

# Town of Vinalhaven Maine

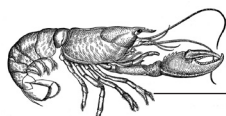
## Annual Report of the Municipal Officers

Municipal Year

July 1, 2014 to June 30, 2015

Cover: “Fresh Start” Watercolor by Michéle O’Keefe  
In memory of all the fine people we have lost this year

*Published by Hollow Ridge Communications  
[www.hollowridge.com](http://www.hollowridge.com)*



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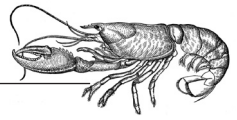
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## **DEDICATION / MEMORIAM**

Each year the selectmen are charged with choosing someone to whom the Annual Report will be dedicated. While never easy, this year the quandary is greater than usual. Twenty two of our own departed from us in 2015. Among these are some whose entire lives were lived in service to the rest of us, some without whom critical island institutions would not have flourished or services not existed, others to whom our safety and well-being were paramount, several who worked to keep our precious democracy alive and well, and twenty two who treasured this island community and whose contributions helped make it the place we all love and cherish.



**Ruth Ames**



**Teresa Ames**



**Louise Bickford**



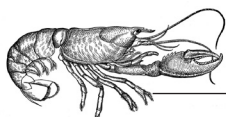
**Chandler Blackington**



**Rhoda Boughton**



**William Brown, III**

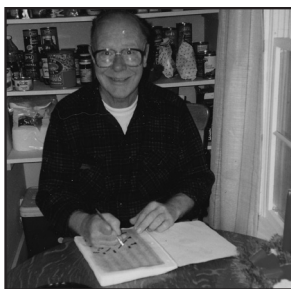


## Annual Report 2014-2015

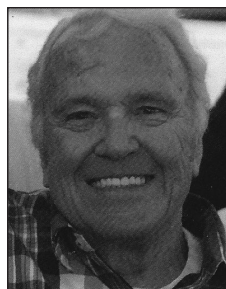
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**Marion Carver**



**Douglas Goodwin**



**Charles Graves**



**Lynn Gross**



**Albert Guptill, III**



**Douglas Hall**



**Than Hopkins**



**Theodore Johanson**



**Irene Martin**



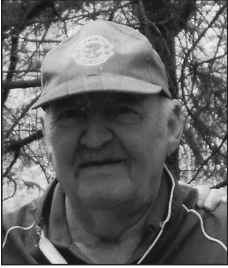
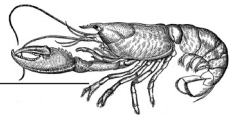
**Valerie Morton**



**Carol Petillo**



**Thelma Philbrook**



**Sidney Smith**



**Carol Swears**

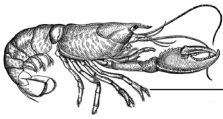


**Lillian Warren**



**Marion Woodcock**





## *Annual Report 2014-2015*

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### **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	06/2016	863-4316
Emily B. Lane	06/2017	863-4646
Brandon Osgood, Co-Chair	06/2017	863-5003

#### **SCHOOL BOARD DIRECTORS**

Renee Jones, Chair	06/2018	863-4964
Rachel Noyes	06/2018	863-9973
Sharon Philbrook	06/2016	863-4972
Bruce Philip	06/2017	863-4387
Kathi Young	06/2016	863-4630

Superintendent – Bruce Mailloux - 863-4800

School Leader – Timothy Kane- 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)

Barbara Philbrook, Administrative Asst. - 863-4471

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

Deborah Young, Bookkeeper - 863-4471

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

Darlene M. York, Town Clerk - 863-4343

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

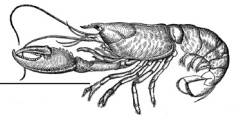
Jacki Robbins, Assessor – 863-2168

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

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**

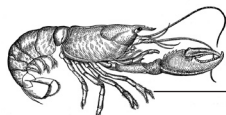
Emergency Numbers 911 / 594-5656  
Fire Station – Non Emergency 863-4604  
Marc Candage, Chief - [mcandage@townofvinalhaven.org](mailto:mcandage@townofvinalhaven.org)  
James Harris, Dep. Chief  
Mike Bunker, Jr., Assist. Chief  
Kevin E. Hopkins, Captain (Eng Co 1 & 2)  
Jean Conway, Captain Logistics  
Clarence Conway, Captain Safety Officer

Engine Company 1  
Lt. John Hildings  
Daniel Martin  
Neal Martin  
Ivan Olson

Engine Company 2  
Lt. Wayne Beverage  
Loren Bunker  
Jessica Martin  
Levi Mootz

Engine Company 3  
Lt. Joe Bickford  
Hiram Adair  
Troy Ames  
Sam Bickford

Engine Company 4  
Lt. John Moreland  
Dylan Jackson  
Bryan Feezor



**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)

Troy Ames

Jeff Aronson

Marc Candage

Richard Carlsen

Leighann Chilles

Sarah Crossman

Jennifer Guptill

James Harris

Harry Holt

Denise Hopkins

Cindy Martin

Neal Martin

Candra Perry

**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

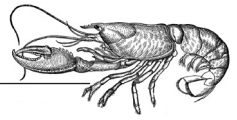
1037 Longworth House Office Building

Washington, DC 20515

(202) 225-6116

<https://forms.house.gov/pingree/webforms/contact-form.shtml>





**GOVERNOR**

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

**MAINE SENATE**

David Miramant (D-Camden)  
District 12  
174 Mountain Street  
Camden, ME 04843  
(207) 287-1515  
davemiramant@gmail.com

**MAINE HOUSE OF REPRESENTATIVES**

Walter A. Kumiega III (D-Deer Isle)  
District 36  
36 Cedar Lane  
Little Deer Isle, ME 04650  
(207) 479-5459  
Walter.Kumiega@legislature.maine.gov

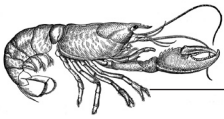
**Committees and Boards**

**APPEALS BOARD**

William Alcorn	(06/2016)
Bruce Cohen	(06/2016)
Peter Gasperini	(06/2018)
Karol Kucinski	(06/2018)

**BUDGET COMMITTEE**

William Alcorn	(06/2017)
Eric Davis	(06/2017)
Lucy McCarthy	(06/2018)
Gabrian McPhail	(06/2016)
Annette Philbrook	(06/2018)
Janann Sherman	(06/2018)
Delwyn Webster	(06/2016)



**CEMETERY TRUSTEES**

Karol Kucinski	(06/2017)
Luther Tolman	(06/2016)
Marion Tolman	(06/2016)
Cheryl Warren	(06/2017)

**DOWNTOWN REVITALIZATION COMMITTEE**

Brooke Conway	(06/2016)
Kris Davidson	(06/2016)
Andrew Dorr	(06/2017)
Elin Elisofon	(06/2018)
Betsy Hopkins	(06/2018)
Amy Lear	(06/2018)
Gabrian McPhail	(06/2016)
Brandon Osgood	(06/2016)
Alison Thibault	(06/2017)
Kathy Warren	(06/2018)
David Wylie	(06/2017)

**FERRY ADVISORY BOARD - MSFS**

Andrew Dorr	(12/2016)
Angelyn Olson, Alt.	(12/2016)

**FERRY TARIFF ADVISORY COMMITTEE**

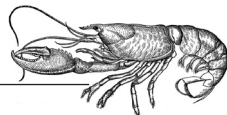
Alan Barker, Sr.	(06/2016)
Evan Brown	(06/2016)
Phil Crossman	(06/2016)
Cheryl Warren	(06/2016)
Chet Warren	(06/2016)

**FIREWORKS COMMITTEE**

Joseph Bickford	(06/2018)
Jennifer Feezor	(06/2017)
Lynn James	(06/2016)
I. Torry Pratt	(06/2017)
Troy Wadleigh	(06/2016)

**HARBOR COMMITTEE**

Jeffrey Aronson	(06/2018)
James D. Dickey	(06/2016)



Peter Gasperini	(06/2017)
James Knowlton	(06/2017)
Frederick Lord	(06/2016)
Yvonne Rosen, Alt.	(06/2016)

#### **HISTORICAL SOCIETY BUILDING COMMITTEE**

William Alcorn	(06/2016)
Elizabeth Bunker	(06/2016)
Bill Chilles	(06/2018)
Susan L' Africain	(06/2018)
Susan Radley	(06/2018)
Janann Sherman	(06/2016)

#### **ICMC TRUSTEES**

Karen Candage	(06/2016)
L. Bruce Hopkins	(06/2020)
Wyman Philbrook	(06/2018)
Kathi Young	(06/2019)

#### **KNOX COUNTY DISPATCH ADVISORY COMMITTEE**

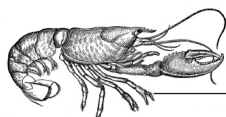
Marc Candage	(06/2016)
Pat Lundholm	(06/2016)

#### **LANES ISLAND STEWARDSHIP COMMITTEE**

Bodine Ames	(06/2016)
Susan Bridges	(06/2016)
Ruth Cutler	(06/2016)
Dinah Moyer	(06/2016)
Helene Newbold	(06/2016)
William Newbold	(06/2016)
William Van Dyke	(06/2016)

#### **LIBRARY TRUSTEES**

Pamela Conway Alley	(06/2017)
Mark Jackson	(06/2016)
Greta McCarthy	(06/2017)
Jill Oakes	(06/2016)
Leonard Skoog	(06/2018)
Deborah Tuminski	(06/2018)



**MAINE ISLANDS COALITION**

Andrew Dorr (04/2017)  
Katherine Warren (04/2017)

**MIDCOAST ECONOMIC DEVELOPMENT DISTRICT**

Gabe McPhail (06/2018)

**PARK COMMISSION**

Pamela Conway Alley (06/2016)  
Wilson Boone (06/2017)  
Niall Conlan (06/2018)  
Ruth Cutler (06/2018)  
Deborah Pixley (06/2016)  
Peter Richards (06/2016)  
Patience Trainor (06/2017)

**PLANNING BOARD**

Jeffrey Aronson (06/2018)  
Jeanne Bineau-Ames (06-2018)  
Kristi Butler, Alt. Member (06/2017)  
Bill Shane Forner (06/2017)  
Charlotte Goodhue (06/2016)  
Robert Warren, Sr. (06/2016)  
Niall Conlan, Alt. Member (06/2016)

**PLANNING COMMISSION**

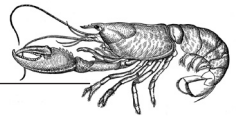
Gigi Baas (06/2016)  
Wes Reed (06/2018)  
Katherine Warren (06/2016)

**PUBLIC WORKS GARAGE COMMITTEE**

William Alcorn (06/2016)  
Betsy Bates (06/2016)  
Daniel Bickford (06/2016)  
Eric Gasperini (06/2016)  
Delwyn Webster (06/2016)

**SEA-LEVEL RISE COMMITTEE**

Marc Candage (06/2017)  
Marian Grogan (06/2019)  
Linnell Mather (06/2018)  
Lance Morton (06/2016)



**SEWER COMMISSION**

Pam Conway Alley	(06/2016)
Jackson Gregory	(06/2016)
L. Bruce Hopkins	(06/2016)

**SIDEWALK COMMITTEE**

Phillip Crossman	(06/2016)
Wes Reed	(06/2016)
Janann Sherman	(06/2016)

**VINALHAVEN EMERGENCY MANAGEMENT AGENCY**

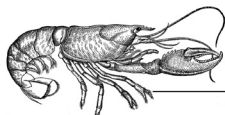
Marc Candage, Director	(06/2016)
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**VINALHAVEN WATER DISTRICT TRUSTEES**

Pamela Conway Alley	(06/2017)
Regina "Gigi" Baas	(06/2016)
L. Patrick Trainor	(06/2018)

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





# Annual Report 2014-2015

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SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2623  
(202) 224-2693 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

Dear Friends:

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

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

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

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

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

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

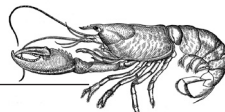
Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National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

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072<sup>nd</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Vinalhaven and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Constituent Service Center in Augusta at (207) 622-8414 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2016 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins  
United States Senator



ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(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:

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

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

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

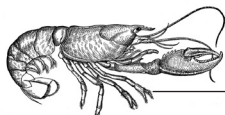
Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who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

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

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

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





## Annual Report 2014-2015

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

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

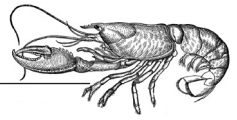
As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,

Angus S. King, Jr.  
United States Senator



# Annual Report 2014-2015



2162 RAYBURN HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515

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

[WWW.PINGREE.HOUSE.GOV](http://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 and your family well. I appreciate the opportunity to give you an update on my work in Maine and Washington. It continues to be a great honor to serve the people of Maine's 1<sup>st</sup> District in Congress.

Over the last year, I have introduced a number of bills to address the problems my constituents face. One of the most concerning issues is hunger. Nearly 50 million Americans don't have reliable access to enough food. At the same time, 40 percent of the food produced in the country goes to waste. That is why I introduced the Food Recovery Act, comprehensive legislation to cut food waste while providing more food to the people who need it.

The Safe and Affordable Drugs from Canada Act takes on another serious concern for Maine families—the high cost of prescription drugs. Just over the border in Canada, the same medications are available at half the price on average. My bill would lift a ban that prohibits consumers from importing those medications. Other bills I introduced touch on a number of issues, from helping veterans secure benefits to protecting our coastal economies. For more information on all my legislation, go to [www.pingree.house.gov](http://www.pingree.house.gov).

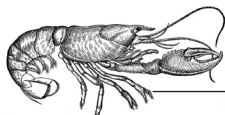
My seat on the House Appropriations Committee—which has a powerful role in setting federal funding levels—has also put me in a position to influence policies and programs that affect Mainers. A couple of examples from the last year include pushing to make Lyme disease a higher federal priority and working to protect funding for a program that has extended pre-school to hundreds of Maine children.

But not all my work takes place at the Capitol. Here at home, I had the chance to visit many communities to help celebrate their victories and discuss their concerns—critical feedback to take to Washington. And over the last year, my hard-working staff has helped hundreds of constituents on their issues with federal programs and agencies.

I hope the last year has been a good one for you and your family. As we head into another year of challenges and opportunities for our nation, I promise that your interests will continue to guide my work. Please contact my office if there's ever anything I can do for you.

Best wishes,

Chellie Pingree  
Member of Congress



# Annual Report 2014-2015

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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 is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

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

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

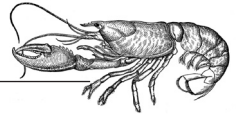
To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators,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

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

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

Sincerely,

Paul R. LePage  
Governor



**Senator David Miramant**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1515  
[davemiramant@gmail.com](mailto:davemiramant@gmail.com)

Dear Friends of Vinalhaven,

I hope this town report letter finds you and your family well in 2016. Thank you for the opportunity to represent you and this community in the Maine Legislature. I appreciate the many conversations and feedback as I go around the district. In my travels, I have been passing along a few items that I thought might be of interest to you as well.

**Unclaimed Property:** if you have a chance, it may be worth your while to check out the updated statewide unclaimed property list. Every year, the Treasurer's Office produces a list of unclaimed property, which consists of money and other personal assets that are considered lost or abandoned when an owner cannot be located after a specified period of time. Visit [www.maine.gov/unclaimed](http://www.maine.gov/unclaimed) or call 1-888-283-2808 to see if you have any unclaimed property.

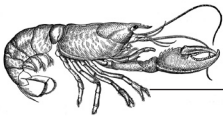
**Honorary Page Program:** provides students a unique chance to observe and participate in the legislative process. As an Honorary Page, students deliver messages, distribute documents, interact with the senators, and most importantly take part in a real legislative learning experience. If you know of a student who may be interested, or would like more information, please contact my office at (207) 287-1515. It would be my honor to meet with the student and his/her family during the visit to the State House.

**Legislative Update:** is part of my effort to keep you informed about what is happening in the Legislature. This periodic email allows me to share information that is useful and informative to you and our district. Please email me at [davemiramant@gmail.com](mailto:davemiramant@gmail.com) or call to sign up.

I look forward to continuing our work in the legislature. I will do as I have always done and work with all sides to do what is best for you, our district, and our state. Please feel free to contact me anytime.

Sincerely,

Dave Miramant  
State Senator



## Annual Report 2014-2015

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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 as your State Representative. I intend to work hard to earn your trust and build upon the work I've done representing island communities over the past five years.

The 2016 legislative session will have a limited legislative agenda consisting of emergency legislation and bills carried over from 2015. All legislative work is scheduled to be completed by mid-April.

I will continue my work as House Chair of the 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 better balances harvesting and sustainability and also puts more emphasis on maximizing the economic impact for coastal communities. A lot of people depend on marine life to make a living, and it's important to be a voice for them in Augusta. 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.

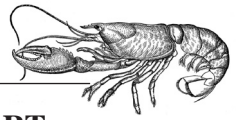
Another critical issue facing island communities is affordable electricity. With some islands considering a shift to renewables, it is important that state laws and regulations support those efforts.

Whether we are dealing with the above issues or any other topic, I stand ready 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 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,

Walter Kumiega  
State Representative



## **SELECTMEN / TOWN MANAGER'S REPORT**

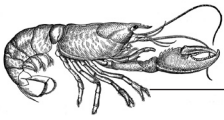
The Board of Selectmen (BOS) goals for the 2014/2015 fiscal year included the following:

- Transfer Station retaining wall – cost estimates
- Ordinance update/revision – Selectmen/Town Manager and Land Use Ordinances
- Public Works priorities – Water Street/Atlantic Ave paving project, road commissioner, and cemetery care/maintenance
- Sidewalk construction – Fire Station to crosswalk between Hopkins boatyard and Harbor Wharf
- Browns Head Lighthouse – list of maintenance items and research ability to sell
- Public Works Garage – conduct structural assessment to help determine future needs
- SHIP Grant – replace pilings at the Carver's Parking Lot
- Deer Management – research opportunity for increased hunting days or resident tags
- Waterfront Improvements – town wharf boat ramp and town floats

SNOW! SNOW! SNOW! Perhaps one of the more prominent memories of the year with nearly double the annual average snowfall. Many accomplishments and changes were experienced throughout the year, most notably road paving, the transfer of Browns Head Lighthouse deed, a SHIP grant project, and the transition of Town Managers.

The paving project during this budget year included Water Street, Atlantic Avenue, Clamshell Alley, Leo's Lane, Beaver Dam Road, Ava Street, School Street, Frog Hollow Road, Indian Creek Road, Lane's Island Road, Medical Center Loop, Round the Mountain Road, Roberts Cemetery Road, State Beach Road and Poole's Hill Road for a total of nearly 3.5 miles.

An oil spill of the tanks at the lighthouse resulted in the removal of the above ground storage tanks summer of 2014. The house was not utilized as a residence during the winter, so the tanks were not replaced at the time. The Board of Selectmen (BOS) had been considering the sale or transfer of ownership of the property and in the fall of 2015, the town successfully transferred the Quit Claim Deed to the American Lighthouse Foundation. The organization maintains numerous lighthouses along the coast of Maine including Owl's Head Light and Rockland Breakwater.



Marjorie Stratton, Town Manager since 2002 had resigned in July 2014 and the future thought of providing the Town Manager with housing was no longer a priority of the Board. As mentioned above, the lighthouse was not serving as a residence for the town manager since the summer of 2014. An extensive search was conducted and Steven Eldridge was hired to finish out the fiscal year. This time of transition was particularly informative and highlighted some areas of improvement for shared responsibilities within the office.

Vinalhaven was awarded a Small Harbor Improvement Program (SHIP) grant to replace the pilings at the Carver's Parking Lot Wharf. DeLong Marine of Brewer Maine was awarded the work and the project was completed in October. The state's SHIP grant provided \$112,500 representing nearly 50% of the total project cost.

As many are well aware, the tick population on the island has become more prevalent. Keil Kemper of IF&W attended a BOS meeting during the summer and shared some ideas for deer management. Some of our neighboring island communities have dealt with similar challenges with a focus on reducing the deer population. It was recommended that Vinalhaven conduct a tick survey to identify the types of ticks and likelihood of the ticks carrying the spirochete for Lyme disease.

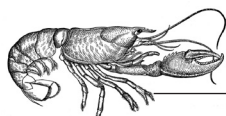
Discussions about sidewalk improvements are still a serious consideration for the board. Completed this year was a section of sidewalk from High Street to Hopkins Boatyard along the northern side of the road. There is also a need to repair a small section of sidewalk near the Mill Stream that is collapsing. Future sidewalk considerations include Main Street, West Main Street, and High Street.

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

- Repairing the sidewalk abutting Mill Stream Bridge
- Progress with sidewalk plans towards the Ferry Terminal
- Calderwood Neck/Young Road ditching project
- Rebuild Indian Creek Footbridge
- Road paving project
- Re-negotiate Knox County Sheriff Contract
- Begin cemetery stone restoration work







## *Annual Report 2014-2015*

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### **TOWN CLERKS REPORT**

**Jan 1, 2015 – Dec 31, 2015**

#### **Vital Statistics Recorded**

We had 21 births and 13 marriages. We had 22 deaths.

#### **IN MEMORY OF**

Ruth Ames	98	September 8, 2015
Teresa Ames	58	February 21, 2015
Louise Bickford	93	July 21, 2015
Chandler Blackington	88	January 13, 2015
Rhoda Boughton	89	January 9, 2015
William Brown, III	55	March 17, 2015
Marion Carver	92	March 18, 2015
Douglas Goodwin	80	March 12, 2015
Charles Graves	81	August 5, 2015
Lynn Gross	51	July 28, 2015
Albert Guptill, III	58	March 20, 2015
Douglas Hall	86	July 23, 2015
Than Hopkins	62	July 29, 2015
Theodore Johanson	77	June 5, 2015
Irene Martin	75	October 3, 2015
Valerie Morton	69	October 1, 2015
Carol Petillo	74	March 26, 2015
Thelma Philbrook	90	May 15, 2015
Sidney Smith	85	March 2, 2015
Carol Swears	79	November 6, 2015
Lillian Warren	89	August 2, 2015
Marion Woodcock	83	May 13, 2015

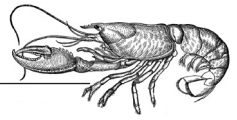
#### **Inland Fisheries and Wildlife**

Licenses (Hunt/Fish/Archery)	219
Permits (Duck/Expanded Archery)	98
State Registered Boats	504
ATV's	29
Snowmobiles	14
Documented Boats	100
Dogs Registered	241

Respectfully Submitted,

*Darlene M. York*  
Town Clerk





**TOWN OF VINALHAVEN  
ASSESSOR'S OFFICE  
CODE ENFORCEMENT OFFICE**

Dear Vinalhaven Taxpayers,

I am back as your assessor. I hope you are as pleased as I am! I am also your Code Enforcement Officer/Licensed Plumbing Inspector. I will be doing both jobs when I am here so feel free to come see me about issues for either department.

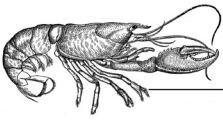
Remember there are many tax relief programs to help you keep your taxes down. The BIG NEWS is that the Homestead Exemption is increasing from \$10,000.00 to \$15,000.00. At the present mil rate this should put another \$50.00 in a homeowner's pocket. It will, however, affect the overall mil rate slightly. So if you have lived here a year or more and have never filed for a Homestead Exemption, come get an application! Also if you are a Veteran please come in and get your well deserved exemption if you are over 62 or 100% military permanently disabled. Both of these programs require you to be a permanent resident.

As you may know the State has changed the Property Tax Refund Program ("Circuit Breaker Program"). The program has placed a limit on the refund one can receive, but it may still be worth filing for. You must now file for this on your State Income Tax form. Even if you don't pay income tax you can still apply. Any questions, please call or come see me.

Current use programs that one can apply for include Tree Growth, Open Space and Farm Land Program. They do have pitfalls so PLEASE feel free to contact me before signing up. If you remove any buildings, please advise my office. Otherwise it may go unnoted.

In the Code Enforcement Department remember a permit is required for all new construction or alteration renovations. Also all mobile homes and campers/ trailers that are here over 120 days require a permit.

Most nonresidential buildings that are not in the Shore Land Zone may be permitted by me. Residential buildings and larger outbuildings, along with Shore Land Zone buildings have to be permitted by the Planning Board. I can help with all applications regardless. All new plumbing (including replacing fixtures) require a permit also.



## *Annual Report 2014-2015*

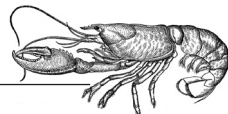
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Feel free to contact me with any questions or concerns. My Island phone is 863-2168. I am here on Wednesday most weeks and according to the time of the month and year I will be here more. You may ALWAYS contact me at [bonaire4@myfairpoint.net](mailto:bonaire4@myfairpoint.net) or on my cell 852-1840 anytime on weekdays or weekends.

The Town of Vinalhaven is obviously a great place to work. Thank you for allowing me to serve you.

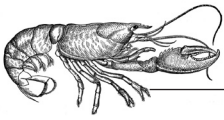
*Jacki Robbins*

Vinalhaven Assessor/CEO/LPI



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

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
New houses: year-round	1	7		3	3
New houses: seasonal	5	2	2	5	5
New houses: replacing existing				4	5
Commercial structures	1	1			
Public buildings					
Accessory structures: barns, sheds, workshops	21	28	36	20	31
Additions to residences, dormers	19	15	18	17	19
Additions to commercial structures	1	1		1	
Additions to public buildings					
Additions to accessory structures	3	1	3	2	
Decks, porches, ramps, steps, platforms	33	26	24	19	24
Piers, docks, wharves, ramps, floats	11	7	5	8	7
Rip-rap at shoreline, retaining walls	1				
Pools, ponds		1		1	
Roads, driveways, parking spaces, walkways	6	12	10	7	4
Use changes, including home occupations	4	2			3
Subdivisions			1		
Towers	1	1	1		1
Rock crushing, quarrying, excavation, storage, fill	7	6	6		3
Moving structures	3	1		4	
Foundations, slabs, pads		3	2	4	2
Tennis courts					
Signs	3	2	1	1	3
Fuel tank					
<b>TOTAL PERMITS ISSUED</b>	<b>120</b>	<b>117</b>	<b>109</b>	<b>96</b>	<b>110</b>



The Planning Board approved 52 permits and the CEO processed 58. The use changes included, adding a veterinary business to a West Main St. building, and a lobster processing business to a home on North Haven Road and creating residential space in a workshop.

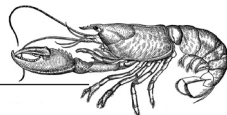
At a time when planning ahead is the norm, a look back to Vinalhaven's initial comprehensive plan and land use ordinance in 1974 remains useful guidance as well. That plan noted the importance of the fishing industry to Vinalhaven. As the land use ordinances have evolved, additional efforts have been made to create flexible opportunities for home occupations and encourage the development of affordable housing.

A tribute to that original Planning Board, serving as the first Planning Commission, for their foresight is well deserved.

Respectfully submitted,

*Charlotte Goodhue*

Secretary for Planning Board



## VINALHAVEN PUBLIC LIBRARY ANNUAL REPORT

The year 2015 was one of change for the library, with the unexpected illness and subsequent passing of our librarian, Valerie Morton. Val had worked at the library for many years, first as a volunteer and then as assistant librarian with Betsy Bates. She became the full time librarian when Betsy retired in 2006. It was very evident to me in the eight years that I worked with her, that Valerie thoroughly enjoyed her job and was proud to hold the position. She served her library patrons and visitors well, whether it was finding books they wanted or sharing her knowledge of genealogy and Vinalhaven history.

During this period of transition, I was very fortunate to have several dedicated and faithful volunteers to help keep the daily operations of the library running smoothly. Several of these volunteers, Dory Bayer, Bunny Sheppard, Allan Hayes, Jeannie Curtiss, and Len & Christine Yannielli spent many hours helping to keep things organized. We had a long list of other patrons who offered to help whenever we needed them. The moral support of so many others was greatly appreciated, whether through phone calls, emails or stops at the library to share their memories of Valerie.

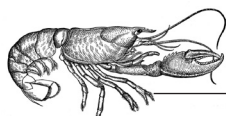
The trustees were very supportive and encouraging, especially Pamela Alley, who checked in with us often and kept the summer programming on schedule. The Friends of the Library were always available to offer help in any way they could. Randy Pitts, our computer tech, was quick to respond when we had issues, as we did in August when our library system was down for a week. Andy Dorr, our town manager, was very helpful with the budget and other issues.

When I was appointed interim librarian, Jen Wadleigh was hired as a temporary, part-time assistant. She has been a real asset, learning the operations of the library quickly and also updating our website and creating a new Facebook page.

The library continues to be a very busy and active place and it is heartwarming to see how it is appreciated by both island patrons and summer residents and visitors. Comments are made by many about how fortunate we are to have a library like this in Vinalhaven and how much they enjoy spending time here.

Respectfully submitted,

*Linda Whittington*  
Interim Librarian



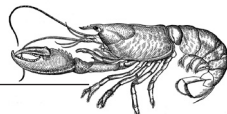
## **FIRE DEPARTMENT REPORT**

The Vinalhaven Fire Department responded to 73 calls for assistance from January 1, 2015 to December 31, 2015, broken down as follows:

Lifeflight LZs / Medical Assists	23	Fire Alarm Activations	13
Fuel Spills	11	Good Intent Calls	6
Chimney Fires	3	CO Alarms / Incidents	3
Boating Incidents	2	Flooded Basements	2
Assist Sheriff's Office	2	Lockout	1
Motor Vehicle Accident	1	Power Line Down	1
Smoke Removal	1	Severe Storm Response	1
Unauthorized Burning	1	Welfare Check	1
Woods / Brush / Grass Fire	1		

The call volume in 2015 was down slightly from 2014, in which the department responded to 78 for service. Again, I cannot thank enough, the men and women who answer these calls, both day and night, in often unfavorable conditions. Their commitment and dedication should not go unnoticed.

The number of fires is again 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. I have been told 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. To date the FD has installed 31 detectors in 6 homes and has several more installs scheduled. I urge everyone with the need to participate in the program. Please contact the Red Cross at (207)-941-2903 ext 113 to get started.

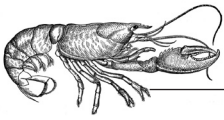


The Fire Marshal's Office along with leaders within the fire service have increasingly been promoting the awareness of cancer in the fire service. Firefighters have an increased risk of cancer which is attributed to the conditions in which we work such as smoke and toxic gases. The turnout gear that is worn to protect us becomes contaminated with toxins, which often are carcinogenic and continually donning and wearing the gear puts a firefighter at a higher risk of cancer. The Vinalhaven Firefighter's Association, with funds that have been raised and donated, recently purchased a new washing machine designed to wash turnout gear to eliminate the toxins from the gear. The price of the washing machine, called an extractor was \$8000.00. Previously, we would have to ship our gear to the mainland for cleaning at a specific laundromat capable of laundering turnouts. We now have the capability to do this in-house and immediately after a call, thus ridding the gear of toxins sooner, providing our firefighters less exposure to carcinogens.

Fuel spills and leaks continue to be an issue of concern. This year the FD responded to 11 calls for reported fuel or oil spills or leaks. There are several common causes that occur regularly and most are from tank degradation. Please have your tank and filter inspected regularly for rust and signs of deterioration. A protective shield for the filter on the tank is another great idea to help prevent damage to the filter, potentially avoiding a large release of fuel. Another call we get frequently is a sheen in the harbor, which more often than not is from a boat that has pumped out its bilge, discharging oil into the harbor, a situation that could easily be avoided by owners/operators of these vessels.

Last year I wrote about the ever increasing age of our current volunteers and the dwindling number of active personnel on our roster. I am encouraged to have two new young prospects, who I am currently working on to fill positions within the department. The fire department needs more people from the younger generation, willing to serve the community in this capacity. Firefighting is a demanding job that requires a person to be both physically and mentally fit to perform many of the tasks required. Many of you have seen the news stories and articles from throughout Maine and the rest of the country about the shortage of volunteers and what it means to the communities. Like I emphasized last year, we are different in that we can't call the bordering town(s) for additional personnel. If six people respond – that is what we have to work with. We urge participation from the community to help in this endeavor and we will continue to try and recruit new volunteers in order to strengthen the department.

My report wouldn't be complete without mentioning the condition of the woods on Vinalhaven and the importance of caution while participating in outdoor burning.



## *Annual Report 2014-2015*

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As many of you know the number of blowdowns and standing dead wood on the island would contribute immensely to a large conflagration.

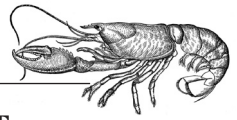
Extreme caution should be exercised when participating in outdoor burning. A permit is required for anyone wishing to burn and the fire must be attended, watched, and controlled. The fire also has to be out before you leave it. Permits can be obtained at the Public Safety Building or at the Town Office. 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). Last year the FD issued 515 permits down from 703 in 2014. 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.

Lastly, I would like to thank the members of the fire department and community for their on-going support.

Respectfully Submitted,

*Marc Candage*  
Fire Chief





## **EMERGENCY MANAGEMENT REPORT**

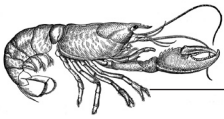
In 2015, the Vinalhaven Office of Emergency Management continued its mission of planning, preparing, mitigating, responding, and recovering from natural and man-made emergencies and disasters. The winter of 2015 brought near record snowfalls to our island community and we had the opportunity to open our Emergency Operations Center (EOC) during a couple of these storms. When the EOC is open we typically staff it with volunteers from both Fire and EMS. The EOC staff coordinates response between Fire, EMS, Public Works, Fox Islands Electric, and other agencies providing essential services during emergency situations. The EOC maintains a list of people within our community that we contact during significant events to check on their welfare. If you know of somebody that would like to be added to our list or want to be added to the list yourself, please contact the Emergency Management Director – Marc Candage.

In 2015, we also formed a Planning Committee, whose main focus, at the time is to re-write the Town's Emergency Operations Plan (EOP). The committee is comprised of individuals representing various response agencies, as well as members of local government, the school, Medical Center, and other key stakeholders. Slow progress has been made, but it is my hope to have the plan completed by the end of 2016. The plan outlines how disasters and emergencies will be handled at various levels by public agencies as well as the private sector.

In 2015, the Office of Emergency Management was able to obtain funds through the Emergency Management Performance Grant (EMPG) program in the amount of \$7,844.50. This program reimburses the Town for having an active emergency management program. Moving forward, the amount of EMPG funding for local programs has been reduced for the upcoming grant period. In order to be eligible for an award we submit a work plan for the upcoming year, a detailed budget, and a summary of the previous year's accomplishments. Knox County EMA has been instrumental in supporting the local emergency management programs by providing a strong voice in Augusta and assisting with program development and support.

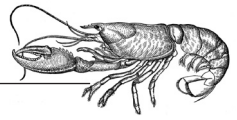
Summary of 2015 Emergency Management activities, some of which are on-going, include:

- Attended Knox County Local Director's Meetings – either in person or via teleconference
- Facilitated and participated in municipal safety drills, including Lock-down and Fire Drills at Vinalhaven School.
- Distributed preparedness information to residents through the Town Office



and Office of Emergency Management

- Updated local and regional contact lists in our EOC
- Updated “Special Needs Population” list
- Updated Emergency Municipal Fan-Out List
- Prepared for, made responses during, performed damage reporting, and submitted paperwork to the County EMA Office for the blizzard on 1/27/2015
- Completed FEMA Worksheets for the blizzard.
- Our Public Information Officer (Jeff Aronson) completed IS-702 – a FEMA class on Public Information Systems
- Hosted G-402 Training (Incident Command System – Overview for Executives and Senior Officials) for our elected officials, Town Manager, and Public Information Officer, taught by Knox County EMA Director, Ray Sisk.
- Provided general emergency training programs to the public including – First Aid, CPR & AED, and Portable Fire Extinguisher Training
- Provided electrical safety training for 1st responders – including Fire, EMS, & Public Works
- Provided hazardous materials training for Fire, EMS, and Public Works
- Completed Incident Command System training in accordance with National Incident Management System (NIMS) requirements
- Participated in a local exercise on Mass Casualty Incident Response & Triage
- Participated in an “Emergency Operation Center” drill in Camden
- Participated in a “table-top” exercise in Camden as an evaluator for the “Seabrite Dam Emergency Action Plan”
- Participated in Workshops in Emergency Management for Damage Assessment & Reporting as well as for Emergency Operations/Reporting – both hosted by Knox EMA
- Completed classes in Public Alert and Warning Systems as well as professional development classes in Fundamentals of Emergency Management, Leadership & Influence, and Introduction to Exercises.
- Maintained training records for the Office of Emergency Management
- Provided Knox EMA with updated public safety resources and personnel information
- Routinely tested satellite phone used for back-up communication link for the EOC
- Completed radio and antenna install at the Town Office, which serves as the back-up EOC.

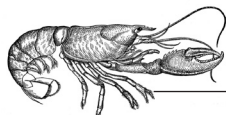


As always, I would ask you all to stay well informed and be prepared in the event of an emergency / disaster. The Office of Emergency Management has information on how to better prepare yourself and your family for an emergency. I would encourage you all to develop an emergency plan as well as assemble 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

Without a doubt the most critical call that EMS responds to is for SCA (sudden cardiac arrest) – there is no time when speed and a coordinated response is so important for making a positive outcome for a patient.

When someone suddenly collapses, is not breathing and has no pulse, the American Heart Association's Chain of Survival teaches that several things have to happen:

- The bystander has to recognize immediately how critical the patient is, get help coming (call 911), and send someone to get an AED (automated external defibrillator).
- The bystander has to begin high quality CPR (chest compressions) and use the AED when it becomes available.
- The ambulance crew and ICMS provider have to get there fast and take over the compressions, defibrillation, and deliver advanced care.

The standout event of 2015 was the receiving of three AEDs through a grant. ***They are located at the Tidewater Motel, Pleasant River Chapel, and the bathroom at Harbor Wharf.*** In addition, there is an AED at the school and on the ferry boats.

To begin training for a community response to sudden cardiac arrest, EMS did a series of “flash” trainings at the Flea Market and 4th of July. More formal trainings were done with the Selectmen, the Chapel, Pizza Pitt, Fisherman's Friend, Chamber of Commerce, and the Tidewater, as well as with many individuals.

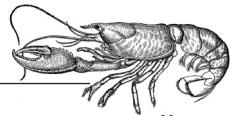
There is no way to say strongly enough how important the three steps are in the chain of survival. Without the trained bystander, EMS will be less effective no matter how well prepared we are.

It is our hope that all able bodied people will learn what to do and how to do it should a loved one or stranger go into sudden cardiac arrest. We offer frequent trainings, and will come to your facility.

## VINALHAVEN AMBULANCE

We appreciate the warm personal support we find in the town, as well as financial support, such as the donation of diesel fuel to run both ambulances by **Alternative Oil** in the early part of the year, and donations by many individuals.

We also count on the hard work of the **Benefit Challenge Committee**, who organizes our only fundraiser, the Run/Bike race to be held this year **Sunday, July**



**24th, 2016.** Proceeds from the race support education and equipment not usually paid for by taxation – such as tuition and books for students. We hope to see you on the course this year – as participant, fan, or sponsor.

Our crew includes **Troy Ames, Jeff Aronson, Marc Candage, Richie Carlsen, Leigh Chilles, Sarah Crossman, Jenn Guptill, Hal Holt, Jim Harris, Denise Hopkins, Neal Martin, and Candra Perry.** 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.

**Statistics,** calendar year 2015:

Runs: 206, 82 transferred from ICMS

19 Lifeflight, 88 Flights to Owls Head, 32 Ferry Trips, 2 Lobster Boat  
10 to ICMC

55 Standby/Cancel/Refusal/Other

85 Male, 106 Female; 36% 75 and older

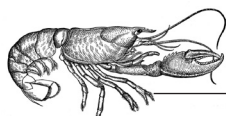
Most between 9-noon on a Wednesday or Friday;

Fewest between 3 AM and 6 AM, on a Sunday or Tuesday.

Respectfully submitted,

*Pat Lundholm*

Director, Vinalhaven Ambulance



**MAINE STATE FERRY SERVICE  
ADVISORY BOARD**

**Infrastructure Report**

The VH crew's quarters has been added to the town sewer system and minor repairs were conducted at the terminal. The Rockland terminal will need a new roof and other minor revisions. The parking lot issues have been mostly worked out with regard to the new parking gate. Concerns from MSFS personnel still exist during high volume scenarios and considerations for alternate line-up/parking policies will be considered.

The current winch assemblies are old and needing to be replaced. During the summer and fall of 2016, MSFS intends to replace all of the transfer bridge winch assemblies. The project is out to bid and will require some operational downtime, although every effort will be made to minimize the impact to customers.

**Vessel Report**

M/V Charles Phillbrook underwent minor repairs during the year and was re-powered during the winter. M/V Frank E. Thompson continues to have issues with the elevator. A new service contract needs to be drawn up and we are told it will be running in 2016. Both spare boats, M/V Everet Libby and M/V Governor Curtis appear to be available for service with no known problems.

**Island Specific Issues**

During the fall legislative session, an emergency safety bill (LD 1468) was drafted and accepted for consideration. This bill requests 2 of the 3 DOT Commissioner appointed members have maritime knowledge, implementation of the 2008 Operational Safety Assessment Report by 2017, and operational changes relating to MSFS including staffing levels, hazardous material transport, medical sample transport, standard operating procedures, and customer service. Many factors led to the bill's drafting, authored by Senator Miramant and co-sponsored by many representatives including Walter Kumi-ega. Most notably, there was concern about the transport of blood and other medical samples as the MSFS personnel ceased to act as the carrier.

**Ridership Report**

January 1, 2015 to December 31, 2015

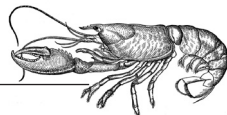
Vehicles less than 20'	40,843
Vehicles more than 20'	183
Trucks 20' to 40'	3,347
Trucks 40' to 60'	967
Trucks more than 60'	70
Motorcycles	194
Total Vehicles	45,604
Bicycles	1,438
Passengers	148,476

Respectfully submitted,

*Andrew Dorr*, Member, MSFS Advisory Board

*Angie Olson*, Alternate Member, MSFS Advisory Board

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## **ISLANDS COMMUNITY MEDICAL SERVICES, 2015**

March 31, 2016

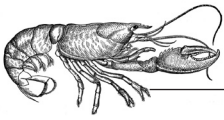
On behalf of the ICMS Board of Trustees, our Executive Director and dedicated healthcare providers, I'm very pleased to share with you a 2015 recap of Islands Community Medical Services.

It was a busy and rewarding year for ICMS and we are proud of our accomplishments. Thank you for helping make it successful. As you read through this letter, whether you are a supporter and/or a patient, I hope you feel a sense of pride for all that we were able to achieve together.

2015 was another busy year packed with change at the Medical Center. However, our medical team of Jen Desmond, FNP, Brian Webster, DNP, Earl Morse PA, Kathy Coleman, NP, and Dr. Stuart Damon, a strong and capable group of clinicians, is approaching its 2 year anniversary of being together. As a group they have grown 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 late spring, Dr. Catherine Bunin Stephenson left the dental practice. Two dentists, Dr. Peter Levandoski and Dr. Norman Medina have been hired to work in the dental office. You may remember Peter from back in 2009 and 2010 when he spent an internship at ICMS as an Island Institute Fellow before going to Dental School at Boston University. He has now returned to ICMS as a successful member of our provider team and we are thrilled to have a "home grown" provider on the staff. In 2015 the dental practice grew for the first time in several years benefiting from the presence of two part time dentists who added more on island hours to the practice.

Another "home grown" story on our staff is the addition of Jenn Guptill, RN. Jenn grew up on Vinalhaven and graduated from University of Maine School of Nursing in 2014. After completing the on-the- job portion of her education, she joined our medical team as a Care Manager in 2015. We now have two Care Managers, Sarah McDonald, RN and Jenn, on the medical team. In their capacity, Sarah and Jenn assist the providers, manage chronic care patients, do all of the specialist referral appointments, follow up on specialist visits and hospital stays of our patients, measure and report on the medical quality we deliver, and do an increasing number of home visits for home bound patients.



In another personnel change, Careyleah MacLeod, LCSW, announced her semi retirement in the summer and has cut back her hours. We will miss her everyday presence but we are very pleased she remains an active member of our team. Jenn Feezor, LCSW, has expanded her hours to fill in for Careyleah's absence. Careyleah was our first staff behavioral health counselor and has been instrumental in building the program and successfully integrating it into our medical practice.

In 2014 we competed for and won an important Federal Grant to renovate the Medical Center. Work started in 2015 and will be completed in 2016. We added offices for medical providers, an extra exam room, offices for both behavioral health providers, new flooring, a new emergency generator, and added permanent space for the billing activities we transitioned to in 2014. All of these changes are paid for by the Federal Grant.

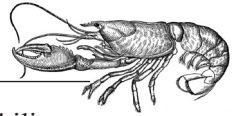
Now that we are fully automated, it takes constant energy and expertise to maintain an up to date system. Major changes in 2015 included adding dental billing to our system, upgrading to the newest generation of our system and installing a whole new industry medical coding system that was the first major change in this process in 20 years. During 2015 we opened an interface into the Pen Bay automated system allowing providers at both locations to improve continuity for our patients. Each change takes planning, implementation, testing and training resources. Change seems to be a constant in this area and automation has come with the need to develop skills, staff expertise, and incur costs that were not part of our old business model.

This fall was the third year of open enrollment for the Affordable Care Act (ACA). Once again, ICMS's team, Shannon Young and Elizabeth "Carter" Short, assisted residents of Vinalhaven, Matinicus, and North Haven with information including enrollment in health insurance plans. As the ACA continues to mature, their work has made a meaningful difference to the health and peace of mind of a large number of our patients.

During 2015, ICMS had 4,886 medical provider visits with an additional 2,320 nurse visits. Our providers did 313 home visits as well as 445 after hours/emergency visits. There were 908 dental visits, up 33% from 2014, and 1,617 behavioral health visits. There were almost 1,400 physical therapy visits and 76 women's health visits. 189 patients were helped by our Sliding Fee discounts and ICMS provided close to \$270,000 in free and uncompensated care.

Four new members of the community joined the Board in 2015: Marc Candage, Robb Warren, Alison Thibault, and John Wright. 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

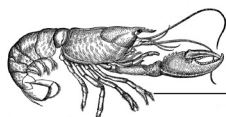
In addition to the hard work and commitment of our ICMS Team, what we were able to accomplish last year was made possible thanks to the generosity of our donors. Contributions made up about 15% of our operating budget; a budget that did not receive any local tax dollars. Over 90% of our donors loyally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

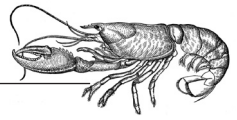
*Hugh Martin.*

President of Board of Trustees  
For the Board and ICMS Team



# Annual Report 2014-2015

ISLANDS COMMUNITY MEDICAL SERVICES						
SELECTED STATISTICS 2015						
	2015	2014		2015	2014	
Medical service			Patient Revenue Receipts			
Patients	1,341	1,234	Medicaid	33.6%	37.3%	
Patient visits	4,886	4,654	Medicare	25.4%	26.6%	
After Hours visits	445	432	Private Insurance	30.0%	24.6%	
Dental Service			Self-Pay	11.0%	11.5%	
Patients	318	232	Lost Revenue serving all without regard			
Patient visits	908	682	for the ability to pay	-\$268,963	-\$291,193	
Behavioral Health						
Patients	157	134				
Patient visits	1,617	1,524				
Pharmacy Services	2,413	2,372				
STATEMENT OF ACTIVITIES 2015						
Operating Revenue			Endowment Activities			
Net Patient Service Revenue		\$1,164,820	Bequests added to Endowment		\$50,000	
Federal Grants for Operations		\$656,455	Income from Endowment Investments		\$42,256	
State and Other Grants		\$50,250	Gain (loss) on investments		\$19,550	
Charitable Trust income - Operations		\$32,220	Fund Expenses		(\$12,944)	
In Kind Contribution		\$41,000	Total change in Endowment Funds		\$98,862	
Other fee Income		\$3,902				
Total Operating Revenue		\$1,948,647				
Operating Expenses			Temporarily Restricted Support			
Program Services		\$1,486,938	Grants & Contributions		\$16,880	
General & Administrative		\$557,707	Assets Released from Restrictions		(\$35,021)	
Total Operating Expense		\$2,044,645	Net Investment Income		\$9,077	
Net Results from Operations		(\$95,998)	Net Change in Restricted Assets		(\$9,064)	
Fundraising and Endowment Support			Permanently Restricted Support			
Net Annual Fundraising Revenue		\$177,818	Change in value of Charitable Trust		(\$77,953)	
Misc Income		\$296				
			Total Change in Net Assets		\$173,213	
STATEMENT OF FINANCIAL POSITION 12-31-15						
ASSETS			LIABILITIES & NET ASSETS			
Current Assets			Current Liabilities			
Cash & Cash Equivalents		\$255,539	Accounts Payable		\$31,562	
Accounts Receivable		\$231,194	Other Current Liabilities		\$546,171	
Other Current Assets		\$536,421	Total Liabilities		\$577,733	
Total Current Assets		\$1,023,154				
			Net Assets			
Property & Equipment Net		\$147,827	Unrestricted		\$703,196	
Other Assets			Board Designated Endowment		\$1,746,456	
Investments		\$1,978,715	Temporarily Restricted		\$122,311	
Beneficial Interest - Charitable Trust		\$1,144,469	Permanently Restricted		\$1,144,469	
			Total Net Assets		\$3,716,432	
TOTAL ASSETS		\$4,294,165	TOTAL LIABILITIES & NET ASSETS		\$4,294,165	



## **MAINE ISLANDS COALITION - 2015 ANNUAL REPORT**

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.

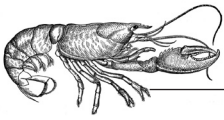
There are two constant components on each Meeting's agenda. The first is Island Check-ins, wherein we each speak at some length about current matters, issues and events on our own island and field questions from other island representatives; it is an invaluable exchange of information. The second is 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.

At each four-hour meeting we prepare for and address a major topic of current need and interest on the islands, usually vetted in a panel format. Our first 2015 quarterly meeting took place on February 26 at the State House in Augusta. The topic was substance abuse on the islands. Several legislators both enjoyed our lunch offerings and in turn offered their commentary on this topic.

On May 8th, back in Rockland, we focused on insurance issues for home and business on the islands. On August 7th the panel discussion was on land conservation and related concerns on the islands. Economic development opportunities, challenges, and resources were the topics for November 13. At many meetings we also touch on: lobstering, groundfishing, aquaculture and other updates from Island Institute staff. Ferry service, recycling, economic and community development, solid waste, junk cars, elder health care, public assistance, and fire and EMT are also frequent topics of discussion as issues and changes occur on various islands.

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

*Kathy Warren*, Vinalhaven Representative to the MIC



**LANE'S ISLAND STEWARDSHIP COMMITTEE**

The big push this year was to “get rid of” the Poison Ivy that grown in the middle of Lanes Island. Signs were made & put on the Driftwood Brach trail – they were pulled out & tossed aside by vandals. After several sprayings along the trail, Chuck Gadzik brought over his heavy duty sprayer and started at the trail going into the main patch several times. It was much appreciated and we are hoping it worked - and the poison ivy growth is less than last year. He donated all of his time for this.

The Ames Brothers donated their time to get rid of a couple of trees in the way.

Trails were cut back all around the perimeter of the preserve by volunteers and the hundreds of small spruce that come up every year were cut off. There are more to do this spring when the winds die down as well as to cut the Alders on the side of the roadway to the preserve.

One of the newer picnic tables has a burn place where someone set it on fire. Please leave the picnic tables where they are for all ages to enjoy.

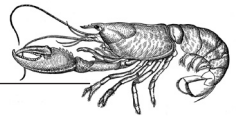
The use of the preserve for large groups must be addressed to the main office of the Nature Conservancy.

The use of alcoholic beverages has been abused.

Please no Fires or Camping. The sign at the entrance will be moved soon – so people will see it as they come in.

Respectfully Submitted,

*Bodine Ames*



## **PARK COMMISSION**

Quarries and town parks continue to be used year in and year out. With a small committee, we rely on volunteers to help make the task of maintaining the parks manageable. On more than one occasion, we had volunteers organize to maintain trails at Ambrust Hill, clean up around the quarries, and tend to other various tasks that are a part of our park system.

We ask that you continue to enjoy the parks and quarries, but please do so with a level of respect. We kindly ask that you carry out anything you bring in with you when you visit the parks. Below you will see some goals of the Park Commission for 2016.

### **2016 GOALS**

#### Short term goals:

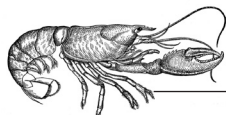
- Purchase long handled shears.
- Update town parks list (use existing deeds, VLT's maps, VHCC visitor's guide info)
- Assess town park signage and repair/restore/add to as needed
- Consult with Historical Society, VLT and American Legion to determine areas of common interest. (ie General Wool Monument, Smith Point, etc)

#### Long term goals:

- Partial restoration of Owen Webster Playground
- Update town park brochure
- Work with Board of Selectmen to examine feasibility of providing public access to Isle Au Haut Park

Thank you to all of our volunteers and the work they do, especially to Bodine Ames for her many, many years of service!

Sincerely,  
Vinalhaven Park Commission



**VINALHAVEN LAND TRUST**

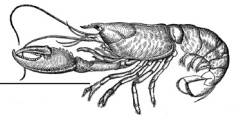
This summer, Vinalhaven land Trust will be celebrating thirty years of ‘conserving the nature of Vinalhaven.’ What does that mean for you?

- 15 miles of trails on 900 acres of land that will always be open and accessible for recreation and scenic enjoyment. In the fall and early winter, almost all of VLT’s lands are open for hunting, the exception being Skoog Park, where our office is located on Sands Cove.
- Educational programs both in and out of school, reaching students from Pre-K through 12th grade. This includes field trips to destinations as close as the Puffin Center in Rockland to as far afield as Baxter State Park. Hurricane Island and Tanglewood Learning Center also provided fun and meaningful learning opportunities for both students and educators.
- In partnership with PIE, VLT is offering Perspectives after School. This program provides quality after school programming to students Pre-K through 5th grade. Drawing on members of our community, students are offered opportunities to expand their horizons and gain new perspectives from bee keeping, salamander hunting, and building bat houses to fun with Zumba, weaving, and creating wreaths from materials found on the beach.
- Permanent protection of 117 acres of land in the watershed of the town’s water supply, helping ensure the quality of our municipal water.
- Over forty events in our Walks and Talks series, scheduled on both weekends and weekdays in response to requests last year to vary the schedule. In addition there were well attended monthly events through the fall and winter.
- With the help of volunteers from the community and Bowdoin College, trails on Lanes Island, Armbrust Hill, and Middle Mountain were widened and tended to help keep these parks accessible to the public.
- VLT paid full property taxes on a sale lot on the Granite Island Road as well as made a voluntary payment in lieu of taxes of \$7,276, equivalent to the taxes that would be due if all our properties were enrolled in the Maine Open Space program.

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



**2015 ANNUAL REPORT  
OF THE VINALHAVEN WASTEWATER SYSTEM**

The Vinalhaven Wastewater system operated throughout 2015 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.

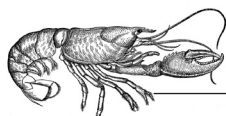
The system treated 7.2 million gallons of wastewater in 2015, an average of 19,762 gallons per day. This is down 13% from last year, when the average was 22,866 gallons per day, saving energy. April was the peak flow month, with average daily use of the system increasing to 30,300 gallons per day. Diverting 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 2015. 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 2015.



**VINALHAVEN WATER DISTRICT  
SUMMARY REPORT FOR 2015**

The Vinalhaven Water District is pleased to report on its activities during 2015. Vinalhaven water customers continue to be some of the most efficient water users in Maine. Average residential water use in 2015 was 79 gallons per day, a figure well below the Maine average of 125 gallons per day. Overall water sales were slightly below 2014, and utility revenue decreased slightly as a result.

Maintenance expenses of the District were higher in 2015 over 2014 due to the severe winter conditions in the first quarter of 2015. Additionally, more water was lost to due 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. 2015 was another wet year in terms of rainfall, so Round Pond remained near full throughout the year.

Capital investments remained lower this past year as the District prepares for a major project scheduled in 2016 for pipe replacement on Mountain Street, Starr Street, Sands Road, Brighton Avenue and Carriage Lane this year. The focus of these projects is to replace aging infrastructure, improve water quality and reduce leaks.

Water rates were last changed on January 1, 2007. 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:	2015	2014
Water Delivered to Customers (gallons)	10,295,000	10,389,000
Average Residential Customer Water Use (gal/day)	79	77
Largest Individual Customer: Tidewater Motel (gal/day)	615	575

Full financial and operating information for the calendar year 2015 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.

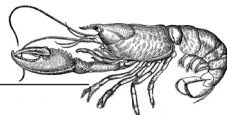
Your Trustees,

*Gigi Baas*, Chair

*Paddy Trainor*

*Pam Alley*





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**SCHOOL ADMINISTRATIVE DISTRICT EIGHT**

March 9, 2016

Citizens and taxpayers of Vinalhaven,

The Vinalhaven School is experiencing a very busy school year as we work to improve the level of student learning and career readiness.. We have students that have graduated and are doing very well and students that graduated and are struggling to find their vocation. It is our goal for all students graduate with the skills necessary to be successful in whatever path they choose. It is a competitive world beyond high school and we want our graduates to be able to compete.

We continue to move towards a proficiency based school and will be implementing aspects of proficiency based education next fall. This spring, we will be holding informational forums and we invite everyone to attend with a special request to parents of school age children. Proficiency based education is a significant step to improving the achievement levels of our students and it will look very different from our systems of the past.

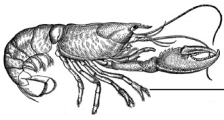
Our student population is currently at 172. The numbers move up and down as students move on and off the island. Our Pre-k numbers are up there at 13 while we have some low numbers in other classes. I would like to see the numbers a little higher but there are only so many students. The future looks good as there is a healthy number of birth to five aged students that will be starting school soon.

When it comes to the school budget, we are having a solid year though the budget is close. We experienced some unexpected expenses along with some unexpected savings (ie. heating oil). We will end the year in a good financial position but there will not be much, if any, balance to carry forward.

Some school projects that you may have heard about:

1. Softball field - We did investigate the possibility of a softball field to allow for both a softball and a baseball game to occur at the same time. That would allow easier practice times and make Vinalhaven more attractive for scheduling visiting teams. Right now, the cost of filling in a low area to create a section of the field appears to be too high for consideration.

2. New school/community playground - The existing playground was built about 22 years ago and has seen plenty of year round usage. There are worn out parts that have been removed for safety reasons and splinters from the pressure



## *Annual Report 2014-2015*

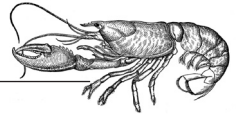
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treated lumber are a constant concern. The playground committee has a design and the Board has expressed support for the project. Funding efforts are being developed.

There is a lot going on in your local school. You have an invested and dedicated staff that go well above and beyond the normal expectations of an educator. Feel free to visit anytime or contact me if you have questions or concerns.

*Bruce Mailloux*

School Superintendent

**TREASURER'S REPORT 2015****General Fund Checking Account – Camden National Bank:**

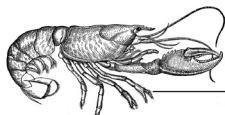
Balance on July 1 <sup>st</sup> , 2014	\$ 486,794.04
Total Deposits	6,548,297.20
Transfers into Checking Account	556,626.38
Interest earned	606.69
Total Available	7,592,324.31
Total Warrants Paid	(6,975,807.76)
Balance on June 30 <sup>th</sup> , 2015	\$ 616,516.55

**General Funds Invested – Machias Savings Bank:**

Balance on July 1 <sup>st</sup> , 2014	\$654,281.14
Deposits	350,000.00
Interest	1,400.30
Transfers to General Fund Checking	(350,000.00)
Balance June 30 <sup>th</sup> , 2015	\$655,681.44

**Tax Increment Financing Account – Camden National Bank:**

Balance on July 1 <sup>st</sup> , 2014	\$47,462.19
Interest	25.92
Fox Island Wind Taxes Paid	129,350.00
Taxes Returned to Fox Island Wind	(116,415.02)
Balance on June 30 <sup>th</sup> , 2015	\$60,423.09



## Annual Report 2014-2015

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### TREASURER'S REPORT JUNE 30, 2015

#### **Wastewater Checking Account – Camden National Bank:**

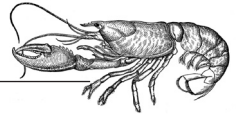
Balance on July 1 <sup>st</sup> , 2014	\$ 81,155.39
Deposits	291,193.85
Interest earned	9.27
Warrants	(273,502.27)
Balance on June 30 <sup>th</sup> , 2015	\$ 94,242.76

#### **Wastewater Savings Account – Camden National Bank:**

Balance on July 1 <sup>st</sup> , 2014	\$95,167.82
Deposits	254.49
Interest earned	47.59
Warrants/Fees	(254.49)
Balance June 30 <sup>th</sup> , 2015	\$ 95,215.41

#### **Reserve Funds – Machias Savings Bank:**

Balance on July 1 <sup>st</sup> , 2014	\$ 357,573.10
Deposits	58,394.66
Interest earned	7,944.24
Balance June 30 <sup>th</sup> , 2015	\$ 423,414.10



**TREASURER'S REPORT  
JUNE 30, 2015**

**Sewer Connection Loans Account – Camden National Bank:**

Balance on July 1 <sup>st</sup> , 2014	\$ 38,708.62
Deposits	16,466.68
Interest earned	8.77
Transfers to General Fund Checking	(53,115.78)
Balance June 30 <sup>th</sup> , 2015	\$ 2,068.29

**Cemetery Perpetual Care Checking Account – Camden National Bank:**

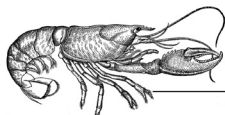
Balance on July 1 <sup>st</sup> , 2014	\$ 13,952.35
Deposits	2,500.00
Interest	7.63
Warrants/Fees	(356.60)
Balance June 30, 2014	\$ 16,103.38

**Cemetery Perpetual Care Certificate of Deposit – Camden National Bank:**

Balance on July 1 <sup>st</sup> , 2014	\$ 132,574.19
Interest earned	2,989.52
Balance on June 30 <sup>th</sup> , 2015	\$ 135,563.71

**Mary Talbot Trust Certificate of Deposit – Camden National Bank:**

Balance on July 1 <sup>st</sup> , 2014	\$ 54,308.19
Interest earned	1,224.63
Balance on June 30 <sup>th</sup> , 2015	\$ 55,532.82



## *Annual Report 2014-2015*

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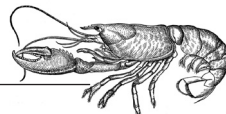
### **TREASURER'S REPORT JUNE 30, 2015**

#### **Harriet Chatfield Library Trust – Camden National Bank:**

Balance on July 1 <sup>st</sup> , 2014	\$ 127,324.65
Interest earned	2,871.14
Balance on June 30 <sup>th</sup> , 2015	\$ 130,195.79

#### **Medical Center / Ambulance Reserve Fund – Acadia Trust:**

Balance on July 1 <sup>st</sup> , 2014	\$ 263,485.09
Dividends and Interest	16,830.38
Increase / Decrease in value	(7,341.86)
Advisory Fees/fees	(2,700.80)
Balance June 30 <sup>th</sup> , 2015	\$ 270,272.81



## TAX COLLECTOR'S REPORT OF TAXES DUE JUNE 30, 2015

### 2013 Real Estate Taxes

MARRINER, JASON	966	339.98
SMALL, BRANDON	1986	352.44

Total 2013 Real Estate Taxes	692.42
------------------------------	--------

### 2014 Real Estate Taxes

AREY, BRUCE	50	1,908.41 *
COPPOLA, LOIS DORR	355	2,053.68 *
HEDGES, CONSTANCE	702	8,293.01 *
HUNTLEY, NANCY L. HEIRS	1061	1,228.82 *
MARRINER, JASON	966	131.34
NELSON, GREGORY A.	1051	3,857.61 *
PARKER, TERRILL	1143	14.37
SMALL, BRANDON	1986	394.02
TRUEWORTHY, SHARON J.	1557	393.03 *
WALSH & SHURBURNE, (MACDONALD, JOHN)	1647	911.42 *
WELLER, DAVID C. JR.	1717	1,710.67 *
WELLER, DAVID JR.	1718	1,658.53 *

Total 2014 Real Estate Taxes	22,554.91
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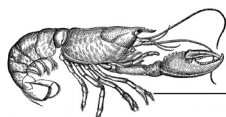
### 2014 Supplemental Taxes

HUNTLEY, NANCY L. HEIRS	1061	91.56 *
SIMPSON, CHARLES A.	939	245.40 *
TRUEWORTHY, SHARON J.	1557	323.88 *

Total 2014 Supplemental Taxes	660.84
-------------------------------	--------

### 2015 Real Estate Taxes

ALLEY, RAYMOND HEIRS	1932	54.72 *
AMES, WAYNE D.	36	779.45 *
AMES, WAYNE D.	39	210.94 *
ANTHONY, DALLAS-LIFE ESTATE	47	859.39 *
ARCHER, LEATRICE	715	2068.60 *
AREY, BRUCE	50	1,900.45
ARNOLD, GEORGE C. IV	989	6.00 *
BALLETTA, LOUIS	1109	247.61 *
BARTON, DANA	2015	1680.39 *
BECKMAN, SIGWARD	102	1034.80 *
BECKMAN, SIGWARI & DARLINE	103	1,303.45 *
BECKMAN, SIGWARD WEYMOUTH JR.	104	1,359.13 *
BEVERAGE, WAYNE W.	119	677.74 *
BICKFORD, TERRA	1815	129.46
BOXER, DANIEL	162	722.34 *
BREMER, GLENN L.	418	166.30 *
BROWN, WILLIAM H.	193	1,232.80
BROWN, WILLIAM H.	1225	1951.19



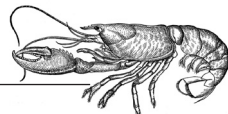
## Annual Report 2014-2015

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BURGESS, GORDON HEIRS	229	193.76 *
BURGESS, STEPHEN, ET AL	228	383.07
CARLSEN, RICHARD A.	1996	1,918.85 *
CARLSEN, RICHARD A.	1392	1,701.94 *
CARTER, ELLIC JOSHUA M.	271	43.67 *
CHILLES, SHAWN & LEIGHANN	301	1,117.38 *
CODELLA, PETER	314	1014.40 *
COOK, JOHN M.	660	195.02 *
COPPOLA, LOIS DORR	355	2,053.68 *
CROSSMAN, PHILLIP & CROSSMAN	1123	464.16 *
DAVIS, ELISABETH TRUSTEE	731	4,760.08 *
DICKEY, JAMES D.	415	2,019.14
DICKEY, WILLIAM	414	509.97 *
DICKEY, WILLIAM	417	1033.66 *
DONAHUE, RICHARD & AMY	1937	601.19 *
DORR, GREG N.	423	673.49
EDER, CLAIRE	491	862.66 *
EWELL, STEVEN	511	1,186.04
EWELL, STEVEN H.	510	642.77 *
FARNHAM, MICHAEL	525	2,072.55 *
FORNER, BILLY S.	671	1,265.85
FORNER, BILLY S.	1682	741.77 *
GASTON, THOMAS	585	13.44 *
GATES, GORDON	1844	728.26 *
HALL, DEBRA J.	970	1,034.33 *
HALL, DOUGLAS	1029	97.51 *
HALL, DOUGLAS	1857	505.46 *
HALLA, LEE & DAWN A.	659	2,841.22 *
HAMILTON, JENNIE	665	1,008.93 *
HANNAN, DENNIS & KATHERINE	1386	3,057.76 *
HASKELL, WESTON	690	9.37 *
HEDGES, CONSTANCE	702	8,505.26
HEWITT, CHARLES& CAREY, K.	711	949.72 *
HUNDLEY, WM. & ROBERTA	772	123.87 *
HUNTLEY, NANCY HEIRS	1061	1,228.82
HURRICANE ISLAND TRUST	582	17,496.26 *
IVES, LOUISA	1163	9048.53 *
JOHNSON, BRUCE	814	2,862.94
JONES, DARREN	818	1,083.05 *
JONES, WENDELL PETER	826	561.67 *
JONES, WENDELL PETER	827	218.90 *
KING, SUSAN P.	849	132.57
KNOWLTON, JAMES&SUSAN	1854	166.66 *
LAZARO, CRAIG H.	2016	1.70 *
LITCHFIELD, PAULINE HEIRS	912	226.81 *
MACDONALD, JOHN R.	1647	911.42
MARRINER, JASON	966	131.34
MATHAN, CHRIS	976	186.56 *
MCCLURE, MICHAEL F.	986	633.81 *
MCDONALD, JAMES N.	991	782.51 *
MCPHAIL, GABRIAN	1329	416.90 *
MILLER, CHARLES& EDER, MARIA	1011	1.76 *
MITTELSTADT, KATHARINE J.	1581	2253.80 *
MOREHOUSE, BRUCE	1295	1,423.95 *
MORTON, LANDON	2011	938.28 *



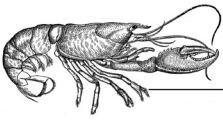
# Annual Report 2014-2015



MORTON, LONNIE&KATHLEEN	1033	2895.45 *
MORTON, LONNIE&KATHLEEN	1035	2812.87 *
MYER, JOHN M.	231	0.22 *
NELSON, ESTATE JOE	1064	120.39 *
NELSON, GREGORY	1049	734.00
NELSON, GREGORY	1051	3,835.72
NOYES, ANDREW H.	1075	671.77 *
OAKES, LARRY	1087	1,426.83
OLNEY, VIRGINIA	68	1,004.45 *
PARKER, LILY M.	1073	768.78
PARKER, TERRILL	1143	291.53
PARKER, TERRILL&GRIMALA,BONNIE	1142	180.09 *
PERRY SEAL PARTNERS, LLC	1906	2,559.63 *
PILLSBURY, MARY P.	1212	4,591.92 *
REIDY, KENNETH CHARLES	1859	329.35
SANBORN, DERALD & STEPHANIE	1324	435.17 *
SANDS COVE ASSOCIATES	1326	1,190.97 *
SANFT, LISA & STUART	1653	262.18 *
SCHMIDT, TRACIE	843	1,171.66 *
SEAWELL, TOBIN	1344	1,407.55 *
SMALL, BRANDON	1986	394.02
SMETHURST, JACQUELINE	1371	3,200.91 *
SMITH, JEFFREY & DONNA	1056	771.05
TIDEWATER MANAGEMENT LLC	1504	3,722.29 *
TRUEWORTHY, SHARON J.	1557	393.03
TURNER, BENJAMIN W.	1853	499.49
VAN PRAAG, NADJA	203	7.49 *
VAN PRAGG, NICHOLAS	942	6.37 *
WADSWORTH, MARY LOU	1627	197.01 *
WARREN, CHARLES&RUTH	1662	1,528.32 *
WARREN, CHARLES&RUTH	1663	952.21 *
WATT, KARENA	1710	503.47 *
WEBSTER, KENNETH	1701	18.90 *
WELLER, DAVID JR.	1717	4,975.00
WELLER, DAVID JR.	1718	3,304.39
WOODCOCK, MARION G.	1762	579.59 *
YOUNG, VALOIS JR.&KENNETH HOPKINS	1795	4,758.58 *

Total 2015 Real Estate Taxes 153,925.88

\* Paid in Full after June 30, 2015



*Annual Report 2014-2015*

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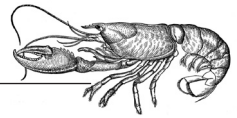
**2014-2015 TOWN AUDIT REPORT**

**TOWN OF VINALHAVEN**

**VINALHAVEN, MAINE**

**FINANCIAL AUDIT REPORT**

**JUNE 30, 2015**



**TOWN OF VINALHAVEN  
VINALHAVEN, MAINE  
JUNE 30, 2015**

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**Governmental Funds**

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to Statement of Net Position

Exhibit IV

Statement of Revenues, Expenditures and Changes in Fund Balance

Exhibit V

Reconciliation of the Statement of Revenues, Expenditures and Changes

in Fund Balance of Governmental Funds to the Statement of Activities

Exhibit VI

Statement of Revenues, Expenditures and Changes in Fund Balance –

Budget to Actual – General Fund

Exhibit VII

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Statement of Cash Flows

Exhibit X

**Fiduciary Funds**

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Exhibit XI

**Required Supplementary Information**

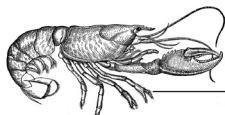
Schedule of Town's Proportionate Share of Net Pension Liability

Exhibit XII

Schedule of Town's Pension Contributions

Exhibit XIII

**Notes to Financial Statements**



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

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500 US Route One, Suite 203 • Yarmouth, Maine 04096  
Ph (207) 846-8881 • Fax (207) 846-8882  
[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, 2015, 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.

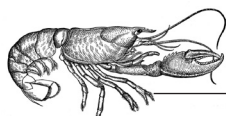
The Town of Vinalhaven, Maine has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the financial statements.

*Smith & Associates*

SMITH & ASSOCIATES, CPAs  
*A Professional Association*

Yarmouth, Maine  
May 16, 2016

Smith & Associates, CPAs  
*A Professional Association*  
Yarmouth, Maine 04096

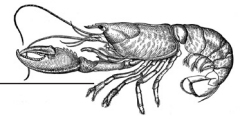


**EXHIBIT I**

**TOWN OF VINALHAVEN  
STATEMENT OF NET POSITION  
JUNE 30, 2015**

	<u>Primary Government</u>		
	Business -		
	Governmental	Type	
	<u>Activities</u>	<u>Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 3,162,249	\$ 221,358	\$ 3,383,607
Investments	270,273	0	270,273
Taxes and Liens Receivable	177,709	0	177,709
Accounts and Grants Receivable	299,225	112,042	411,267
Notes Receivable	7,367	0	7,367
Capital Assets, Net of Accumulated Depreciation	<u>14,665,262</u>	<u>7,032,056</u>	<u>21,697,318</u>
<b>Total Assets</b>	<u>\$ 18,582,085</u>	<u>\$ 7,365,456</u>	<u>\$ 25,947,541</u>
<b>Deferred Outflows of Resources</b>	<u>\$ 64,265</u>	<u>\$ 0</u>	<u>\$ 64,265</u>
<b>Liabilities</b>			
Accounts Payable	\$ 66,760	\$ 16,698	\$ 83,458
Accrued Expenses	315,745	2,404	318,149
Prepaid Taxes	5,873	0	5,873
Non Current Liabilities			
Due Within One Year	830,561	52,874	883,435
Due in More Than One Year	<u>4,465,406</u>	<u>921,623</u>	<u>5,387,029</u>
<b>Total Liabilities</b>	<u>\$ 5,684,345</u>	<u>\$ 993,599</u>	<u>\$ 6,677,944</u>
<b>Deferred Inflows of Resources</b>	<u>\$ 12,106</u>	<u>\$ 0</u>	<u>\$ 12,106</u>
<b>Net Position</b>			
<i>Net Investment in Capital Assets</i>	\$ 9,398,721	\$ 6,411,933	\$ 15,810,654
<i>Restricted</i>			
Tax Incremental Financing	60,423	0	60,423
Grant and Entitlement Purposes	62,731	0	62,731
School District	893,569	0	893,569
Sewer Hook Ups and Loans	9,435	0	9,435
Permanent Funds, Non-Expendable	221,540	0	221,540
Wastewater Department	0	0	0
<i>Unrestricted</i>	<u>2,303,480</u>	<u>(40,076)</u>	<u>2,263,404</u>
<b>Total Net Position</b>	<u>\$ 12,949,899</u>	<u>\$ 6,371,857</u>	<u>\$ 19,321,756</u>

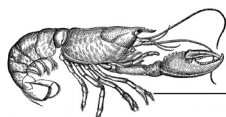
The Notes to the Financial Statements are an Integral Part of This Statement.



**TOWN OF VINALHAVEN  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets Primary Government		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business - Type Activities	
<b>Primary Government</b>						
<b>Governmental Activities</b>						
General Government	\$ 586,917	\$ 42,452	\$ 0	\$ (544,465)	\$ 0	\$ (544,465)
Public Works and Sanitation	1,383,304	134,532	79,053	(1,169,719)	0	(1,169,719)
Public Safety	537,098	89,450	0	(447,648)	0	(447,648)
Culture and Recreation	89,673	5,560	1,846	(82,267)	0	(82,267)
Public Health and Welfare	62,456	0	3,454	(59,002)	0	(59,002)
Education	2,931,279	63,696	1,038,018	(1,829,565)	0	(1,829,565)
Fixed Charges	508,718	0	0	(508,718)	0	(508,718)
Interest on Long-Term Debt	251,273	0	0	(251,273)	0	(251,273)
Depreciation – Unallocated	706,107	0	0	(706,107)	0	(706,107)
Capital Outlay	1,269	0	0	(1,269)	0	(1,269)
<b>Total Government Activities</b>	<b>\$ 7,058,094</b>	<b>\$ 335,690</b>	<b>\$ 1,122,371</b>	<b>\$ (5,600,033)</b>	<b>\$ 0</b>	<b>\$ (5,600,033)</b>
<b>Business - Type Activities</b>						
Wastewater Department	\$ 464,456	\$ 285,516	\$ 0	\$ 0	\$ (178,940)	\$ (178,940)
School District	4,166	7,230	0	0	3,064	3,064
<b>Total Business - Type Activities</b>	<b>\$ 468,622</b>	<b>\$ 292,746</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (175,876)</b>	<b>\$ (175,876)</b>
<b>Total Primary Government</b>	<b>\$ 7,526,716</b>	<b>\$ 628,436</b>	<b>\$ 1,122,371</b>	<b>\$ (5,600,033)</b>	<b>\$ (175,876)</b>	<b>\$ (5,775,909)</b>
<b>General Revenues</b>						
Property and Other Taxes				\$ 5,424,263	\$ 0	\$ 5,424,263
Grants and Contributions Not Restricted to Special Programs				48,781	0	48,781
Unrestricted Investment Earnings				28,209	276	28,485
Transfers				3,573	(3,573)	0
<b>Total General Revenues</b>				<b>\$ 5,504,826</b>	<b>\$ (3,297)</b>	<b>\$ 5,501,529</b>
<b>Changes in Net Position</b>				<b>\$ (95,207)</b>	<b>\$ (179,173)</b>	<b>\$ (274,380)</b>
<b>Net Position – July 1, 2014</b>				<b>\$13,068,275</b>	<b>\$ 6,551,030</b>	<b>\$19,619,305</b>
<b>Prior Period Adjustment</b>				<b>(23,169)</b>	<b>0</b>	<b>(23,169)</b>
<b>Net Position Restated – July 1, 2014</b>				<b>\$13,045,106</b>	<b>\$ 6,551,030</b>	<b>\$19,596,136</b>
<b>Net Position – June 30, 2015</b>				<b>\$12,949,899</b>	<b>\$ 6,371,857</b>	<b>\$19,321,756</b>

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



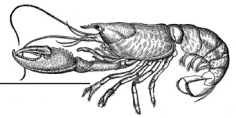
**EXHIBIT III**

**TOWN OF VINALHAVEN  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2015**

	General Fund	School District	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 1,272,598	\$ 892,074	\$ 997,577	\$ 3,162,249
Investments	0	0	270,273	270,273
Taxes and Liens Receivable	177,709	177,535	0	355,244
Accounts and Grants Receivable	121,690	0	0	121,690
Notes Receivable	0	0	7,367	7,367
Due from Other Funds	<u>0</u>	<u>0</u>	<u>412,882</u>	<u>412,882</u>
<b>Total Assets</b>	<b>\$ 1,571,997</b>	<b>\$ 1,069,609</b>	<b>\$ 1,688,099</b>	<b>\$ 4,329,705</b>
<b>Deferred Outflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><b>\$ 1,571,997</b></u>	<u><b>\$ 1,069,609</b></u>	<u><b>\$ 1,688,099</b></u>	<u><b>\$ 4,329,705</b></u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 54,708	\$ 12,052	\$ 0	\$ 66,760
Accrued Expenses	18,916	236,046	0	254,962
Due to Other Funds	<u>121,506</u>	<u>267,837</u>	<u>23,539</u>	<u>412,882</u>
<b>Total Liabilities</b>	<u><b>\$ 195,130</b></u>	<u><b>\$ 515,935</b></u>	<u><b>\$ 23,539</b></u>	<u><b>\$ 734,604</b></u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue – Property Taxes	<u>\$ 69,757</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 69,757</u>
<b>Fund Balance</b>				
<i>Reserved, Reported In:</i>				
<i>Nonspendable</i>				
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 221,540	\$ 221,540
<i>Restricted</i>				
Tax Incremental Financing	0	0	60,423	60,423
Grant and Entitlement Purposes	0	0	62,731	62,731
Sewer Hook Ups and Loans	0	0	9,435	9,435
<i>Committed</i>				
Capital Projects	0	0	1,147,602	1,147,602
Appropriated for FY 2015/16	347,410	200,000	0	547,410
<i>Unreserved, Reported In:</i>				
<i>Assigned</i>				
Permanent Funds – Expendable	0	0	186,368	186,368
School Department	0	353,674	0	353,674
<i>Unassigned</i>				
Capital Projects	0	0	(23,539)	(23,539)
General Fund	<u>959,700</u>	<u>0</u>	<u>0</u>	<u>959,700</u>
<b>Total Fund Balance</b>	<u><b>\$ 1,307,110</b></u>	<u><b>\$ 553,674</b></u>	<u><b>\$ 1,664,560</b></u>	<u><b>\$ 3,525,344</b></u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<u><b>\$ 1,571,997</b></u>	<u><b>\$ 1,069,609</b></u>	<u><b>\$ 1,688,099</b></u>	<u><b>\$ 4,329,705</b></u>

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, 2015**

**Total Fund Balance – Total Governmental Funds** \$ 3,525,344

**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. 14,665,262

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. (60,783)

Unavailable property tax revenues are not available to pay for Current financial expenditures and, therefore, are deferred inflows of resources. 63,884

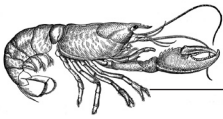
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Funds Balance Sheet:

Due in One Year	\$ 830,561	
Due in More Than One Year	4,435,980	
Accrued Compensated Absence Payable	<u>29,426</u>	(5,295,967)

Changes Between Deferred Inflows and Deferred Outflows Regarding Related Pension Expenses Due to Implementation of GASB No. 68. 52,159

**Net Position of Governmental Activities** **\$ 12,949,899**

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



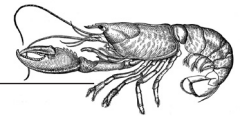
# Annual Report 2014-2015

## EXHIBIT V

### TOWN OF VINALHAVEN STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	School District	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ 5,460,569	\$ 0	\$ 0	\$ 5,460,569
Intergovernmental	115,876	857,012	198,265	1,171,153
Licenses, Permits and Fees	44,763	0	0	44,763
Charges for Services	199,314	44,297	823	244,434
Investment Income	2,007	810	27,168	29,985
Miscellaneous	<u>6,453</u>	<u>560</u>	<u>37,707</u>	<u>44,720</u>
<b>Total Revenues</b>	<u>\$ 5,828,983</u>	<u>\$ 902,679</u>	<u>\$ 263,963</u>	<u>\$ 6,995,624</u>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 474,077	\$ 0	\$ 119,217	\$ 593,294
Public Works and Sanitation	674,523	0	708,781	1,383,304
Public Safety	531,143	0	5,955	537,098
Culture and Recreation	78,935	0	10,738	89,673
Public Health and Welfare	62,456	0	0	62,456
Debt Service	267,339	0	49,698	317,037
Education	0	3,638,784	167,851	3,806,635
Fixed Charges	508,718	0	0	508,718
<i>Capital Outlay</i>	<u>0</u>	<u>0</u>	<u>188,865</u>	<u>188,865</u>
<b>Total Expenditures</b>	<u>\$ 2,597,191</u>	<u>\$ 3,638,784</u>	<u>\$ 1,251,105</u>	<u>\$ 7,487,080</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ 3,231,791</u>	<u>\$ (2,736,105)</u>	<u>\$ (987,142)</u>	<u>\$ (491,456)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out)	\$ (3,035,617)	\$ 2,695,355	\$ 343,834	\$ 3,572
Proceeds from Borrowing	<u>0</u>	<u>0</u>	<u>735,000</u>	<u>735,000</u>
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (3,035,617)</u>	<u>\$ 2,695,355</u>	<u>\$ 1,078,834</u>	<u>\$ 738,572</u>
<b>Net Change in Fund Balance</b>	<u>\$ 196,174</u>	<u>\$ (40,750)</u>	<u>\$ 91,692</u>	<u>\$ 247,116</u>
<b>Fund Balance – July 1, 2014</b>	<u>1,110,936</u>	<u>594,424</u>	<u>1,572,868</u>	<u>3,278,228</u>
<b>Fund Balance – June 30, 2015</b>	<u>\$ 1,307,110</u>	<u>\$ 553,674</u>	<u>\$ 1,664,560</u>	<u>\$ 3,525,344</u>

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



**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, 2015**

**Net Change in Fund Balance – Total Governmental Funds** \$ 247,116

**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. 187,596

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. (706,107)

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. 151,528

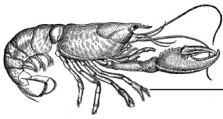
Some property tax will not be collected for several months after the Town's fiscal year end; they are not considered current financial resources in the Governmental Funds. This amount is the net effect of the differences. (36,306)

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. (7,037)

Changes Between Deferred Inflows and Deferred Outflows Related to Pension Expenses and Net Pension Liability Due to Implementation of GASB No. 68. 68,003

**Change in Net Position of Governmental Activities** \$ (95,207)

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



# Annual Report 2014-2015

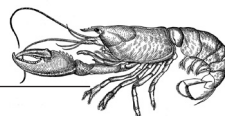
## EXHIBIT VII

### TOWN OF VINALHAVEN GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Taxes	\$ 5,367,444	\$ 5,367,444	\$ 5,460,569	\$ 93,125
Intergovernmental	92,028	92,028	115,876	23,848
Licenses, Permits and Fees	18,714	18,714	44,763	26,049
Charges for Services	150,000	150,000	199,314	49,314
Investment Income	0	0	2,007	2,007
Miscellaneous	0	0	6,451	6,451
<b>Total Revenues</b>	<u>\$ 5,628,186</u>	<u>\$ 5,628,186</u>	<u>\$ 5,828,980</u>	<u>\$ 200,794</u>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 506,847	\$ 506,847	\$ 474,077	\$ 32,770
Public Works and Sanitation	774,123	774,123	674,523	99,600
Public Safety	584,689	584,689	531,143	53,546
Culture and Recreation	88,731	88,731	78,935	9,796
Public Health and Welfare	61,647	61,647	62,456	(809)
Debt Service	267,609	267,609	267,339	270
Education	2,745,355	2,745,355	2,745,355	0
Fixed Charges	570,643	570,643	508,718	61,925
<i>Capital Outlay</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<u>\$ 5,599,644</u>	<u>\$ 5,599,644</u>	<u>\$ 5,342,546</u>	<u>\$ 257,098</u>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<u>\$ 28,542</u>	<u>\$ 28,542</u>	<u>\$ 486,434</u>	<u>\$ 457,892</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out)	\$ (290,262)	\$ (290,262)	\$ (290,262)	\$ 0
Proceeds from Note Payable	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (290,262)</u>	<u>\$ (290,262)</u>	<u>\$ (290,262)</u>	<u>\$ 0</u>
<b>Net Change in Fund Balances</b>	<u>\$ (261,720)</u>	<u>\$ (261,720)</u>	<u>\$ 196,172</u>	<u>\$ 457,892</u>
<b>Fund Balance – July 1, 2013</b>	<u>1,110,936</u>	<u>1,110,936</u>	<u>1,110,936</u>	<u>0</u>
<b>Fund Balance – June 30, 2015</b>	<u>\$ 849,216</u>	<u>\$ 849,216</u>	<u>\$ 1,307,108</u>	<u>\$ 457,892</u>

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.

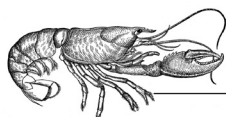


**EXHIBIT VIII**

**TOWN OF VINALHAVEN  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2015**

	<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	\$ 189,458	\$ 31,900	\$ 221,358
Accounts Receivable	<u>112,042</u>	<u>0</u>	<u>112,042</u>
Total Current Assets	\$ 301,500	\$ 31,900	\$ 333,400
Noncurrent Assets			
Capital Assets (Net of Accumulated Depreciation)	<u>7,032,056</u>	<u>0</u>	<u>7,032,056</u>
<b>Total Assets</b>	<b><u>\$ 7,333,556</u></b>	<b><u>\$ 31,900</u></b>	<b><u>\$ 7,365,456</u></b>
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 16,698	\$ 0	\$ 16,698
Accrued Expenses	2,404	0	2,404
Due to Other Funds	0	0	0
Bonds Payable	<u>52,874</u>	<u>0</u>	<u>52,874</u>
Total Current Liabilities	\$ 71,976	\$ 0	\$ 71,976
Noncurrent Liabilities			
Bonds Payable	<u>921,623</u>	<u>0</u>	<u>921,623</u>
<b>Total Liabilities</b>	<b><u>\$ 993,599</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 993,599</u></b>
<b>Net Position</b>			
Net Investment in Capital Assets	\$ 6,411,933	\$ 0	\$ 6,411,933
Unrestricted	<u>(71,976)</u>	<u>31,900</u>	<u>(40,076)</u>
<b>Total Net Position</b>	<b><u>\$ 6,339,957</u></b>	<b><u>\$ 31,900</u></b>	<b><u>\$ 6,371,857</u></b>

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

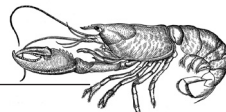


**EXHIBIT IX**

**TOWN OF VINALHAVEN  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	<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	\$ 285,516	\$ 7,229	\$ 292,745
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Operating Revenues</b>	<u>\$ 285,516</u>	<u>\$ 7,229</u>	<u>\$ 292,745</u>
<b>Operating Expenses</b>			
Cost of Sales and Service	\$ 202,695	\$ 0	\$ 202,695
Depreciation	239,460	0	239,460
Administration	<u>9,305</u>	<u>4,166</u>	<u>13,471</u>
<b>Total Operating Expenses</b>	<u>\$ 451,460</u>	<u>\$ 4,166</u>	<u>\$ 455,626</u>
<b>Operating Income (Loss)</b>	<u>\$ (165,944)</u>	<u>\$ 3,063</u>	<u>\$ (162,881)</u>
<b>Non-Operating Revenues (Expenses)</b>			
Investment Income	\$ 57	\$ 219	\$ 276
Interest Expense	(12,996)	0	(12,996)
Transfers	<u>0</u>	<u>(3,572)</u>	<u>(3,572)</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>\$ (12,939)</u>	<u>\$ (3,353)</u>	<u>\$ (16,292)</u>
<b>Changes in Net Position</b>	<u>\$ (178,883)</u>	<u>\$ (290)</u>	<u>\$ (179,173)</u>
<b>Net Position – July 1, 2014</b>	<u>6,518,840</u>	<u>32,190</u>	<u>6,551,030</u>
<b>Net Position – June 30, 2015</b>	<u>\$ 6,339,957</u>	<u>\$ 31,900</u>	<u>\$ 6,371,857</u>

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

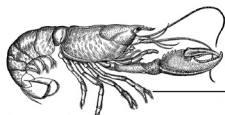


**EXHIBIT X**

**TOWN OF VINALHAVEN  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	<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	\$ 283,183	\$ 5,690	\$ 288,873
Payments to Vendors and Employees	<u>(204,630)</u>	<u>(4,166)</u>	<u>(208,796)</u>
<b>Net Cash Provided by (Used) in Operating Activities</b>	<u>\$ 78,553</u>	<u>\$ 1,524</u>	<u>\$ 80,077</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Principal and Interest Paid During the Year	<u>\$ (65,475)</u>	<u>\$ 0</u>	<u>\$ (65,475)</u>
<b>Cash Flow from Noncapital Financing Activities</b>			
Transfers to Other Funds	<u>\$ 0</u>	<u>\$ (3,572)</u>	<u>\$ (3,572)</u>
<b>Cash Flows from Investing Activities</b>			
Investment Income Received	<u>\$ 57</u>	<u>\$ 219</u>	<u>\$ 276</u>
<b>Net Increase (Decrease) in Cash</b>	<u>\$ 13,135</u>	<u>\$ (1,829)</u>	<u>\$ 11,306</u>
<b>Cash and Cash Equivalents– July 1, 2014</b>	<u>176,323</u>	<u>33,729</u>	<u>210,052</u>
<b>Cash and Cash Equivalents – June 30, 2015</b>	<u>\$ 189,458</u>	<u>\$ 31,900</u>	<u>\$ 221,358</u>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used) in Operating Activities:</b>			
Operating Income (Loss)	<u>\$ (165,944)</u>	<u>\$ 1,524</u>	<u>\$ (164,420)</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	(2,333)	0	(2,333)
Increase (Decrease) in Accounts Payable	<u>7,370</u>	<u>0</u>	<u>7,370</u>
<b>Total Adjustments</b>	<u>\$ 244,497</u>	<u>\$ 0</u>	<u>\$ 244,497</u>
<b>Net Cash Provided by (Used) in Operating Activities</b>	<u>\$ 78,553</u>	<u>\$ 1,524</u>	<u>\$ 80,077</u>

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

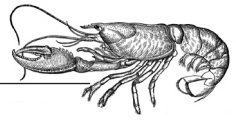


**EXHIBIT XI**

**TOWN OF VINALHAVEN  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2015**

	Agency Funds
<b>Assets</b>	
Cash and Cash Equivalents	\$ <u>88,125</u>
<b>Liabilities</b>	
Amounts Held for Others	\$ <u>88,125</u>
<b>Net Position</b>	\$ <u><u>0</u></u>





**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**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.

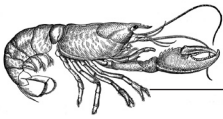
The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments 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.



# Annual Report 2014-2015

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### **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.

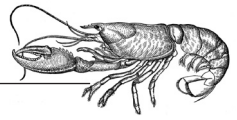
#### **C. – Financial Statements – Government-Wide Statements**

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, 2015

**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.

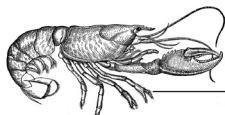
*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The MSAD 8 School District is considered a major fund. The Maine School Administrative District No. 8 provides elementary and secondary education 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, 2015

**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**

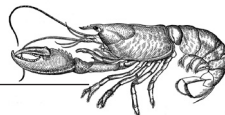
*Fiduciary Funds* are used to report assets held in an agency capacity for others and therefore are not available to support Town programs. The reporting focus is on net position, changes in net position, which are reported using accounting principles similar to proprietary funds.

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.



**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**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**

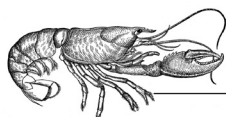
Formal budgetary accounting is employed as a management control for the general fund of the Town of Vinalhaven.

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.



# Annual Report 2014-2015

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### **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 \$29,426 at June 30, 2015.

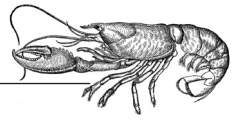
#### **J. - Interfund Activity**

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 represent 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, 2015**

**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**

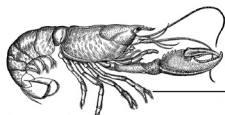
The Town has implemented the following statements:

*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, 2015**

**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 of resources listed at June 30, 2015 in Exhibit I amounted to \$12,106 and \$64,265 of deferred outflows of resources for the Town of Vinalhaven. Per Exhibit III, the deferred inflows of resources listed at June 30, 2015 for the Town of Vinalhaven amounted to \$69,757, and there was no deferred outflow of resources at June 30, 2015.

**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, 2015, 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 \$74,296.

**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.

The Town's deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town's agent in the Town's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the Town's name; Category 3 includes uninsured and uncollateralized deposits.

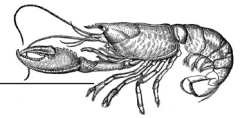
**A. Deposits**

At June 30, 2015, cash and cash equivalents of the Town and School District were all insured or collateralized and are to be considered Category 1.

**B. Investments**

Government Accounting Standards Board Statement No. 3 requires the investments to be classified into three categories. Category 1 includes investments which are insured or registered or for which the securities are held by the Town or its agent in the Town's name.





**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 2 – CASH AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

Category 2 includes uninsured and unregistered investments, investments held by the financial institution's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent, but not in the Town's name. At June 30, 2015, the Town held Category 2 investments in funds at LPL Financial in the amount of \$270,273.

**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, 2014, upon which the levy for the year ended June 30, 2015, was based, amounted to \$515,476,780. This assessed value was 100% of the estimated market value and 105.59% of the 2015 State valuation of \$488,200,000.

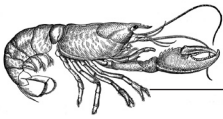
The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$54,513 for the year ended June 30, 2015.

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 2014-2015 levy:

Assessed Value	\$ 515,476,780
Less: Homestead Exemption	<u>(1,765,000)</u>
Net Assessed Value	\$ 513,711,780
Tax Rate (Per \$1,000)	<u>9.95</u>
Commitment	\$ 5,111,432
Supplemental Taxes Assessed	<u>0</u>
Sub-Total	\$ 5,111,432
Less: Abatements	(2,588)
Collections	<u>(4,954,918)</u>
Receivable at Year End	<u>\$ 153,926</u>
Collection Rate	<u>96.9%</u>

Property taxes on real and personal property accounts were due on November 3, 2014 and May 1, 2015. Interest was charged at 7% on delinquent accounts after those dates.



# Annual Report 2014-2015

## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### **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 2015, the District provided \$94,974 in funding, which is approximately 3.16% of the Vocational School's budget of \$3,004,834.

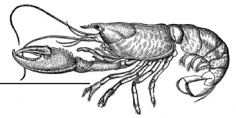
### **NOTE 5 – RISK MANAGEMENT**

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, 2015, 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	\$ 0	\$ 0	\$ 1,699,812
<i>Capital Assets, Being Depreciated</i>				
Buildings and Improvements	\$15,746,545	\$ 0	\$ 0	\$15,746,545
Machinery and Equipment	609,768	0	0	609,768
Vehicles	1,081,689	86,483	36,600	1,131,572
Infrastructure	3,105,501	102,596	0	3,208,097
Total Capital Assets, Being Depreciated	\$20,543,503	\$ 189,079	\$ 36,600	\$20,695,982
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 5,271,836	\$ 506,751	\$ 0	\$ 5,778,587
Machinery and Equipment	556,068	18,372	0	574,440
Vehicles	723,631	101,209	36,600	788,240
Infrastructure	509,490	79,775	0	589,265
Total Accumulated Depreciation	\$ 7,061,025	\$ 706,107	\$ 36,600	\$ 7,730,532
Total Capital Assets, Being Depreciated, Net	\$13,482,478	\$ (517,028)	\$ 0	\$12,965,450
<b>Governmental Activities Capital Assets, Net</b>	<b>\$15,182,290</b>	<b>\$ (517,028)</b>	<b>\$ 0</b>	<b>\$14,665,262</b>



## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

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

#### **Business-Type Activities**

##### *Capital Assets Not Being Depreciated*

Land	\$ 87,734	\$ 0	\$ 0	\$ 87,734
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##### *Capital Assets, Being Depreciated*

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>

##### *Less Accumulated Depreciation for*

Buildings and Improvements	\$2,390,870	\$ 239,087	\$ 0	\$2,629,957
Machinery and Equipment	3,730	373	0	4,103
Total Accumulated Depreciation	<u>\$2,394,600</u>	<u>\$ 239,460</u>	<u>\$ 0</u>	<u>\$2,634,060</u>

Total Capital Assets, Being Depreciated, Net	<u>\$7,183,782</u>	<u>\$ (239,460)</u>	<u>\$ 0</u>	<u>\$6,944,322</u>
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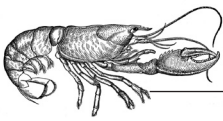
<b>Business-Type Activities, Net</b>	<u><b>\$7,271,516</b></u>	<u><b>\$ (239,460)</b></u>	<u><b>\$ 0</b></u>	<u><b>\$7,032,056</b></u>
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Depreciation expense has not been charged as a direct expense.

### **NOTE 7 – LONG-TERM DEBT**

At June 30, 2015, 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%	\$ 140,000	\$ 0
2013 Backhoe Bond of \$100,000, Maturity 2018, Annual Principal Payments of \$20,000 Plus Interest, Interest Rate 2.03%	60,000	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%	214,284	0
2014 Public Works Vehicle Bond of \$85,000, Maturity 2019, Annual Principal Payments of \$17,000 Plus Interest at 1.69%	85,000	0
2014 Road Reconstruction and Paving Bond of \$650,000, Maturity 2024, Annual Principal Payments of \$65,000 Plus Interest at 2.39%	650,000	0



# Annual Report 2014-2015

## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

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

	Governmental Activities	Business - Type Activities
<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	\$ 4,109,930	\$ 0
 2011 State Revolving Loan Fund, Maturity 10/1/31, Annual Principal Payments of \$ 51,319 - \$61,999, Interest Rate 1%	 <u>0</u>	 <u>974,497</u>
<b>Total Loans and Bonds Payable</b>	<b><u>\$ 5,259,214</u></b>	<b><u>\$ 974,497</u></b>

### Changes in Outstanding Debt

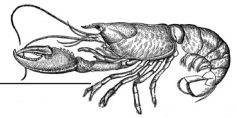
Transactions for the year ended June 30, 2015, are summarized as follows:

	Balance July 1	Issues or Additions	Payments or Expenditures	Balance June 30	Due Within One Year
<b>Governmental Activities</b>					
General Obligation Bonds	\$ 5,404,366	\$ 735,000	\$ 880,152	\$ 5,259,214	\$ 830,561
Net Pension Obligation	23,169	0	15,844	7,325	0
Accrued Compensated Absence Payable	<u>34,318</u>	<u>0</u>	<u>4,892</u>	<u>29,426</u>	<u>0</u>
<b>Total</b>	<b>\$5,461,853</b>	<b>\$ 735,000</b>	<b>\$ 900,888</b>	<b>\$5,295,965</b>	<b>\$ 830,561</b>
<b>Business-Type Activities</b>					
General Obligation Bonds	<u>1,026,848</u>	<u>0</u>	<u>52,351</u>	<u>974,497</u>	<u>52,874</u>
<b>Total</b>	<b><u>\$ 6,488,701</u></b>	<b><u>\$ 735,000</u></b>	<b><u>\$ 953,239</u></b>	<b><u>\$ 6,270,462</u></b>	<b><u>\$ 883,435</u></b>

### Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2015, are as follows:

Year Ending June 30	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
2015/16	\$ 830,561	\$ 234,147	\$ 52,874	\$ 12,599	\$ 1,130,181
2016/17	830,561	194,594	53,403	12,067	1,090,625
2017/18	760,561	156,576	53,937	11,530	982,604
2018/19	669,132	120,321	54,476	10,988	854,917
2019/20	669,132	87,373	55,021	10,440	821,966
2020/25	1,499,267	85,514	283,469	43,793	1,912,043
2025/30	0	0	297,930	28,682	326,612
2030/35	<u>0</u>	<u>0</u>	<u>123,387</u>	<u>8,044</u>	<u>131,431</u>
<b>Total</b>	<b><u>\$ 5,259,214</u></b>	<b><u>\$ 878,525</u></b>	<b><u>\$ 974,497</u></b>	<b><u>\$ 138,143</u></b>	<b><u>\$ 7,250,379</u></b>



**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

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

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, 2015, the amount of outstanding long-term debt was equal to 1.24% 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 \$768,643 for the School's long-term debt were received for the year ended June 30, 2015. 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, 2015 consisted of the following:

**Due To**

*Non-Major Governmental Funds*

Special Revenue Funds - School	\$ 62,731
Capital Projects - School	205,106
Capital Projects - Town	143,306
Permanent Funds - Town	<u>1,739</u>

**Total** \$ 412,882

**Due From**

General Fund	\$ 121,506
School District	267,837
<i>Non-Major Governmental Funds</i>	
Capital Project Funds - Town	<u>23,539</u>

**Total** \$ 412,882

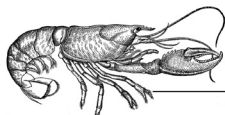
These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2015, consisted of the following:

**Transfer To**

School District	\$ 2,745,355
<i>Non-Major Governmental Funds</i>	
Special Revenue - Town	129,350
Capital Project Funds - School	53,573
Capital Project Funds - Town	<u>160,912</u>

**Total** \$ 3,089,190



# Annual Report 2014-2015

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### NOTE 8 – INTERFUND ACTIVITY (CONTINUED)

<b>Transfer From</b>	
General Fund	\$ 3,035,617
School District	50,000
<i>Non-Major Governmental Funds</i>	
Enterprise Funds – School	<u>3,573</u>
<b>Total</b>	<u>\$ 3,089,190</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

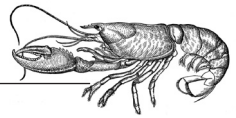
Previously, the Town implemented the following accounting standard issued by the Governmental Accounting Standards Board (GASB):

- 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.

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.



**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 9 – GOVERNMENTAL FUND BALANCES**

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 \$959,700 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
Fraser/Calderwood	16,241
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	118,044
Mary Talbot Fund	49,005

<b>Total</b>	<b><u>\$ 221,540</u></b>
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***Restricted***

**Town**

Sewer Hook Ups and Loans	\$ 9,435
Tax Incremental Financing	60,423

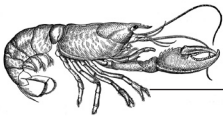
<b>Total</b>	<b><u>\$ 69,858</u></b>
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***Restricted***

**Grants and Entitlement Purposes**

**School District**

Rural Education Action Program	\$ 23,628
No Child Left Behind	17,518
Laptop	10,711
Professional Based Education Transition Grant	2,126
MBNA Wall Lighting Grant	2,000
Regional Planning Grant	1,968
Marine Trades	1,399
Standard Based Learning	1,045
Friends of Library	1,000
Oral Health	850
Girls Point of View	409



**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 9 – GOVERNMENTAL FUND BALANCES**

***Restricted***

**Grants and Entitlement Purposes (Continued)**

Garbage to Garden	72
ITV	<u>5</u>
<b>Total</b>	<b><u>\$ 62,731</u></b>

***Committed***

**Capital Projects**

**School District**

Capital Projects and Improvements	\$ 203,291
School Construction	91,820
Technology Reserve	15,000

**Town**

Medical Center/Ambulance	270,273
Roads Capital Reserve	182,239
Sidewalk Reserve	92,599
Fire Department Equipment and Truck	80,600
Ambulance Vehicle and Equipment	60,503
Carrying Place Bridge	41,147
Public Works Garage	36,959
Paving	14,908
Library Reserve	14,190
Ambulance Training and Education	11,204
Landfill Compactor	8,726
Municipal Building – EMS Addition	7,340
Historical Sites	7,188
Equipment Replacement	5,164
Nativity Scene	2,553
Park Commission	902
Landfill Equipment	696
Old Fire Hall	<u>300</u>

**Total** **\$ 1,147,602**

***Committed***

**General Fund**

**School District**

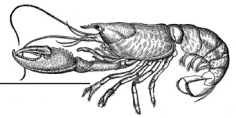
Appropriated for FY 2015/16 \$ 347,410

**Town**

Appropriated for FY 2015/16 200,000

**Total** **\$ 547,410**





**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 9 – GOVERNMENTAL FUND BALANCES**

*Assigned*

**Permanent Unreserved Funds, Expendable**

**School District**

L. Grant Duell Scholarship	\$ 7,450
Fraser/Calderwood	8
Gwendolyn Green Scholarship	2,810
Madeline A Hanley Nursing	1,852
Otto C. Heddericg Scholarship	1,365
Philip and Miona Bennett Scholarship	797

**Town**

Harriet Chatfield Trust	130,196
Cemetery Funds	33,623
Mary Talbot Fund	8,267

**Total** \$ 186,368

*Assigned*

**School District** \$ 353,674

*Unassigned*

**General Fund**

Capital Project – Ship Grant	\$ (23,539)
School District	959,700

**Total** \$ 936,161

**Total** \$ 3,525,343

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

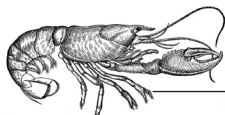
**NOTE 10 – NET POSITION – BUSINESS TYPE ACTIVITIES**

The unrestricted net position of the Business Type Activities - Enterprise Funds for the School District consist of the following balances at June 30, 2015:

Unemployment Fund	\$ 27,364
Smith Hokansen Memorial Hall	4,536
<b>Total</b>	<u><u>\$ 31,900</u></u>

**NOTE 11 –PENSION PLANS**

On June 25, 2012, the Governmental Accounting Standards Board approved Statement No. 68, *Accounting and Financial Reporting for Pensions*, designed to improve accounting and financial reporting for state and local government pension plans. Effective with the year ended June 30, 2015 the Town has adopted the provisions of this statement, which include the following:



# Annual Report 2014-2015

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

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

#### *Net Pension Liability on Balance Sheet*

Government employers that sponsor defined benefit plans are now required to recognize a net pension liability (unfunded accrued liability) within the statement of net position, computed as the excess of total pension liability (actuarial accrued liability) over plan assets (measured at fair value). The entry age normal actuarial cost method must be used to calculate total pension liability. As under GASB 27, future salary increases, expected future service, and automatic Cost of Living Adjustments (COLAs) must be included in the liability calculation. Unlike current rules, GASB 68 requires that ad hoc post retirement benefit increases, including ad hoc COLAs, also be included if considered substantively automatic.

#### *New Discount Rate*

The discount rate can continue to be the expected long-term rate of return on plan investments in situations in which current assets plus future contributions are projected to cover all future benefit payments. However, in situations in which this condition is not satisfied, a municipal bond rate must be used to discount the noncovered benefit payments. The municipal bond rate is a yield or index rate of 20-year, tax-exempt general obligation bonds with an average rating of AA/Aa or higher (currently below 4%). In addition, changes in the municipal bond rate or assumed rate of return on plan investments between measurement dates introduce more volatility into calculating liabilities and expense.

#### *More Variable Pension Expense*

Pension expense will now be based on the change in net pension liability change between reporting dates, with some sources of the change recognized immediately in expense and others amortized over years. Service cost, interest on net pension liability, and expected investment earnings, as well as liability for any plan benefit change related to past service since the last reporting period must be expensed immediately. Changes in actuarial assumptions and experience gains and losses must be amortized over a closed period equal to the average remaining service of active and inactive plan members (who have no future service). Investment gains and losses must be recognized in pension expense over closed 5-year periods.

#### *Cost-Sharing Employers (Those in Plans Where Assets are Pooled and Can Be Used to Pay Benefits of Any Employer in the Pool) Report a Proportionate Liability*

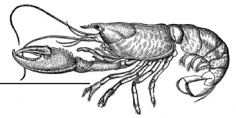
These employers will now report a net pension liability and pension expense equal to their proportionate share of the cost-sharing plan.

The School District participates in the Maine Public Employees Retirement System and has applied the provisions of GASB No. 68 as follows:

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

#### **A. Plan Description**

Public school teachers contribute to the Maine Public Employees Retirement System (“System”), a cost-sharing multiple-employer public employee retirement system that acts as a common investment and administrative agent for public school teachers, state employees (except as members of the judiciary and legislature who are covered under the Judicial and Legislative Retirement systems) and political subdivisions. All public school teachers participate in the System.



TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

**NOTE 11 –PENSION PLANS (CONTINUED)**

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

**B. Funding Policy**

Teachers are required to contribute 7.65% of their annual salary to the System. The State of Maine contributes the remaining amounts necessary to fund the System, using the actuarial basis specified by statute. The District is required to contribute a comparable amount for those teachers funded by federal grants.

**C. Pension Benefits**

Benefits vest after ten years of service. Teachers who retire at or after age 60 with 25 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2% of the average of their highest three year earnings per year of service. The System also provides death and disability benefits. These benefit provisions and all other requirements are established by State statute.

**D. Employer Contributions**

The District's total payroll for the year ended June 30, 2015, was \$1,696,942. The following represents wages eligible for the Maine Public Employees Retirement System and employer contributions:

<u>Year Ended</u>	<u>Eligible Wages</u>	<u>Employer Contributions</u>
6/30/15	\$ 1,371,239	\$ 41,692
6/30/14	\$ 1,242,152	\$ 34,066
6/30/13	\$ 1,188,868	\$ 2,462

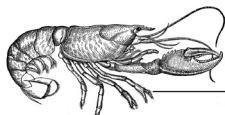
As of July 1, 2013 the District commenced contributing an additional 2.65% of eligible wages as employer contributions to the System, to comply with a State of Maine mandate that all schools contribute to a pension fund starting with the FY 13/14. The additional amount of 2.65% amounted to \$36,338 for the fiscal year ended June 30, 2015.

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

At June 30, 2015, the District reported a net pension liability of \$7,325. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date.

The District's 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 June 30, 2014, the District's proportion was 0.000678%, which was a decrease from its proportion measured at June 30, 2013 of 0.001521%.

For the fiscal year ended June 30, 2015, the District recognized pension expense of \$7,023. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.



# Annual Report 2014-2015

## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### NOTE 11 –PENSION PLANS (CONTINUED)

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

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

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between Expected and Actual Experience	\$ 0	\$ 37
Changes in Assumptions	504	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	3,134
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	22,069	8,935
District Contributions Subsequent to the Measurement Date	<u>41,692</u>	<u>0</u>
<b>Total</b>	<u>\$ 64,265</u>	<u>\$ 12,106</u>

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

<b>For the Year Ended June 30,</b>	<u>Amount</u>
2016	\$ 47,710
2017	6,017
2018	(784)
2019	<u>(784)</u>
<b>Total</b>	<u>\$ 52,159</u>

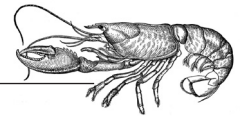
##### *F. Actuarial Assumptions*

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

➤ <b>Inflation</b>	2.55%
➤ <b>Salary Increases</b>	3.5% - 13.5% Including Inflation
➤ <b>Investment Rate of Return</b>	7.125% Net Pension Plan Investment Expense Including Inflation

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 actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study performed in 2011 and covered the period July 1, 2005 – June 30, 2010.



TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

**NOTE 11 –PENSION PLANS (CONTINUED)**

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

**F. Actuarial Assumptions(Continued)**

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 or 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 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, 2014 are summarized in the following table:

	Target <u>Allocation</u>	Long-Term Expected <u>Real Rate of Return</u>
US Equities	20%	2.5%
Non- US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	3.7%
Infrastructure	10%	4.0%
Hard Assets	5%	4.8%
Fixed Income	<u>25%</u>	0.0%
	<u>100%</u>	

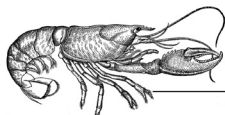
**G. Discount Rate**

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.

**H. 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 Discount <u>Rate (7.125%)</u>	1% Increase <u>(8.125%)</u>
Proportionate Share of the Net Pension Liability	\$14,030	\$7,325	\$1,714



# Annual Report 2014-2015

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## TOWN OF VINALHAVEN NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

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

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

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

Additional financial information and actuarial information can be found in the Maine PERS 2014 Comprehensive Annual Financial Report available online at [www.mainebers.org](http://www.mainebers.org) or by contacting the System at (207) 512-3100.

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

##### **Plan Description**

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.

##### **Trend Information**

The total wages paid for the year ended June 30, 2015, were \$591,328. The following represents wages eligible for the plan and employer contributions:

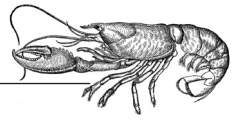
<u>Year Ended</u>	<u>Eligible Wages</u>	<u>Employer Contributions</u>
6/30/15	\$335,450	\$20,127
6/30/14	\$373,405	\$22,785
6/30/13	\$375,365	\$22,523

### **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, 2015, the Town's share was 7.17% (or \$142,745) of the County's outstanding debt of \$1,990,000.

### **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, 2015, 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.



**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**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.

**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**

For the year ended June 30, 2015, expenditures did not exceed appropriations. Exhibit VII shows no overdrafts, other than an excess of culture and recreation expenditures over amounts appropriated of \$809.

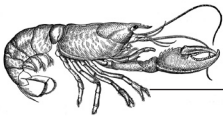
**C. - Deficit Balances**

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of June 30, 2015, no individual fund held a deficit balance, other than the Ship Grant Capital Project fund, which carried a deficit balance of \$23,539.

**NOTE 16 – PRIOR PERIOD ADJUSTMENT**

Net position at July 1, 2014 was restated for a prior period adjustment of \$23,169. This amount represents the changes that occurred due to the pension disclosure of GASB No. 68. See Note No. 11, Pension Plans.



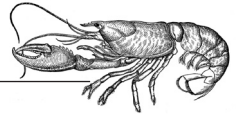
**TOWN OF VINALHAVEN  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 17 – SUBSEQUENT EVENTS AND DATE OF MANAGEMENT’S REVIEW**

Subsequent to June 30, 2015 the Town issued two notes payable to a local bank. The first of these is in the face amount of \$185,000, is repayable over five years in annual installments of \$37,000 in principal plus interest at 1.79%, and was applied towards the purchase of a new Public Works truck. The Second of these is in the face amount of \$22,000 and is repayable over two years in annual installments of \$11,000 in principal plus interest at 1.39% and was used towards the purchase of a new sidewalk snow blower.

Management has evaluated subsequent events through May 16, 2016, the date on which the financial statements were available to be issued.

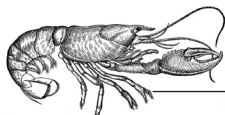




**TOWN OF VINALHAVEN  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE  
OF NET PENSION LIABILITY  
JUNE 30, 2015**

	<u>6/30/15</u>
Proportion of Net Pension Liability	0.000678%
Proportionate Share of the Net Pension Liability	\$ 7,325
Covered Employee Payroll	\$1,242,152
Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll	<u>0.5897%</u>
Plan Total Pension Liability	\$7,980,307,969
Plan Fiduciary Net Position	<u>(6,899,978,021)</u>
Plan Net Pension Liability	\$1,080,329,948
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>86.46%</u>
Plan Covered Employee Payroll	\$1,115,637,695
Plan Net Pension Liability as a Percentage of the Covered Employee Payroll	<u>96.84%</u>

Amounts presented for each fiscal year were determined as of June 30 per MEPERS data. The measurement date was June 30, 2014 for MEPERS, the latest date for which information is available. The data above was determined by the actuarial valuation date which was more than 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.

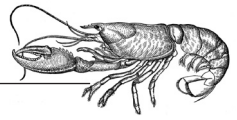


**EXHIBIT XIII**

**TOWN OF VINALHAVEN  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE TOWN'S PENSION CONTRIBUTIONS  
JUNE 30, 2015**

	<u>6/30/15</u>
Contractually Required Contribution	\$ 33,978
Actual Contribution	<u>(34,066)</u>
Contribution Deficiency (Excess)	<u>\$ (88)</u>
Covered Employee Payroll	\$ 1,242,152
Contributions as a Percentage of Covered Employee Payroll	<u>2.74%</u>

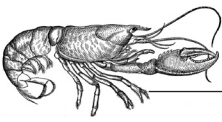
Amounts presented for each fiscal year were determined as of June 30 per MEPERS data. The measurement date was June 30, 2014 for MEPERS, the latest date for which information is available. The data above was determined by the actuarial valuation date which was more than one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.



## 2016-2017 BUDGET APPROPRIATIONS

TOWN OF VINALHAVEN  
BUDGET/ APPROPRIATIONS  
ESTIMATED FOR FY 2017

	Proposed Budget	Fund Balance	Urban/Rural Initiative	State Aid Roads	Building Permit Fee	Landfill Fees	Boat Excise	Dog Fees	Excise Taxes	Ambulance Fees	PILOT	Tax Fees & Interest	Local Taxation	Total
Selectmen	\$3,500.00											\$3,500.00		\$3,500.00
Administration	\$288,661.00												\$288,661.00	\$288,661.00
Washington School	\$39,580.00												\$39,580.00	\$39,580.00
Assessor	\$18,960.00												\$18,960.00	\$18,960.00
Legal Services	\$30,000.00	\$30,000.00												\$30,000.00
Town Property	\$134,794.00	\$5,000.00												\$134,794.00
Law Enforcement	\$122,120.00	\$61,060.00									\$5,300.00			\$124,494.00
Fire Department	\$121,215.00												\$61,060.00	\$122,120.00
Ambulance Department	\$165,428.00									\$65,000.00				\$121,215.00
Public Safety Building	\$15,346.00												\$100,428.00	\$165,428.00
Harbormaster	\$12,260.00						\$12,260.00						\$15,346.00	\$15,346.00
Insurance	\$70,278.00												\$70,278.00	\$70,278.00
Social Security and Medicare T2	\$50,000.00	\$50,000.00												\$50,000.00
CEO/LPI	\$23,157.00	\$18,157.00			\$5,000.00									\$23,157.00
Licensed Septage Site	\$2,300.00	\$2,300.00												\$2,300.00
Animal Control	\$5,700.00							\$800.00				\$4,900.00		\$5,700.00
Transfer Station	\$349,317.00					\$105,000.00							\$244,317.00	\$349,317.00
General Assistance	\$6,000.00											\$6,000.00		\$6,000.00
Public Works	\$449,380.00			\$18,368.00					\$230,000.00				\$201,012.00	\$449,380.00
Capital Projects	\$568,500.00		\$32,000.00										\$536,500.00	\$568,500.00
Cemetery Care	\$39,933.00												\$39,933.00	\$39,933.00
Public Library	\$90,805.00												\$90,805.00	\$90,805.00
Social Services/Donations	\$4,330.00										\$4,330.00			\$4,330.00
Planning/Community Develop	\$30,000.00	\$30,000.00												\$30,000.00
Debt Service	\$318,700.00												\$318,700.00	\$318,700.00
Contingency	\$2,970,264.00	\$2,065,517.00	\$32,000.00	\$18,368.00	\$5,000.00	\$105,000.00	\$12,260.00	\$800.00	\$230,000.00	\$65,000.00	\$9,630.00	\$14,400.00	\$2,271,289.00	\$2,970,264.00

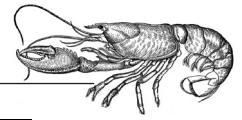


# Annual Report 2014-2015

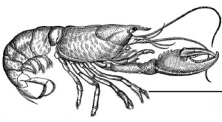
## 2016-2017 PROPOSED BUDGET AND BUDGET HISTORY

Department	Line Description	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budgeted	FY 17 Dept	Manager	BC	BOS
Selectmen	Total	\$2,000.00	\$3,000.00	\$3,000.00	\$2,980.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
	Budgeted	\$2,300.00	\$3,300.00	\$3,500.00	\$3,500.00	\$3,500.00				
	Surplus	\$300.00	\$300.00	\$500.00	\$520.00	\$0.00				
Admin	Salaries	\$64,888.23	\$66,532.96	\$68,882.36	\$77,505.97	\$75,000.00	\$56,210.00	\$56,210.00	\$56,210.00	\$56,210.00
	Wages	\$104,579.51	\$108,055.41	\$104,891.95	\$113,813.28	\$119,129.00	\$119,152.35	\$119,152.35	\$119,152.35	\$109,152.00
	Insurance	\$30,507.44	\$32,266.85	\$34,111.60	\$31,630.35	\$37,438.00	\$41,349.70	\$41,349.70	\$41,349.70	\$41,349.70
	Retirement	\$9,882.00	\$10,249.00	\$10,142.00	\$6,981.00	\$11,204.00	\$10,204.34	\$10,204.34	\$10,204.34	\$10,204.34
	Service Fee	\$21,170.75	\$21,197.10	\$20,628.83	\$26,794.83	\$23,600.00	\$30,222.00	\$30,222.00	\$30,222.00	\$30,500.00
	Lodging and Meals	\$1,556.63	\$1,974.97	\$1,726.42	\$6,527.15	\$3,100.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
	Travel and Trans	\$1,531.99	\$546.76	\$982.00	\$1,114.22	\$3,000.00	\$3,000.00	\$3,000.00	\$2,000.00	\$3,000.00
	Computer Software	\$0.00	\$0.00	\$0.00	\$0.00	\$7,300.00	\$0.00	\$0.00	\$0.00	\$0.00
	Supplies	\$3,221.99	\$3,099.55	\$3,732.98	\$3,141.16	\$4,000.00	\$5,700.00	\$5,700.00	\$5,700.00	\$5,700.00
	Telephone	\$3,376.37	\$3,093.84	\$3,125.85	\$3,284.35	\$3,500.00	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00
	Postage	\$3,562.07	\$3,632.69	\$3,679.47	\$4,266.24	\$4,600.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
	Advertising	\$2,581.75	\$3,000.00	\$3,000.00	\$3,000.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
	Trng/Due/Subs	\$4,001.00	\$4,367.23	\$4,649.91	\$5,469.41	\$6,615.00	\$11,045.00	\$11,045.00	\$11,045.00	\$11,045.00
	Printing	\$2,540.80	\$2,555.00	\$2,450.00	\$2,853.50	\$3,000.00	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00
	Selectmen Cont	\$1,022.11	\$1,247.90	\$1,968.75	\$645.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
	Total	\$254,422.64	\$261,819.26	\$263,972.12	\$287,026.46	\$306,986.00	\$298,383.39	\$298,383.39	\$297,383.39	\$288,661.00
	Budgeted	\$257,857.00	\$265,588.00	\$278,424.00	\$302,156.00	\$306,986.00				
	Surplus	\$3,434.36	\$3,768.74	\$14,451.88	\$15,129.54	\$0.00				
Washington School	Custodial Wages	\$8,170.14	\$6,456.14	\$9,187.41	\$8,502.70	\$9,400.00	\$9,704.04	\$9,704.04	\$9,704.04	\$9,704.04
	Service Fees	\$5,066.39	\$4,732.66	\$4,758.55	\$3,404.50	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00
	Supplies	\$995.77	\$975.37	\$1,265.12	\$1,043.19	\$1,300.00	\$1,300.00	\$1,300.00	\$1,300.00	\$1,300.00
	Utilities	\$10,995.97	\$11,165.13	\$12,144.29	\$9,800.04	\$13,030.00	\$12,075.50	\$12,075.50	\$12,075.50	\$12,075.50
	Improvements	\$4,431.25	\$4,211.26	\$27,355.37	\$22,750.43	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	Total	\$29,659.52	\$27,540.56	\$27,964.00	\$27,910.00	\$30,230.00	\$39,579.04	\$39,579.54	\$39,579.54	\$39,580.00
	Budgeted	\$33,466.00	\$30,498.00	\$27,964.00	\$27,910.00	\$30,230.00				
	Surplus	\$3,806.48	\$2,957.44	\$608.63	\$5,159.57	\$0.00				
Assessor	Contracted Services	7,760.00	23,595.00	\$31,778.75	\$20,693.00	\$32,000.00	\$14,850.00	\$14,850.00	\$14,850.00	\$14,850.00
	Service Fees	1,870.00	2,078.10	\$2,202.79	\$2,433.95	\$3,000.00	\$2,409.05	\$2,409.05	\$2,409.05	\$2,410.00
	Lodg and Meals	-	-	\$0.00	\$345.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00
	Travel and Trans	217.76	917.45	\$2,264.72	\$565.25	\$1,500.00	\$1,507.00	\$1,832.00	\$1,507.00	\$1,500.00
	Supplies	1,000.00	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total	10,847.76	26,590.55	\$36,246.26	\$24,037.20	\$36,500.00	\$18,966.05	\$19,291.05	\$18,966.05	\$18,960.00
	Budgeted	17,899.00	27,525.00	\$31,444.00	\$30,498.00	\$36,500.00				
	Surplus	7,051.24	934.45	-\$4,802.26	\$6,460.80	\$0.00				

# Annual Report 2014-2015



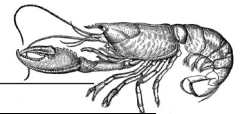
Department	Line Description	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budgeted	FY 17 Dept	Manager	BC	BOS
GIS Committee	Service Fees	40.00	1,250.00			\$0.00				
	Supplies	862.79	432.05			\$0.00				
	Total	902.79	1,682.05	\$0.00	\$0.00	\$0.00				
	Budgeted	3,000.00	1,750.00	\$0.00	\$0.00	\$0.00				
	Surplus	2,097.21	67.95	\$0.00	\$0.00	\$0.00				
Legal Services	Total	6,377.27	15,963.73	\$19,661.41	\$25,971.17	\$25,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
	Budgeted	5,000.00	17,500.00	\$18,000.00	\$25,000.00	\$25,000.00				
	Surplus	(1,377.27)	1,536.27	-\$1,661.41	-\$971.17	\$0.00				
Town Property	Town Wharf	1,081.02	9,233.77	\$871.75	\$851.93	\$2,000.00	\$2,268.00	\$2,268.00	\$2,268.00	\$1,884.00
	Old Fire Hall	3,825.59	2,582.41	\$3,862.80	\$2,847.08	\$4,000.00	\$4,000.00	\$660.00	\$4,000.00	\$4,000.00
	Brown's Head	18,393.20	12,780.29	\$16,117.24	\$5,429.95	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Thoroughfare Lease	1,016.04	1,207.37	\$1,354.57	\$524.12	\$2,500.00	\$18,290.00	\$18,290.00	\$18,290.00	\$18,290.00
	Park Commission	4,000.00	3,110.15	\$4,535.04	\$3,901.61	\$5,000.00	\$5,300.00	\$5,300.00	\$5,300.00	\$5,300.00
	Airfield	994.03	1,172.64	\$1,576.43	\$1,580.90	\$1,600.00	\$1,725.00	\$1,725.00	\$1,725.00	\$1,725.00
	Streetslights	21,019.39	20,256.01	\$20,650.01	\$20,264.87	\$23,000.00	\$23,000.00	\$23,000.00	\$23,000.00	\$23,000.00
	Hydrants	80,595.00	80,595.00	\$80,595.00	\$80,595.00	\$80,595.00	\$80,595.00	\$80,595.00	\$80,595.00	\$80,595.00
	Historical Society	-	-	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total	130,924.27	130,937.64	\$129,562.84	\$115,995.46	\$143,695.00	\$135,178.00	\$131,838.00	\$135,178.00	\$134,794.00
	Budgeted	141,912.00	148,739.00	\$146,379.00	\$140,544.00	\$143,695.00				
	Surplus	10,987.73	17,801.36	\$16,816.16	\$24,548.54	\$0.00				
Law Enforcement	Service Fees	1,196.09	231.45	\$563.30	\$59.34	\$2,510.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00
	Lodging	9,165.00	8,610.00	\$8,800.00	\$9,000.00	\$10,200.00	\$10,200.00	\$10,200.00	\$10,200.00	\$10,200.00
	Travel and Trans	1,106.72	1,770.50	\$769.00	\$742.75	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
	Equipment Repair	3,307.28	5,093.02	\$304.48	\$1,856.93	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
	Supplies	533.38	883.05	\$151.11	\$78.72	\$500.00	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00
	Gas and Oil	4,117.70	5,247.49	\$8,235.70	\$4,264.49	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
	Utilities	6,275.50	2,972.46	\$3,551.67	\$4,408.84	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00
	Telephone	841.34	1,612.20	\$1,091.64	\$1,044.78	\$1,600.00	\$1,920.00	\$1,920.00	\$1,920.00	\$1,920.00
	Contract Services	69,835.99	69,481.20	\$72,542.34	\$78,305.62	\$81,500.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00
	Total	96,379.00	95,901.37	\$96,009.24	\$99,761.47	\$112,810.00	\$122,120.00	\$122,120.00	\$122,120.00	\$122,120.00
	Budgeted	102,640.00	105,075.00	\$100,755.00	\$110,887.00	\$112,810.00				
	Surplus	6,261.00	9,173.63	\$47,457.6	\$11,125.53	\$0.00				



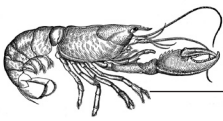
# Annual Report 2014-2015

Department	Line Description	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budgeted	FY 17 Dept	Manager	BC	BOS
Fire Department	Salaries	46,787.53	47,977.96	\$49,591.02	\$50,535.46	\$52,225.00	\$52,328.81	\$52,328.81	\$52,328.81	\$52,328.81
	Wages	14,993.18	14,984.87	\$14,996.66	\$15,002.50	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
	Insurance	16,223.64	13,601.40	\$14,368.68	\$15,149.22	\$17,000.00	\$18,049.38	\$18,049.38	\$18,049.38	\$18,049.38
	Retirement	2,700.00	2,781.00	\$2,864.00	\$3,136.00	\$3,136.00	\$3,039.83	\$3,039.83	\$3,039.83	\$3,039.83
	Service Fees	3,769.20	950.20	\$3,857.85	\$3,745.57	\$4,826.00	\$7,317.00	\$7,317.00	\$7,317.00	\$7,317.00
	Lodging and Meals	694.20	2,365.39	\$518.14	\$1,352.13	\$2,700.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
	Travel and Trans	834.71	4,688.49	\$796.40	\$601.45	\$1,400.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
	Equipment	5,402.41	1,103.65	\$1,517.57	\$3,464.27	\$4,190.00	\$4,202.60	\$4,202.60	\$4,202.60	\$4,202.98
	Equipment Repair	2,044.86	1,699.83	\$4,709.50	\$1,965.79	\$2,170.00	\$2,050.00	\$2,050.00	\$2,050.00	\$2,050.00
	Supplies	2,369.56	2,574.00	\$2,577.51	\$2,300.05	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
	Gas and Oil	1,960.20	1,498.51	\$2,098.27	\$1,625.71	\$2,740.00	\$2,392.00	\$2,392.00	\$2,392.00	\$2,392.00
	Telephone	1,803.29	1,854.57	\$1,805.24	\$1,814.12	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00
	Postage	45.00	-	\$38.73	\$13.70	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
	Advertising	292.00	269.00	\$423.75	\$359.50	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00
	Trng/Dues/Subs	1,043.00	2,574.67	\$561.00	\$1,016.00	\$3,000.00	\$2,570.00	\$2,570.00	\$2,570.00	\$2,570.00
	Hepatitis Vacc	309.90	144.00	\$242.00	\$137.97	\$370.00	\$370.00	\$370.00	\$370.00	\$370.00
	Pagers	3,972.65	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Respiratory	1,430.71	1,559.09	\$1,890.35	\$2,597.65	\$3,130.00	\$3,430.00	\$3,430.00	\$3,430.00	\$3,430.00
	Emergency Mngt	1,011.34	1,156.33	\$1,267.15	\$1,311.19	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
	Matching Funds	-	283.51	\$0.00	\$417.00	\$1,500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
	Total	107,687.38	102,066.47	\$104,143.82	\$106,387.28	\$119,652.00	\$121,214.62	\$121,214.62	\$121,214.62	\$121,215.00
Ambulance	Budgeted	121,877.00	114,854.00	\$115,617.00	\$118,668.00	\$119,652.00				
	Surplus	14,189.62	12,787.53	\$11,473.18	\$12,280.72	\$0.00				
Ambulance	Wages	52,041.44	50,875.29	\$53,097.18	\$56,983.59	\$63,625.00	\$64,200.00	\$64,200.00	\$64,200.00	\$64,200.00
	Insurance	5,433.25	5,332.50	\$1,879.00	\$1,879.00	\$2,407.00	\$3,400.00	\$3,400.00	\$3,400.00	\$3,400.00
	Service Fees	8,502.31	15,588.13	\$10,603.86	\$7,044.96	\$9,500.00	\$11,040.00	\$11,040.00	\$11,040.00	\$11,040.00
	Lodging and Meals	957.35	881.41	\$769.50	\$407.00	\$2,780.00	\$2,850.00	\$2,850.00	\$2,850.00	\$2,850.00
	Travel and Trans	2,273.67	2,511.90	\$696.32	\$268.95	\$591.00	\$600.00	\$600.00	\$600.00	\$600.00
	Equipment	-	-	\$313.88	\$1,668.53	\$1,000.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00
	Uniforms	-	-	\$0.00	\$464.40	\$862.00	\$350.00	\$350.00	\$350.00	\$350.00
	Supplies	6,346.90	6,688.31	\$7,772.32	\$9,490.19	\$8,500.00	\$8,925.00	\$8,925.00	\$8,925.00	\$8,925.00
	Telephone and Comm	1,755.50	1,081.08	\$1,239.76	\$486.51	\$840.00	\$840.00	\$840.00	\$840.00	\$840.00
	Trng/Dues/Subs	2,643.16	4,005.00	\$1,211.38	\$1,448.00	\$1,850.00	\$2,150.00	\$2,150.00	\$2,150.00	\$2,150.00
	Vehicle Expense	2,550.69	2,871.18	\$2,281.08	\$1,374.46	\$2,970.00	\$3,870.00	\$3,870.00	\$3,870.00	\$3,870.00
	Patient Transport	38,505.00	37,950.00	\$69,547.70	\$67,516.20	\$77,400.00	\$67,500.00	\$67,500.00	\$67,500.00	\$67,500.00
	Total	121,009.27	127,764.80	\$149,411.98	\$149,031.79	\$172,325.00	\$165,677.00	\$165,677.00	\$165,677.00	\$165,677.00
	Budgeted	152,903.00	144,512.00	\$145,064.00	\$167,706.00	\$172,325.00				
	Surplus	31,893.73	16,747.20	-\$4,347.98	\$18,674.21	\$0.00				

# Annual Report 2014-2015



Department	Line Description	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	Manager	BC	BOS
		Actual	Actual	Actual	Actual	Budgeted	Dept			
Public Safety Bldg	Service Fees	2,664.89	1,303.69	\$841.26	\$1,242.55	\$2,109.00	\$1,939.00	\$1,939.00		\$1,939.00
	Equipment	3,681.85	-	\$689.70	\$245.45	\$250.00	\$682.00	\$682.00		\$682.00
	Supplies	855.77	980.29	\$769.34	\$777.53	\$900.00	\$900.00	\$900.00		\$900.00
	Utilities	10,933.84	11,111.26	\$12,350.36	\$9,985.45	\$15,080.00	\$11,825.00	\$11,825.00		\$11,825.00
	Total	18,136.35	13,395.24	\$14,650.66	\$12,250.98	\$18,339.00	\$15,346.00	\$15,346.00		\$15,346.00
	Budgeted	31,089.00	16,896.00	\$17,111.00	\$16,761.00	\$18,339.00				
	Surplus	12,952.65	3,500.76	\$2,460.34	\$4,510.02	\$0.00				
Harbor Master	Salaries	6,053.00	4,711.08	\$3,904.20	\$4,200.00	\$4,800.00	\$6,055.00	\$6,055.00		\$6,055.00
	Service Fee	84.00	546.00	\$1,169.00	\$922.85	\$1,600.00	\$3,980.00	\$3,980.00		\$3,980.00
	Repairs and Maint	3,040.72	904.65	\$415.45	\$226.10	\$1,000.00	\$1,050.00	\$1,050.00		\$1,050.00
	Boat Insurance	670.00	670.00	\$0.00	\$0.00	\$700.00	\$0.00	\$0.00		\$0.00
	Supplies	170.68	3.50	\$889.40	\$83.98	\$500.00	\$500.00	\$500.00		\$500.00
	Gas and Oil	-	164.32	\$167.40	\$42.56	\$175.00	\$175.00	\$175.00		\$175.00
Insurance	Travel and Training	-	341.75	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00		\$500.00
	Total	10,018.40	7,341.30	\$6,545.45	\$5,475.49	\$9,275.00	\$12,260.00	\$12,260.00		\$12,260.00
	Budgeted	10,105.00	9,605.00	\$9,589.00	\$8,730.00	\$9,275.00				
	Surplus	86.60	2,263.70	\$3,043.55	\$3,254.51	\$0.00				
	Gen Insurance	30,658.00	37,260.00	\$33,917.00	\$35,694.00	\$43,000.00	\$41,640.50	\$41,640.50		\$41,640.50
	Worker's Comp	19,276.50	28,840.40	\$30,908.00	\$27,817.10	\$28,744.00	\$23,000.00	\$23,000.00		\$23,000.00
Social Sec/Medicare	Unemployment	2,295.50	3,168.00	\$3,733.49	\$3,694.00	\$4,000.00	\$4,023.70	\$4,023.70		\$4,023.70
	Total	52,230.00	69,268.40	\$68,558.49	\$67,205.10	\$75,744.00	\$70,314.20	\$70,314.20		\$70,314.20
	Budgeted	56,593.00	70,741.00	\$79,354.00	\$71,792.00	\$75,744.00				
	Surplus	4,363.00	1,472.60	\$10,795.51	\$4,586.90	\$0.00				
	Total	37,987.07	39,797.27	\$41,220.38	\$44,106.50	\$48,172.00	\$50,000.00	\$50,000.00		\$50,000.00
	Budgeted	40,476.00	41,797.00	\$43,120.00	\$45,991.00	\$48,172.00				
	Surplus	2,488.93	1,999.73	\$1,899.62	\$1,884.50	\$0.00				
CEO/LPI	Wages	13,020.20	14,637.80	\$14,469.50	\$14,334.15	\$23,400.00	\$17,155.00	\$17,155.00		\$17,155.00
	Lodging and Meals	120.00	750.00	\$975.00	\$1,130.00	\$1,615.00	\$4,080.00	\$4,080.00		\$4,080.00
	Travel and Trans	999.58	914.27	\$778.38	\$821.00	\$1,082.00	\$1,082.00	\$1,082.00		\$1,082.00
	Equipment	1,039.00	-		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Supplies	31.03	416.58	\$55.70	\$4.94	\$150.00	\$150.00	\$150.00		\$150.00
	Telephone	602.93	571.00	\$579.95	\$576.02	\$650.00	\$540.00	\$540.00		\$540.00
	Postage	2,500.00			\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Trng/Dues/Subs	30.00	30.00	\$31.00	\$0.00	\$150.00	\$150.00	\$150.00		\$150.00
	Total	18,342.74	17,319.65	\$16,889.53	\$16,866.11	\$27,047.00	\$23,157.00	\$23,157.00		\$23,157.00
	Budgeted	33,087.00	18,569.00	\$20,022.00	\$20,277.00	\$27,047.00				
	Surplus	14,744.26	1,249.35	\$3,132.47	\$3,410.89	\$0.00				

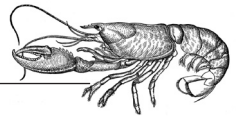


# Annual Report 2014-2015

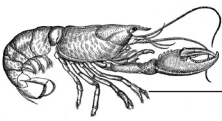
Department	Line Description	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budgeted	FY 17 Dept	Manager	BC	BOS
Lic Septage Site	Total	2,300.00	2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00
	Budgeted	2,300.00	2,300.00	\$2,300.00	\$2,300.00	\$2,300.00				
	Surplus	-	-	\$0.00	\$0.00	\$0.00				
Animal Control	Salaries	1,553.00	919.40	\$2,054.20	\$2,054.15	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00
	Service Fees	1,606.00	1,680.00	\$1,630.00	\$1,630.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00
	Lodging and Meals	332.98	-	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	Travel and Trans	134.50	62.50	\$0.00	\$9.75	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
	Supplies	76.96	70.67	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
	Total	3,703.44	2,732.57	\$3,684.20	\$3,693.90	\$5,700.00	\$5,700.00	\$5,700.00	\$5,700.00	\$5,700.00
	Budgeted	6,131.00	6,085.00	\$6,235.00	\$5,365.00	\$5,700.00		\$5,700.00		
	Surplus	2,427.56	3,352.43	\$2,550.80	\$1,671.10	\$0.00				
Transfer Station	Wages	71,583.23	73,504.85	\$76,219.31	\$78,688.16	\$79,498.00	\$79,563.95	\$79,563.95	\$79,563.95	\$79,563.95
	Insurance	25,000.14	26,437.86	\$27,933.24	\$29,080.81	\$30,927.00	\$33,369.86	\$33,369.86	\$33,369.86	\$33,369.86
	Retirement	3,925.00	4,043.00	\$4,164.00	\$4,330.00	\$4,500.00	\$4,419.72	\$4,419.72	\$4,419.72	\$4,419.72
	Service Fees	3,166.54	1,002.78	\$9,711.36	\$1,375.49	\$1,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
	Lodging and Meals	-	-		\$0.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
	Travel and Trans	1,241.60	495.00	\$50.00	\$113.52	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	Equipment	10,960.95			\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,800.00
	Equipment Repair	3,804.06	3,844.72	\$247.48	\$293.01	\$10,025.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
	Supplies	3,601.56	3,161.97	\$4,372.59	\$4,656.52	\$4,600.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
	Gas and Oil	478.71	718.62	\$886.13	\$817.95	\$1,040.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
	Utilities	3,775.77	4,015.37	\$4,195.39	\$3,565.22	\$4,698.00	\$3,557.50	\$3,557.50	\$3,557.50	\$3,557.50
	Telephone	538.53	446.28	\$445.87	\$501.07	\$550.00	\$540.00	\$540.00	\$540.00	\$540.00
	Trailer Rental	600.00	607.50	\$640.00	\$667.70	\$667.00	\$693.53	\$693.53	\$693.53	\$693.53
	Trng/Dues/Subs	-	-	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	\$150.00	\$150.00
	J Cars/Metal	4,222.05	2,700.00	\$3,696.30	\$6,865.90	\$5,900.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
	Solid Waste	76,521.94	74,773.03	\$72,904.71	\$71,880.72	\$76,426.00	\$80,097.02	\$80,097.02	\$80,097.02	\$80,097.02
	DEP Well Test			\$0.00	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
	Special Waste	12,089.05	6,520.98	\$6,031.88	\$7,492.52	\$7,500.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
	Recycling	10,214.40	11,628.50	\$11,164.00	\$12,537.50	\$12,460.00	\$18,350.00	\$18,350.00	\$18,350.00	\$18,350.00
	Tipping Fees	54,466.92	53,671.24	\$51,871.22	\$51,050.45	\$62,000.00	\$67,275.49	\$67,275.49	\$67,275.49	\$67,275.49
	PPE	-	150.90	\$0.00	\$0.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
	Capital Improv	5,500.00	-	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
	Total	291,690.45	267,722.60	\$274,533.48	\$273,916.54	\$307,091.00	\$348,517.07	\$348,517.08	\$348,517.08	\$349,317.00
	Budgeted	305,238.00	295,233.00	\$307,689.00	\$289,004.00	\$307,091.00				
	Surplus	13,547.55	27,510.40	\$33,155.52	\$15,087.46	\$0.00				



# Annual Report 2014-2015

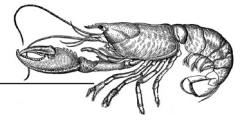


Department	Line Description	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	Manager	BC	BOS
General Assistance	Total	Actual	Actual	Actual	Actual	Budgeted	Dept			
	Budgeted	5,196.36	4,485.53	\$1,888.00	\$7,308.35	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
	Surplus	803.64	1,514.47	\$4,112.00	-\$1,308.35	\$0.00				
Public Works	Wages	94,909.04	105,162.97	\$114,515.22	\$120,213.25	\$142,657.00	\$155,300.00	\$155,300.00	\$155,300.00	\$155,300.00
	Insurance	24,605.28	26,023.20	\$27,497.94	\$29,006.83	\$39,697.00	\$43,750.00	\$43,750.00	\$43,750.00	\$43,750.00
	Retirement	3,607.00	3,715.00	\$3,827.00	\$3,978.00	\$5,741.00	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00
	Service Fees	28,194.03	35,912.36	\$28,499.37	\$42,560.26	\$35,339.00	\$34,000.00	\$34,000.00	\$34,000.00	\$34,000.00
	Lodging and Meals	879.36	724.97	\$834.76	\$953.26	\$1,013.00	\$1,450.00	\$1,450.00	\$1,450.00	\$1,450.00
	Travel and Trans	6,556.26	4,279.05	\$2,816.35	\$2,906.56	\$3,500.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
	Equipment	3,219.57	3,566.51	\$535.00	\$366.67	\$4,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
	Equipment Repair	40,009.43	18,364.29	\$21,876.72	\$20,130.18	\$28,024.00	\$30,000.00	\$45,000.00	\$35,000.00	\$35,000.00
	Site Improvement			\$2,603.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Supplies	26,469.24	41,298.52	\$39,059.65	\$39,373.98	\$40,000.00	\$40,000.00	\$44,000.00	\$39,000.00	\$44,000.00
	Gas and Oil	15,212.29	19,835.12	\$21,742.13	\$15,809.65	\$22,600.00	\$19,000.00	\$19,000.00	\$19,000.00	\$19,000.00
	Utilities	3,617.03	2,551.43	\$2,925.98	\$3,061.53	\$4,700.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00
	Telephone	741.31	804.90	\$804.44	\$1,336.23	\$3,240.00	\$1,380.00	\$1,380.00	\$1,380.00	\$1,380.00
	Trng/Dues/Subs	10.00	-	\$25.00	\$160.00	\$400.00	\$500.00	\$500.00	\$500.00	\$500.00
	Cold Patch/Fill	10,425.50	10,593.98	\$10,474.15	\$12,213.55	\$18,938.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
	Salt/Sand	30,456.00	26,836.78	\$48,859.43	\$34,786.43	\$48,742.00	\$60,000.00	\$65,000.00	\$65,000.00	\$65,000.00
	Calcium Chloride	3,477.50	3,405.50	\$0.00	\$0.00	\$3,800.00	\$15,000.00	\$20,000.00	\$20,000.00	\$20,000.00
	PPE	539.29	427.24	\$347.46	\$174.23	\$600.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
	Total	292,928.13	303,501.82	\$327,243.99	\$327,030.61	\$402,991.00	\$440,380.00	\$469,380.00	\$454,380.00	\$449,380.00
	Budgeted	322,095.00	319,929.00	\$328,219.00	\$355,570.00	\$402,991.00				
	Surplus	29,166.87	16,427.18	\$975.01	\$28,539.39	\$0.00				

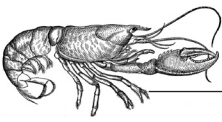


# Annual Report 2014-2015

Department	Line Description	FY 12		FY 13		FY 14		FY 15		FY 16		FY 17		Manager		BC		BOS	
		Actual		Actual		Actual		Actual		Budgeted		Dept							
Capital Projects	Fire Truck Reserve	10,000.00		65,000.00		\$15,000.00		\$25,000.00		\$0.00		\$25,000.00		\$0.00		\$0.00		\$0.00	
	Fire Dept Reserve					\$110,000.00		\$63,412.62		\$25,000.00		\$50,000.00		\$25,000.00		\$25,000.00		\$25,000.00	
	Road Repair	100,000.00		100,000.00		\$110,000.00		\$63,412.62		\$50,000.00		\$50,000.00		\$51,500.00		\$51,500.00		\$51,500.00	
	Public Works Garage	4,000.00		4,000.00		\$10,000.00		\$25,000.00		\$25,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
	PW Vehicle Resv	50,000.00		99,051.40		\$0.00		\$0.00		\$0.00		\$0.00		\$25,000.00		\$25,000.00		\$25,000.00	
	Ambulance Resv	10,000.00		10,000.00		\$10,000.00		\$0.00		\$10,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
	Ambulance Purchase			20,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
	Police Cruiser Resv	10,000.00		11,500.00		\$5,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
	Lane's Island Bridge					\$0.00		\$0.00		\$20,000.00		\$25,000.00		\$50,000.00		\$50,000.00		\$30,000.00	
	Carrying Place Bridge	-		10,000.00		\$10,000.00		\$20,000.00		\$20,000.00		\$0.00		\$30,000.00		\$0.00		\$15,000.00	
	Equipment Resv	5,000.00		5,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
	Roads Capital Resv	43,596.00		43,596.00		\$36,976.00		\$33,912.00		\$0.00		\$32,000.00		\$0.00		\$0.00		\$32,000.00	
	Gravel Roads Recon					\$0.00		\$0.00		\$150,000.00		\$150,000.00		\$150,000.00		\$150,000.00		\$150,000.00	
	Paved Roads Recon					\$0.00		\$0.00		\$150,000.00		\$150,000.00		\$150,000.00		\$150,000.00		\$100,000.00	
	Washington School	3,600.00				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
	Historic Sires	-				\$5,000.00		\$5,000.00		\$5,000.00		\$5,000.00		\$5,000.00		\$5,000.00		\$5,000.00	
	Compactor Resv	3,000.00		3,000.00		\$2,000.00		\$2,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
	Landfill Equip Resv	15,000.00				\$0.00		\$0.00		\$10,000.00		\$10,000.00		\$10,000.00		\$10,000.00		\$10,000.00	
	Old Fire Hall	-		20,000.00		\$20,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
	Sidewalk Resv			30,000.00		\$50,000.00		\$50,000.00		\$155,000.00		\$75,000.00		\$75,000.00		\$75,000.00		\$75,000.00	
	SHIP Grant Match	-		-		\$87,500.00		\$0.00		\$0.00		\$25,000.00		\$50,000.00		\$50,000.00		\$50,000.00	
	Total	254,196.00		421,147.40		\$361,476.00		\$224,324.62		\$620,000.00		\$547,000.00		\$621,500.00		\$591,500.00		\$568,500.00	
	Budgeted	256,096.00		439,096.00		\$361,476.00		\$260,912.00		\$620,000.00									
	Surplus	1,900.00		17,948.60		\$0.00		\$36,587.38											



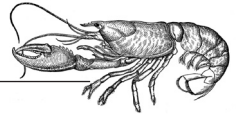
Department	Line Description	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	Manager	BC	BOS
Cemeteries	Salaries	1,000.00	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
	Service Fees	26,400.00	28,350.00	\$23,273.77	\$25,998.00	\$30,950.00	\$37,933.00	\$37,933.00	\$35,033.00	\$37,933.00
	Supplies	120.00	-	-	\$0.00	\$1,500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
	Total	27,520.00	29,350.00	\$24,273.77	\$26,998.00	\$33,450.00	\$39,933.00	\$39,933.00	\$37,033.00	\$39,933.00
	Budgeted	29,000.00	32,150.00	\$29,350.00	\$28,000.00	\$33,450.00				
	Surplus	1,480.00	2,800.00	\$5,076.23	\$1,002.00	\$0.00				
Library	Wages	42,615.85	41,705.45	\$44,803.68	\$45,514.73	\$47,944.00	\$48,450.00	\$49,450.00	\$48,450.00	\$48,450.00
	Insurance	7,627.02	8,066.16	\$8,523.00	\$8,990.04	\$11,685.00	\$10,600.00	\$12,000.00	\$10,600.00	\$10,600.00
	Retirement	1,685.00	1,736.00	\$1,788.00	\$1,860.00	\$1,897.00	\$1,898.00	\$1,953.45	\$1,898.00	\$1,898.00
	Service Fee	4,483.50	3,002.17	\$2,613.54	\$2,285.33	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
	Lodging and Meals	-	-	\$0.00	\$0.00	\$300.00	\$600.00	\$600.00	\$600.00	\$600.00
	Travel and Trans	-	35.00	\$0.00	\$0.00	\$125.00	\$150.00	\$150.00	\$150.00	\$150.00
	Equipment Repair	280.00	X	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
	Supplies	2,015.93	1,656.53	\$1,504.03	\$1,674.04	\$1,739.00	\$5,250.00	\$1,750.00	\$5,250.00	\$5,250.00
	Utilities	8,141.10	8,510.86	\$8,984.78	\$7,312.29	\$10,231.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00
	Telephone	833.04	917.33	\$730.63	\$797.99	\$950.00	\$1,260.00	\$950.00	\$1,260.00	\$1,260.00
	Trng/Dues/Subs	468.00	420.00	\$450.00	\$535.00	\$840.00	\$760.00	\$840.00	\$760.00	\$760.00
	Books/Magazines	9,000.00	8,158.78	\$8,386.16	\$6,064.03	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00
	Total	77,149.44	74,208.28	\$77,783.82	\$75,033.45	\$88,711.00	\$89,968.00	\$88,693.45	\$89,968.00	\$90,805.00
	Budgeted	79,625.00	80,686.00	\$82,180.00	\$83,731.00	\$88,711.00				
	Surplus	2,475.56	6,477.72	\$4,396.18	\$8,697.55	\$0.00				
Social Services/Donation	Memorial Day	1,500.00	1,162.50	\$1,292.16	\$1,292.70	\$1,500.00	\$1,400.00	\$1,500.00	\$1,400.00	\$1,400.00
	4th of July	337.00	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Historical Society	3,000.00	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	VH Eldercare	-	-	\$0.00	\$53,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Penquis Cap	1,240.00	881.00	\$569.00	\$497.00	\$519.00	\$430.00	\$0.00	\$430.00	\$430.00
	Surplus Food	648.90	487.80	\$491.75	\$357.50	\$650.00	\$500.00	\$650.00	\$500.00	\$500.00
	Lifelight	-	-	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
	Total	6,725.90	2,531.30	\$2,352.91	\$55,147.20	\$3,669.00	\$4,330.00	\$3,150.00	\$4,330.00	\$4,330.00
	Budgeted	6,827.00	3,131.00	\$2,819.00	\$55,647.00	\$3,669.00				
	Surplus	101.10	599.70	\$466.09	\$499.80	\$0.00				



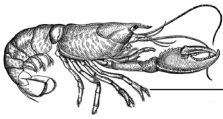
# Annual Report 2014-2015

Department	Line Description	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budgeted	FY 17 Dept	Manager	BC	BOS
Penobscot East	Total	2,500.00	-	\$0.00	\$0.00	\$0.00				
	Budgeted	2,500.00	-	\$0.00	\$0.00	\$0.00				
	Surplus	-	-	\$0.00	\$0.00	\$0.00				
Planning/Community Development	Wages	8,000.00	10,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
	Service Fees	-	2,031.12	\$2,028.07	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	Total	8,000.00	12,031.12	2,028.07	-	-	30,000.00	30,000.00	30,000.00	30,000.00
	Budgeted	8,000.00	15,000.00	\$5,000.00	\$0.00	\$0.00				
	Surplus	-	2,968.88	\$2,971.93	\$0.00	\$0.00				
Debt Service	Paving (2006)	154,004.46	148,371.89	\$142,830.62	\$135,353.27	\$77,113.00	\$72,000.00	\$72,000.00	\$72,000.00	\$72,000.00
	2010 Paving	84,847.66	86,671.61	\$84,095.24	\$81,553.56	\$81,554.00	\$76,500.00	\$76,500.00	\$76,500.00	\$76,500.00
	Backhoe	-	-	\$22,058.19	\$21,645.43	\$21,724.00	\$21,000.00	\$21,000.00	\$21,000.00	\$21,000.00
	2014 Paving	-	-	\$0.00	\$0.00	\$74,000.00	\$79,000.00	\$79,000.00	\$79,000.00	\$79,000.00
	2014 Ford 550	-	-	\$0.00	\$0.00	\$17,871.00	\$18,200.00	\$18,200.00	\$18,200.00	\$18,200.00
	Sidewalk Snowblower	-	-	\$0.00	\$0.00	\$5,686.00	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00
	2015 Plow Truck	-	-	\$0.00	\$0.00	\$40,395.00	\$40,500.00	\$40,500.00	\$40,500.00	\$40,500.00
	PW Garage	-	-	\$0.00	\$0.00	\$41,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total	290,801.01	285,435.30	\$297,067.95	\$267,338.89	\$359,343.00	\$318,700.00	\$318,700.00	\$318,700.00	\$318,700.00
	Budgeted	296,215.00	314,642.00	\$297,437.00	\$267,609.00	\$359,343.00				
	Surplus	5,413.99	29,206.70	\$369.05	\$270.11	\$0.00				
Contingency	Total	-	-	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	Budgeted				\$10,000.00	\$10,000.00				
	Surplus				\$10,000.00	\$0.00				
Add-ons	Gas and Oil					\$0.00	\$1,212.00	\$962.50	\$1,212.00	\$962.50
	Airport Coverage					\$1,500.00	\$1,650.00	\$1,650.00	\$1,650.00	\$1,650.00
	New Hope for Women					\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	Penobscot East Resource Center						\$500.00	\$500.00	\$500.00	\$500.00

# Annual Report 2014-2015



Department	Line Description	FY 12		FY 13		FY 14		FY 15		FY 16		FY 17		Manager	BC	BOS
		Actual		Actual		Actual		Actual		Budgeted		Dept				
Municipal Subtotal	Total	2,159,635.19		2,345,834.21		\$2,351,859.74		\$2,242,937.00								
	Budgeted	2,330,231.00		2,531,201.00		\$2,465,048.00		\$2,454,558.00		\$2,968,530.00		\$2,952,385.37		\$3,069,870.96	\$2,991,390.37	\$2,970,264.00
	Surplus	170,595.81		185,366.79		\$113,188.26		\$211,621.00		\$2,968,530.00						
Overlay	Total	14,819.96		1,557.46		\$4,607.87		\$2,588.00								\$51,151.00
	Budgeted	52,773.00		56,248.00		\$51,710.00		\$60,000.00		\$50,000.00						
	Surplus	37,953.04		54,690.54		\$47,102.13		\$57,412.00		\$50,000.00						
SAD 8	Total	2,331,909.63		2,355,024.90		\$2,745,356.00		\$2,745,354.92								\$2,917,000.00
	Budgeted	2,417,451.00		2,355,025.00		\$2,745,356.00		\$2,745,355.00		\$2,882,623.00						
	Surplus	85,541.37		0.10		\$0.00		\$0.08		\$2,882,623.00						
TIF	Total	115,700.00		115,700.00		\$129,350.00		\$129,350.00								\$135,000.00
	Budgeted	115,700.00		115,700.00		\$129,350.00		\$129,350.00		\$129,350.00						
	Surplus	-		-		\$0.00		\$0.00		\$129,350.00						
Knox Co Tax and Fees	Total	515,491.42		498,376.25		\$518,319.17		\$506,130.48								\$520,730.00
	Budgeted	515,491.42		498,376.00		\$518,319.00		\$506,130.00		\$502,110.00						
	Surplus	-		(0.25)		-\$0.17		-\$0.48		\$502,110.00						
Total	Total	5,137,556.20		5,316,492.82		\$5,749,492.78		\$5,626,360.40		\$0.00						\$6,594,145.00
	Budgeted	5,431,646.42		5,556,550.00		\$5,909,783.00		\$5,895,393.00		\$6,532,613.00						
	Surplus	294,090.22		240,057.18		\$160,290.22		\$269,032.60		\$6,532,613.00						



## 2016-2017 TOWN MEETING WARRANT

County of Knox, ss.

State of Maine

To: Deborah Young, 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 Thursday, the 23<sup>rd</sup> day of June A.D. 2016, at seven o'clock (7:00) in the afternoon, then and there to act upon Article 1 through 51 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 Tax Fees & Interest and to fix Selectmen's compensation at \$600 per member for a twelve month period. (Budget Committee Recommends: 5-0-0)

**Article 3.** To see if the Town will vote to raise and appropriate **\$288,661** for the **Administration Account** from Taxation. (Budget Committee Recommends \$297,374: 4-0-0)

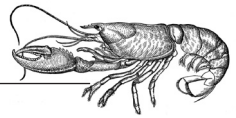
**Article 4.** To see if the Town will vote to raise and appropriate **\$39,580** for the **Washington School Municipal Building** from Taxation. (Budget Committee Recommends: 5-0-0)

**Article 5.** To see if the Town will vote to raise and appropriate **\$18,960** for the **Assessor Account** from Taxation. (Budget Committee Recommends: 5-0-0)

**Article 6.** To see if the Town will vote to appropriate **\$30,000** for the **Legal Services Account** from Fund Balance. (Budget Committee Recommends: 4-1-0)

**Article 7.** To see if the Town will vote to raise and/or appropriate **\$134,794** for various **Town Properties** as listed below, \$5,000 from Fund Balance, \$5,300 from Payments in Lieu of Taxes and \$124,494 from Taxation. (Budget Committee Recommends: 5-0-0)

<b>Town Wharf</b>	<b>\$1,884</b>
<b>Old Fire Hall</b>	<b>\$4,000</b>
<b>Thorofare Lease</b>	<b>\$18,290</b>



<b>Park Commission</b>	<b>\$5,300</b>
<b>Airfield</b>	<b>\$1,725</b>
<b>Streetlights</b>	<b>\$23,000</b>
<b>Hydrants</b>	<b>\$80,595</b>

**Article 8.** To see if the Town will vote to raise and/or appropriate **\$122,120** for contractual **Police Protection** from the Knox County Sheriff's Department, \$61,060 from Fund Balance and \$61,060 from Taxation. (Budget Committee Recommends: 5-0-0)

**Article 9.** To see if the Town will vote to raise and appropriate **\$121,215** for the **Fire Department Account** from Taxation. (Budget Committee Recommends: 5-0-0)

**Article 10.** To see if the Town will vote to raise and/or appropriate **\$165,428** for the **Ambulance Account**, \$65,000 from patient ambulance fees and \$100,428 from Taxation. (Budget Committee Recommends: 5-0-0)

**Article 11.** To see if the Town will vote to raise and appropriate **\$15,346** for the **Public Safety Building** from Taxation. (Budget Committee Recommends: 5-0-0)

**Article 12.** To see if the Town will vote to raise and appropriate **\$12,260** for the **Harbormaster Account** from Watercraft Excise Taxes. (Budget Committee Recommends: 4-0-0)

**Article 13.** To see if the Town will vote to raise and appropriate **\$70,278** for the **Insurance Account** from Taxation. (Budget Committee Recommends: 5-0-0)

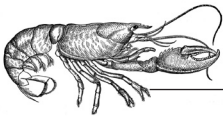
**Article 14.** To see if the Town will vote to appropriate **\$50,000** for the payment of the Employer's Share of **Social Security and Medicare Taxes** from Fund Balance. (Budget Committee Recommends: 0-0-0)

**Article 15.** To see if the Town will vote to appropriate **\$23,157** for the **Code Enforcement Officer and Local Plumbing Inspector**, \$18,157 from Fund Balance and \$5,000 from Building Permit Fees. (Budget Committee Recommends: 5-0-0)

**Article 16.** To see if the Town will vote to appropriate **\$2,300** for a **Licensed Septage Site** from Fund Balance. (Budget Committee Recommends: 5-0-0)

**Article 17.** To see if the Town will vote to appropriate **\$5,700** for the **Animal Control Account**, \$800 from Dog Fees and \$4,900 from Tax Fees and Interest. (Budget Committee Recommends \$4,700: 6-0-0)

**Article 18.** To see if the Town will vote to raise and/or appropriate **\$349,317** for the **Transfer Station/Recycling Center Account**, \$105,000 from Transfer Station



## Annual Report 2014-2015

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Fees and \$244,317 from Taxation. (Budget Committee Recommends \$348,517: 4-0-0)

**Article 19.** To see if the Town will vote to appropriate **\$6,000** for the ***General Assistance (Welfare) Account*** from Tax Fees and Interest. (Budget Committee Recommends: 5-0-0)

**Article 20.** To see if the Town will vote to raise and/or appropriate **\$449,380** for the ***Public Works Department***, \$230,000 from Motor Vehicle Excise Taxes, \$18,368 from State Aid Road Assistance and \$201,012 from Taxation. (Budget Committee Recommends \$454,380: 5-0-0)

**Article 21.** 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 22.** To see if the Town will vote to raise and appropriate **\$51,500** for ***Road Repair*** from Taxation. (Budget Committee Recommends: 5-0-0)

**Article 23.** 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 24.** To see if the Town will vote to raise and appropriate **\$30,000** for the ***Lane's Island Bridge Reserve Fund*** from Taxation. (Budget Committee Recommends \$50,000: 3-2-0)

**Article 25.** To see if the Town will vote to raise and appropriate **\$15,000** for the ***Carrying Place Bridge Reserve Fund*** from Taxation. (Budget Committee Recommends \$0: 5-0-0)

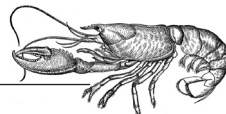
**Article 26.** To see if the Town will vote to appropriate **\$32,000**, or any amount as received from the State of Maine Urban/Rural Initiative Funds, for the ***Roads Capital Reserve Fund***. (Budget Committee Recommends: 5-0-0)

**Article 27.** To see if the Town will vote to raise and appropriate **\$150,000** for ***Gravel Road Reconstruction*** from Taxation. (Budget Committee Recommends: 5-0-0)

**Article 28.** To see if the Town will vote to raise and appropriate **\$100,000** for ***Paved Road Reconstruction*** from Taxation. (Budget Committee Recommends \$150,000: 5-0-0)

**Article 29.** To see if the Town will vote to raise and appropriate **\$5,000** for the ***Historic Sites Account*** from Taxation. (Budget Committee Recommends: 5-0-0)





**Article 30.** To see if the Town will vote to raise and appropriate **\$10,000** for the **Landfill Equipment Reserve** from Taxation. (Budget Committee Recommends: 5-0-0)

**Article 31.** To see if the Town will vote to raise and appropriate **\$75,000** for the **Sidewalk Reserve Fund** from Taxation. (Budget Committee Recommends: 5-0-0)

**Article 32.** To see if the Town will vote to raise and appropriate **\$50,000** for the **Harbor Reserve** from Taxation. (Budget Committee Recommends: 6-0-0)

**Article 33.** To see if the Town will vote to raise and appropriate **\$39,933** for the **Cemetery Care Account** from Taxation. (Budget Committee Recommends \$37,033: 6-0-0)

**Article 34.** To see if the Town will vote to raise and appropriate **\$90,805** for the **Public Library Account** from Taxation. (Budget Committee Recommends \$89,968: 6-0-0)

**Article 35.** To see if the Town will vote to appropriate **\$4,330** for **Donations and/or Social Services** for the following organizations in the amounts indicated from Payments in Lieu of Taxes. (Budget Committee Recommends: 5-0-0)

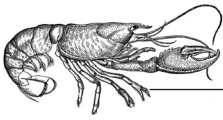
<b>Memorial Day/Veteran's Graves</b>	<b>\$1,400</b>
<b>Penquis CAP</b>	<b>\$ 430</b>
<b>Food Pantry/Surplus Food</b>	<b>\$ 500</b>
<b>Lifeflight</b>	<b>\$1,000</b>
<b>New Hope for Women</b>	<b>\$ 500</b>
<b>Penobscot East Resource Center</b>	<b>\$ 500</b>

**Article 36.** To see if the Town will vote to appropriate **\$30,000** for **Planning/Community Development** from Fund Balance. (Budget Committee Recommends: 4-1-0)

**Article 37.** To see if the Town will vote to raise and appropriate **\$318,700** for **Debt Service** from Taxation. (Budget Committee Recommends: 5-0-0)

<b>2006 Paving Loans</b>	<b>\$72,000</b>	<b>Final payment</b>	<b>03/30/2017</b>
<b>2010 Paving Loan</b>	<b>\$76,500</b>	<b>Final payment</b>	<b>08/17/2017</b>
<b>2012 New Backhoe</b>	<b>\$21,000</b>	<b>Final payment</b>	<b>08/01/2016</b>
<b>2014 Paving Loan</b>	<b>\$79,000</b>	<b>Final Payment</b>	<b>08/01/2024</b>
<b>2015 Ford F550</b>	<b>\$18,200</b>	<b>Final Payment</b>	<b>08/01/2019</b>
<b>Sidewalk Snowblower</b>	<b>\$11,500</b>	<b>Final Payment</b>	<b>01/01/2018</b>
<b>2015 Plow Truck</b>	<b>\$40,500</b>	<b>Final Payment</b>	<b>01/06/2021</b>

**Article 38.** To see if the Town will vote to appropriate **\$10,000** for a **Contingency Fund** from Fund Balance. (Budget Committee Recommends: 5-0-0)



**Article 39.** 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 40.** 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 2016-2017 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 41.** 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.

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

**Article 42.** To see if the Town will vote to create a *Fireworks Reserve Fund*.

**Article 43.** 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.

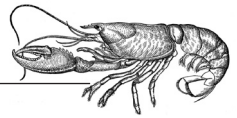
**Article 44.** To see if the Town will vote to authorize the Board of Selectmen to apply for and accept state and federal grants and grants from nonprofit organizations on behalf of the Town for municipal purposes, including when necessary, the authority to sign the grant contract and accept the conditions that accompany grant funds, and to appropriate and expend funds for the authorized purposes.

**Article 45.** 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, 2016 and May 1, 2017 and an interest rate of 7%.

**Article 46.** 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 47.** 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 48.** 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 49.** 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 50.** 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.

**Article 51.** Shall an ordinance entitled 'Floodplain Management Ordinance' be enacted?

The Registrar of Voters will be available at the School Auditorium from 7:00 p.m., on June 23<sup>rd</sup>, 2016 until adjournment of Town Meeting for the purpose of correcting the list of voters.

Given under our hands this 17<sup>th</sup> day of May, Two Thousand and Sixteen (2016), A.D.

Pamela C. Alley

A handwritten signature in cursive script, appearing to read 'Pamela C. Alley', written over a horizontal line.

Phillip Crossman

A handwritten signature in cursive script, appearing to read 'Phillip Crossman', written over a horizontal line.

Eric Gasperini

A handwritten signature in cursive script, appearing to read 'Eric W. Gasperini', written over a horizontal line.

Emily B. Lane

A handwritten signature in cursive script, appearing to read 'Emily B. Lane', written over a horizontal line.

Brandon J. Osgood

A handwritten signature in cursive script, appearing to read 'Brandon J. Osgood', written over a horizontal line.

**Selectmen of Vinalhaven**

A True Copy Attested:

A handwritten signature in cursive script, appearing to read 'Darlene M. York', written over a horizontal line.

Darlene M. York  
Town Clerk



## NOTES

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.