personnel changes occurred, 2015/2016 fiscal year goals include:

- Repairing the sidewalk abutting Mill Stream Bridge – challenges with work logistics pushed this project into FY 2016/2017
- Progress with sidewalk plans towards the Ferry Terminal – design challenges and user conflicts have continued this discussion into FY 2016/2017
- Calderwood Neck/Young Road ditching project – Our Public Works crew worked alongside Maine Drilling and Blasting to create a ditch line along the northern end of Calderwood Neck Road and Young Road. Road surface and culvert replacement to happen in FY 2016/2017
- Rebuild Indian Creek Footbridge – Resurfaced the bridge rather than rebuild the bridge.
- Road paving project – estimates for the paving project exceeded the budget allocation and reserve funds already in existence. Will need to wait for future a budget.
- Re-negotiate Knox County Sheriff Contract
- Begin cemetery stone restoration work – Thomas Stevens Restorations was not able to make it to the island

The town purchased a new Public Works truck, a Western Starr 8500. This comes after the need to replace one of the aging fleet's vehicles. The paving bids we received for this year exceeded our budget and it was decided to push the project to another year when more can be appropriated and/or in conjunction with a larger project, perhaps the state road paving.

After years of use and a few months of discussion, the town approved allocating monies to consider the location of a Public Works Facility that would meet current and anticipated future needs. The town hired Urbahn Architects of New York and worked with Marty Stein over the year to re-design the current building and consider the possibility of a new building on a separate lot. Come in and find out what we have learned from the study.

Town Meeting appropriated a considerable amount of money in FY 15/16 to improve our gravel roads. Every year, we grade roads, but over time the surface material is lost and requires a significant amount of material to replace this. We also struggle to maintain the roads that were built with improper drainage and we

are making an effort to create a drainage system that will work to preserve the road and function more effectively.

There was a proposal to place a veteran's memorial on the town property adjacent to the bank on Main Street. A group of volunteers and the Legion will be fundraising to construct the memorial that will honor all veterans post-Civil War. It will depend on the fundraising as to when ground break will occur.

Ticks and Lyme disease have become a concern for many on the island as there is an increased presence of ticks. We have heard from folks about trying to maintain the deer population and understand better the dangers and possibility of contracting Lyme disease. We worked with Maine Medical Center Research Institute's Vector-borne Disease Laboratory to schedule a drag study in the summer of 2016. With data, we will be able to map problem areas and make a better case for management in the future.

Discussion about improvements to Main Street have been ongoing and the coordination of sidewalk improvements, road surface, drainage deficiencies, and an aged water main. What began as a sidewalk design to seek Community Block Development Grant funds has turned into a bigger picture to 1) improve our infrastructure and 2) build a more attractive grant application to seek funds for improvements. Stay tuned or reach out for more information on the progress of this work.

Look for next year's report for an overview of accomplishments. Also, be sure to check for updates and events on our Facebook page and be on the lookout for our new website this coming year.

It is a pleasure to serve the residents of Vinalhaven. Thank you for your support!

*Andrew Dorr*, Town Manager

Board of Selectmen (2015/2016):

*Eric Gasperini*, Chair

*Emily Lane*, Vice-Chair

*Phil Crossman*

*Pam Conway Alley*

*Brandon Osgood*

**TOWN CLERKS REPORT  
JAN 1, 2016 – DEC 31, 2016**

**Vital Statistics Recorded**

We had 9 births and 9 marriages. We had 9 deaths.

**IN MEMORY OF**

Lois Day	65	September 20, 2016
Jennie Hamilton	49	October 30, 2016
John Harkness	99	November 29, 2016
Kathryn Harris	87	April 18, 2016
Eugene Hurtubise, Jr.	72	February 4, 2016
Linda Philbrook	59	April 1, 2016
Robert Philbrook	66	June 3, 2016
Michael Silla	73	October 9, 2016
Janice Thoroso	93	March 18, 2016

**Inland Fisheries and Wildlife**

Licenses (Hunt/Fish/Archery)	193
Permits (Duck/Expanded Archery)	73
State Registered Boats	530
ATV's	23
Snowmobiles	19
Documented Boats	111
Dogs Registered	241

Respectfully Submitted,

*Darlene M. York*

Town Clerk

**TOWN OF VINALHAVEN  
TAX ASSESSOR'S OFFICE  
CODE ENFORCEMENT/LPI**

Dear Vinalhaven Taxpayer

The homestead exemption is going up again from \$15,000.00 in exemption to \$20,000.00 in exemption. This is as of now, the State is talking about eliminating it for all except those over 65. Although this will save all of us money on our residences, it will have an effect on the mil rate.

If you have been a homeowner in Vinalhaven and claim it as your primary residence you may be eligible for this exemption after one year of ownership. It could be sooner if you have owned another house in Maine within the last year.

The Veterans exemption will also save you money on your taxes. You must be 62 or older to receive this exemption on your primary residence. If you are 100% military disabled you may be eligible before 62.

Feel free to call me anytime to discuss the other land use programs available (tree growth, open space, farm program).

As you may know, all new structures are required to be permitted. Applications are available at the Town Office. When in doubt about any aspect of your project do not hesitate to call the office for the particulars of the Land Use Ordinance.

The important things to remember are: minimum lot size per principal structure, setback from the middle of the road and setback from property lines and the water. These are different for each district.

*Jacki Robbins*

Tax Assessor, Code Enforcement Officer  
& Local Plumbing Inspector

**REPORT OF BUILDING PERMITS ISSUED  
BY PLANNING BOARD AND CODE ENFORCEMENT OFFICER  
PLANNING BOARD ANNUAL REPORT**

The Planning Board acts in accordance with the Town of Vinalhaven Land Use Ordinances. The Land Use Ordinances are available at the Town Office or available online at the Town of Vinalhaven website.

Meeting twice monthly, the members volunteer their time to help applicants meet the ordinances recommended by the Planning Commission and adopted at Town Meeting. In 2016, we approved 52 permits; the Code Enforcement Officer granted an additional 56 permits.

We want to acknowledge the hard work of the Planning Commission in writing our ordinances to meet local needs as well as state and federal statutes and regulations. However, in 2016 FEMA enacted new flood plain zone maps which presented the Planning Board with new challenges, and may require the Planning Commission to review existing ordinances.

As a Board, we have benefited immensely from the knowledge, wisdom and energy of long-time member Charlotte Goodhue, who announced at the end of the year that she would have to step down as Secretary. Her decades of service to the Board exemplified the importance of civic service to the strength of a community.

The Planning Board also wants to thank applicants in preparing applications and providing additional information as needed to help us make our best judgements. We appreciate your assistance in enabling us to carry out our responsibilities.

*Jeffrey Aronson*

*Jeanne Bineau-Ames*

*Kristi Butler*

*Niall Conlan*

*Bill Shane Forner*

*Charlotte Goodhue*

*Robert Warren, Sr.*

## VINALHAVEN PUBLIC LIBRARY ANNUAL REPORT

I must begin this annual report with an expression of my gratitude to all those individuals who have made my first year as library director such an incredible experience. Filling Valerie's shoes has been a tall order and I'd like to think she'd be pleased with my work and ideas for the future of our community library. We are lucky to have a supportive board of trustees and an active and generous Friends of the Vinalhaven Public Library group. Likewise, I deeply appreciate those dedicated volunteers who give so freely of their time to help at the circulation desk, provide engaging story time programming, weed books, and tend plants. Finally, I cannot begin to express how grateful I am for Linda Whittington. She is tireless, positive, creative, dedicated, funny, generous, and a series of other adjectives that would only begin to touch on how she performs her role as assistant librarian. Her knowledge and experience support and amaze me on a daily basis and for that I am deeply thankful.

Statistics for calendar year 2016:

\*Circulation: 12,431 items

\*Interlibrary Loans (ILLs): 319 titles

\*Public Access Computer Use: 848 patrons

2016 was a busy year for library programs. Thanks go out to the individuals who presented lectures, readings, and performances, and also to those who attended these special events in support of both the presenters and the library community. Programs included:

\*July 6th – Architect Susie Rodriguez spoke about her design of the new Veterans Memorial to be installed in the park adjacent to Camden National Bank.

\*July 9th – Story Time Teddy Bear Picnic with Georgie Davis.

\*July 9th – Author Lloyd Ferriss discussed his new book, *The Amethyst Stone*.

\*July 16th – Seal Bay Festival fellowship composers' presentations and performance by the Cassatt String Quartet.

\*July 22nd – Author and historian Janann Sherman spoke about her book, *Walking on Air: The Aerial Adventures of Phoebe Omlie*.

\*August 5th – Poetry readings by Jan Schreiber and Rhina Espaillat.

\*August 12th – An evening of poetry and prose with William Ayot.

\*August 19th – Margaret Wise Brown Read-Aloud (in partnership with the Vinalhaven Land Trust).

\*September 9th – Izza Drury spoke about her work in the Calais Jungle, an unofficial refugee camp in northern France.

\*October 7th – Author and historian Janann Sherman presented a program about her book, *No Place for a Woman: A Life of Senator Margaret Chase Smith*.

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## *Annual Report 2015-2016*

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\*October 20th – Author and illustrator Melissa Sweet spoke about her new book, *Some Writer! The Story of E.B. White* (in partnership with Island Readers & Writers and Vinalhaven Reads).

One of the highlights of this past year was attending the annual Maine Library Association Conference at Sunday River Resort near Bethel, Maine. This conference was an invaluable professional development opportunity and I returned to the library armed with new information and ideas for future programs and possible services that the library might offer. Examples of topics covered in workshops included: copyright law and Maine libraries, “Choosing Civility” (a civil discourse program at the Portland Public Library), marketing for public libraries, promoting diversity in children’s literature, creating themed backpacks for libraries, and the introduction of “Read ME”, a new adult summer reading program for Maine libraries (in which we will participate) that is sponsored by the Maine State Library and the Maine Humanities Council. I’m already looking forward to this fall’s conference and to developing the professional contacts I made this past year.

Some goals for the library in 2017:

- \*Creation and circulation of themed backpacks.
- \*Participation in Read ME adult summer reading program.
- \*Exploration and evaluation of new Cloud-based e-book system used by the consortium of Maine libraries.
- \*Increase in public programs such as workshops, book and film clubs, author events, and health-related presentations, etc..
- \*Certification as a notary public.
- \*Continued professional development via webinars, workshops, classes, conferences, and membership in professional library organizations.

Respectfully submitted,

*Scott R. Candage*

Library Director

## **FIRE DEPARTMENT REPORT**

The Vinalhaven Fire Department responded to 83 calls for assistance from January 1, 2016 to December 31, 2016, broken down as follows:

Medical Assists / Lifeflight LZs	19	Fire Alarm Activations	13
Fuel Spills	10	Utility Problems	7
Trash Fires	4	CO Alarms / Incidents	4
Motor Vehicle Accidents	4	Good Intent Calls	4
Woods / Brush / Grass Fires	3	Unauthorized Burning	2
Boating Incidents	2	Chimney Fires	2
Mobile Vehicle Fires	2	Structure Fires	2
Boiler Malfunction	1	Search & Rescue	1
Animal Problem	1	Welfare Check	1
Person in Distress	1		

In each of the last few Town Reports I have commented on the decline in young, active members in the department. This continues to be a challenge for us, as well as, other volunteer fire departments all over the country. In 2016 we were extremely fortunate to have four new firefighters join the department. They have all been active and proven to be assets to the department and Town. The new members are Katherine Denomme, Jeremy Robishaw, Dusty Smith, and Brian Wright Sr. I have enjoyed working with these new members throughout the year and look forward to working with them for many more to come. We continue to encourage and recruit members of the younger generation to help fill roles within the department in an effort to strengthen our forces.

The Fire Department continues to regularly participate in training in all aspects of firefighting and rescue operations. As a fire department, no matter how small, we are all expected to perform at a certain level of competency and professionalism. With a volunteer department, it sometimes becomes difficult to keep the enthusiasm and attendance necessary to maintain a well-trained department. In 2016 The Fire Department started to look at its training program and what we can do to improve it. We have established a Training Committee within the department which is meeting regularly to address the needs of the department and ways we can better deliver training to our firefighters. The results have started to show with better attendance and more personnel committing to training opportunities off the island. I look forward to working with the committee in the upcoming year and further enhancing the training program.

The number of fires in 2016 was again relatively low, which is a testament to the community being responsible and demonstrating good fire prevention practices in day to day life. The Fire Department takes an active role in enhancing these practices throughout the Town in several ways. We offer and maintain chimney cleaning equipment for anyone in the community to borrow at no charge. Chimney, woodstove, and Life Safety Code inspections are done upon request and we have an active Fire Prevention Program within the school system for children in grades Pre-K through 5. In late 2015 the American Red Cross partnered with local fire departments throughout the State in sponsoring The Home Fire Preparedness Campaign. This is a great program, in which members of the fire department will install FREE smoke alarms (provided by the Red Cross) in the appropriate places and in the appropriate numbers within your residence. As part of the program the family receives, in addition to the security of new smoke alarms, a short fire safety “class”, as well as information on fire safety and prevention. The Red Cross will be continuing this program for a minimum of four more years and are strongly considering it to be part of their on-going mission. The detectors come with a 10yr battery, so there is no need to change batteries. I urge anyone with the need to participate in the program. Please contact the Red Cross at (207)-941-2903 ext 113 to get started or the Fire Department for more information.

Utility 1 is nearing the end of its service to the department. It is our hopes to replace the ‘96 Jeep Cherokee within the upcoming year. The Fire Department, currently, has enough money within the Equipment and Vehicle Reserve Fund to purchase either a new or used vehicle to replace Utility 1 without borrowing money or having it come out of future taxes. We are considering a 4wd pick-up truck with a cabinet style back, similar to Fox Islands Electric Co-Op’s utility truck. The truck would carry all the equipment that the Jeep has in it, plus more, as well as have an open bed which could be used to transport items such as; portable pumps, hose, chainsaws, forestry equipment, chainsaws, etc. when needed. I will be working with the Town Manager, Selectboard, outside agencies, and members of the department to design and find the right vehicle at the right price for the Town.

Last year the FD issued 631 burn permits, up from 515 in 2015. A burning permit is required for anyone wishing to burn and the fire must be attended, watched, and controlled. The law strictly prohibits the burning of plastics, rope, Styrofoam, rubber, chemicals, or other solid waste and the fire has to be out before you leave it. Permits can be obtained at the Public Safety Building or at the Town Office. Deputy Chief James Harris and Asst. Chief Mike Bunker can also issue permits. Permits can be obtained on-line (for a fee) at [www.maineburnpermit.com](http://www.maineburnpermit.com). There is a Fire Danger sign on the outside of the Public Safety Building which has the fire

danger level posted for the day. The class day is updated daily and comes from the fire weather forecast given by the State each day at around 8:15am. I will be waiting until I receive this forecast and predicted class day, before I issue any permits on days when conditions are marginal. We continue to get a few calls a year where a fire is not authorized, meaning it has been left unattended or there was no permit issued for the fire. Please be cautious when participating in outdoor burning and adhere to the requirements set forth on the permit.

Thank You to all the personnel who serve on the department for their hard work, and commitment.

Respectfully Submitted,

*Marc Candage*  
Fire Chief

## **EMERGENCY MANAGEMENT REPORT**

2016 went by with no major emergencies or disasters affecting our community. The Office of Emergency Management (OEM) continues its mission to prepare for, mitigate, respond, and recover from natural or man-made disasters. The planning and preparing is a huge part of the mission. We will finalize a re-write of the Town's Emergency Operations Plan this year, to make it an up to date and usable plan moving forward.

We continue to update and maintain a list of people who we contact to check on to make sure they have basic life safety needs during major events, such as blizzards and severe storms. This has worked very well for us and we have been able to assist many people during these events to keep them warm, provide egress from their homes, or to provide a simple well-being check. If you know of anyone who would like to be added to the list please contact the Office of Emergency Management (863-4604).

We have also started to participate in the planning process for the Knox County Hazard Mitigation Plan. This identifies areas or vulnerabilities within the jurisdiction that are susceptible to damages from disasters and ways /steps we can take to mitigate those circumstances. Participation in the County Plan eliminates the need for the Town to have its own stand-alone plan, thus saving us much work and at the same time meeting our requirements.

We continue to maintain local and regional resource contact lists in our Emergency Operations Center, as well as, provide Knox County EMA with updated public safety resources and personnel. The OEM helps facilitate training for our emergency service personnel in areas such as incident management, electrical safety, hazardous materials, and response to disasters. We continue to distribute preparedness information to our residents through the Town Office as well as the OEM. The Emergency Management Director continues to attend the monthly Local Emergency Managers Meetings held by Knox County EMA, who provide invaluable guidance and support to our program.

In 2016 the OEM was able to obtain \$6052.50 in funds from the Emergency Management Performance Grant (EMPG) program. The program reimburses the Town for having an active Emergency Management program and requires us to apply for the grant by submitting a work plan, detailed budget, and summary of the previous year's activities. The total amount of funds available statewide was down from previous years. The amount we received was less than we had applied for, but still funded at a higher level than most mainland communities due to our geographic

isolation and lack of mutual aid resources. We were also advised that the local level programs for 2017 would not be funded, but we are hopeful these funds may become available again in the future.

Once again, I would ask you all to stay well informed and be prepared in the event of an emergency / disaster. I would encourage you all to develop an emergency plan as well as assemble a home disaster preparedness kit. Please report any hazardous condition or unusual activity to emergency services.

Respectfully Submitted,

*Marc Candage*

Emergency Management Director

## VINALHAVEN AMBULANCE

The standout event of 2016 was having three of our EMTs – Marc Candage, Jenn Guptill, and Candra Perry - complete their Advanced training. Besides gaining a greater depth of knowledge of what we may be called to treat, Advanced EMTs are able to start IV's, run EKGs, use advanced airway devices, and give some medications that Basics cannot.

For EMTs living on the mainland, the advanced class is challenging and demanding, but most students find time to study during the downtime at work, and even though the clinical hours may require traveling some distances, they sleep in their own beds at night and stay well connected with their families.

Our Vinalhaven students didn't have any of these comforts. They not only had to study on their own time, on the ferry or late into the night, they had to schedule their clinical time so it would not interfere with their jobs. Although both ICMS and the Town were supportive of their studies, they still had work responsibilities to meet.

But they persevered! And with the arrival of AEMT Brian Wright on Vinalhaven as school bus driver, the service now has five EMTs at the advanced level.

### **Know your AEDs**

Quick access to and application of AEDs, or automated external defibrillators, is one of the most critical steps in resuscitation of someone in sudden cardiac arrest. This past summer, a visitor to Vinalhaven collapsed at the ferry terminal. Early recognition, early 911 call, initiation of high quality compressions, and early application of the AED saved this life.

A grant received in 2015 placed several of these life saving devices in the downtown area. Donations in honor of Robert Philbrook added another in town. More will be placed out of town this summer.

AEDs can be found on the ferries, at the ferry terminal, Harbor Wharf (in the bathroom), Tidewater Motel (street side entrance), Union Church (basement entrance), the school, and Pleasant River Chapel (coat rack).

Training for hands only CPR takes only 30-45 minutes, and is best refreshed every couple of years or even more frequently. To schedule a class, please contact the office – 2119, or [plundholm@townofvinalhaven.org](mailto:plundholm@townofvinalhaven.org)

Donations by many individuals helped to support our students in their studies. Donations also purchase specialty equipment that help us do our jobs better and with less danger to our bodies. We will have to purchase a newer Life Pack in early 2020 that today costs over \$30,000.

Our hardworking, low profile Benefit Challenge Committee organizes our only fundraiser, the Run/Bike race to be held this year Sunday, July 23rd, 2017. Proceeds from the race support the education and equipment funds described above.

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We hope to see you on the course this year – as participant, fan, or sponsor.

The Crew: Our crew includes Troy Ames, Jeff Aronson, Marc Candage, Richie Carlsen, Leigh Chilles, Sarah Crossman, Andy Dorr, Jenn Guptill, Hal Holt, Jim Harris, Denise Hopkins, Neal Martin, Candra Perry, and Brian Wright. We have frequent assistance from Rob Potter and members of the Fire Department. These folks show up to help their neighbors, with good humor and enthusiasm, in all kinds of weather and at all times of the day and night.

State and OSHA training requirements continue to increase. Besides our routine monthly trainings, we were fortunate to have special training come to us – in a week long “sim man” offering put together by Dr. Damon and his staff at University of New England. Shown here are Marc and Jenn listening to the breathing of a “sim boy”.

Statistics, calendar year 2016:

We had a total of 204 runs, which has been consistent with the prior two years. The graph shows our challenge: what transportation do we have available?

55% of our calls were for females.

We had patients of all ages, but by far most were between ages 65 to 74.

Sundays, Wednesdays, and Fridays tied as our busiest days, although most of the crew would probably think Fridays were the stand out. Calls came in at every hour during the year, but most were between 10-12 or 2-4.

Two of the “day” ferry runs were on the last boat of the day, meaning the crew had to stay overnight. The morning boat was cancelled ten times.

Respectfully submitted,

*Pat Lundholm*

Director, Vinalhaven Ambulance

**MAINE STATE FERRY SERVICE  
ADVISORY BOARD 2016**

**Purpose:** The Maine State Ferry Service (MSFS) Advisory Board was established to advise the Department of Transportation on matters relating to the State Ferry Service and shall submit to the Commissioner of Transportation an annual report which shall include recommendations for change to the State Ferry Service and comments upon the present and future needs of that service.

**Organization:** The MSFS Advisory Board shall consist of one member and one alternate member from each of the island municipalities and plantations served by the Maine State Ferry Service and three members appointed by the Commissioner of Transportation.

**Program:** In FY 2016, the Board advised MSFS management on the following key issues:

- The MaineDOT Planning Bureau needs analysis for increased parking at the Rockland and Lincolnville terminals. The primary investigation took place between July 26th – August 2nd. 1,500 surveys were distributed between Rockland and Lincolnville with a 90% return rate. Of the 1,000 surveys distributed on the Rockland based boats 826 were returned and of the 500 surveys distributed at the Lincolnville location, 453 were returned. A follow up survey specifically focusing on island residents input was distributed in November.
- Some schedule changes were discussed to include taking a closer look to change the double Frenchboro Wednesday trips was executed. Swan's Island requested it decrease from twice monthly to once per month. Frenchboro requested it be increased to 4 times per month. A decision was made to make no changes. Martinicus requested an additional trip be made in November as well as adjusting the October trips to be closer together. MSFS proposed changing the North Haven scheduled departure by 15 minutes, however due to feedback; the departure was changed by 10 minutes from 2:15 to 2:05 as a result of safety concerning two ferries passing close in a narrow channel. The change went into effect January 1, 2016. It was suggested to add an annual schedule discussion to the September meetings.
- The November 14, 2014 request to transport bulk propane with passengers was temporarily approved January 29, 2015. Congresswoman Pingree's delegation facilitated a meeting with stakeholders, MSFS, Propane representatives and USCG. MSFS submitted a written summary of compliance with established requirements to USCG including firefighting procedures specific to propane emergencies, abandon ship, reduced visibility and maximum sea state and wind when carrying propane as well as a review of the facility security plan for approval.

- The fleet management strategy included a plan to take actions intended to extend fleet service life with an anticipated midlife overhaul of the M/V Margaret Chase Smith (MCS). The next new vessel is in the design stage by naval architect Gilbert Associates. The overall plan offers a cost effective midlife rebuild in line with industry practices to extend expected service life and replacement intervals. The next vessel to be sold will be the M/V Governor Curtis built in 1968.
- The practice of MSFS employees taking direct custody of diagnostic samples was discontinued. Such activity falls under the category of transporting potentially infectious substances and requires additional safety and regulatory compliance requirements. MSFS offered complimentary passenger tickets and vehicle priorities to island clinics as a means to transport samples as needed.
- Senator Miramont submitted an emergency legislative bill (L.D. 1468) regarding safety with a focus on implementation of a peer review, staffing concerns, propane transport, lock boxes and the transport of blood specimens. The bill was passed by the legislature, and then vetoed by the Governor. The veto was overridden by the legislature. MaineDOT is implementing lock boxes and exploring peer review opportunities.

**ISLANDS COMMUNITY MEDICAL SERVICES, 2016**

April 5, 2017

On behalf of the ICMS Board of Trustees, our Executive Director and dedicated healthcare providers, I am pleased to provide you with a recap of Islands Community Medical Services for 2016.

It was an eventful year for ICMS and we are proud of what we have accomplished. Thank you for helping with our success. As you read this letter, whether you are a contributor and/or a patient, I hope you feel a sense of pride for all that we were able to achieve together.

2016 was another busy year packed with change at the Medical Center. One of our medical team, Earl Morse, left us in September 2016 to join the VA health care system. Allie Wood, PA came on board in October 2016 after working for 9 years on Islesboro. She joins our medical team of Jen Desmond, FNP, Brian Webster, DNP, Kathy Coleman, NP, and Dr. Stuart Damon, completing a strong and capable group of clinicians. As a group they have continued to grow in their understanding of the community and in the needs of their patients. Jen Desmond oversees the team in day-to-day activities and Stuart is here every Friday seeing patients and assuring medical quality.

In April 2016, Samantha Quinn, RDH joined our dental team as our new hygienist. Working with Dr. Peter Levandoski and Dr. Norman Medina, Samantha provides periodontal scaling in addition to dental hygiene. She also enjoys working with the pre-K through 5th grade kids on oral education and the fluoride varnish program to help prevent cavities. With dental staff on site at least three days a week, the dental practice continues to grow and welcomes new patients.

In another personnel change, Linda White, LCPC joined the practice in August 2016. She joined Jenn Feezor and Careyleah MacLeod, LCSW; Careyleah retired in December 2016. Linda has extensive experience working with substance abuse issues and provides counseling to adults. Jenn Feezor continues her work primarily with children at the Vinalhaven School and on North Haven one day per week. We thank them both for their efforts.

In 2016 we completed most of the renovations we began in 2014 when we were awarded a Federal grant we were awarded. New flooring throughout most of the building was completed along with the addition of much needed office space and

equipment purchases in dental and medical services. A Federal Grant paid for all of these changes.

In April 2016, we also completed the integration of our medical and dental electronic health records adding the dental software package to NextGen EHR. All of our health records are now in one system that helps us provide excellent care through all services. One of our goals for 2017 is to roll out our Patient Portal. Very similar to My Chart, the portal will allow patients to receive test results, request prescription refills and get appointment reminders, among other services.

Leslie Dyer joined our outreach and enrollment team in September 2016 and has been doing great work with patients assisting them with their health insurance needs. In our fourth year of open enrollment for the Affordable Care Act (ACA), Leslie worked with Elizabeth “Carter” Short, to help residents of Vinalhaven, Matinicus, and North Haven with information on enrollment in health insurance plans. Leslie has also received extensive training on both Medicare and MaineCare and can help patients with most insurance and enrollment issues. Her work made a meaningful difference for the health and peace of mind of a large number of patients.

During 2016, ICMS had 4,708 medical patient visits with an additional 2,485 nurse visits. Our providers did 201 home visits as well as 354 after hours/emergency visits. There were 1,318 dental visits (up 45% from 2015), and 1,715 behavioral health visits. There were almost 1,400 physical therapy visits and 83 women’s health visits. Our Sliding Fee scale helped 189 patients and there were 696 patient outreach visits including insurance enrollment and care management services. ICMS provided close to \$240,000 in free and uncompensated care.

Three new members of the community joined the Board in 2016: Diane Cochran, Wes Robinson and Keeley Philbrook. These members have joined the 16 other hard working board members in fulfilling their responsibility to oversee the community interface, medical quality, operations, and financial health of ICMS. We also would like to thank Hugh Martin for his dedicated service to the Board of Trustees during his nine years as President of the Board of Trustees.

In addition to the hard work and commitment of our ICMS Team, our accomplishments last year were made possible thanks to the generosity of our donors. Contributions made up about 15% of our operating budget; a budget that did not receive any local tax dollars. Over 90% of our donors loyally give every year. We are grateful for this support and hope that our patient care and 24-hour presence

## *Annual Report 2015-2016*

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on the island will continue to inspire the community's confidence and sustained commitment.

Please feel free to contact me or any other member of the ICMS team or Board of Trustees if you have questions or comments. We are proud to serve this community as your medical home!

Sincerely,

*Bruce Hopkins*, President of Board of Trustees  
For the Board and ICMS Team

# Annual Report 2015-2016

ISLANDS COMMUNITY MEDICAL SERVICES							
SELECTED STATISTICS 2016							
	2016	2015		2016	2015		
Medical service			Patient Revenue Receipts				
Patients	1,441	1,341	Medicaid	28.0%	33.6%		
Patient visits	4,708	4,886	Medicare	21.4%	25.4%		
After Hours visits	354	445	Private Insurance	36.3%	30.0%		
Dental Service			Self-Pay	14.3%	11.0%		
Patients	400	318	Lost Revenue serving all without regard				
Patient visits	1,318	908	for the ability to pay	-\$257,639	-\$268,963		
Behavioral Health							
Patients	160	157					
Patient visits	1,715	1,617					
Pharmacy Services	2,154	2,413					
STATEMENT OF ACTIVITIES 2016							
Operating Revenue			Endowment Activities				
Net Patient Service Revenue		\$1,205,994	Bequests added to Endowment		\$50,434		
Federal Grants for Operations		\$978,481	Income from Endowment Investments		\$45,705		
State and Other Grants		\$67,250	Gain (loss) on investments		\$169,028		
Charitable Trust income - Operations		\$41,757	Fund Expenses		(\$10,078)		
In Kind Contribution		\$41,000	Total change in Endowment Funds		\$255,089		
Other fee Income		\$930					
Total Operating Revenue		\$2,335,412					
Operating Expenses			Temporarily Restricted Support				
Program Services		\$1,622,422	Grants & Contributions		\$23,000		
General & Administrative		\$604,085	Assets Released from Restrictions		(\$10,198)		
Total Operating Expense		\$2,226,507	Net Investment Income		\$4,296		
Net Results from Operations		\$108,905	Net Change in Restricted Assets		\$13,368		
Fundraising and Endowment Support			Permanently Restricted Support				
Net Annual Fundraising Revenue		\$163,817	Change in value of Charitable Trust		\$28,035		
Misc Income		\$113					
Total		\$163,930	Total Change in Net Assets		\$642,098		
STATEMENT OF FINANCIAL POSITION 12-31-16							
ASSETS			LIABILITIES & NET ASSETS				
Current Assets			Current Liabilities				
Cash & Cash Equivalents		\$422,084	Accounts Payable		\$22,178		
Accounts Receivable		\$159,975	Other Current Liabilities		\$351,147		
Other Current Assets		\$427,117	Total Liabilities		\$373,325		
Total Current Assets		\$1,009,176					
Property & Equipment Net		\$402,984	Net Assets				
Unrestricted					\$1,018,186		
Other Assets			Board Designated Endowment		\$1,982,628		
Investments		\$2,233,339	Temporarily Restricted		\$135,680		
Beneficial Interest - Charitable Trust		\$1,172,504	Permanently Restricted		\$1,308,184		
			Total Net Assets		\$4,444,678		
TOTAL ASSETS		\$4,818,003	TOTAL LIABILITIES & NET ASSETS		\$4,818,003		

## **MAINE ISLANDS COALITION - 2016 ANNUAL REPORT**

In 2016, the MIC convened and hosted yet another dynamic quartet of discussions. In February, we met in Augusta and focused on Workforce Housing. There is a very serious need for more year-round housing on most of Maine's islands. For some decades, the stock of winterized houses, once homes for generations of fishing families, has declined and too many have ended up as second homes. This trend has affected not only overall island populations but especially school pupil counts.

In May, back at the Island Institute in Rockland, we invited the year-round islands' Historical Societies to make presentations. It was exciting to learn what so many island communities have accomplished with compiling and memorializing their histories. Activity in this realm is clearly increasing as Maine islanders look more and more to their heritage - even while strategizing for their futures.

In August, appropriately, our topic was (seasonal) Tourism and related etiquette. It was interesting to contrast the different islands' experiences and trends - stretching from Peaks (waaaaay too much!!) to Frenchboro (could use some more!) On some the islands, public restroom facilities are often one of the larger challenges. In November, our keynote topic was Early Childhood and Afterschool Programming. Sue Reid, from the Maine Department of Education was helpful in describing available state resources and mandates relative to our small schools. There are only about a combined five hundred students on these fifteen islands.

The Maine Islands Coalition (MIC) was officially formed in March of 2004 to represent and advocate for the concerns and interests of the fourteen year-round Maine Coast Island communities. Each island's municipal governing body or primary civic organization sends an elected or appointed representative to the quarterly meetings in Rockland or Augusta.

There are two constant components on each Meeting's agenda. The first - and most popular - is Island Check-ins, wherein we each speak at some length about current matters, issues and events on our own island and field questions from other island representatives; it is an invaluable exchange of information. The second is Legislative Check-ins; there are usually a couple of legislators present and they inform us about anything happening in Augusta which could affect our communities. Often there is at least one legislator from the House and one from the Senate; also, often there is both a Republican and a Democrat, so that we can enjoy both comprehensive and balanced reporting from the Capitol.

As always any questions about what happens with MIC as well as suggestions for what needs addressing from a Vinalhaven viewpoint will be welcome. Extensive minutes of all meetings are available at <http://www.islandinstitute.org/program/community-development/mic>.

Kathy Warren and Andy Dorr are the Vinalhaven Representatives to the MIC

**LANE'S ISLAND STEWARDSHIP COMMITTEE**

Hardly a day goes by without a mention of ticks on Lanes Island. I am as bothered by them as you all are, even spraying my clothing when going out there. Soon hope to have some spray for people, hoping to entice workers to come out and cut small spruce and paint the picnic tables. Also the bushes along all the paths have overgrown with all of this year's rain.

Dan Bickford and the Highway Department have been a tremendous help tilting the sign at the entrance, gathering the traps left in the parking lot. Soon they plan to fill in the huge puddle in the parking lot and scrape the road. Thanks guys.

The Ames Brothers have cut up and taken away one of the largest spruce trees on the island that fell mid-winter. Two groups from Hurricane Island came in the summer and cut back trails.

Please, when you see someone standing by their pooping dog, mention using a bag to remove it from the paths, and take it to the landfill with their household trash. Lots of small children fly kites and play ball every day and it is not sanitary to leave it there.

Please call the Main Office of the Nature Conservancy if you have plans to take a large group of people to the preserve.

Please leave the picnic tables where they are for all to enjoy. NO fires or camping is allowed on this wonderful place. Please remember to take trash out with you.

Respectfully Submitted,

*Bo Ames*

**PARKS COMMISSION-2016**

**This is what we did:**

- met 4 times this year and, in between meetings, we:
- have reopened the the Ambrust Hill wood lane off Atlantic Ave.
- twice monitored the water of the two Town quarries in the summer months
- are committed to a regular to clean up of the trash in our parks.
- built a new trail replacing one that had been washed out at the State Beach
- on our suggestion, an unsafe structure at the Owen Webster Playground was razed by the Town Road crew
- created a new trail system Middle Mountain and Tip Toe in collaboration with the VLT.

**2017 Goals:**

- assessing the safety of the boat structures at the Owen Webster playground.
- ongoing discussion of the Isle Au Haut Park concerning signage, access and parking,
- gathering information about the feasibility of moving the Gen. Wool Monument to a site more visible and closer to Town.
- new park brochures and maps
- signs containing information and photographs of the history of each of the island's swimming quarries
- install information signs/kiosks for Ambrust Hill, Isle Au Haut, and Sunset Rock parks.
- discussing the use and access for the Boy Scout Point Park.

Vinalhaven Park Commission

**VINALHAVEN LAND TRUST**

In 2016, Vinalhaven Land Trust – your local land trust—helped conserve the nature of Vinalhaven through:

**Partnerships:**

With the Town of Vinalhaven, the Park Commission, and many volunteers, the overgrown trails at Middle Mountain Town Park were cleared and a kiosk erected in the shared parking area that serves both the town park and VLT's A. W. Smith Preserve (aka Fox Rocks). Thanks to a generous abutting land owner, a new loop trail was created that takes one down to the shore of Long Cove then back up to the high ground and its wonderful panoramic views.

With Vinalhaven Reads, VLT launched the Story Trail on the Granite Island Preserve. This project aims to get families and children spending time in nature while reading a quality children's book together.

With Partners in Island Education (PIE), another successful year of Perspectives After School was offered to students in grades Pre-K through 5. This two day a week program connects children with members of the community to learn new skills and gain new perspectives.

**Programs:**

Environmental Education offerings reached yet more students this year. We try to assure every student in Kindergarten through 8th grade has at least one VLT sponsored field trip both fall and spring semesters. We are also supporting the middle and high school science curriculum by sponsoring monthly classroom presentations on scallop aquaculture by Hurricane Center for Science and Leadership.

Our outreach to the broader community, both year-round and seasonal, listed fifty-five programs on the calendar for 2016! Plans for programs for 2017 are well underway; check out our website for more information.

**Stewardship:**

Signage has been improved on all our trails, and new kiosks have been installed at Starboard Rock and Perry Creek Conservation Area. The trails at Tip Toe Mountain Preserve are probably enjoyed by the greatest number of hikers, though the Story Trail is running a close second. We offer over fifteen miles of trails through a variety of terrains and habitats.

**Organizational Strength:**

Last fall, VLT submitted our application for renewal of accreditation with the Land Trust Accreditation Commission. This is your assurance that VLT has sound finances and responsible governance, and follows recognized guidelines for ethical conduct and lasting stewardship. Renewing accreditation fosters continuous improvement and enables organizations to confirm they are consistently following

national standards and meeting current requirements.

Please visit our kiosk at Skoog Park for trail information. You can also check out our website ([vinalhavenlandtrust.org](http://vinalhavenlandtrust.org)) for up to date information about what's next on the events schedule or like us on Facebook. We'd love to have you as a member; you can find that information on our website as well, or stop by the office at Skoog Park. We look forward to seeing you soon on the trails or at a VLT event!

Respectfully submitted,

*Linnell Mather*

Executive Director

**2016 ANNUAL REPORT  
OF THE VINALHAVEN WASTEWATER SYSTEM**

The Vinalhaven Wastewater system operated throughout 2016 in full compliance with its Waste Discharge license granted by the State of Maine and administered by the Maine Department of Environmental Protection. Daily and weekly lab testing is completed to monitor the discharge from the treatment facility and confirm all discharge to the harbor is within the limits allowed by the operating license.

The system treated 7.23 million gallons of wastewater in 2016, an average of 19,816 gallons per day. This is almost exactly the same average as 2015, which was 19,762 gallons per day. August was the peak flow month, with average daily use of the system increasing to 24,161 gallons per day. Diverting this wastewater from direct discharge into the harbor or to groundwater is the purpose of the system. A cleaner environment for our village is the goal.

The system of pipes, pumps and treatment equipment continues to require constant oversight and maintenance. We are pleased to report no major repairs were needed in the last year.

Please remember that discarding the wrong items to the sewer can cause damage. Our ordinance prohibits items that can clog the system from being flushed, including diapers, sanitary napkins, and non-tissue items like cleaning wipes and swiffer duster sheets. Let's be respectful of the system and use it properly! The ordinance also prohibits sump pumps from discharging to the system, yet we see increased inflow during rain events that suggests there may be stormwater drains or sump pumps connected to the sanitary sewer. Please review your drains and call us if you have questions.

There were no changes to the sewer ordinance in 2016. User rates have been stable since September, 2009. With the completion of the repayment period for the house service hook up loans in 2015, the Sewer Committee is considering an increase in the sewer budget in order to establish a reserve fund for future maintenance.

The Sewer Committee oversees the ordinance and the operation of the wastewater system and makes recommendations to the Select Board. Thanks are due to Pam Alley, Jackson Gregory, Bruce Hopkins and Paddy Trainor who volunteered their time to this committee in 2016.

**VINALHAVEN WATER DISTRICT  
SUMMARY REPORT FOR 2016**

The Vinalhaven Water District is pleased to report on its activities during 2016. Vinalhaven water customers continue to be some of the most efficient water users in Maine. Average residential water use in 2016 was 97 gallons per day, a figure well below the Maine average of 125 gallons per day. Overall water sales were above 2015 reflecting the nice summer weather, and utility revenue increased slightly as a result.

Maintenance expenses of the District returned to normal after the severe winter of 2015. Additionally, less water was lost due to frozen service lines that split and allow the water to run. When this happens in unoccupied buildings over the winter, it can be difficult to find and fix quickly. Please be sure to winterize your property properly to avoid frozen and broken water pipes.

Round Pond continues to be an excellent source of fresh water, and the District continues to provide water service that meets or exceeds all federal and state public health requirements throughout the year. 2016 was a normal year in terms of rainfall after all, and Round Pond returned to full in the early winter despite the dry summer.

Capital investments increased this year as the District began a major pipe replacement project on Mountain Street, Starr Street, Sands Road and Blueberry Lane this year. Carriage Lane and Brighton Avenue are scheduled for May and June of 2017. The focus of these projects is to replace aging infrastructure, improve water quality and reduce leaks. All together, the District is investing \$650,000 in the water system with the help of a low interest loan through the Maine Drinking Water Program.

Water rates will increase slightly in 2017 as a result of the new investment. There will be a surcharge of approximately 5% on your water bill beginning this summer. As always, the District will work to minimize future rate increases and will keep you informed on any plan to increase rates as far in advance as possible.

**Operating Statistics:**

	<u>2016</u>	<u>2014</u>
Water Delivered to Customers (gallons)	11,267,000	10,295,000
Average Residential Customer Water Use (gal/day)	97	79
Largest Individual Customer: Tidewater Motel (gal/day)	754	615

Full financial and operating information for the calendar year 2016 is available in the Annual Report to the Public Utilities Commission filed in the District Office and online at <http://www.maine.gov/mpuc/online/index.shtml>. As always, if you have questions or concerns about your water service, please contact one of the Trustees or call the customer service office of the Maine Water Company at 1-800-287-1643.

Your Trustees,

*Pam Alley, Chair*

*Paddy Trainor*

*Alan Koenig*

# *Annual Report 2015-2016*

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## **SCHOOL ADMINISTRATIVE DISTRICT EIGHT**

22 Arcola Lane  
Vinalhaven, ME 04863

tel. (207) 863-4800  
tel. (207) 863-4664  
Principal Fax: (207) 863-2035  
Superintendent Fax: (207) 863-4572

March 28, 2017

To the community of Vinalhaven,

As we approach the spring of 2017, I am pleased to report that the Vinalhaven School is having a good year even as we deal with the loss of our first year principal. The very talented and dedicated staff have picked up the loose ends and we continue to move forward with the implementation of the State legislated Proficiency Based Education. PBE is quite different then when most of us grew up and attended school. The Vinalhaven students are starting to realize that success in school is not based on seat time, but rather on being able to demonstrate they have learned a new concept or skill. Furthermore, the acceptable level of learning (being proficient) is well above the basic level and should be able to be demonstrated in multiple ways.

The boys and girls basketball teams both made it to the tournaments with the girls finishing as the State Champions and the first gold ball for the school. The new robotics club did very well in State competition and the One-Act Play cast came home from the regionals with a silver medal for runner up. Pretty good year!

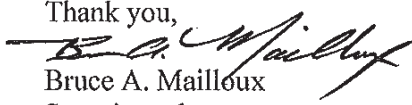
Financially, the school is in good shape. We expect to end the year safely within the budgeted amount. As we prepare the 2017/2018 budget, we are seeing some loss of State and Federal revenue. This is concerning because in order to maintain programs and offerings, we have to find the funds to make up for lost revenues. Yes, we can cut here and there but ultimately you have to decide what you want for an educational offering for your children.

The school building continues to be maintained at a 'like new' level thanks to the dedicated work of our custodians and maintenance person. We did have to replace the fuel supply system for the furnaces, a circulating pump and motor for the heating system, and the dishwasher in the kitchen. Otherwise, the repairs generally are normal and part of regular maintenance. This summer we will be starting a two year project to scrape, clean, caulk, and paint the outside of the building.

Moving forward, we still have a playground that needs attention despite the 'no' vote on the most recent proposal. On the positive side, pretty much everyone has agreed that the current playground needs to be replaced even though they did not agree on the size and cost of the recent design. As we explore a future direction, maybe more folks will choose to be involved.

This is my final year as your superintendent and I want to thank all of you for the support and consideration you have given me and your school. A successful school is the result of a supportive and involved community. It has been my pleasure to be a part of the system.

Thank you,

  
Bruce A. Mailloux  
Superintendent

**TAX COLLECTOR'S REPORT OF TAXES DUE JUNE 30, 2016**

**2013 Real Estate Taxes**

MARRINER, JASON	966	339.98 *
SMALL, BRANDON	1986	227.82 *
Total 2013 Real Estate Taxes		<u>567.80</u>

**2014 Real Estate Taxes**

MARRINER, JASON	966	131.34 *
PARKER, TERRILL	1143	14.37
SMALL, BRANDON	1986	394.02 *
Total 2014 Real Estate Taxes		<u>539.73</u>

**2015 Real Estate Taxes**

AREY, BRUCE	50	1,900.45
BICKFORD, TERRA	1815	129.46 *
BROWN, WILLIAM H.	193	1,232.80 *
BROWN, WILLIAM H.	1225	1951.19 *
BURGESS, STEPHEN, ET AL	228	383.07 *
DORR, GREG N.	423	14.77 *
EWELL, STEVEN	511	1,186.04 *
FORNER, BILLY S.	671	1,265.85 *
HEDGES, CONSTANCE	702	7,987.88 *
HUNTLEY, NANCY HEIRS	1061	1,228.82 *
KING, SUSAN P.	849	132.57 *
MACDONALD, JOHN R.	1647	833.10 *
MARRINER, JASON	966	131.34 *
NELSON, GREGORY	1049	734.00 *
OAKES, LARRY	1087	1,188.98 *
PARKER, TERRILL	1143	291.53
REIDY, KENNETH CHARLES	1859	329.35
SMALL, BRANDON	1986	394.02 *
SMITH, JEFFREY & DONNA	1056	771.05 *
WELLER, DAVID JR.	1717	2,506.00 *
WELLER, DAVID JR.	1718	3,304.39 *
Total 2015 Real Estate Taxes		<u>27,896.66</u>

**2016 Real Estate Taxes**

ALLEY, RAYMOND, HEIRS; DAVIDSON,	1932	55.88 *
AMBLER, THOMAS ET AL	20	6,639.56 *
AMBLER, THOMAS ET AL	21	2,166.62 *
AMES, WAYNE D	36	820.93 *
AMES, WAYNE D.	39	215.39 *
ANTHONY, DALLAS - LIFE ESTATE	47	1,095.75 *
ANTHONY, DONNA	48	1,196.85 *
ARCHER, LEATRICE	715	1,056.13 *
AREY, BRUCE	50	1,368.55
AREY, ELIZABETH ANN	55	1,648.46 *
AREY, JOHN ERIC & HOLLIE C.	59	1,389.38 *
ARMBRUSTER, KEVIN R.	1400	3.64 *
BAKER, RICHARD D	69	802.13 *
BALLETTA, LOUIS	1109	252.52 *
BECKMAN, SIGWARD	102	1,056.64 *

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BECKMAN, SIGWARD & DARLINE	103	1,330.96 *
BECKMAN, SIGWARD WEYMOUTH JR.	104	1,938.53 *
BEVERAGE, WAYNE W	119	576.89 *
BICKFORD, TERRA	1815	265.18 *
BLACKINGTON, DANA	1388	905.26 *
BLACKINGTON, DANA	1390	81.28 *
BLACKINGTON, DANA H.	144	211.33 *
BROWN HEIRS, JASPER	201	57.92 *
BROWN HEIRS, JASPER	202	29.47 *
BROWN, ROBERT F & BROWN, DONNA	1851	156.17 *
BROWN, WILLIAM H. III Estate	1225	2,093.98 *
Brown, William III Estate	193	1,258.82 *
BROWNSWORD, SUSAN	206	388.62 *
BROWNSWORD, SUSAN K;	205	8.63 *
BROWNSWORD, SUSAN K;	207	72.13 *
BROWNSWORD, SUSAN K;	208	1,249.68 *
BUNIN HEIRS, NORMAN A. & SHERRY	219	4,329.68 *
BURGESS, GORDON, HEIRS &	229	390.97
BURGESS, STEPHEN ET ALS	228	391.16
CAOHUY, MY DIEU	1859	336.30
CARPENTER LP., AG	1736	2,570.50 *
CARTER, ELLIC JOSHUA MOTTRAM	271	44.62 *
CASH, SEAN M.	568	364.21 *
CHILLES, SHAWN F. & LEIGHANN H.	301	1,140.97 *
CODELLA, PETER	314	1,044.75 *
COOK, JOHN M.	660	199.13 *
COOMBS, LARRY & COOMBS,	341	351.03 *
COOMBS, LARRY E.	344	1,262.89 *
CREELMAN, ANDREW & ELIZABETH	364	7,211.57 *
CREELMAN, ANDREW & ERIN	221	907.80 *
CREELMAN, ANDREW B	361	1,310.64 *
DAVIS, ELISABETH Trustee	731	4,860.54 *
DICKEY, JAMES D.	415	2,553.83 *
DICKEY, WILLIAM	417	1,527.15 *
DORR, GREG N.	423	687.83 *
DOWLING, JUDITH & RIVERS,	431	311.40 *
DYER, BRENNAN W.	472	366.77 *
DYER, BRENNAN W.	474	319.02 *
EDER, MICHAEL G. & LUKE J.	492	1,283.29 *
ENGELHART, CARL & MARGARET	501	3,180.08 *
FARNHAM, MICHAEL	495	827.78 *
FARNHAM, MICHAEL	525	2,307.84 *
FARNHAM, RANDALL	526	577.59 *
FISH HEAD LLC	488	8,383.52 *
FORNER, BILLY S.	671	1,493.52 *
GUPTILL, ALBERT III	650	997.71 *
HALL, DEBRA J.	970	800.19 *
HALL, DOUGLAS	1857	516.13 *
HALLA, LEE F. & DAWN A. ALEXANDER	659	5,802.38
HARKNESS, FRED (D/B/A HARKNESS	1270	3,244.39 *
HARVEY, GWENYTH B.	711	969.77 *
HEDGES, CONSTANCE	702	8,684.77
HENRIQUES, BARBARA D. Trustee	709	336.49 *
HUNDLEY, WILLIAM G. & ROBERTA I.	772	127.44 *
HUNTLEY, NANCY L. HEIRS	1061	1,254.76
HURRICANE ISLAND TRUST	582	3,386.05 *

# Annual Report 2015-2016

HURRICANE ISLAND TRUST	582	8,883.39	*
JONES, DARREN	818	1,105.91	*
KELLY, RICHARD & DOUCETTE,	835	4.74	*
KENNAN, JOHN; KENNAN, PATRICIA	1715	1,346.71	*
KING, SUSAN P.	849	318.01	*
KROG, GARY P. & VERSACI, LORI R.	860	2,948.94	*
LEONARD, CAROLINE	1366	638.13	*
M & T BANK	1678	354.58	*
MACDONALD, JOHN R.	1647	930.66	*
MARRINER, JASON	966	134.11	*
MCCORMACK, ROBERT J	987	911.86	*
MCDONALD, JAMES N.	991	801.62	*
MCPHAIL, GABRIAN	1329	851.41	*
MICHAEL, CARLENE	1004	2,313.43	*
MILLER, CHARLES H. TRUSTEE OF C	1664	1,537.71	*
MOORE, HERBERT	2001	2,231.02	*
MORTON, LANDON	2011	958.09	*
MORTON, LONNIE & KATHLEEN	1033	2,956.56	*
MORTON, LONNIE W. & KATHLEEN M.	1035	2,872.23	*
MOSENFELDER, ROBERTA	1229	39.63	*
MOSENFELDER, ROBERTA	1230	161.03	*
NEKOLA, CHARLOTTE & POLITZER,	1354	972.31	*
NELSON ESTATE, JOE	1064	122.94	
NELSON, GREGORY	1049	3,177.03	
NELSON, GREGORY A	945	184.91	
NELSON, GREGORY A.	1051	3,916.68	*
NELSON, GREGORY A.	1053	406.40	
OAKES, COLBY P & DAVIS-OAKES,	1079	1,349.25	*
OAKES, LARRY	1087	1,456.94	
OLNEY, VIRGINIA B.	68	974.85	*
PARKER, LILY M.	1073	1,678.15	*
PARKER, TERRILL	1143	297.69	
PARKER, TERRILL & GRIMALA,	1142	183.89	*
PETERSON, JOLENE L.	1849	842.26	*
PHILBROOK, THELMA	1194	935.23	*
PILLSBURY, MARY P	1212	4,688.84	
ROBISHAW, JEREMY	1735	791.46	*
SANBORN, CAROL L & STEPHEN W	1322	1.03	*
SANBORN, CAROL L.	1323	0.41	*
SANBORN, DERALD M & STEPHANIE	1324	457.96	*
SANFT, LISA A & SANFT, STUART G	1653	267.71	*
SCHMIDT, TRACIE	843	1,196.85	
SEAWELL, TOBIN	1344	1,440.69	*
SMALL, BRANDON	1986	402.34	*
SMITH, JEFFREY E & SMITH, DONNA	1056	1,586.99	
STEVENS, DR. JOHN	1423	7,802.86	*
STEVENS, JOHN K.	1424	5,256.65	*
TRUEWORTHY, SHARON J.	1557	183.84	*
TUMINSKI, ROBERT P	1558	926.59	*
WADLEIGH, STACY	1622	628.39	*
WALSH, GORDON	1649	500.00	*
WARREN, CHARLES H & RUTH S	1661	205.23	*
WARREN, CHARLES H. & RUTH S.	1662	1,560.57	*
WARREN, CHARLES H; WARREN,	1663	986.03	*
WARREN, IRA & TERRY	1677	1,855.22	*
WATERBURY, WILLIAM J.	1691	2,598.93	*
WATT, KARENA	1710	257.05	*
WELLER, DAVID C. JR.	1717	5,050.54	*
WELLER, DAVID JR.	1718	1,810.51	*
WILLIAMS, SUSAN R.	1748	94.05	*
WOODCOCK, MARION G. HEIRS	1762	642.62	*
WOODCOCK, SHELDON	511	1,211.07	
		<u>198,252.47</u>	

\* Paid in Full or abated after June 30, 2016

**TOWN OF VINALHAVEN**

**VINALHAVEN, MAINE**

**FINANCIAL AUDIT REPORT**

**JUNE 30, 2016**

# *Annual Report 2015-2016*

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## **TOWN OF VINALHAVEN VINALHAVEN, MAINE JUNE 30, 2016**

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**Smith & Associates, CPAs**  
*A Professional Association*

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

**REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**

**Independent Auditors' Report**

Board of Selectmen and Manager  
TOWN OF VINALHAVEN  
Vinalhaven, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and remaining fund information, which collectively comprise the financial statements, of the Town of Vinalhaven, Maine as of and for the year ended June 30, 2016, as listed in the table of contents, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

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

**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 misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 financial statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## Opinions

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and remaining fund information of the Town of Vinalhaven and the changes in financial position and cash flows, where applicable, of those activities and funds and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matter

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Schedule of the Town's Proportionate Share of Net Pension Liability and Schedule of Town Pension Contributions be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the 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.

Management has omitted Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

*Smith & Associates*

SMITH & ASSOCIATES, CPAs  
*A Professional Association*

Yarmouth, Maine  
March 13, 2017

**Smith & Associates, CPAs**  
*A Professional Association*

Yarmouth, Maine 04096

**EXHIBIT I**

**TOWN OF VINALHAVEN  
STATEMENT OF NET POSITION  
JUNE 30, 2016**

	<u>Governmental Activities</u>	<u>Primary Government Business - Type Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 3,554,379	\$ 242,996	\$ 3,797,375
Investments	268,506	0	268,506
Taxes and Liens Receivable	227,257	0	227,257
Accounts and Grants Receivable	256,171	121,557	377,728
Capital Assets, Net of Accumulated Depreciation	<u>13,726,423</u>	<u>6,792,596</u>	<u>20,519,019</u>
<b>Total Assets</b>	<u>\$ 18,032,736</u>	<u>\$ 7,157,149</u>	<u>\$ 25,189,885</u>
<b>Deferred Outflows of Resources</b>	<u>\$ 100,294</u>	<u>\$ 0</u>	<u>\$ 100,294</u>
<b>Liabilities</b>			
Accounts Payable	\$ 62,132	\$ 12,566	\$ 74,698
Accrued Expenses	318,143	5,873	324,016
Non Current Liabilities			
Due Within One Year	878,560	53,403	931,963
Due in More Than One Year	<u>3,828,730</u>	<u>868,220</u>	<u>4,696,950</u>
<b>Total Liabilities</b>	<u>\$ 5,087,565</u>	<u>\$ 940,062</u>	<u>\$ 6,027,627</u>
<b>Deferred Inflows of Resources</b>	<u>\$ 25,241</u>	<u>\$ 0</u>	<u>\$ 25,241</u>
<b>Net Position</b>			
<i>Net Investment in Capital Assets</i>	\$ 9,047,647	\$ 6,251,904	\$ 15,299,551
<i>Restricted</i>			
Tax Incremental Financing	73,664	0	73,664
Grant and Entitlement Purposes	75,975	0	75,975
School District	941,772	32,790	974,562
Sewer Hook Ups and Loans	20,477	0	20,477
Permanent Funds, Non-Expendable	207,187	0	207,187
<i>Unrestricted</i>	<u>2,653,502</u>	<u>(67,607)</u>	<u>2,585,895</u>
<b>Total Net Position</b>	<u>\$ 13,020,224</u>	<u>\$ 6,217,087</u>	<u>\$ 19,237,311</u>

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

# Annual Report 2015-2016

## TOWN OF VINALHAVEN STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2016

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business - Type Activities	
<b>Primary Government</b>						
<b>Governmental Activities</b>						
General Government	\$ 603,521	\$ 46,567	\$ 0	\$ (556,954)	\$ 0	\$ (556,954)
Public Works and Sanitation	716,442	139,074	52,628	(524,740)	0	(524,740)
Public Safety	520,656	55,102	0	(465,554)	0	(465,554)
Culture and Recreation	76,822	1,283	0	(75,539)	0	(75,539)
Public Health and Welfare	2,643	0	0	(2,643)	0	(2,643)
Education	3,099,687	42,027	1,040,490	(2,017,170)	0	(2,017,170)
Fixed Charges	507,514	0	0	(507,514)	0	(507,514)
Interest on Long-Term Debt	224,589	0	0	(224,589)	0	(224,589)
Depreciation – Unallocated	707,444	0	0	(707,444)	0	(707,444)
<b>Total Government Activities</b>	<b>\$ 6,459,318</b>	<b>\$ 284,053</b>	<b>\$ 1,093,118</b>	<b>\$ (5,082,147)</b>	<b>\$ 0</b>	<b>\$ (5,082,147)</b>
<b>Business - Type Activities</b>						
Wastewater Department	\$ 440,399	\$ 284,682	\$ 0	\$ 0	\$ (155,717)	\$ (155,717)
School District	6,025	6,764	0	0	739	739
<b>Total Business - Type Activities</b>	<b>\$ 446,424</b>	<b>\$ 291,446</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (154,978)</b>	<b>\$ (154,978)</b>
<b>Total Primary Government</b>	<b>\$ 6,905,742</b>	<b>\$ 575,499</b>	<b>\$ 1,093,118</b>	<b>\$ (5,082,147)</b>	<b>\$ (154,978)</b>	<b>\$ (5,237,125)</b>
<b>General Revenues</b>						
Property and Other Taxes				\$ 5,563,651	\$ 0	\$ 5,563,651
Grants and Contributions Not Restricted to Special Programs				63,053	0	63,053
Unrestricted Investment Earnings				38,747	208	38,955
Miscellaneous Income				19,074	0	19,074
<b>Total General Revenues</b>				<b>\$ 5,684,525</b>	<b>\$ 208</b>	<b>\$ 5,684,733</b>
<b>Transfer of Capital Assets</b>				<b>\$ (532,053)</b>	<b>\$ 0</b>	<b>\$ (532,053)</b>
<b>Changes in Net Position</b>				<b>\$ 70,325</b>	<b>\$ (154,770)</b>	<b>\$ (84,445)</b>
<b>Net Position– July 1, 2015</b>				<b>\$12,949,899</b>	<b>\$ 6,371,857</b>	<b>\$19,321,756</b>
<b>Net Position – June 30, 2016</b>				<b>\$13,020,224</b>	<b>\$ 6,217,087</b>	<b>\$19,237,311</b>

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

# Annual Report 2015-2016

## EXHIBIT III

### TOWN OF VINALHAVEN BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2016

	General Fund	School District	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 1,380,181	\$ 943,191	\$ 1,231,007	\$ 3,554,379
Investments	0	0	268,506	268,506
Taxes and Liens Receivable	227,257	0	0	227,257
Accounts and Grants Receivable	78,640	158,353	14,943	251,936
Due from Other Funds	0	7,403	521,737	529,140
<b>Total Assets</b>	<b>\$ 1,686,078</b>	<b>\$ 1,108,947</b>	<b>\$ 2,036,193</b>	<b>\$ 4,831,218</b>
<b>Deferred Outflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 1,686,078</b>	<b>\$ 1,108,947</b>	<b>\$ 2,036,193</b>	<b>\$ 4,831,218</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 37,636	\$ 24,496	\$ 0	\$ 62,132
Accrued Expenses	21,666	245,830	0	267,496
Due to Other Funds	230,323	288,798	5,784	524,905
<b>Total Liabilities</b>	<b>\$ 289,625</b>	<b>\$ 559,124</b>	<b>\$ 5,784</b>	<b>\$ 854,533</b>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue – Property Taxes	\$ 93,658	0	0	\$ 93,658
<b>Fund Balance</b>				
<i>Nonspendable</i>				
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 207,187	\$ 207,187
<i>Restricted</i>				
Tax Incremental Financing	0	0	73,664	73,664
Grant and Entitlement Purposes	0	0	75,975	75,975
Sewer Hook Ups and Loans	0	0	20,477	20,477
<i>Committed</i>				
Capital Projects	0	0	1,447,996	1,447,996
Appropriated for FY 2016/17	206,517	200,000	0	406,517
School Department	0	349,823	0	349,823
<i>Assigned</i>				
Permanent Funds – Expendable	0	0	205,110	205,110
<i>Unassigned</i>				
General Fund	1,096,278	0	0	1,096,278
<b>Total Fund Balance</b>	<b>\$ 1,302,795</b>	<b>\$ 549,823</b>	<b>\$ 2,030,409</b>	<b>\$ 3,883,027</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 1,686,078</b>	<b>\$ 1,108,947</b>	<b>\$ 2,036,193</b>	<b>\$ 4,831,218</b>

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

**EXHIBIT IV**

**TOWN OF VINALHAVEN  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO  
STATEMENT OF NET POSITION  
JUNE 30, 2016**

**Total Fund Balance – Total Governmental Funds** \$ 3,883,027

**Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:**

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet. 13,726,423

Interest payable on long-term debt does not require current financial resources and therefore interest payable is not reported as a liability in Governmental Funds Balance Sheet. (50,647)

Unavailable property tax revenues are not available to pay for Current financial expenditures and, therefore, are deferred inflows of resources. 84,383

Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Funds Balance Sheet:

Due in One Year	\$ 878,560	
Due in More Than One Year	3,800,216	
Accrued Compensated Absence Payable	<u>28,514</u>	(4,707,290)

Changes Between Deferred Inflows and Deferred Outflows Regarding Related Pension Expenses Due to Implementation of GASB No. 68. 84,328

**Net Position of Governmental Activities** **\$ 13,020,224**

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

# Annual Report 2015-2016

## EXHIBIT V

### TOWN OF VINALHAVEN STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2016

	General Fund	School District	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ 5,555,489	\$ 0	\$ 0	\$ 5,555,489
Intergovernmental	115,681	824,472	134,392	1,074,545
Licenses, Permits and Fees	41,173	0	0	41,173
Charges for Services	179,376	35,341	28,163	242,880
Investment Income	1,904	675	36,168	38,747
Miscellaneous	<u>4,793</u>	<u>8,136</u>	<u>5,674</u>	<u>18,603</u>
<b>Total Revenues</b>	<u>\$ 5,898,416</u>	<u>\$ 868,624</u>	<u>\$ 204,397</u>	<u>\$ 6,971,437</u>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 484,649	\$ 0	\$ 118,872	\$ 603,521
Public Works and Sanitation	687,974	0	28,468	716,442
Public Safety	500,273	0	20,383	520,656
Culture and Recreation	76,822	0	0	76,822
Public Health and Welfare	2,643	0	0	274,130
Debt Service	274,130	0	0	2,643
Education	0	3,670,634	147,735	3,818,369
Fixed Charges	507,514	0	0	507,514
<i>Capital Outlay</i>	<u>93,658</u>	<u>0</u>	<u>207,000</u>	<u>300,658</u>
<b>Total Expenditures</b>	<u>\$ 2,627,663</u>	<u>\$ 3,670,634</u>	<u>\$ 522,458</u>	<u>\$ 6,820,755</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ 3,270,753</u>	<u>\$ (2,802,010)</u>	<u>\$ (318,061)</u>	<u>\$ 150,682</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out)	\$ (3,275,068)	\$ 2,798,159	\$ 476,909	\$ 0
Proceeds from Borrowing	<u>0</u>	<u>0</u>	<u>207,000</u>	<u>207,000</u>
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (3,275,068)</u>	<u>\$ 2,798,159</u>	<u>\$ 683,909</u>	<u>\$ 207,000</u>
<b>Net Change in Fund Balance</b>	\$ (4,315)	\$ (3,851)	\$ 365,848	\$ 357,682
<b>Fund Balance – July 1, 2015</b>	<u>1,307,110</u>	<u>553,674</u>	<u>1,664,561</u>	<u>3,525,345</u>
<b>Fund Balance – June 30, 2016</b>	<u>\$ 1,302,795</u>	<u>\$ 549,823</u>	<u>\$ 2,030,409</u>	<u>\$ 3,883,027</u>

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

**EXHIBIT VI**

**TOWN OF VINALHAVEN  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

**Net Change in Fund Balance – Total Governmental Funds** \$ 357,682

**Amounts Reported for Governmental Activities in the Statement of Net  
Position are Different Because:**

Governmental Funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period, net of disposals of same. (230,482)

Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds. (707,444)

The issuance of long-term debt (e.g. accrued compensated Absence pay) provides current financial resources to Governmental Funds, while the repayment of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. 623,561

Some property tax will not be collected for several months after the Town's fiscal year end; they are not considered current financial resources in the Governmental Funds. This amount is the net effect of the differences. 20,499

Accrued interest expense on long-term debt is reported in the Government-Wide Statement of Activities and changes in net position, but does not require the use of current financial resources; therefore, accrued interest expense is not reported as expenditures in Governmental Funds. 10,138

Changes Between Deferred Inflows and Deferred Outflows Related to Pension Expenses and Net Pension Liability Due to Implementation of GASB No. 68. (3,629)

**Change in Net Position of Governmental Activities** \$ 70,325

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

**EXHIBIT VII**

**TOWN OF VINALHAVEN  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 5,549,033	\$ 5,549,033	\$ 5,555,489	\$ 96,456
Intergovernmental	97,246	97,246	115,681	18,435
Licenses, Permits and Fees	15,075	15,075	41,173	26,098
Charges for Services	175,000	175,000	179,376	4,376
Investment Income	0	0	1,904	1,904
Miscellaneous	0	0	4,793	4,793
<b>Total Revenues</b>	<b>\$ 5,746,354</b>	<b>\$ 5,746,354</b>	<b>\$ 5,898,416</b>	<b>\$ 152,062</b>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 536,132	\$ 561,132	\$ 484,649	\$ 76,483
Public Works and Sanitation	1,018,324	1,023,324	687,974	335,350
Public Safety	608,693	608,693	500,273	108,420
Culture and Recreation	113,711	113,711	76,822	36,889
Public Health and Welfare	9,669	9,669	2,643	7,026
Debt Service	272,262	284,682	274,130	10,552
Education	2,813,159	2,813,159	2,813,159	0
Fixed Charges	554,441	554,441	504,514	46,927
<i>Capital Outlay</i>	<u>93,658</u>	<u>93,658</u>	<u>93,658</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$ 6,020,049</b>	<b>\$ 6,062,469</b>	<b>\$ 5,440,822</b>	<b>\$ 621,647</b>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<b>\$ (273,695)</b>	<b>\$ (316,115)</b>	<b>\$ 457,594</b>	<b>\$ 773,709</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out)	<u>(435,992)</u>	<u>(461,652)</u>	<u>(461,909)</u>	<u>(257)</u>
<b>Net Change in Fund Balances</b>	<b>\$ (709,687)</b>	<b>\$ (777,767)</b>	<b>\$ (4,315)</b>	<b>\$ 773,452</b>
<b>Fund Balance – July 1, 2015</b>	<b><u>1,307,110</u></b>	<b><u>1,307,110</u></b>	<b><u>1,307,110</u></b>	<b><u>0</u></b>
<b>Fund Balance – June 30, 2016</b>	<b>\$ <u>597,423</u></b>	<b>\$ <u>529,343</u></b>	<b>\$ <u>1,302,795</u></b>	<b>\$ <u>773,452</u></b>

This Exhibit VII reflects the Town only appropriations which include the school appropriation as voted at Town Meeting. Exhibit V in the audit reflects a “blended” version of the Actual Statement of Revenues, Expenditures and Changes in Fund Balance.

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

**EXHIBIT VIII**

**TOWN OF VINALHAVEN  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2016**

	<u>Business-Type Activities – Enterprise Funds</u>		
	<u>Wastewater</u>	<u>School District</u>	<u>Total Proprietary Funds</u>
<b>Assets</b>			
Current Assets			
Cash and Cash Equivalents	\$ 205,971	\$ 37,025	\$ 242,996
Accounts Receivable	<u>121,557</u>	<u>0</u>	<u>121,557</u>
Total Current Assets	\$ 327,528	\$ 37,025	\$ 364,553
Noncurrent Assets			
Capital Assets (Net of Accumulated Depreciation)	<u>6,792,596</u>	<u>0</u>	<u>6,792,596</u>
<b>Total Assets</b>	<b>\$ 7,120,124</b>	<b>\$ 37,025</b>	<b>\$ 7,157,149</b>
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 8,331	\$ 0	\$ 8,331
Accrued Expenses	5,873	0	5,873
Due to Other Funds	0	4,235	4,235
Bonds Payable	<u>53,403</u>	<u>0</u>	<u>53,403</u>
Total Current Liabilities	\$ 67,607	\$ 4,235	\$ 71,842
Noncurrent Liabilities			
Bonds Payable	<u>868,220</u>	<u>0</u>	<u>868,220</u>
<b>Total Liabilities</b>	<b>\$ 935,827</b>	<b>\$ 4,235</b>	<b>\$ 940,062</b>
<b>Net Position</b>			
Net Investment in Capital Assets	\$ 6,251,904	\$ 0	\$ 6,251,904
Unrestricted	<u>(67,607)</u>	<u>32,790</u>	<u>(34,817)</u>
<b>Total Net Position</b>	<b>\$ 6,184,297</b>	<b>\$ 32,790</b>	<b>\$ 6,217,087</b>

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

# Annual Report 2015-2016

## EXHIBIT IX

### TOWN OF VINALHAVEN STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED JUNE 30, 2016

	<u>Business - Type Activities – Enterprise Funds</u>		
	<u>Wastewater</u>	<u>School District</u>	<u>Total Proprietary Funds</u>
<b>Operating Revenues</b>			
Charges for Sales and Services			
User Fees	\$ 284,682	\$ 6,764	\$ 291,446
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Operating Revenues</b>	<u>\$ 284,682</u>	<u>\$ 6,764</u>	<u>\$ 291,446</u>
<b>Operating Expenses</b>			
Cost of Sales and Service	\$ 177,494	\$ 0	\$ 177,494
Depreciation	239,460	0	239,460
Site Improvements	0	4,235	4,235
Administration	<u>10,977</u>	<u>1,790</u>	<u>12,767</u>
<b>Total Operating Expenses</b>	<u>\$ 427,931</u>	<u>\$ 6,025</u>	<u>\$ 433,956</u>
<b>Operating Income (Loss)</b>	<u>\$ (143,249)</u>	<u>\$ 739</u>	<u>\$ (142,510)</u>
<b>Non-Operating Revenues (Expenses)</b>			
Investment Income	\$ 57	\$ 151	\$ 208
Interest Expense	(12,468)	0	(12,468)
Transfers	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>\$ (12,411)</u>	<u>\$ 151</u>	<u>\$ (12,260)</u>
<b>Changes in Net Position</b>	<u>\$ (155,660)</u>	<u>\$ 890</u>	<u>\$ (154,770)</u>
<b>Net Position – July 1, 2015</b>	<u>6,339,957</u>	<u>31,900</u>	<u>6,371,857</u>
<b>Net Position – June 30, 2016</b>	<u>\$ 6,184,297</u>	<u>\$ 32,790</u>	<u>\$ 6,217,087</u>

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

# Annual Report 2015-2016

## EXHIBIT X

### TOWN OF VINALHAVEN STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE YEAR ENDED JUNE 30, 2016

	<u>Business-Type Activities – Enterprise Funds</u>		
	<u>Wastewater</u>	<u>School District</u>	<u>Total Proprietary Funds</u>
<b>Cash Flows from Operating Activities</b>			
Receipts from Customers	\$ 278,767	\$ 6,764	\$ 285,531
Payments to Vendors and Employees	<u>(196,838)</u>	<u>(1,790)</u>	<u>(198,628)</u>
<b>Net Cash Provided by (Used) in Operating Activities</b>	<u>\$ 81,929</u>	<u>\$ 4,974</u>	<u>\$ 86,903</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Principal and Interest Paid During the Year	<u>\$ (65,473)</u>	<u>\$ 0</u>	<u>\$ (65,473)</u>
<b>Cash Flow from Noncapital Financing Activities</b>			
Transfers to Other Funds	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Cash Flows from Investing Activities</b>			
Investment Income Received	<u>\$ 57</u>	<u>\$ 151</u>	<u>\$ 208</u>
<b>Net Increase (Decrease) in Cash</b>	<u>\$ 16,513</u>	<u>\$ 5,125</u>	<u>\$ 21,638</u>
<b>Cash and Cash Equivalents– July 1, 2015</b>	<u>189,458</u>	<u>31,900</u>	<u>221,358</u>
<b>Cash and Cash Equivalents – June 30, 2016</b>	<u><u>\$ 205,971</u></u>	<u><u>\$ 37,025</u></u>	<u><u>\$ 242,996</u></u>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used) in Operating Activities:</b>			
Operating Income (Loss)	<u>\$ (143,249)</u>	<u>\$ 739</u>	<u>\$ (142,510)</u>
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by (Used) in Operating Activities</b>			
Depreciation Expense	\$ 239,460	\$ 0	\$ 239,460
(Increase) Decrease in Accounts Receivable	(5,915)	0	(5,915)
Increase (Decrease) in Due To Other Funds	0	4,235	4,235
Increase (Decrease) in Accounts Payable	<u>(8,367)</u>	<u>0</u>	<u>(8,367)</u>
<b>Total Adjustments</b>	<u>\$ 225,178</u>	<u>\$ 4,235</u>	<u>\$ 229,413</u>
<b>Net Cash Provided by (Used) in Operating Activities</b>	<u><u>\$ 81,929</u></u>	<u><u>\$ 4,974</u></u>	<u><u>\$ 86,903</u></u>

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

**EXHIBIT XI**

**TOWN OF VINALHAVEN  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2016**

	Agency Funds
<b>Assets</b>	
Cash and Cash Equivalents	\$ <u>79,732</u>
<b>Liabilities</b>	
Amounts Held for Others	\$ <u>79,732</u>
<b>Net Position</b>	<u><u>\$ 0</u></u>

**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. – General Statement**

The Town of Vinalhaven, Maine was incorporated in 1789 under the laws of the State of Maine and currently operates under a Town Manager-Selectmen Form of Government. The accompanying financial statements present the government and its component units, entities for which the government is considered financially accountable, fiscally dependent or because of the nature and significance of its relationship with the Town of Vinalhaven. Blended component units, although legally separate entities, are in substance, part of the government's operations.

Maine School Administrative District No. 8 serves all the citizens of the government and because of the nature and significance of its relationship with the Town has been included. A complete financial statement of the District is available at the Superintendent's Office.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations, which has not been presented as indicated in the Independent Auditors' Report.
- Financial statements prepared using full accrual accounting for all of the Town's activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements including notes to financial statements.

**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. – Financial Reporting Entity**

The Town's combined financial statements include the accounts of all Town of Vinalhaven operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

Based on the aforementioned criteria, the Town of Vinalhaven has no component units that are not included in this report.

**C. – Financial Statements – Government-Wide Statements**

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

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position are 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. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc). 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 (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc).

**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. – Financial Statements – Fund Financial Statements**

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, 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.

**Governmental Funds**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in 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:

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

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The MSAD 8 School District is considered a major fund. The Maine School Administrative District No. 8 provides elementary and secondary education to students on the Island of Vinalhaven. The District's financial statements include the operation of all organizations for which the Board of Education exercises oversight responsibility.

*Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

*Permanent Funds* are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

**Proprietary Funds**

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Town of Vinalhaven:

**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. – Financial Statements – Fund Financial Statements (Continued)**

**Proprietary Funds (Continued)**

*Enterprise Funds* are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has a third party requirement that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Wastewater Department, a major fund, operates in a manner similar to private business enterprises. The intent is that costs for sewer services provided to the general public on a continuing basis be recovered or financed primarily through charges to users. Maine Administrative District No. 8 maintains three enterprise funds, Smith Hokansen Memorial Hall Fund, Unemployment Fund and the Playground Fund. These funds are intended to improve the educational experience for District students.

**Fiduciary Funds**

*Fiduciary Funds* are used to report assets held in an agency capacity for others and therefore are not available to support Town programs. The reporting focus is on net position, changes in net position, which are reported using accounting principles similar to proprietary funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (agency). 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 statements. The Maine School Administrative District No. 8 Student Activities accounts are considered Fiduciary Funds.

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 No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

**E. – Measurement Focus/Basis of Accounting**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

# *Annual Report 2015-2016*

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## **TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016**

### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **E. – Measurement Focus/Basis of Accounting (Continued)**

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

A one-year availability period is used for recognition of all other Governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

#### **F. – Budgetary Control**

Formal budgetary accounting is employed as a management control for the general fund of the Town of Vinalhaven.

The Town of Vinalhaven'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.

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

- Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1<sup>st</sup>. The operating budget includes proposed expenditures and the means of financing them.
- A meeting of the inhabitants of the Town of Vinalhaven was then called for the purpose of adopting the proposed budget after public notice of the meeting was given.
- The budget was adopted subsequent to passage by the inhabitants of the Town.

The Town does not adopt budgets for the Special Revenue Funds.

**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. – Cash and Investments**

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking, savings accounts or certificates of deposit.

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Investments are recorded at fair market value.

**H. - 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. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Land Improvements	20 Years
Buildings and Improvements	7 - 40 Years
Equipment	3 - 20 Years
Vehicles	3 - 10 Years
Infrastructure	40 Years

The Town of Vinalhaven has elected not to retroactively report their major general infrastructure assets.

**I. - Compensated Absences**

The Town of Vinalhaven recognizes accumulated sick leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay was \$28,514 at June 30, 2016.

**J. - Interfund Activity**

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

**K. – Equity Classifications**

**Government-Wide Statements**

Net position represents the differences between assets and liabilities. Equity is classified as net position and displayed in three components:

TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. – Equity Classifications (Continued)**

**Government-Wide Statements (Continued)**

- Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

**Fund Statements**

Governmental fund equity is classified as fund balance. In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen, such as an appropriation. Assigned fund balance is constrained by the Board’s intent to be used for specific purposes by directive. See Note 10 for additional information about fund balances.

**L. – Deferred Outflows and Inflows of Resources**

The Town has implemented the following statements:

*GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and GASB No. 65, Items Previously Reported as Assets and Liabilities.*

GASB 63 and GASB 65 amends GASB 34 to incorporate deferred outflows of resources and deferred inflows of resources into the financial reporting model. These terms are defined as follows:

*Deferred Outflows of Resources* - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

*Deferred Inflows of Resources* - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**L. – Deferred Outflows and Inflows of Resources (Continued)**

The GASB emphasizes in GASB 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

The deferred inflows and outflows of resources listed at June 30, 2016 in Exhibit I amounted to \$25,241 and \$100,294, respectively. Per Exhibit III, the deferred inflows of resources listed at June 30, 2016 for the Town of Vinalhaven amounted to \$93,658, and there was no deferred outflow of resources at that point in time.

**M. – Use of Estimates**

Preparation of financial statements in conformity with GAAP requires the use of management's estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**N. – Accounts Receivable**

Accounts Receivable at June 30, 2016, primarily consist of miscellaneous intergovernmental and ambulance receivables. There is an allowance for doubtful accounts for ambulance receivables for the Town in the amount of \$46,000.

**NOTE 2 – CASH AND INVESTMENTS**

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests such excess funds in checking accounts, savings accounts, certificates of deposit or repurchase agreements.

**A. Deposits**

At June 30, 2016, cash and cash equivalents of the Town and School District were all insured or collateralized and are all thus do not carry custodial credit risk.

**B. Investments**

At June 30, 2016, the Town held investments in funds at LPL Financial in the amount of \$268,506. These investments were all held either by the institution's trust department or its agent in the Town's name.

# Annual Report 2015-2016

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Vinalhaven's property tax is levied on the assessed value listed as of the prior April 1<sup>st</sup> for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2015, upon which the levy for the year ended June 30, 2016, was based, amounted to \$514,680,180. This assessed value was 100% of the estimated market value and 104.85% of the 2016 State valuation of \$490,850,000.

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 \$52,331 for the year ended June 30, 2016.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation-3 *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period.

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. The following summarizes the 2015-2016 levy:

Assessed Value	\$ 514,680,180
Less: Homestead Exemption	<u>(1,790,000)</u>
Net Assessed Value	\$ 512,890,180
Tax Rate (Per \$1,000)	<u>10.16</u>
Commitment	\$ 5,210,964
Supplemental Taxes Assessed	<u>18,368</u>
Sub-Total	\$ 5,229,332
Less: Abatements	(5,405)
Collections	<u>(5,025,675)</u>
Receivable at Year End	<u>\$ 198,252</u>
Collection Rate	<u>96.1%</u>

Property taxes on real and personal property accounts were due on November 3, 2015 and May 1, 2016. Interest was charged at 7% on delinquent accounts after those dates.

# Annual Report 2015-2016

## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### **NOTE 4 – JOINTLY GOVERNED VENTURE**

School Administrative District No. 8 is one of ten participants in the Region 8 Vocational School, a governmental unit which provides vocational training for its members' students. There is no equity interest; however, the District has an ongoing financial responsibility each year to fund a proportionate part of the Vocational School's budget. In fiscal year 2016, the District provided \$98,291 in funding, which is approximately 3.16% of the Vocational School's budget of \$3,049,336.

### **NOTE 5 – 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 carries commercial insurance. There have been no significant reductions in insurance coverage's during the fiscal year and no significant settlements that exceeded insurance coverage.

### **NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2016, was as follows:

	Beginning Balance July 1	Additions/ Completions	Retirements/ Adjustments	Ending Balance June 30
<b><u>Governmental Activities</u></b>				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 1,699,812	\$ 83,020	\$ 466,670	\$ 1,316,162
<i>Capital Assets, Being Depreciated</i>				
Buildings and Improvements	\$15,746,545	\$ 0	\$ 121,642	\$15,624,903
Machinery and Equipment	609,768	20,881	0	630,649
Vehicles	1,131,572	182,061	0	1,313,633
Infrastructure	3,208,097	14,696	0	3,222,793
Total Capital Assets, Being Depreciated	\$20,695,982	\$ 217,638	\$ 121,642	\$20,791,978
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 5,778,587	\$ 505,230	\$ 56,259	\$ 6,227,558
Machinery and Equipment	574,440	17,516	0	591,956
Vehicles	788,240	104,128	0	892,368
Infrastructure	589,265	80,570	0	669,835
Total Accumulated Depreciation	\$ 7,730,532	\$ 707,444	\$ 56,259	\$ 8,381,717
Total Capital Assets, Being Depreciated, Net	\$12,965,450	\$ (489,806)	\$ 65,383	\$12,410,261
<b>Governmental Activities Capital Assets, Net</b>	<b>\$14,665,262</b>	<b>\$ (406,786)</b>	<b>\$ 532,053</b>	<b>\$13,726,423</b>

# Annual Report 2015-2016

## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### **NOTE 6 – CAPITAL ASSETS (CONTINUED)**

	Beginning Balance <u>July 1</u>	Additions/ <u>Completions</u>	Retirements/ <u>Adjustments</u>	Ending Balance <u>June 30</u>
<b><u>Business-Type Activities</u></b>				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 87,734	\$ 0	\$ 0	\$ 87,734
<i>Capital Assets, Being Depreciated</i>				
Buildings and Improvements	\$9,563,470	\$ 0	\$ 0	\$9,563,470
Machinery and Equipment	14,912	0	0	14,912
Total Capital Assets, Being Depreciated	<u>\$9,578,382</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$9,578,382</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$2,629,957	\$ 239,087	\$ 0	\$2,869,044
Machinery and Equipment	4,103	373	0	4,476
Total Accumulated Depreciation	<u>\$2,634,060</u>	<u>\$ 239,460</u>	<u>\$ 0</u>	<u>\$2,873,520</u>
Total Capital Assets, Being Depreciated, Net	<u>\$6,944,322</u>	<u>\$ (239,460)</u>	<u>\$ 0</u>	<u>\$6,704,862</u>
<b>Business-Type Activities, Net</b>	<u>\$7,032,056</u>	<u>\$ (239,460)</u>	<u>\$ 0</u>	<u>\$6,792,596</u>

Depreciation expense has not been charged as a direct expense.

### **NOTE 7 – LONG-TERM DEBT**

At June 30, 2016, loans and bonds payable consisted of the following individual issues:

	<u>Governmental Activities</u>	<u>Business - Type Activities</u>
<b>Camden National Bank</b>		
2005 Road Construction and Paving Bond, Maturity 2015, Annual Principal Payments of \$59,000 Plus Interest, Interest Rate 4.59%	\$ 70,000	\$ 0
2013 Backhoe Bond of \$100,000, Maturity 2018, Annual Principal Payments of \$20,000 Plus Interest, Interest Rate 2.03%	40,000	0
<b>Bar Harbor Bank and Trust</b>		
2011 Paving Project Loan, Maturity 2018, Annual Principal Payments of \$71,429 Plus Interest, Interest Rate 3.5%	142,855	0
2015 Public Works Vehicle Bond of \$85,000, Maturity 2019, Annual Principal Payments of \$17,000 Plus Interest at 1.69%	68,000	0

# Annual Report 2015-2016

## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 7 – LONG-TERM DEBT (CONTINUED)

	Governmental Activities	Business - Type Activities
<b>Bar Harbor Bank and Trust (Continued)</b>		
2015 Road Reconstruction and Paving Bond of \$650,000, Maturity 2024, Annual Principal Payments of \$65,000 Plus Interest at 2.39%	585,000	0
2016 Public Works Truck Bond of \$185,000, Maturity 2021, Annual Principal Payments of \$37,000 Plus Interest at 1.79%	185,000	0
2016 Sidewalk Snow Blower Bond of \$22,000, Maturity 2018, Annual Principal Payments of \$11,000 Plus Interest at 1.39%	22,000	0
<b>Maine Municipal Bond Bank</b>		
2002 School Construction Bond , Maturity on October 25, 2021, Annual Payments of \$587,132 Plus Interest, 3.048% - 5.423% Interest Rate	3,522,798	\$ 0
2011 State Revolving Loan Fund, Maturity 10/1/31, Annual Principal Payments of \$ 51,319 - \$61,999, Interest Rate 1%	0	921,623
<b>Total Loans and Bonds Payable</b>	<u>\$ 4,635,653</u>	<u>\$ 921,623</u>

### **Changes in Outstanding Debt**

Transactions for the year ended June 30, 2016, are summarized as follows:

	Balance July 1	Issues or Additions	Payments or Expenditures	Balance June 30	Due Within One Year
<b>Governmental Activities</b>					
General Obligation Bonds	\$ 5,259,214	\$ 207,000	\$ 830,561	\$ 4,635,653	\$ 878,560
Net Pension Obligation	7,325	35,798	0	43,123	0
Accrued Compensated Absence Payable	29,426	0	912	28,514	0
<b>Total</b>	\$5,295,965	\$ 242,798	\$ 831,473	\$4,707,290	\$ 878,560
<b>Business-Type Activities</b>					
General Obligation Bonds	974,497	0	52,874	921,623	53,403
<b>Total</b>	<u>\$ 6,270,462</u>	<u>\$ 242,798</u>	<u>\$ 884,347</u>	<u>\$ 5,628,913</u>	<u>\$ 931,963</u>

# Annual Report 2015-2016

## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 7 – LONG-TERM DEBT (CONTINUED)

#### Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2016, are as follows:

Year Ending June 30	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
2016/17	\$ 878,560	\$ 198,211	\$ 53,403	\$ 12,067	\$ 1,142,241
2017/18	808,559	159,378	53,937	11,530	1,033,404
2018/19	706,132	122,308	54,476	10,988	893,904
2019/20	706,132	88,698	55,021	10,440	860,291
2020/21	689,132	55,089	55,571	9,888	809,680
2021/26	847,138	31,088	286,307	40,943	1,205,476
2026/31	0	0	300,909	26,263	327,172
2031/36	0	0	61,999	3,426	65,425
<b>Total</b>	<b>\$ 4,635,653</b>	<b>\$ 654,772</b>	<b>\$ 921,623</b>	<b>\$ 125,545</b>	<b>\$ 6,337,593</b>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2016, the amount of outstanding long-term debt was equal to 0.40% of property valuation for the year then ended.

Under a provision of state law, the State of Maine reimburses the School District for the financial costs of the approved School construction. Annual principal and interest payments of \$612,748 for the School's long-term debt were received for the year ended June 30, 2016. Such amounts were used to reduce the assessments levied to the participating municipality. Future reimbursements are dependent upon appropriation by the legislature of the State of Maine.

### NOTE 8 – INTERFUND ACTIVITY

Interfund balances at June 30, 2016 consisted of the following:

<b>Due To</b>	
School District	\$ 7,403
<i>Non-Major Governmental Funds</i>	
Special Revenue Funds - School	75,975
Capital Projects - School	213,780
Capital Projects - Town	230,456
Permanent Funds - Town	<u>1,526</u>
<b>Total</b>	<b>\$ 529,140</b>

# Annual Report 2015-2016

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 8 – INTERFUND ACTIVITY (CONTINUED)

<b>Due From</b>	
General Fund	\$ 230,323
School District	288,798
School Proprietary Funds	4,235
<i>Non-Major Governmental Funds</i>	
Capital Project Funds - School	4,125
Capital Project Funds - Town	<u>1,659</u>
<b>Total</b>	<u>\$ 529,140</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2016, consisted of the following:

<b>Transfer To</b>	
School District	\$ 2,813,159
<i>Non-Major Governmental Funds</i>	
Special Revenue - Town	132,080
Capital Project Funds - School	15,000
Capital Project Funds - Town	<u>329,829</u>
<b>Total</b>	<u>\$ 3,290,068</u>
<b>Transfer From</b>	
General Fund	\$ 3,275,068
School District	<u>15,000</u>
<b>Total</b>	<u>\$ 3,290,068</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

### NOTE 9 – GOVERNMENTAL FUND BALANCES

Previously, the Town implemented GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. GASB Statement 54 clarifies the existing governmental fund type definitions and provides clearer fund balance categories and classifications. The hierarchical fund balance classification is based primarily upon the extent to which a government is bound to follow constraints on resources in governmental funds and includes the terms: nonspendable, committed, restricted, assigned, and unassigned.

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# Annual Report 2015-2016

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 9 – GOVERNMENTAL FUND BALANCES (CONTINUED)

The Town's fund balances represent: (1) **Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). (2) **Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; (3) **Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; (4) **Assigned Purposes**, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. (5) **Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund.

The Town of Vinalhaven has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town's policy to use committed or assigned resources first, then unassigned resources as they are needed.

The Town's General Fund unassigned fund balance total of \$1,096,278 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

Fund Balance per Exhibit III at year-end consisted of amounts which the Town of Vinalhaven intends to use for the following purposes:

#### *Nonspendable*

#### **Permanent Funds, Nonexpendable**

##### **School District**

L. Grant Duell Scholarship	\$ 20,000
Gwendolyn Green Scholarship	10,000
Philip and Miona Bennett Scholarship	5,200
Madeline A. Hanley Nursing	1,850
Otto C. Heddericg Scholarship	1,200

##### **Town**

Cemetery Funds	118,301
Mary Talbot Fund	50,636
<b>Total</b>	<u>\$ 207,187</u>

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# Annual Report 2015-2016

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 9 – GOVERNMENTAL FUND BALANCES (CONTINUED)

#### *Restricted*

##### **Town**

Sewer Hook Ups and Loans	\$ 20,477
Tax Incremental Financing	<u>73,664</u>
<b>Total</b>	<b>\$ 94,141</b>

#### *Restricted*

##### **Grants and Entitlement Purposes**

##### **School District**

No Child Left Behind	\$ 32,350
Laptop	11,727
Local Entitlement	9,732
Rural Education Action Program	4,791
PEPG Grant	4,600
Island Insitute	3,589
MBNA Wall Lighting Grant	2,000
Regional Planning Grant	1,968
Professional Based Education Transition Grant	1,722
Friends of Library	1,226
Girls Point of View	780
Marine Trades	667
ITV	437
Local Entitlement Preschool	314
Garbage to Garden	<u>72</u>

**Total** **\$ 75,975**

#### *Committed*

##### **Capital Projects**

##### **School District**

Capital Projects and Improvements	\$ 193,530
School Construction	87,396
Technology Reserve	30,000

##### **Town**

Medical Center/Ambulance	268,506
Sidewalk Reserve	227,544
Roads Capital Reserve	219,553
Fire Department Equipment and Truck	108,432
Ambulance Vehicle and Equipment	73,097
Public Works Garage	62,137
Carrying Place Bridge	61,993
Lanes Island	20,000
Landfill Compactor	18,906
Library Reserve	18,557
Paving	14,908
Ambulance Training and Education	13,973

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# Annual Report 2015-2016

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### **NOTE 9 – GOVERNMENTAL FUND BALANCES**

Municipal Building – EMS Addition	6,386
Historical Sites	11,547
Equipment Replacement	5,271
Nativity Scene	2,591
Cemetery	1,739
Park Commission	920
Landfill Equipment	710
Old Fire Hall	300
<b>Total</b>	<b><u>\$ 1,447,996</u></b>

#### *Committed*

##### **General Fund**

##### **School District**

Appropriated for FY 2016/17 \$ 200,000

##### **Town**

Appropriated for FY 2016/17 206,517

**Total** **\$ 406,517**

#### *Assigned*

##### **Permanent Unreserved Funds, Expendable**

##### **School District**

L. Grant Duell Scholarship \$ 6,640

Fraser/Calderwood 15,006

Gwendolyn Green Scholarship 2,580

Madeline A Hanley Nursing 1,854

Otto C. Heddericg Scholarship 1,369

Philip and Miona Bennett Scholarship 606

##### **Town**

Harriet Chatfield Trust 133,137

Cemetery Funds 36,242

Mary Talbot Fund 7,676

**Total** **\$ 205,110**

#### *Committed*

##### **School District**

\$ 349,823

##### *Unassigned – General Fund*

\$ 1,096,278

##### **Total**

**\$ 3,883,027**

Certain of these amounts must be earmarked to conform to State Law and comply with Federal Regulations.

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# Annual Report 2015-2016

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### **NOTE 10 – NET POSITION – BUSINESS TYPE ACTIVITIES**

The unrestricted net position of the Business Type Activities - Enterprise Funds for the School District consist of the following balances at June 30, 2016:

Unemployment Fund	\$ 30,997
Smith Hokansen Memorial Hall	<u>1,793</u>
<b>Total</b>	<b><u>\$ 32,790</u></b>

### **NOTE 11 – RETIREMENT PLANS**

#### **I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)**

##### *A. Plan Description*

The State of Maine is a non-employer contributing entity in that the state pays the unfunded actuarial liability (UAL) on behalf of the teachers, while the District contributes the normal cost, which is actuarially calculated. MEPERS is established under Maine law found in 5 MRSA Part 20. The authority to establish and amend benefit provisions rests with the State legislature.

##### *B. Funding Policy*

The District makes available to all full time employees the option to make a one-time irrevocable election to participate in the Maine Public Employees Retirement System (MEPERS), State Employees and Teachers Plan. The employee shall pay, through payroll deduction(s), his/her required contribution determined by MEPERS, 7.65%. The School shall pay its required contribution determined by MEPERS. This benefit shall be offered to eligible employees on the date of hire.

##### *C. Pension Benefits*

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility of benefits upon reaching qualification) occurs upon the earning of 25 years of service credit for District employees.

Normal retirement age of State Employees and Teachers members is age 60 to 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to member's accounts is set by the System's Board of Trustees.

# Annual Report 2015-2016

## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 11 – RETIREMENT PLANS (CONTINUED)

#### D. *Member and Employer Contributions*

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contributions rates are determined through actuarial valuations. For the year ended June 30, 2016, the member contribution rate was 7.65%, the District's contribution rate was 3.36% (normal cost), and the State of Maine contributed 10.02% (UAL).

#### E. *Revenue Recognition*

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred.

#### F. *Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2016, the District reported a net pension liability of \$43,123. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The District proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members.

At the June 30, 2015 measurement date, the District proportion was 0.003194%, compared to 0.000678% as of the June 30, 2014 measurement date.

At June 30, 2016 the District's reported net pension liability was a portion of the total proportionate share of the collective net pension liability associated with the District's participation in the Teacher plan, as follows:

District's Proportionate Share of Net Pension Liability	\$	43,123
State of Maine's Proportionate Share of Net Pension Liability		<u>1,561,505</u>
Total	\$	<u>1,604,628</u>

For the fiscal year ended June 30, 2016, the District recognized pension expense of \$128,444 and State support of \$71,000. At June 30, 2016, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

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# Annual Report 2015-2016

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 11 – RETIREMENT PLANS (CONTINUED)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 0	\$ 300
Changes in Assumptions	1,188	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	9,125	11,074
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	35,752	4,592
District Contributions Subsequent to the Measurement Date	<u>54,229</u>	<u>0</u>
<b>Total</b>	<b><u>\$ 100,294</u></b>	<b><u>\$ 15,966</u></b>

F. *Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)*

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

For the Year Ended June 30,	Amount
2017	\$ 72,678
2018	10,780
2019	(1,410)
2020	<u>2,280</u>
<b>Total</b>	<b><u>\$ 84,328</u></b>

G. *Actuarial Assumptions*

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

➤ <b>Inflation</b>	3.50%
➤ <b>Salary Increases</b>	3.5% to 13.50%
➤ <b>Investment Rate of Return</b>	7.125%
➤ <b>Cost of Living Benefit Increases</b>	2.55%

For the District employees, the mortality rate is based on the RP2000 Combined Mortality Tables for males and females using Scale AA, with a two year setback for active members.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate

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# Annual Report 2015-2016

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 11 – RETIREMENT PLANS (CONTINUED)

of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are summarized in the following table:

	Target <u>Allocation</u>	Long-Term Expected <u>Real Rate of Return</u>
US Equities	20%	5.2%
Non- US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	3.7%
Infrastructure	10%	4.0%
Hard Assets	5%	4.8%
Fixed Income	25%	0.7%
	<u>100%</u>	

#### H. *Discount Rate*

The discount rate used to measure the total pension liability was 7.125%. The projection of cash flows used to determine the discount rate assumed that plan member contribution will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### I. *Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.125%, as well as what the District proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.125%) or 1 percentage point higher (8.125%) than the current rate:

	1% Decrease <u>(6.125%)</u>	Current <u>Discount Rate</u> <u>(7.125%)</u>	1% Increase <u>(8.125%)</u>
Proportionate Share of the Net Pension Liability	\$75,498	\$43,123	\$16,158

#### J. *Pension Plan Financial and Actuarial Information*

Additional financial information and actuarial information can be found in the Maine PERS 2015 Comprehensive Annual Financial Report available online at [www.maineopers.org](http://www.maineopers.org) or by contacting the System at (207) 512-3100.

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## **TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016**

### **NOTE 11 – RETIREMENT PLANS (CONTINUED)**

#### **II. Deferred Compensation Plan – IRA OR 457(b) Account**

The Town of Vinalhaven provides full time employees with a retirement benefit of 6% of the individuals gross annual earnings, not including overtime, to be deposited in an IRA or 457(b) account. An employee shall have the option to match any or all of the employer contributed amount. IRA and 457(b) administration is subject to applicable Federal and State regulations. The Town's total employer contributions under this plan for the year ended June 30, 2016 amounted to \$19,848.

### **NOTE 12 – OVERLAPPING DEBT**

The Town's proportionate share of Knox County's debt is not recorded in the financial statements of the Town of Vinalhaven. At June 30, 2016, the Town's share was 6.72% (or \$172,398) of the County's outstanding debt of \$2,565,000.

### **NOTE 13 – COMMITMENTS AND CONTINGENCIES**

The Town of Vinalhaven and School Administrative District No. 8 participate in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that they have not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2016, may be impaired. In the opinion of the Town and School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective agents; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

### **NOTE 14 – TAX INCREMENTAL FINANCING**

On November 5, 2009 the inhabitants of the Town of Vinalhaven qualified by law to vote approved the Municipal Development and Tax Increment Financing (TIF) District (Fox Island Wind Project) and adopted the Development Program for such District presented at a Special Town Meeting. Fox Island Wind, LLC (FIW) proposed to construct three 1.5-megawatt wind turbines in the District at a cost of \$14.5 million. The District's means and objectives are to capture and retain all (100%) of this increased assessed value from both real and personal property improvements in the District. The Town will allocate a portion of the tax increment revenue attributable to the FIW Project to FIW to help finance costs of the Project. The Town will retain 10% of the balance of the Tax increment revenue attributable to the Project to help finance public improvements. Allocation to FIW of 90% is pursuant to a Credit Enhancement Agreement between the Town and FIW dated July 1, 2010. The term of 30 years runs from July 1, 2010 to June 30, 2040.

# Annual Report 2015-2016

## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### **NOTE 15 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

#### **A. - Budgetary Accounting**

The Town of Vinalhaven utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Selectmen and must be approved at the Annual Town Meeting.

#### **B. - Excess of Expenditures over Appropriations and Deficit Balances**

For the year ended June 30, 2016, expenditures did not exceed appropriations. Exhibit VII shows no overdrafts.

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. As of June 30, 2016, no individual fund held a deficit balance.

### **NOTE 16 – TRANSFER OF CAPITAL ASSETS**

During the year ended June 30, 2016 the Town consummated the transfer of certain real property known as the Browns Head Lighthouse to the American Lighthouse Foundation. Under the terms of this transfer, the Town provided the Foundation with a quitclaim deed pertaining to any and all ownership interest previously held in this property by the Town, while the Foundation assumed the responsibility for the upkeep and maintenance of same. No monetary consideration was received by the Town in conjunction with this transfer, and accordingly a reduction in net position has been recorded within the statement of activities for the year ended June 30, 2016 in the amount of \$532,053, corresponding to the book value of these assets immediately prior to the transfer.

### **NOTE 17 – INVESTMENTS**

At June 30, 2016, the Town's investment balances were as follows:

	<u>Fair Value</u>	<u>Less Than One Year</u>	<u>1-5 Years</u>	<u>More Than 5 Years</u>
Cash and Cash Equivalents	\$ 54,182	\$ 54,182	\$ 0	\$ 0
Mutual Funds	214,324	214,324	0	0
<b>Total Investments</b>	<u>\$ 268,506</u>	<u>\$ 268,506</u>	<u>\$ 0</u>	<u>\$ 0</u>

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles, based on inputs used in making such measurements. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Town's investments above are measured at fair value on a recurring basis using Level 1 inputs.

### **NOTE 18 – SUBSEQUENT EVENTS AND DATE OF MANAGEMENT'S REVIEW**

Management has evaluated subsequent events through March 13, 2017, the date on which the financial statements were available to be issued.

**EXHIBIT XII**

**TOWN OF VINALHAVEN  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE  
OF NET PENSION LIABILITY  
JUNE 30, 2016**

	<u>6/30/16</u>	<u>6/30/15</u>
District's Proportion of Net Pension Liability	0.003194%	0.000678%
District's Proportionate Share of the Net Pension Liability	\$ 43,123	\$ 7,325
State of Maine's Proportionate Share of the Net Pension Liability	<u>1,561,505</u>	<u>1,205,897</u>
Total	<u>\$ 1,604,628</u>	<u>\$1,213,222</u>
District's Covered Employee Payroll	\$ 1,371,239	\$1,242,152
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll	<u>3.14%</u>	<u>0.59%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>88.27%</u>	<u>94.10%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

**EXHIBIT XIII**

**TOWN OF VINALHAVEN  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE TOWN'S PENSION CONTRIBUTIONS  
JUNE 30, 2016**

	<u>6/30/16</u>	<u>6/30/15</u>
Contractually Required Contribution	\$ 54,229	\$ 41,692
Actual Contribution	<u>(54,229)</u>	<u>(41,692)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 1,452,240	\$ 1,371,239
Contributions as a Percentage of Covered Employee Payroll	<u>3.73%</u>	<u>3.04%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined for the District's fiscal years indicated, which differs from the reporting timeframes used in Exhibit XII. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

2017-2018 BUDGET APPROPRIATIONS

5/30/2017

	Proposed Budget	Fund Balance	Revenue Sharing	LRAP/LIRIP	State Aid Roads	Bldg/Plumb Permit Fees	Landfill Fees	Boat Excise	Dog Fees	Clrk/Agt Fees	Excise Taxes	Ambulance Fees	PILOT	Tax Fees & Interest	Reserve Funds	Investment/Interest Inc.	Local Taxation	Total	% total
Selectmen	\$3,500.00	\$3,500.00															\$0.00	\$3,500.00	0%
Administration	\$302,840.00																\$10,000.00	\$302,840.00	11%
Assessor	\$17,050.00	\$2,050.00								\$7,500.00				\$15,000.00			\$0.00	\$17,050.00	1%
Legal Services	\$15,000.00	\$15,000.00															\$0.00	\$15,000.00	1%
Washington School	\$37,720.00																\$0.00	\$37,720.00	1%
Police Services	\$116,450.00																\$116,450.00	\$116,450.00	4%
Ambulance	\$170,600.00											\$30,000.00					\$140,600.00	\$170,600.00	6%
Public Safety Building	\$19,950.00																\$19,950.00	\$19,950.00	1%
Fire Department	\$123,500.00																\$123,500.00	\$123,500.00	4%
Harbor Master	\$18,000.00							\$18,000.00									\$0.00	\$18,000.00	1%
Insurance	\$72,300.00																\$72,300.00	\$72,300.00	3%
Social Security and Medicare II	\$54,900.00																\$54,900.00	\$54,900.00	2%
LPI/CEO	\$22,845.00					\$7,000.00											\$15,845.00	\$22,845.00	1%
Animal Control	\$5,350.00								\$800.00								\$4,550.00	\$5,350.00	0%
Transfer Station	\$357,565.00	\$6,000.00					\$150,000.00										\$207,565.00	\$357,565.00	13%
General Assistance	\$6,000.00																\$0.00	\$6,000.00	0%
Public Works	\$495,920.00				\$18,000.00						\$225,000.00						\$252,920.00	\$495,920.00	18%
Capital Projects/Reserve	\$373,000.00			\$33,000.00													\$340,000.00	\$373,000.00	13%
Cemetery Care	\$44,500.00														\$10,000.00		\$34,500.00	\$44,500.00	2%
Library	\$92,595.00																\$92,595.00	\$92,595.00	3%
Town Property	\$124,500.00												\$8,000.00				\$116,500.00	\$124,500.00	5%
Donations	\$2,179.00	\$2,179.00															\$0.00	\$2,179.00	0%
Debt Service	\$242,000.00																\$242,000.00	\$242,000.00	9%
Planning/Community Develop	\$36,000.00																\$36,000.00	\$36,000.00	1%
Contingency	\$10,000.00	\$10,000.00															\$0.00	\$10,000.00	0%
	\$2,764,264.00	\$38,729.00	\$30,000.00	\$33,000.00	\$18,000.00	\$7,000.00	\$150,000.00	\$18,000.00	\$800.00	\$7,500.00	\$225,000.00	\$30,000.00	\$8,000.00	\$15,000.00	\$10,000.00	\$10,000.00	\$2,193,235.00	\$2,764,264.00	0%

2018 PROPOSED BUDGET

	FY 15 Actual	FY 16 Actual	FY 17 YTD Dec 31	BOS	Inc (Dec)	% Change
<b>Expenses</b>						
Selectmen Salaries	\$2,980.00	\$2,998.56	\$750.00	\$3,500.00	\$0.00	0%
Admin Salaries	\$77,505.97	\$61,077.26	\$28,158.38	\$68,110.00		
Admin Wages	\$113,813.28	\$120,614.63	\$49,825.06	\$107,000.00		
Admin Empl Insurance	\$31,630.35	\$36,732.63	\$14,778.18	\$45,500.00		
Admin Retirement	\$6,981.00	\$8,100.00	\$0.00	\$10,280.00		
Admin Service Fees	\$26,794.83	\$21,412.27	\$11,939.87	\$30,250.00		
Admin Lodging & Meals	\$6,527.15	\$2,908.33	\$2,039.55	\$5,000.00		
Admin Travel & Trans	\$1,114.22	\$2,586.98	\$2,480.32	\$7,650.00		
Admin Supplies	\$3,141.16	\$4,040.35	\$2,397.83	\$3,500.00		
Admin Telephone	\$3,284.35	\$3,606.17	\$1,715.04	\$3,800.00		
Admin Postage	\$4,266.24	\$3,559.00	\$2,386.08	\$5,000.00		
Admin Advertising	\$3,000.00	\$2,750.00	\$1,500.00	\$3,500.00		
Admin Dues, Trg, Subs	\$5,469.41	\$8,881.00	\$2,473.38	\$8,000.00		
Admin Printing	\$2,853.50	\$2,638.00	\$0.00	\$3,750.00		
Admin Selectmen's Cont	\$645.00	\$1,455.07	\$125.00	\$1,500.00		
Admin Computer Software	\$0.00	\$5,850.00	\$0.00	\$0.00		
Total	\$287,026.46	\$286,211.69	\$119,818.69	\$302,840.00	\$14,178.96	5%
Assessor Contract Services	\$20,693.00	\$15,392.08	\$7,902.08	\$13,000.00		
Assessor Service Fees	\$2,433.95	\$2,451.70	\$2,574.29	\$2,650.00		
Assessor Lodging & Meals	\$345.00	\$0.00	\$0.00	\$200.00		
Assessor Travel & Trans	\$565.25	\$1,082.25	\$97.50	\$1,200.00		
Total	\$24,037.20	\$18,926.03	\$10,573.87	\$17,050.00	-\$2,241.05	-13.1%

	FY 15 Actual	FY 16 Actual	FY 17 YTD Dec 31	BOS	Inc (Dec)	% Change
Legal Services	\$25,971.17	\$44,230.05	\$1,428.83	\$15,000.00	-\$15,000.00	-100%
Washington School Wages	\$8,502.70	\$8,606.69	\$4,380.95	\$10,500.00		
Washington School Service Fees	\$3,404.50	\$3,456.42	\$432.00	\$11,000.00		
Washington School Supplies	\$1,043.19	\$1,032.09	\$494.35	\$1,000.00		
Washington School Utilities	\$9,800.04	\$8,731.05	\$3,231.00	\$13,220.00		
Washington School Improvements	\$0.00	\$0.00	\$945.98	\$2,000.00		
Total	\$22,750.43	\$21,826.25	\$9,484.28	\$37,720.00	-\$1,859.50	-4.9%
Police Services Fees	\$59.34	\$0.00	\$0.00	\$3,200.00		
Police Lodging	\$9,000.00	\$9,000.00	\$5,250.00	\$10,200.00		
Police Travel & Trans	\$742.75	\$547.00	\$229.25	\$1,000.00		
Police Equipment Repair	\$1,856.93	\$844.71	\$907.33	\$2,000.00		
Police Supplies	\$78.72	\$861.90	\$168.85	\$500.00		
Police Gas/Oil	\$4,264.49	\$3,144.33	\$1,181.30	\$5,000.00		
Police Utilities	\$4,408.84	\$3,541.75	\$1,606.06	\$5,500.00		
Police Telephone	\$1,044.78	\$1,324.42	\$965.64	\$2,050.00		
Police Deputy Contract	\$78,305.62	\$70,056.81	\$20,073.63	\$87,000.00		
Total	\$99,761.47	\$89,320.92	\$30,382.06	\$116,450.00	-\$4,670.00	-4.0%

	FY 15 Actual	FY 16 Actual	FY 17 YTD Dec 31	BOS	Inc (Dec)	% Change
Ambulance Wages	\$56,983.59	\$54,941.93	\$23,268.60	\$69,000.00		
Ambulance Service Fees	\$7,044.96	\$10,000.14	\$2,198.37	\$11,500.00		
Ambulance Lodging & Meals	\$407.00	\$1,077.59	\$84.38	\$2,850.00		
Ambulance Travel & Trans	\$268.95	\$307.25	\$162.35	\$600.00		
Ambulance Equipment	\$1,668.53	\$1,571.83	\$159.24	\$4,200.00		
Ambulance Supplies	\$9,490.19	\$7,346.67	\$2,733.39	\$9,000.00		
Ambulance Gas / Oil	\$0.00	\$0.00	\$372.13	\$1,000.00		
Ambulance Telephone & Communic	\$486.51	\$644.38	\$228.08	\$900.00		
Ambulance Trng/ Dues	\$1,448.00	\$1,822.05	\$1,186.00	\$2,200.00		
Ambulance Vehicle Expense	\$1,374.46	\$3,854.31	\$490.54	\$4,000.00		
Ambulance Insurance	\$1,879.00	\$1,879.00	\$0.00	\$0.00		
Ambulance Patient Transport	\$67,516.20	\$50,992.20	\$24,187.45	\$65,000.00		
Ambulance Uniforms	\$464.40	\$216.00	\$0.00	\$350.00		
Ambulance Bad Debt Expense	\$6,446.48	\$0.00	\$0.00	\$0.00		
Total	\$155,478.27	\$134,653.35	\$55,070.53	\$170,600.00	-\$14,827.50	-8.7%
Public Safety Bldg Service Fee	\$1,242.55	\$1,627.12	\$579.33	\$3,600.00		
Public Safety Equipment	\$245.45	\$129.99	\$0.00	\$4,000.00		
Public Safety Bldg Supplies	\$777.53	\$813.53	\$478.41	\$1,350.00		
Public Safety Bldg Utilities	\$9,985.45	\$7,976.33	\$3,043.17	\$11,000.00		
Total	\$12,250.98	\$10,546.97	\$4,100.91	\$19,950.00	\$4,604.00	23.1%

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	FY 15 Actual	FY 16 Actual	FY 17 YTD Dec 31	BOS	Inc (Dec)	% Change
Fire Dept Salaries	\$50,535.46	\$51,644.14	\$25,817.68	\$53,353.00		
Fire Wages	\$15,002.50	\$15,000.08	\$1,691.67	\$15,000.00		
Fire Empl Insurance	\$15,149.22	\$16,106.70	\$8,282.70	\$19,850.00		
Fire Retirement	\$2,978.00	\$2,980.00	\$0.00	\$3,101.00		
Fire Service Fees	\$3,745.57	\$3,851.67	\$475.50	\$7,489.00		
Fire Lodging & Meals	\$1,352.13	\$1,172.70	\$528.89	\$2,000.00		
Fire Travel & Trans	\$601.45	\$1,354.85	\$259.13	\$1,200.00		
Fire Equipment	\$3,464.27	\$4,420.91	\$1,300.66	\$3,900.00		
Fire Equipment Repair	\$1,965.79	\$2,806.53	\$527.12	\$2,000.00		
Fire Supplies	\$2,300.05	\$2,640.66	\$1,037.87	\$2,300.00		
Fire Gas/Oil	\$1,625.71	\$1,080.77	\$593.66	\$2,392.00		
Fire Telephone	\$1,814.12	\$1,733.33	\$827.85	\$2,160.00		
Fire Postage	\$13.70	\$73.85	\$15.94	\$65.00		
Fire Advertising	\$359.50	\$347.25	\$300.20	\$400.00		
Fire Trng, Dues, Subs	\$1,016.00	\$935.00	\$219.00	\$2,500.00		
Fire Hepatitis B Vacc	\$137.97	\$0.00	\$0.00	\$400.00		
Fire Respiratory Standards	\$2,597.65	\$3,121.05	\$38.75	\$2,890.00		
Fire Emergency Management	\$1,311.19	\$803.51	\$600.26	\$1,500.00		
Fire Matching Funds	\$417.00	\$687.93	\$0.00	\$1,000.00		
Total	\$106,387.28	\$110,760.93	\$42,516.88	\$123,500.00	\$949.40	0.8%
Harbor Master Salary	\$4,200.00	\$3,722.50	\$2,054.15	\$11,850.00		
Harbor Master Service Fee	\$922.85	\$498.50	\$0.00	\$4,000.00		
Harbor Master Equip Repair	\$226.10	\$0.00	\$251.05	\$1,000.00		
Harbor Master Supplies	\$83.98	\$141.56	\$247.65	\$500.00		
Harbor Master Gas/Oil	\$42.56	\$147.55	\$60.16	\$150.00		
Harbor Master Trng, Dues, Subs	\$0.00	\$0.00	\$0.00	\$500.00		
Harbor Master Boat Insurance	\$0.00	\$146.00	\$0.00	\$0.00		
Total	\$5,475.49	\$4,656.11	\$2,613.01	\$18,000.00	\$1,445.00	10.5%

# Annual Report 2015-2016

	FY 15 Actual	FY 16 Actual	FY 17 YTD Dec 31	BOS	Inc (Dec)	% Change
General Insurance	\$35,694.00	\$38,248.00	\$19,029.50	\$41,000.00		
Workers Comp Insurance	\$27,817.10	\$21,530.70	\$5,132.40	\$25,000.00		
Unemployment Insurance	\$3,694.00	\$3,022.22	\$1,225.22	\$3,000.00		
Airport Coverage		\$1,500.00		\$1,500.00		
Volunteers				\$1,300.00		
Road Treatment				\$500.00		
Total	\$67,205.10	\$64,300.92	\$25,387.12	\$72,300.00	\$2,172.40	3.0%
Employer Social Security	\$35,746.11	\$34,820.85	\$16,558.95	\$44,500.00		
Employer Medicare	\$8,360.39	\$8,143.69	\$3,872.76	\$10,400.00		
Total	\$44,106.50	\$42,964.54	\$20,431.71	\$54,900.00	\$4,900.00	8.9%
LPI/CEO Wages	\$14,334.15	\$14,398.11	\$7,902.07	\$19,555.00		
LPI/CEO Lodging & Meals	\$1,130.00	\$339.33	\$390.82	\$1,500.00		
LPI/CEO Travel & Trans	\$821.00	\$516.36	\$166.62	\$1,000.00		
LPI/CEO Supplies	\$4.94	\$135.25	\$0.00	\$150.00		
LPI/CEO Telephone	\$576.02	\$554.38	\$230.97	\$540.00		
LPI/CEO Trng, Dues, Subs	\$0.00	\$25.00	\$0.00	\$100.00		
Total	\$16,866.11	\$15,968.43	\$8,690.48	\$22,845.00	-\$162.00	-0.7%
Animal Control Office Salary	\$2,054.15	\$2,000.00	\$554.15	\$2,600.00		
Animal Control Service Fee	\$1,630.00	\$1,630.00	\$930.00	\$2,200.00		
Animal Control Lodging & Meals	\$0.00	\$0.00	\$0.00	\$250.00		
Animal Control Travel & Trans	\$9.75	\$0.00	\$0.00	\$200.00		
Animal Control Supplies	\$0.00	\$0.00	\$0.00	\$100.00		
Total	\$3,693.90	\$3,630.00	\$1,484.15	\$5,350.00	-\$350.00	-6.5%

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	FY 15 Actual	FY 16 Actual	FY 17 YTD Dec 31	BOS	Inc (Dec)	% Change
Transfer Station Wages	\$78,688.16	\$80,147.56	\$41,581.80	\$81,100.00		
Transfer Station Emp Insurance	\$29,080.81	\$30,888.18	\$15,899.94	\$36,400.00		
Transfer Station Retirement	\$4,330.00	\$4,333.00	\$0.00	\$4,515.00		
Transfer Station Service Fees	\$1,375.49	\$2,034.00	\$1,620.45	\$3,000.00		
Transfer Station Lodging/Meals	\$0.00	\$0.00	\$0.00	\$150.00		
Transfer Station Travel/Trans	\$113.52	\$1,971.18	\$125.00	\$500.00		
Transfer Station Equipment	\$0.00	\$0.00	\$0.00	\$2,000.00		
Transfer Station Equip Repair	\$293.01	\$12,020.08	\$0.00	\$3,000.00		
Transfer Station Supplies	\$4,656.52	\$5,310.71	\$5,939.07	\$5,500.00		
Transfer Station Gas/Oil	\$817.95	\$447.19	\$416.15	\$1,000.00		
Transfer Station Utilities	\$3,565.22	\$2,479.85	\$1,480.37	\$3,500.00		
Transfer Station Telephone	\$501.07	\$501.27	\$216.02	\$540.00		
Transfer Station Trailer Renta	\$667.70	\$673.20	\$280.50	\$710.00		
Transfer Station Trng / Dues	\$0.00	\$0.00	\$0.00	\$150.00		
Transfer Station Metal	\$6,865.90	\$12,306.05	\$8,929.11	\$16,500.00		
Transfer Station Solid Waste	\$71,880.72	\$85,974.89	\$43,615.63	\$87,500.00		
Transfer Station Hazard Waste	\$7,492.52	\$6,275.51	\$6,444.50	\$18,000.00		
Transfer Station Recycling	\$12,537.50	\$13,373.50	\$8,875.60	\$20,000.00		
Transfer Station Tipping Fees	\$51,050.45	\$61,838.36	\$32,503.44	\$68,000.00		
Transfer Station PPE	\$0.00	\$0.00	\$0.00	\$500.00		
Transfer Station Well Testing	\$0.00	\$0.00	\$0.00	\$5,000.00		
Transfer Station Capital Impro	\$0.00	\$0.00	\$0.00	\$0.00		
Total	\$273,916.54	\$320,574.53	\$167,927.58	\$357,565.00	\$9,047.93	2.5%
General Assistance	\$7,308.35	\$764.35	\$169.93	\$6,000.00	\$0.00	0.0%

	FY 15 Actual	FY 16 Actual	FY 17 YTD Dec 31	BOS	Inc (Dec)	% Change
Public Works Wages	\$120,213.25	\$125,391.94	\$64,422.54	\$189,000.00		
Public Works Employee Insurance	\$29,006.83	\$36,588.40	\$20,826.00	\$59,000.00		
Public Works Retirement	\$3,978.00	\$4,435.00	\$0.00	\$7,770.00		
Public Works Service Fees	\$42,560.26	\$20,552.11	\$22,569.32	\$33,500.00		
Public Works Lodging & Meals	\$953.26	\$1,059.65	\$370.00	\$1,750.00		
Public Works Travel & Trans	\$2,906.56	\$3,542.28	\$4,466.85	\$5,250.00		
Public Works Equipment	\$366.67	\$3,299.00	\$0.00	\$5,000.00		
Public Works Equipment Repair	\$20,130.18	\$22,402.81	\$15,962.99	\$30,000.00		
Public Works Supplies	\$39,373.98	\$41,175.51	\$17,462.87	\$40,000.00		
Public Works Gas/Oil	\$15,809.65	\$12,761.27	\$8,927.44	\$18,000.00		
Public Works Utilities	\$3,061.53	\$2,217.60	\$957.49	\$3,000.00		
Public Works Telephone	\$1,336.23	\$1,598.59	\$930.28	\$1,900.00		
Public Works Trng, Dues, Subs	\$160.00	\$25.00	\$0.00	\$500.00		
Public Works Cold Patch/Fill	\$12,213.55	\$18,908.45	\$14,220.83	\$25,000.00		
Public Works Salt / Sand	\$34,786.43	\$20,917.77	\$42,902.17	\$55,000.00		
Public Works Calcium Chloride	\$0.00	\$0.00	\$19,533.20	\$20,000.00		
Public Works Site Improve	\$0.00	\$0.00	\$0.00	\$0.00		
Public Works PPE	\$174.23	\$359.98	\$239.84	\$1,250.00		
Total	\$327,030.61	\$315,235.36	\$233,791.82	\$495,920.00	\$26,540.00	5.4%

# Annual Report 2015-2016

	FY 15 Actual	FY 16 Actual	FY 17 YTD Dec 31	BOS	Inc (Dec)	% Change
Fire Truck Capital Fund	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00		
Road Repair	\$63,412.62	\$39,290.75	\$22,135.17	\$150,000.00		
Road Cap Res	\$33,912.00	\$34,260.00	\$0.00	\$35,000.00		
Carrying Place Bridge	\$20,000.00	\$20,000.00	\$15,000.00	\$0.00		
Compactor Reserve	\$2,000.00	\$0.00	\$0.00	\$0.00		
Ambulance Reserve	\$0.00	\$10,000.00	\$0.00	\$0.00		
Public Works Garage	\$25,000.00	\$25,000.00	\$0.00	\$0.00		
Sidewalk Reserve	\$50,000.00	\$155,000.00	\$75,000.00	\$50,000.00		
Historial Sites	\$5,000.00	\$5,000.00	\$5,000.00	\$10,000.00		
SHIP Grant Matching Funds	\$0.00	\$25,659.10	\$0.00	\$0.00		
Lanes Island Bridge	\$0.00	\$20,000.00	\$30,000.00	\$0.00		
Gravel Roads	\$0.00	\$96,002.58	\$90,798.85	\$0.00		
Paving	\$0.00	\$0.00	\$0.00	\$0.00		
Landfill Equipment Res	\$0.00	\$10,000.00	\$10,000.00	\$30,000.00		
PW Garage Design	\$0.00	\$5,440.00	\$0.00	\$0.00		
Public Works Truck/Equipment	\$0.00	\$0.00	\$25,000.00	\$25,000.00		
Harbor Reserve	\$0.00	\$0.00	\$50,000.00	\$50,000.00		
Paved Road Construction	\$0.00	\$0.00	\$0.00	\$0.00		
Total	\$224,324.62	\$470,652.43	\$347,934.02	\$375,000.00	-\$181,500.00	-49.1%
Cemetery Care Salaries	\$1,000.00	\$1,000.00	\$250.00	\$1,000.00		
Cemetery Service Fees	\$25,998.00	\$25,998.00	\$22,827.50	\$41,100.00		
Cemetery Supplies	\$0.00	\$0.00	\$15.40	\$2,400.00		
Total	\$26,998.00	\$26,998.00	\$23,092.90	\$44,500.00	-\$6,433.00	-19.2%

# Annual Report 2015-2016

	FY 15 Actual	FY 16 Actual	FY 17 YTD Dec 31	BOS	Inc (Dec)	% Change
Library Wages	\$45,514.73	\$37,654.50	\$23,700.55	\$49,015.00		
Library Empl Insurance	\$8,990.04	\$3,143.49	\$4,926.06	\$11,300.00		
Library Retirement	\$1,860.00	\$0.00	\$0.00	\$1,940.00		
Library Service Fee	\$2,285.33	\$3,803.33	\$2,490.08	\$8,000.00		
Library Lodging & Meals	\$0.00	\$0.00	\$0.00	\$800.00		
Library Travel & Trans	\$0.00	\$0.00	\$0.00	\$350.00		
Library Supplies	\$1,674.04	\$1,566.08	\$969.00	\$2,250.00		
Library Utilities	\$7,312.29	\$6,530.81	\$2,691.13	\$9,000.00		
Library Telephone	\$797.99	\$1,215.82	\$575.73	\$1,200.00		
Library Tmg. Dues. Subs	\$535.00	\$450.00	\$329.00	\$840.00		
Library Books & Periodicals	\$6,064.03	\$7,274.79	\$1,293.12	\$7,500.00		
Total	\$75,033.45	\$61,638.82	\$36,974.67	\$92,195.00	\$3,901.55	4.2%
Street Lights	\$20,264.87	\$20,027.17	\$10,335.57	\$23,000.00		
Hydrants	\$80,595.00	\$80,595.00	\$40,297.50	\$81,000.00		
Parks Service Fees	\$3,901.61	\$1,883.03	\$386.09	\$8,000.00		
Town Wharf	\$851.93	\$853.92	\$426.54	\$2,000.00		
Browns Head Service Fees	\$5,429.95	\$276.46	\$0.00	\$0.00		
Lic. Septage Site	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00		
Old Fire Hall Service Fees	\$2,847.08	\$2,624.54	\$2,274.85	\$4,000.00		
Airfield Service Fees	\$1,580.90	\$1,657.53	\$1,024.70	\$735.00		
Thorofare Lease	\$524.12	\$491.09	\$243.56	\$3,000.00		
Historical Society	\$0.00	\$13,300.00	\$0.00	\$0.00		
Total	\$118,295.46	\$124,008.74	\$57,288.81	\$124,035.00	-\$12,378.00	-9.9%
Donations / Memorial Day	\$1,292.70	\$1,143.60	\$0.00	\$0.00		
Donations / ElderCare	\$53,000.00	\$0.00	\$0.00	\$0.00		
Donations / Penquis Cap	\$497.00	\$519.00	\$0.00	\$629.00		
Surplus Food	\$357.50	\$216.25	\$78.50	\$300.00		
Donation / Life Flight	\$0.00	\$1,000.00	\$0.00	\$1,000.00		
Donation / New Hope for Women	\$0.00	\$0.00	\$0.00	\$250.00		
Donation / Penobscot East	\$0.00	\$0.00	\$0.00	\$0.00		
Total	\$55,147.20	\$2,878.85	\$78.50	\$2,179.00	-\$980.00	-29.3%

	FY 15 Actual	FY 16 Actual	FY 17 YTD Dec 31	BOS	Inc (Dec)	% Change
Washington School Debt Service	\$28,786.63	\$0.00	\$0.00	\$0.00		
2010 Paving Debt Service	\$81,553.56	\$79,032.73	\$76,504.96	\$74,000.00		
2006 Paving Debt Service	\$135,353.27	\$74,216.62	\$71,413.22	\$0.00		
2014 Paving Debt Service	\$0.00	\$80,237.06	\$79,015.55	\$78,000.00		
Backhoe Debt Service	\$21,645.43	\$21,234.92	\$20,824.40	\$20,500.00		
2015 Plow Truck Debt	\$0.00	\$0.00	\$0.00	\$40,000.00		
PW Garage Debt Service	\$0.00	\$0.00	\$0.00	\$0.00		
Snow Blower Debt Service	\$0.00	\$0.00	\$0.00	\$11,500.00		
2014 GMC Truck Debt Service	\$0.00	\$18,408.95	\$18,151.55	\$18,000.00		
Total	\$267,338.89	\$273,130.28	\$265,909.68	\$242,000.00	-\$76,700.00	-31.7%
Planning Service Fee	\$0.00	\$0.00	\$0.00	\$30,000.00		
Planning Lodging/Transportation/Fo	\$0.00	\$0.00	\$154.00	\$5,000.00		
Planning Supplies	\$0.00	\$0.00	\$0.00	\$1,000.00		
Total	\$0.00	\$0.00	\$154.00	\$36,000.00	\$6,000.00	16.7%
Contingency	\$0.00	\$4,600.00	\$0.00	\$10,000.00	\$0.00	0.0%
Municipal Total	\$2,249,383.48	\$2,451,476.11	\$1,466,054.43	\$2,765,399.00	-\$243,361.81	-8.9%
S.A.D. 8 Payment	\$2,745,354.92	\$2,813,159.00	\$1,455,299.79		\$89,400.36	3.0%
Knox County Communications Tax	\$30,170.00	\$30,385.00	\$30,678.00			
Knox County Tax	\$475,960.48	\$471,724.28	\$490,045.93			
Total	\$506,130.48	\$502,109.28	\$520,723.93		-\$1,183.35	-0.2%
Tax Abatement	\$2,588.00	\$5,405.20	\$8,838.00		\$25,000.00	33.3%
TIF Account	\$129,350.00	\$132,080.00	\$73,580.00			
Total Expenses	\$6,138,937.36	\$6,406,338.87	\$4,045,220.08	\$2,765,399.00	-\$128,338.15	-1.8%

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*Annual Report 2015-2016*

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**TOWN OF VINALHAVEN  
TOWN MEETING WARRANT  
JUNE 21, 2017**

County of Knox, ss.

State of Maine

To: Jocelyn McLean, Resident of Vinalhaven, in the County of Knox, State of Maine,

Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Vinalhaven in said county and state, qualified by law to vote in town affairs, to meet at the **School Auditorium** in said Town on **Wednesday, the 21<sup>st</sup> day of June A.D. 2017, at seven o'clock (7:00)** in the afternoon, then and there to act upon Article 1 through 45 set out below, to wit:

**Article 1** To elect a moderator to preside at said meeting and to fix compensation.

*NOTE: Budget Committee recommendations shall be recorded as for-against-abstained.*

**Article 2** To see if the Town will vote to appropriate **\$3,500** for **Selectmen** from Fund Balance and to fix Selectmen's compensation at \$600 per member for a twelve month period. (Budget Committee Recommends \$3,560: 7-0-1)

**Article 3** To see if the Town will vote to raise and appropriate **\$302,840** for the **Administration Account**, \$7,500 from Clerk and Agent Fees, \$10,000 from Investment Income, and \$285,340 from Taxation. (Budget Committee Recommends \$302,590: 5-0-0)

**Article 4** To see if the Town will vote to raise and appropriate **\$37,720** for the **Washington School Municipal Building** from Taxation. (Budget Committee Recommends \$37,000: 5-1-1)

**Article 5** To see if the Town will vote to raise and/or appropriate **\$17,050** for the **Assessor Account**, \$15,000 from Tax Fees and Interest and \$2,050 from Fund Balance. (Budget Committee Recommends \$17,050: 7-0-0)

**Article 6** To see if the Town will vote to appropriate **\$15,000** for the **Legal Services Account** from Fund Balance. (Budget Committee Recommends \$15,000: 8-0-0)

**Article 7** To see if the Town will vote to raise and/or appropriate **\$124,500** for various **Town Properties** as listed below, \$8,000 from Payments in Lieu of Taxes and \$116,500 from Taxation. (Budget Committee Recommends \$125,100: 5-0-0)

<b>Town Wharf</b>	<b>\$2,000</b>
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<b>Old Fire Hall</b>	<b>\$4,000</b>
<b>Thorofare Lease</b>	<b>\$3,000</b>
<b>Park Commission</b>	<b>\$8,000</b>
<b>Airfield</b>	<b>\$1,200</b>
<b>Streetlights</b>	<b>\$23,000</b>
<b>Hydrants</b>	<b>\$81,000</b>
<b>Licensed Septage Site</b>	<b>\$2,300</b>

**Article 8** To see if the Town will vote to raise and appropriate **\$116,450** for contractual **Police Protection** from the Knox County Sheriff's Department, \$116,450 from Taxation. (Budget Committee Recommends \$111,725: 4-2-0)

**Article 9** To see if the Town will vote to raise and appropriate **\$123,500** for the **Fire Department Account** from Taxation. (Budget Committee Recommends \$123,140: 8-0-0)

**Article 10** To see if the Town will vote to raise and/or appropriate **\$170,600** for the **Ambulance Account**, \$30,000 from patient ambulance fees and \$140,600 from Taxation. (Budget Committee Recommends \$170,600: 8-0-0)

**Article 11** To see if the Town will vote to raise and appropriate **\$19,950** for the **Public Safety Building** from Taxation. (Budget Committee Recommends \$19,950: 7-0-0)

**Article 12** To see if the Town will vote to raise and appropriate **\$18,000** for the **Harbormaster Account** from Watercraft/RV Excise Taxes. (Budget Committee Recommends \$18,000: 4-1-0)

**Article 13** To see if the Town will vote to raise and appropriate **\$72,300** for the **Insurance Account** from Taxation. (Budget Committee Recommends \$71,800: 6-0-0)

**Article 14** To see if the Town will vote to raise and appropriate **\$54,900** for the payment of the Employer's Share of **Social Security and Medicare Taxes** from Taxation. (Budget Committee Recommends \$54,900: 8-0-0)

**Article 15** To see if the Town will vote to raise and/or appropriate **\$22,845** for the **Code Enforcement Officer and Local Plumbing Inspector**, \$15,845 from Taxation and \$7,000 from Building Permit and Plumbing Fees. (Budget Committee Recommends \$22,845: 8-0-0)

**Article 16** To see if the Town will vote to raise and/or appropriate **\$5,350** for the **Animal Control Account**, \$800 from Dog Fees and \$4,550 from Taxation. (Budget Committee Recommends \$5,350 8-0-0)

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- Article 17** To see if the Town will vote to raise and/or appropriate **\$357,565** for the ***Transfer Station/Recycling Center Account***, \$150,000 from Transfer Station Fees and \$207,565 from Taxation. (Budget Committee Recommends \$357,565: 5-0-0)
- Article 18** To see if the Town will vote to appropriate **\$6,000** for the ***General Assistance (Welfare) Account*** from Fund Balance. (Budget Committee Recommends \$6,000: 8-0-0)
- Article 19** To see if the Town will vote to raise and/or appropriate **\$495,920** for the ***Public Works Department***, \$225,000 from Motor Vehicle Excise Taxes, \$18,000 from State Aid Road Assistance and \$252,920 from Taxation. (Budget Committee Recommends \$495,920: 5-1-0)
- Article 20** To see if the Town will vote to raise and appropriate **\$25,000** for the ***Fire Department Vehicle and Equipment Reserve*** from Taxation. (Budget Committee Recommends: 5-0-0)
- Article 21** To see if the Town will vote to raise and appropriate **\$150,000** for ***Road Repair*** from Taxation. (Budget Committee Recommends: 5-0-0)
- Article 22** To see if the Town will vote to raise and appropriate **\$25,000** for the ***Public Works Vehicle/Equipment Reserve*** from Taxation. (Budget Committee Recommends: 5-0-0)
- Article 23** To see if the Town will vote to appropriate **\$33,000**, or any amount as received from the State of Maine Local Road Assistance Program (LRAP), for the ***Roads Capital Reserve Fund***. (Budget Committee Recommends: 5-0-0)
- Article 24** To see if the Town will vote to raise and appropriate **\$10,000** for the ***Historic Sites Account*** from Taxation. (Budget Committee Recommends: 4-1-0)
- Article 25** To see if the Town will vote to raise and appropriate **\$30,000** for the ***Landfill Equipment Reserve*** from Taxation. (Budget Committee Recommends: 5-0-0)
- Article 26** To see if the Town will vote to raise and appropriate **\$50,000** for the ***Sidewalk Reserve Fund*** from Taxation. (Budget Committee Recommends: 5-0-0)
- Article 27** To see if the Town will vote to raise and appropriate **\$50,000** for the ***Harbor Reserve*** from Taxation. (Budget Committee Recommends: 5-0-0)
- Article 28** To see if the Town will vote to raise and/or appropriate **\$44,500** for the ***Cemetery Care Account***, \$10,000 from Perpetual Care Fund and \$34,500 from Taxation. (Budget Committee Recommends \$65,400: 5-0-0)

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**Article 29** To see if the Town will vote to raise and appropriate **\$92,595** for the **Public Library Account** from Taxation. (Budget Committee Recommends \$92,195: 5-0-0)

**Article 30** To see if the Town will vote to appropriate **\$2,179** for **Donations and/or Social Services** for the following organizations in the amounts indicated from Fund Balance. (Budget Committee Recommends \$0: 4-1-0)

<b>Penquis CAP</b>	<b>\$ 629</b>
<b>Food Pantry/Surplus Food</b>	<b>\$ 300</b>
<b>Lifeflight</b>	<b>\$1,000</b>
<b>New Hope for Women</b>	<b>\$ 250</b>

**Article 31** To see if the Town will vote to raise and appropriate **\$36,000** for **Planning/Community Development** from Taxation. (Budget Committee Recommends \$36,000: 5-0-0)

**Article 32** To see if the Town will vote to raise and appropriate **\$242,000** for **Debt Service** from Taxation. (Budget Committee Recommends \$242,000: 5-0-0)

<b>2010 Paving Loan</b>	<b>\$74,000</b>	<b>Final payment</b>	<b>08/25/2017</b>
<b>2012 Backhoe</b>	<b>\$20,500</b>	<b>Final payment</b>	<b>08/01/2017</b>
<b>2014 Paving Loan</b>	<b>\$78,000</b>	<b>Final Payment</b>	<b>08/01/2024</b>
<b>2015 Ford F550</b>	<b>\$18,000</b>	<b>Final Payment</b>	<b>08/01/2019</b>
<b>Sidewalk Snowblower</b>	<b>\$11,500</b>	<b>Final Payment</b>	<b>01/06/2018</b>
<b>2015 Plow Truck</b>	<b>\$40,000</b>	<b>Final Payment</b>	<b>01/06/2021</b>

**Article 33** To see if the Town will vote to appropriate **\$10,000** for a **Contingency Fund** from Fund Balance. (Budget Committee Recommends \$10,000: 5-0-0)

**Article 34** To see if the Town will vote to authorize the Board of Selectmen to transfer up to 10% of the unexpended balances from various accounts as needed to provide for the smooth transition of Town business.

**Article 35** To see if the Town will vote to appropriate an amount equal to the tax rate times the value of \$13,000,000 to fund the required Tax Increment Financing (TIF) payment to Fox Islands Wind LLC (90%) for the Fiscal Year 2017-2018 pursuant to the Credit Enhancement Agreement between the Town of Vinalhaven and Fox Islands Wind LLC and to place the remaining funds (10%) from the total property tax payment in a reserve fund dedicated to capital improvements in or related to the TIF District.

**Article 36** To see if the Town will vote to increase the property tax levy limit established for the Town of Vinalhaven by State law in the event that the municipal budget approved under the preceeding articles will result in a tax commitment that is greater than the property tax limit.

## *Annual Report 2015-2016*

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*Note: LD 1 legislation requires that this article be taken up by the town meeting voters through a written balloting process.*

**Article 37** To see if the Town will vote to authorize the Board of Selectmen to accept conditional gifts of money to the Town and to appropriate and expend the funds for the purposes for which the gift was made and in accordance with any conditions imposed by the donor and to accept conditional gifts of personal property to the Town and to use the property in the manner specified by the donor.

**Article 38** To see if the Town will vote to authorize the Board of Selectmen to apply for and accept state and federal grants and grants from nonprofit organizations on behalf of the Town for municipal purposes, including when necessary, the authority to sign the grant contract and accept the conditions that accompany grant funds, and to appropriate and expend funds for the authorized purposes.

**Article 39** To see if the Town will vote to set a date when taxes shall be paid, and if so, what rate of interest shall be charged on taxes unpaid after said date.  
*(Maximum allowable rate is 7.00 percent.)*  
Selectmen Recommend Due Dates of November 1, 2017 and May 1, 2018 and an interest rate of 7%.

**Article 40** To see if the Town will vote to authorize the Board of Selectmen to sell and dispose of tax acquired property on such terms and conditions as the Board deems advisable, and to execute quit claim deeds for such property, provided that notice of intent to sell and dispose of such property is posted for four consecutive weeks, except that said posting shall not be required if the property is sold to the owner or owners of record from whom the property was tax acquired.

**Article 41** To see if the Town will vote to authorize the Board of Selectmen to sell and dispose of excess equipment and supplies on such terms and conditions as the Board deems advisable.

**Article 42** 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. § 506.

**Article 43** To see if the Town will vote to authorize the Board of Selectmen to lease real property and buildings for periods not to exceed ten years under such terms and conditions as the Board deems advisable.

**Article 44** To see if the Town will vote to authorize the Board of Selectmen to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A. § 2953.

## *Annual Report 2015-2016*

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**Article 45** To see if the Town will vote to authorize the creation of the Owen Webster Memorial Playground Reserve for the purpose of repairing, replacing, or modifying the park/playground located on the town's Armbrust Hill Preserve.

The Registrar of Voters will be available at the School Auditorium from 7:00 p.m., on June 21<sup>st</sup>, 2017 until adjournment of Town Meeting for the purpose of correcting the list of voters.

Given under our hands this 18<sup>th</sup> day of April, Two Thousand and Seventeen (2017), A.D.

Eric Gasperini

*Eric W. Gasperini*

Emily B. Lane

*Emily B. Lane*

Donald Poole

*Donald W. Poole*

Phillip Crossman

*Phillip Crossman*

Pamela C. Alley

*Pamela C. Alley*

**Selectmen of Vinalhaven**

A True Copy Attested:

*Elizabeth Bunker*

Elizabeth Bunker  
Deputy Town Clerk

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.