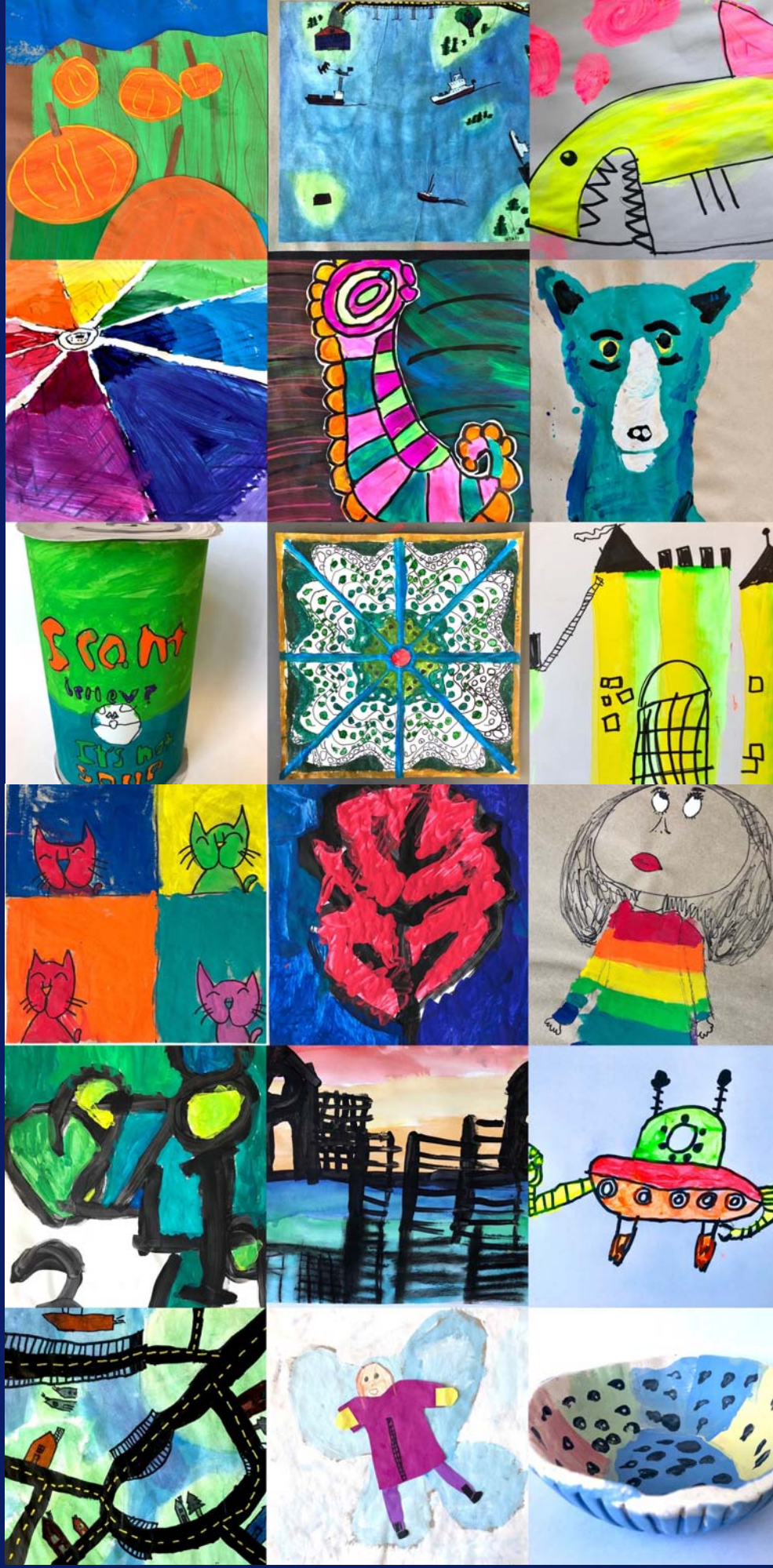


Town of Vinalhaven, Maine

Annual Report 2019



IMPORTANT DATES

June 30, 2020	Any balance owed on property taxes listed in Town Report
June 30, 2020	All ATV & Snowmobile Registrations Expire
July 1, 2020	Municipal Fiscal Year Begins
July 14, 2020	State Primary/Special Referendum and Annual Municipal Elections Polls open 8:00AM – 8:00PM, Town Office
July 22, 2020	Annual Town Meeting, 7:00 PM, Vinalhaven School
October 15, 2020	2021 Dog Licenses are available
November 2, 2020	First half of 2020-2021 property taxes are due. Interest begins accruing Nov. 3 rd
November 3, 2020	State General & Referendum Elections Polls open 8:00AM – 8:00PM, Town Office
December 1, 2020	2021 Boat & Hunting/Fishing Licenses Available
December 31, 2020	2020 Boat & Hunting/Fishing Licenses Expire 2020 Dog and Kennel Licenses Expire
February 1, 2021	Dog licenses become <u>overdue</u> . If dogs are not registered by this date, a \$25 late fee will be assessed per dog.
April 1, 2021	List of all personal property or real estate must be reported to the Assessor, per Maine statute. Applications for any exemption must be received in writing by the assessor
May 3, 2021	Second half of 2020-2021 property taxes are due. Interest begins accruing May 4 th

2020-2021 MAINE GOVERNMENT HOLIDAYS

July 4, 2020 (Sat) - <i>Independence Day</i>	December 25, 2020 (Fri) - <i>Christmas Day</i>
September 7, 2020 (Mon) - <i>Labor Day</i>	January 1, 2021 (Fri) - <i>New Year's Day</i>
October 12, 2020 (Mon) - <i>Columbus Day</i>	January 18, 2021 (Mon) - <i>Martin Luther King, Jr. Day</i>
November 11, 2020 (Mon) - <i>Veterans Day</i>	February 15, 2021 (Mon) – <i>Presidents Day</i>
November 26, 2020 (Thurs) - <i>Thanksgiving Day</i>	April 19, 2021 (Mon) - <i>Patriots Day</i>
November 27, 2020 (Fri) – <i>Day after Thanksgiving</i>	May 31, 2021 (Mon) - <i>Memorial Day</i>

**ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF
VINALHAVEN, MAINE**



FOR THE YEAR ENDING JUNE 30, 2019

*PLEASE BRING THIS REPORT
TO TOWN MEETING ON
WEDNESDAY, JULY 22nd, 2020*

Art Credits

Front Cover: top to bottom, left to right

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ROW 4: Audrey Anthony, Shyanne Warren, Alec Radley, Mike Michaud

ROW 5: Jordan Hoose, Connor Lazaro, Myra Mills, 6th Grade Collaboration

ROW 6: 7/8 Study, Jazmyn Robishaw, High School Study, Kyra Day

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Town Report Dedication



This Town Report is dedicated to the memory of Betsy Dickinson Bates. Year after year, we have the opportunity to offer our condolences, gratitude and affection to and for those who have given so much to make Vinalhaven the delightful community we all know and love and while there is never a shortage of candidates, Betsy was certainly among the foremost of these. Betsy gave herself completely wherever there was a need and did so without any regard for her own physical comfort or for whatever else she might be doing that would be less stressful or demanding.

Her first love was for children and a young adult who reads well and eagerly today very likely does so because Betsy, as our librarian for a decade, went so far out of her way to be sure every child had every opportunity to be exposed to reading and writing. “Life-long readers start as babies,” she used to say continually. “Please feel comfortable bringing your own child to the library. We love the positive sounds that are baby noises,” was her mantra as librarian.

Several local organizations that offer relief in one form or another to those here in our community who so desperately need it were and are successful because Betsy poured herself so completely into those efforts. The Jingle Bell Fund, which provides Christmas gifts for kids who might not otherwise have much to look forward to, is a wonderful example. But there are countless other efforts that were enriched by her efforts as well and they all had one thing in common—the welfare of others. Vinalhaven Community Outreach, Meals-on-Wheels, the annual EMS Race, Community Lunchbox, all accomplished what was intended because Betsy gave of herself so completely. And how many of us were sadly reminded of her absence last Christmas when the usual five pounds of deliciousness that was her Christmas Cinnamon Coffee Cake failed to show up at our doors. As a local official said when asked about Betsy’s contribution, “My goodness, where to start.”

In Memoriam



Burke was a commanding presence in our Town and it could hardly be otherwise. A U.S. Marine through and through, he brought those values and that leadership to Vinalhaven when he retired after twenty-two years of service and took the helm of the fledgling Ambulance Team. He began speaking persuasively for its expansion and gave himself completely to the goal of making the Service all that it could, all that it absolutely needed to be and all that it, today, surely is. The calls for 'Attention To Detail' that were on display everywhere at the Fire Station were there because Burke was an indefatigable advocate for preparedness and was, himself, its best example. In this year of Covid 19, the supply of Personal Protection Equipment locked away at the Ambulance Station is there because Burke had the foresight, ten years ago when the Swine Flu threatened, to ensure that we were prepared. Burke's life serves as a reminder of all we can be.

MUNICIPAL DIRECTORY

Town Officials

SELECTMEN & OVERSEERS OF THE POOR

Pamela Conway Alley	06/2021	863-2530
Phillip Crossman	06/2021	863-4917
Eric Gasperini	06/2022	863-4316
Donald W. Poole	06/2020	939-5196
Jacob Thompson	06/2020	863-9387

SCHOOL BOARD DIRECTORS

Renee Jones	06/2021	863-4964
Laura Lazaro	06/2020	863-4923
Rachel Noyes	06/2021	863-9973
Alexandra McCarthy	06/2022	863-9984
Caitlin Clapham	06/2022	863-2201

Superintendent/Principal –Tonya Arnold- 863-4800

VINALHAVEN WATER DISTRICT TRUSTEES

Pamela Conway Alley	(06/2020)
Alan Koenig	(06/2022)
L. Patrick Trainor	(06/2021)

OFFICES AND EMPLOYEES

TOWN OFFICE

Phone 863-4471 Fax 863-4393

Andrew J. Dorr, *Town Manager* - 863-2042

townmanager@townofvinalhaven.org

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

townclerk@townofvinalhaven.org

Tanya Robishaw, *Deputy Town Clerk/Deputy Treasurer* – 863-4343

deputyclerk@townofvinalhaven.org

Deborah Young, *Bookkeeper* - 863-4471

dyoung@townofvinalhaven.org

Faye T. Grant, *CEO/ LPI* - 863-2168

vhceo@townofvinalhaven.org

Wesley Robinson, *Assessor* – 863-2168

vinalhavenassessor@gmail.com

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

mcandage@townofvinalhaven.org

James Knowlton, *Animal Control Officer* – 756-0209

James Knowlton, *Harbor Master* – 756-0209

Peter Gasperini, *Deputy Harbor Master* – 863-4837

Luther Tolman, *Cemeteries* - 863-4952

LIBRARY

Phone 863-4401 Fax 863-4701 - vpl@vhaven.lib.me.us

Scott Candage, *Librarian*

Linda Whittington, *Librarian Assistant*

PUBLIC WORKS

Town Garage Phone 863-2063 - cphilbrook@townofvinalhaven.org

Daniel Bickford, *Road Commissioner*

Carl Philbrook, *Foreman/Mechanic*

Jeremy Robishaw, *Assistant Foreman*

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

James Harris, *Dep. Chief*

Kevin Hopkins, *Assist. Chief*

Jean Conway, *Captain Logistics*

Jessica MacDonald Martin, *Captain Safety Officer*

Engine Company 1

Lt. John Hildings

Bethany Candage

Ivan Olson

Jordan Radley

Dustin Smith

Engine Company 2

Lt. Wayne Beverage

Cheyenne Bickford

Shane Carlsen

Jeremy Robishaw

Engine Company 3

Lt. Joe Bickford

Troy Ames

Hiram Adair

Sam Bickford

Hayden Jones

Engine Company 4

Lt. John Moreland

Mike Bunker, Jr.

Bryan Feezor

Dylan Jackson

Rob Potter

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

Kerry McKee, Director – kmckee@townofvinalhaven.org

Paramedic: Kerry McKee

AEMTs: Denise Hopkins, Jenn Guptill, Marc Candage, Pat Lundholm

EMTs: Jeff Aronson, Sarah Crossman, Jeanne Bineau-Ames, Hal Holt, Rich Carlsen,
Leigh Chilles

EMRs Jim Harris, Ross Tabor

Drivers: Rob Potter, Troy Ames, George Fosque, Tanya Robishaw, Dusty Smith,
Darren McKee

Town Officials

Ambulance Director – Kerry McKee

Animal Control Officer – James Knowlton

Assessor – Wesley Robinson

Code Enforcement Officer – Faye T. Grant

Deputy Code Enforcement Officer – Andrew J. Dorr

E-911 Municipal Coordinator/Addressing Officer – Marc Candage

Emergency Management Director – Marc Candage

Deputy Emergency Management Director – Andrew J. Dorr

Excise Tax Collector – Andrew J. Dorr

Fire Chief – Marc Candage

General Assistance Administrator – Andrew J. Dorr

Deputy General Assistance Administrator – Deborah Young

Harbor Master – James Knowlton

Deputy Harbor Master – Peter Gasperini

Health Officer – Jennifer Desmond

Local Plumbing Inspector – Faye T. Grant

Deputy Local Plumbing Inspector – Andrew J. Dorr

Planning and Community Development – Gabe McPhail

Road Commissioner – Daniel Bickford

Deputy Road Commissioner - Andrew J. Dorr

Tax Collector – Andrew J. Dorr

Deputy Tax Collector – Darlene M. Candage

Treasurer – Andrew J. Dorr

Deputy Treasurer – Tanya Robishaw

Town Clerk – Darlene M. Candage

Deputy Clerk – Tanya Robishaw

Deputy Clerk – Elizabeth Bunker

Deputy Clerk – Andrew J. Dorr

Registrar of Voters – Darlene M. Candage (12/31/2020)

Deputy Registrar of Voters – Tanya Robishaw

Committees and Boards

APPEALS BOARD

William Alcorn	(06/2022)
Bruce Cohen	(06/2022)
Peter Gasperini	(06/2021)
Gwenythe Harvey	(06/2020)
Vacancy	(06/2021)

BUDGET COMMITTEE

William Alcorn	(06/2020)
Eric Davis	(06/2020)
Lucy McCarthy	(06/2021)
Margaret Qualey	(06/2021)
Holly Sault	(06/2020)
Janann Sherman	(06/2021)
Vacancy	(06/2022)
Vacancy	(06/2022)
Vacancy	(06/2022)

CEMETERY TRUSTEES

Eric Davis	(06/2021)
Luther Tolman	(06/2020)
Marion Tolman	(06/2020)
Cheryl Warren	(06/2021)
Lorraine Bunker	(06/2021)
David Brown	(06/2021)
Amy Lear	(06/2020)

DOWNTOWN REVITALIZATION COMMITTEE

Elin Elisofon	(06/2021)
Hooper Brooks	(06/2023)
Margaret Qualey	(06/2022)
Holly Sault	(06/2020)
Gwenythe Harvey	(06/2021)
John Wasielewski	(06/2020)
David Wylie	(06/2020)
Vacancy	(06/2022)
Vacancy	(06/2022)

FERRY TARIFF ADVISORY COMMITTEE

Alan Barker, Sr.	(06/2020)
Evan Brown	(06/2020)
Phil Crossman	(06/2020)
Cheryl Warren	(06/2020)
Chet Warren	(06/2020)

FIREWORKS COMMITTEE

Joseph Bickford	(06/2021)
Jennifer Feezor	(06/2020)
Lynn James	(06/2022)
I. Torry Pratt	(06/2020)
Julie Peterson	(06/2022)

FOX ISLAND BROADBAND TASK FORCE

George Fosque	(06/2020)
Eric Gasperini	(06/2021)
Emily Lane	(06/2020)
Norbert Leser	(06/2021)
Patrick McCormick	(06/2022)
Donald W. Poole	(06/2020)
Patrick Shane	(06/2021)
Janann Sherman	(06/2022)
Riley Poole	(06/2022)

HARBOR COMMITTEE

Jeffrey Aronson	(06/2021)
James D. Dickey	(06/2022)
Peter Gasperini	(06/2020)
Frederick Lord	(06/2022)
Yvonne Rosen	(06/2020)
Vacancy, Alt.	(06/2020)
Vacancy, Alt.	(06/2020)

HOUSING COMMITTEE

Jeffrey Aronson	(06/2020)
Evan Brown	(06/2020)
Elin Elisofon	(06/2020)
Pamela Kitteridge	(06/2020)
Kathi Young	(06/2020)

LANES ISLAND STEWARDSHIP COMMITTEE

Chris Lane	(06/2020)
Dinah Moyer	(06/2020)
Vacancy	(06/2020)
Vacancy	(06/2020)
Vacancy	(06/2020)
Vacancy	(06/2020)
Vacancy	(06/2020)

LIBRARY TRUSTEES

Pamela Conway Alley	(06/2020)
Mark Jackson	(06/2022)
Jill Oakes	(06/2022)
Deborah Tuminski	(06/2021)
Jen Wadleigh	(06/2020)
Heather White	(06/2022)
Margaret Olson	(06/2021)

MAINE ISLANDS COALITION

Gabe McPhail	(04/2023)
Andrew Dorr, Alt.	(04/2023)

MSFS - ADVISORY BOARD

Phil Crossman	(12/2020)
Lindsay Davis, Alt.	(12/2020)

PARK COMMISSION

Pamela Conway Alley	(06/2022)
Deborah Pixley	(06/2022)
Peter Richards	(06/2022)
Patience Trainor	(06/2020)
Ross Tabor	(06/2021)
Will Calkins	(06/2020)
Vacancy	(06/2020)

PLANNING BOARD

Jeanne Bineau-Ames	(06-2021)
Niall Conlan	(06/2022)
Robert Warren, Jr.	(06/2020)
Alexander Moffat	(06/2021)
Brendan Meagher	(06/2022)
Kristi Butler, Alt.	(06/2020)
Bryan Applegate, Alt.	(06/2020)

PLANNING COMMISSION

Wes Reed	(06/2021)
Holly Sault	(06/2020)
Claire Jackson	(06/2022)
David Wylie	(06/2020)
Elin Elisofon	(06/2022)

SEA-LEVEL RISE COMMITTEE

Marian Grogan	(06/2022)
Linnell Mather	(06/2021)
Margaret Qualey	(06/2022)
Yvonne Thomas	(06/2020)
Joseph Reynolds	(06/2021)
Emily Cohn	(06/2021)
Vacancy	(06/2020)

SEWER COMMISSION

Pam Conway Alley	(06/2020)
Jackson Gregory	(06/2020)
L. Patrick Trainor	(06/2020)
Tanya Robishaw	(06/2020)
Pamela Grumbach	(06/2020)

SIDEWALK COMMITTEE

Phil Crossman	(06/2020)
Wes Reed	(06/2020)
Janann Sherman	(06/2020)
Vacancy	(06/2020)
Vacancy	(06/2020)
Vacancy	(06/2020)
Vacancy	(06/2020)

SOLID WASTE, COMPOSTING AND RECYCLING ORDINANCE COMMITTEE

Eric Davis	(06/2022)
Amy Lear	(06/2020)
Patricia Lundholm	(06/2020)
Gabrian McPhail	(06/2021)
Anna Poe	(06/2021)
Hillary Bunker	(06/2022)
Vacancy	(06/2020)

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

FEDERAL, STATE & COUNTY CONTACTS

United States Senate

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

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

United States House of Representatives

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

Governor

Janet T. Mills (D)
1 State House Station
Augusta, ME 04333-0001
(207) 287-3531
governor@maine.gov

Maine Senate

David R. Miramant (Democratic-Camden)
District 12
174 Mountain Road
Camden, ME
(207) 236-4845
David.Miramant@legislature.maine.gov

Maine House of Representatives

Genevieve McDonald (D-Stonington)
District 134
129 North Main Street
Stonington, ME 04681
Genevieve.McDonald@legislature.maine.gov

County Judge of Probate

Carol R. Emery (R-Saint George)
PO Box 140
Tenants Harbor, ME 04860

County Register of Probate

Elaine Dostie Hallett (R-Rockland)
30 Pine Street
Rockland, ME 04841

County Treasurer

Kathy Robinson (Appointed-Rockland)
62 Union Street
Rockland, ME 04841

County Register of Deeds

Lisa Cottrell (Appointed-Rockland)
62 Union Street
Rockland, ME 04841

County Sheriff

Timothy K. Carroll (D-Owls Head)
139 Harbour Hill Drive
Owls Head, ME 04854

County District Attorney

Natasha C. Irving (D-Waldoboro)
PO Box 348
Waldoboro, ME 04572

County Commissioner

Sharyn L. Pohlman (D-Camden)
District 3
PO Box 522
Rockport, ME 04856

**SELECTMEN / TOWN MANAGER'S
2018/2019 FISCAL YEAR REPORT**

During Fiscal Year 2018/2019 here are some of the highlights that were accomplished

- The BOS accepted the Ballground as Town Property. The property was given to the Town by the Maine Coast Heritage Trust and will ensure the public's access to winter skating.
- The transition to single-stream recycling will increase the ease of recycling practices. The staff and WasteWatchers committee have done a lot to ensure the loads are not contaminated with non-recyclables.
- Review of the town's Harbor Ordinance was a center of focus at a few regular meetings. Of particular note was the consideration for skiff/tie-up permits and the storage of traps in the town parking lots.
- Three of our EMTs completed the Advanced EMT licensing.
- Renewed our MSW and Demo waste contract with Waste Management for a five-year period.
- Signed a Purchase and Sale agreement to purchase 2 acres of land for the construction of a Public Works facility.
- Requested a review of the speed limits on the island. This process requires someone from MDOT to visit the roads under consideration for speed changes and those recommended changes were ultimately forwarded to the Maine State Police for approval.
- The Sea-Level Rise Committee hosted a community workshop for the purpose of completing the Flood Resiliency Checklist. This process allows the town and those entities involved to see where there is flood risk and the mitigation or adaptation measures that can be performed to reduce the risk.
- A housing committee was formed "to examine the needs and requirements of housing for the year-round population and make recommendations for solutions to the town."
- Continued review of the island's law enforcement capabilities. The contract with Knox County had been reviewed and the Board dusted off a study from 2006 that considered an island-run service. Ultimately, some minor changes with the housing arrangement were agreed to and Knox County Sheriff's Office provided our law enforcement services.
- The Cemetery Committee continued coordinating volunteer work crews as well as DPW to improve conditions at the cemeteries.
- The Board discussed and saw a presentation of numbers for providing law enforcement to Vinalhaven. The numbers included scenarios of expanded Knox County services as well as a local police department.
- Money was raised to install a Box Rail at the Lane's Island Bridge. This would be part of the state's rehab project.
- The Board approved an increase in building permit fees to offset the expenses related to providing code enforcement. The goal was to generate as close to 50% of the cost as possible.
- After a call for proposals, the Board agreed to use Woodard and Curran for our engineering projects. The company has a history of working on the island and has the capacity to assist seeking grant funds.
- The Downtown Master Plan was drafted. The project would encompass road, sidewalk, and drainage improvements through the Main Street corridor.
- The Board hired a new ambulance director after Pat's retirement. Kerry McKee came to us with a paramedic license. This higher license level will allow the town to explore a community paramedicine program.
- Discussion began about extending the island runway an additional 300 feet. PIA explained that the 207s were a little heavier than the 206s and the extra footage would provide a lot more room for take-off and landings.

- The MDOT began the maintenance paving of state-aid roads. The town added additional roads to the list while they were here.
- Thanks to a grant from Maine DEP, the WasteWatchers committee sought to expand the community composting program.

These are some of the larger milestones that were reached during the FY 18/19. Please follow our website and Facebook page for general updates, meeting notices, and information about our goals for FY 20/21.

Annual Town Meeting for the 2020/2021 Fiscal Year will take place on July 22nd at 7:00 at the Vinalhaven School, 22 Arcola Lane. Due to COVID-19 guidelines for Town Meetings, we ask that those attending please bring a face covering with them.

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

Board of Selectmen (2018/2019):

Eric Gasperini, Chair
Phil Crossman, Vice-Chair
Jake Thompson
Pam Conway Alley
Donald Poole

Andrew Dorr, Town Manager

ASSESSOR'S REPORT

The total taxable property valuation for the 2019 tax year was \$503,334,763, an increase of \$609,291 from the previous tax year. There were 339 Homestead exemptions valued at \$6,780,000 and 33 Veterans exemptions valued at \$198,000 granted. In all, there was \$79,235,100 of property exempt from taxation.

Construction was completed on four new houses with a valuation of \$744,700, and one house was converted into a two-family unit at no change in valuation. There were numerous construction projects that were not completed by the April 1, 2019 assessment date but contributed to the increase in valuation. Increases in business personal property and building lots that were created as a result of parcel divisions also added to the valuation base. However, downward adjustments in valuations were made as a result of property inspections and adjustments in land valuation tables as a result of the annual sales analysis. Significantly, land acquisitions by land conservation organizations removed property from the tax base.

There were 9 parcels enrolled in the Tree Growth Tax Law program compared to 10 parcels last year, which corresponded to 405.5 acres in tree growth, down from 434.5 acres. The parcel that is no longer enrolled was transferred penalty-free to the Open Space program. The valuation of Tree Growth property was \$3,045,210.

There were 63 parcels enrolled in the Open Space program valued at \$24,808,800, and three parcels classified as farmland, valued at \$62,110. One parcel was withdrawn from the Open Space program and the owner paid a penalty of \$2,820.00. There was one parcel enrolled in the Working Waterfront Tax Law program with a valuation of \$237,000.

The town has one Tax Increment Financing (TIF) account. This year the town reimbursed Fox Islands Wind \$150,579 in taxes as part of this agreement.

After including reimbursements and other anticipated revenues, Vinalhaven had to raise \$6,490,383.27 from property taxes to support the services voted at the town & school meetings, and for the county assessment. This calculated to a rate of \$12.87 per thousand dollars of assessed valuation, an increase of \$0.60 per thousand dollars of assessed valuation from last year.

The following is a breakdown of where your tax dollars went:

% CHANGE FROM PREVIOUS YEAR:			
% OF BUDGET:			
Municipal	\$3,095,313	41.95%	4.55%
School	\$3,507,222	47.53%	7.66%
County	\$566,396	7.68%	4.31%
TIF Financing	\$167,310	2.27%	14.20%
Overlay	\$42,242	0.57%	-7.74%
Total	\$7,378,483	100.00%	
Note: \$6,490,383 had to be raised from property taxes			

You may qualify for a Homestead exemption if you are a permanent resident of Vinalhaven, which would have reduced your taxes by \$257.40 this year. There are also exemption programs for blind residents and veterans. Please contact me for further information.

A goal of the assessor is to ensure an equitable distribution of the tax burden by visiting properties during the year and updating the town's assessing records, therefore you might see me in your neighborhood. Please contact me at VinalhavenAssessor@gmail.com if you believe that our records for your property are inaccurate or that you wish to have the property revalued. I am more than happy to make arrangements to visit your property.

Respectfully Submitted,

Wesley Robinson, CMA
Assessor

TOWN CLERKS REPORT Jan 1, 2019 – Dec 31, 2019

Vital Statistics Recorded

We had 8 births and 13 marriages. We had 15 deaths.

IN MEMORY OF

Kenneth C. Alley	66	November 16, 2019
Bodine J. Ames	83	January 23, 2019
Betsy D. Bates	78	October 29, 2019
Rozella T. Brown	72	April 24, 2019
Patricia A. Bunker	80	March 30, 2019
William G. Bunker	53	May 26, 2019
Muriel O. Conway	84	May 9, 2019
Hilda M. Dwyer	63	November 5, 2019
Shirley M. Forsdick	95	December 3, 2019
Leonard B. Hopkins	75	August 20, 2019
Charles B. Lynch	76	November 18, 2019
Karen L. Orcutt	73	May 30, 2019
Marie Southwick	87	August 27, 2019
Lynette L. Woodcock	69	December 4, 2019
Wayne E. Young	66	August 9, 2019

Inland Fisheries and Wildlife

Licenses (Hunt/Fish/Archery)	153
Permits (Duck/Expanded Archery)	70
State Registered Boats	525
ATV's	20
Snowmobiles	22
Documented Boats	101
Dogs Registered	353

Respectfully Submitted,

Darlene M. Candage, CCM
Town Clerk

FIRE DEPARTMENT REPORT

The Vinalhaven Fire Department responded to 107 calls for assistance from January 1, 2019 through December 31, 2019, broken down as follows:

Lifelight Landing Zones	27	Motor Vehicle Accidents	11
Utility Problems / Power Lines Down	11	Agency Assists	10
Fire Alarm Activations	9	Fuel / Gas Spills	8
Marine Related Incidents	5	Water Evacuations	4
Blocked Roads	4	Chimney Fires	3
Woods / Grass Fires	3	Good Intent Calls	3
Citizen Assists	2	Lockouts	2
Unauthorized Burning	2	Appliance Fire	1
Search and Rescue	1	Cancelled En-Route	1

2019 Proved to be a busy year for the Fire Department, responding to 107 calls. Two, fall storms generated numerous calls for power lines down and blocked roadways. The fire department worked in conjunction with Public Works and Fox Islands Electric Co-Op to help clear roads and expedite power restoration to the affected areas on the Island. There were no structure fires in 2019, a testament to the community's diligence in adhering to safe and effective fire prevention activities. We continue to receive a fair amount of fuel spills. We urge everyone to have their fuel tanks inspected frequently and to be responsible when handling and storing fuel.

In 2019 the fire department continued its project to upgrade and replace its aging self-contained breathing apparatus (SCBAs). In 2018 The Vinalhaven Firefighters Association began a fund-raising campaign to help offset the costs of this project. Our plans are to purchase 5 new SCBAs and re-condition/convert 5 of the existing 2004 models which were originally purchased with funds from an Assistance to Firefighters Grant. To date we have been able to purchase 4 new units as well as 4 new masks and 12 cylinders. We have also been able to complete conversions of 2 of the existing 2004 models. The Vinalhaven Firefighters Association plans to continue its fund-raising efforts to support this project until all 10 SCBAs have been replaced or converted. The fire department also is working on an annual basis to keep up with other aging equipment, such as hose, turnout gear, radios, and pagers, just to name a few. We try and buy a limited amount of such equipment every year, in an attempt to avoid having to purchase a large amount of these more expensive items at once. Examples: 1 set of turnout gear for 1 firefighter = approx. \$2200, 1 SCBA with mask and 2 cylinders = \$7900, 1 pager = \$400, 1 – 50' length of 2 ½" hose = \$200.

The fire department received two grants this year, both used to purchase new turnout gear for our firefighters. The first grant was a Safety Enhancement Grant from Maine Municipal Association in the amount of \$1226, which was for 2/3 of the cost of 1 set of gear (coat & pants). The other grant we received was from the Stephen and Tabitha King Foundation in the amount of \$25,000. This grant enabled us to purchase 14 new sets of turnout gear (coat & pants).

Starting in the fall of 2019 the fire department hosted a Basic Fire Officer Class. The class was developed by Maine Fire Service Institute and instructed by Camden Fire Chief, Chris Farley. The 30hr class was stretched over 5 Saturdays throughout the late fall and early winter. We had 8 participants in the class who gained the necessary skills to effectively manage and lead companies and the department. Topics included assuming the role of the company officer, introduction to leadership and management, legal issues facing the fire department, communications, health and safety, incident management, emergency response, and strategies and tactics, to name a few. The class was a big success and a huge thanks goes out to Chief Farley and those that participated. The class was paid for by a generous donation from the Gerald Michael Community Enrichment Fund.

The fire department wrote 674 burning permits in 2019, which is 143 less than in 2018 (817). A burning permit is required for anyone wishing to burn and the fire must be attended, watched, and controlled. The law strictly prohibits the burning of plastics, rope, Styrofoam, rubber, chemicals, or other solid waste and the fire needs to be out before you leave it. Permits can be obtained from the Chief Candage, Deputy Chief Harris, at the Public Safety Building, or at the Town Office. 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 9:00am. I will be waiting until I receive this forecast and predicted class day, before I issue any permits on days when conditions are marginal. We continue to get a few calls a year where a fire is not authorized, meaning it has been left unattended or there was no permit issued for the fire. Please be cautious when participating in outdoor burning and adhere to the requirements set forth on the permit.

In 2004, the Town passed its Addressing Ordinance, that in part requires homeowners to post their official E-911 address outside of their residence. It is still amazing how many residences do not have a number posted which enables emergency services to locate you in an emergency. There have been times when this has delayed a response. I cannot emphasize enough the importance of posting these numbers. If your residence is within 50' from the edge of the road, the number should be displayed on the front of the residence, near or on the front door. If your residence is located more than 50' off from the road, please post the number on a post, mailbox, fence, or other structure adjacent the walkway, path, or driveway to the residence. The numbers should be 4" in height and a color that contrasts with the background it is mounted on. Reflective numbers can be purchased and are more easily seen at night.

Although technically this report is supposed to cover 2019, I feel that I need to recognize an event that happened in January of 2020. After **67 years of service** to the Vinalhaven Fire Department, Firefighter Paul Chilles laid down his badge and retired from the department. He was always ready to answer the call, whenever the whistle blew or the pager tones went off, he would respond night and day for 67 years. Paul served in many different roles and held several officer's positions throughout the years. He was most notably the "Steward" – back when there was such a thing. He was the guy that got things done! Paul was in charge of keeping the monthly meeting minutes, correspondence, and paying the "Company", and much more. He has shared so many stories with us all and taught us all so much throughout the years. His commitment and dedication to the Town and Fire Department has not and should not go unnoticed. We will truly miss you Paul, thanks for the knowledge, dedication, commitment, stories, fun times, and being our friend.

I would like to thank the men and women who answer your calls for help, who faithfully step-up and serve the community as firefighters. Lastly, thanks to the community for your support to the fire department.

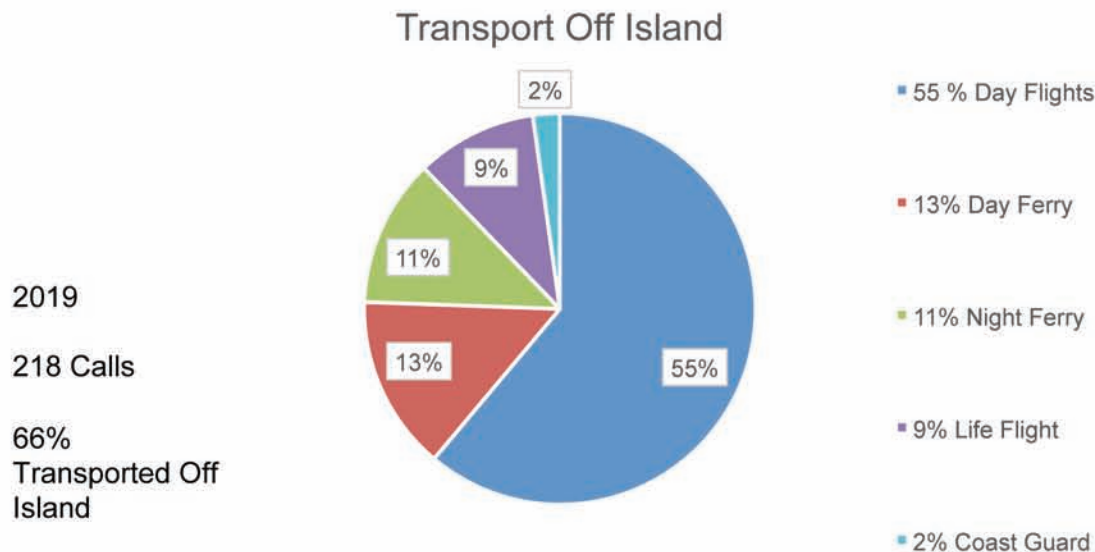
Respectfully Submitted,

Marc Candage
Fire Chief

VINALHAVEN AMBULANCE

In 2019 we responded to 218 of those 142 were transported off the island. We responded to 65% medical calls, 27% trauma and the remaining 8% fire standby or cancelled enroute.

Our most difficult task is finding a way for our sick and/or injured patients to get to the mainland. Many of our calls start at a patient's home, a roadway, place of business or at the Island Community Medical Center. Most of the patients we are called to need further specialized care or testing at a mainland hospital. The dedicated staff at the health center work countless hours to keep our community healthy and, on the island, as often as possible. When a patient needs further care getting them from Vinalhaven to the mainland can be an exhausting task. We try to dedicate one EMT on each call to work on travel logistics. Most of our patients will fly off the island via PIA (Penobscot Island Air) but at night or in bad weather our choices are limited. We are thankful for the options we have: Life Flight of Maine, Maine State ferry Services, U.S. Coast Guard, Marine Patrol, and Private Boats.



Our service has seen changes this year. We spent a great deal of time and effort in conjunction with other small islands to maintain the use of Penobscot Island Air as the State of Maine proposed new Maine EMS rules that could have ended or altered our ability to use PIA for patients. Although the proposed rules have not been finalized, we are happy with the final document. The changes will still allow us to fly patients via PIA as needed with some administrative changes.

Many thanks to our dedicated crew:

AEMTs: Marc Candage, Jenn Guptill, Pat Lundholm, Candra Perry, and Denise Hopkins

EMTs: Jeff Aronson, Jeanne Bineau Ames, Richie Carlsen, Leigh Chilles, Sarah Crossman, Ross Tabor, and Hal Holt

EMR: Jim Harris

Drivers: Troy Ames, Rob Potter, Tanya Robishaw, Daren McKee, Dusty Smith, George Fosque, and other members of the Fire Department.

We have 3 students completing their Basic EMT class: Tanya Robishaw, Daren McKee, and Dusty Smith

Our crew teaches CPR, First Aid, and Stop the Bleed classes to our community, talks with youth groups about EMS, first aid and gives ambulance tours.

We have **AED**'s placed all around the island. They can be found on both ferries, at the ferry terminal, Harbor Warf (in the rest room), Tide Water Motel (street side entrance), Union Church (in the basement), Vinalhaven School (main hallway), Pleasant River Chapel (near the coat rack), AED Box at the Thorofare, and Calderwood Neck AED box. Coming soon: a new AED donation will be added to the Open Bible Baptist Church on Fellowship Drive.

Respectfully Submitted,

Kerry McKee

Paramedic, Ambulance Director, Vinalhaven Ambulance

CODE ENFORCEMENT OFFICE REPORT

The CEO would like to thank all landowners for their diligence in keeping this community in compliance. It is a great feeling to see everyone working together maintaining Vinalhaven's integrity. I will say it again, I have once again enjoyed becoming part of this community where we all work together and play together.

The state and I have been working hard to eliminate all of the illegal Overboard Discharge systems. This is a D.E.P. restriction and is taken seriously. By the time this report is printed this island can proudly say "we have closed all of the known illegal Overboard Discharges."

The development on Vinalhaven has grown little, but the revamping of houses, estates, land, and wharfs has been substantial. I enjoy going out to inspect what has been permitted. My job as Licensed Plumbing Inspector and CEO gives me opportunities to see the growth from the ground up. As my knowledge of old and new state and town laws grows, you all get to reap the benefits. My office is open to everyone who has a question, or needs help solving a land use project.

Let's make Vinalhaven the hometown we can all be proud of. I feel it is already great, so we do not need to make it great again!

Respectfully Submitted,

Faye T. Grant
*Code Enforcement Officer/
Local Plumbing Inspector*

Planning Board Report

	2017	2018	2019
New houses	11	8	5
Commercial structures	1	0	1
Public buildings	0	0	0
Accessory structures: barns, sheds, workshops	8	4	4
Additions to residences	5	7	21
Additions to commercial structures	1	0	0
Additions to public buildings	0	0	0
Additions to accessory structures	0	1	0
Decks, porches, steps, platforms	6	1	0
Piers, docks, wharves, ramps, floats	4	2	0
Rip-rap at shoreline + retaining walls	0	0	0
Pools + ponds	0	1	0
Roads, driveways, parking spaces, walkways	3	2	0
Changes of use	1	1	1
Subdivisions	2	2	0
Towers	0	0	1
Rock crushing, quarrying, excavation, fill	1	0	2
Moving structures	0	0	0
Tennis courts	0	1	0
Signs	3	3	1
TOTAL PLANNING BOARD PERMITS ISSUED:	46	33	36
	2017	2018	2019

Planning and Community Development Department

At the start of FY2019, the Town hired a Community Development and Engagement Coordinator (CDEC) to assist with under-staffed projects. The CEDC works with the Town Manager, Town Committees, and the broader community to develop, coordinate, organize, facilitate, and promote town projects consistent with goals outlined in the Comprehensive Plan, Downtown Master Plan, and other Town plans, while building community capacity and sustainability through community engagement strategies that are participatory, inclusive, and collaborative.

The primary focus of the CEDC has been to work with the nine-member Downtown Committee, assisting in the research and development of a Master Plan for the downtown area. Authored by Vinalhaven resident George Kendrick, the 2019 Downtown Master Plan was based on information compiled by the Committee, numerous studies and Town reports, and on input from over two hundred local citizens, business and property owners, members of the fishing community, Town staff, Maine state agencies, local utilities, non-profit organizations, and dedicated volunteers.

Completed in the fall of 2019, the Downtown Master Plan includes recommendations for policies, ordinances, and prioritized capital projects designed to meet community values and infrastructure needs, support economic development, and address impacts from climate change and sea level rise, covering the next 20 to 30 years. In November 2019, the Select Board voted to adopt the Plan as a roadmap for planning and decision-making. The Plan is available for download on the Town's website.

In addition to working with the Downtown Committee, the CEDC helps facilitate projects with the Sea Level Rise Committee, the Fox Islands Broadband Task Force, and WasteWatchers. To learn more about the work of these and other volunteer Town committees, click on the **Boards** tab at townofvinalhaven.org

Respectfully submitted by Gabe McPhail

Planning and Community Development Department,
Community Development and Engagement Coordinator

FMI please contact

gmcphail@townofvinalhaven.org

Plan Priorities



Areas of focus and priority as defined by the 2019 Vinalhaven Downtown Master Plan.

VINALHAVEN PUBLIC LIBRARY ANNUAL REPORT

As with each Annual Report, I feel it's important to begin with an expression of my gratitude for the support of various individuals and groups. My assistant librarian, Linda Whittington, is a tremendous source of positivity, hard work, and exemplary customer service. I can't overstate just how lucky the community is to have Linda as a front-line advocate for library services here on the island. Likewise, our Friends of the Library organization provides crucial programming, financial, and moral support for the Vinalhaven Public Library. Anyone wishing to support library programs and interlibrary loan services should strongly consider making a donation to the Friends of the Vinalhaven Public Library. Finally, I'd like to acknowledge the passing of former librarian Betsy Bates. Betsy's years of service to this island through her role as librarian, especially in her development of children's programming, demonstrate the character of a truly devoted public servant and children's advocate. We were blessed with her presence for too short a time but are grateful for each day she worked in support of the library and community.

Statistics for Calendar Year 2019:

*Circulation: 18,726 Items

*Interlibrary Loans: 338 Items

*Public Access Computer Use: 1, 212 Patrons

A Sample of this Past Year's Library Programs and Services:

*Movie Nights at the Library (with Munch Grogan) – winter and spring

*Janann Sherman presented a program about Senator Margaret Chase Smith on 12 April.

*I attended the annual Reading Round-Up Children's and YA Literature Conference in Augusta on 25 April.

*Kelly Richards presented a series of participatory workshops on "mindfulness": May 1, 8, 15, 22.

*Artist Patti Bartol presented a program about plein air painting on 28 June.

*Author Jane Healey spoke about her novel *The Beantown Girls* about female Red Cross Clubmobile workers during World War II on 6 July.

*A poetry appreciation group met in the reading room during the month of July.

*Paddy and Phil Noble presented an evening of poetry and music on 19 July.

*Historian Janann Sherman spoke about her book *The Perfect 36: Tennessee Delivers Woman Suffrage* on 27 July.

*Kris Osgood exhibited her artwork at the library during the month of August.

*Dr. Bunny Sheppard presented a program addressing “Women and Leadership” on 22 August.

*The library remained open for the second year for Halloween evening and served apples and candy to children and adults alike. Library Board of Trustees members Heather White and Jake Tuminski spent the night in costume greeting patrons and handing out treats. (Thank you both!)

Current/Upcoming Library Activities:

*The theme for 2020 programs is “Maine at 200”, celebrating the bicentennial of Maine’s statehood. In support of this theme, the library is facilitating a curated reading series, “Maine Women Writers Book Group”. This book group will meet monthly to discuss various works of fiction and nonfiction by Maine women authors. Anyone interested in participating in this group should e-mail me at vpl@vhaven.lib.me.us or call 207.863.4401. Programs throughout the year will all be tied to this theme. Look forward to next year’s theme: “Nature Writing”.

*Sue Dempster has developed and facilitated a children’s literacy program at the library which meets on Wednesday mornings from 10:00-10:30 every other month with young children for story time and activities.

*This year, the library’s website will undergo a much-needed “rebuild” providing improved access to library information and materials.

*I am in the process of creating a set of library procedure manuals addressing all aspects of daily operations, safety, building maintenance, succession of directors, policies, etc.

*Plans are in the works for a 2021 or 2022 “Island Librarians’ Retreat” on Vinalhaven that will bring together individuals from Maine island libraries (public, school, academic, and special) to address needs of island libraries and how we can work together to support services and programs that are uniquely influenced by our status *as* “island libraries”.

*Finally, the library will begin to undertake a strategic plan to help guide direction for the library’s future in this community.

Again, I would like to thank all individuals and organizations who help, on a daily basis, support this library and its role in the island community. It truly does “take a village”.

Respectfully submitted,
Scott Candage, Library Director.

Cemetery Committee

The Cemetery Committee has been busy the last couple of years trying to get Town and private cemeteries squared away. We have had a couple of work parties in Carvers Cemetery, cutting trees and bushes in the lots. We were asked to create a cemetery ordinance and have given a draft ordinance to the Board of Selectmen. The ordinance was based on State Law and other Town's Ordinances. We have made arrangements for a company from the mainland to come out this spring to finish repairing and resetting the headstones in Carvers Cemetery. Also, we are in the process of replacing missing, damaged, and incorrect Veteran Flag holders. We are also interested in the Legion Auxiliary markers. So, if there are any issues concerning them please contact the Town Office.

We would like to thank the following for their help:

American Legion Post 18 for taking care of putting out and taking up the flags on Veterans' graves and for taking care of the flags flown at the Town Cemetery flagpoles.

Elizabeth Bunker from the Historical Society has been mapping the cemeteries and recording who is in each lot. She is also taking pictures of damaged headstones and curbing.

Addison, Donny, Danny and Diane Ames did a great job cutting and burning blow downs etc. at Mills Cemetery, it really looks nice now.

The guys at Public Works who have cut and burned trees in Roberts Cemetery and Cummings Cemetery. They also removed the damaged pipe fence at Roberts Cemetery.

Finally, David Brown the contractor who mows the cemeteries and who does a real good job.

Future plans are to clean up Coombs Cemetery. Do outreach to landowners who have a cemetery on their land, continue to have headstones repaired at the Town Cemeteries and to do more work parties at the cemeteries. If anyone is interested in helping us, please let the Town Office know.

Committee Members: Eric Davis, Marion Tolman, Luther Tolman, Lorraine Bunker, Cheryl Warren, Amy Lear and David Brown.

Respectfully submitted,

Eric Davis

Vinalhaven Park Commission 2019 Report and New Goals

The Park Commission started some exciting projects last year, which should be continued and completed this year.

1. The clearing of the hill at the Ball Ground was started, but due to the fact that it is so overgrown, and such a large project, the work will continue this spring. Many thanks to Peter Richards, along with Hugh Roth, in getting this project started.
2. The General Wool Monument has been put on hold, temporarily, as discussion continues as to what the best course of action is for making the historic granite piece a point of interest for the island.
3. The parking lot at Boy Scout Point on Lane's Island had to be delayed due to the paving project. It is on the list of things to do, and we are planning on a late spring opening of the trail and kayak launch.

Goals for 2020 are:

1. Installing handrails at both Lawsons and Booths Quarries.
2. Clearing and mowing Narrows Park, so that folks will be able to enjoy the view from there once again.
3. Continue work keeping the trails clear and widened on Armbrust Hill.
4. Continue improvements at the Owen Webster Memorial Playground.

The water at both quarries are tested annually. Last summer the test results came back with very good results. We plan to test them twice this year and look forward to satisfactory results as well. Except for discarded cigarette butts, it was a pleasant surprise to see that the quarries were mostly free of litter last summer. It's so nice when we all work together to keep our parks clean.

As we continue to add enthusiastic members to the committee, hopefully the lofty work plans we have made will become a reality. Many thanks to all of our volunteers. Your work is much appreciated!

Committee members: Pam Alley, Will Calkins, Pat Lundholm, Debbie Pixley, Peter Richards, Ross Tabor and Patience Trainor.

Respectfully submitted,

Pamela C. Alley

LANES ISLAND STEWARDSHIP COMMITTEE

Lanes Island continues to be a place for everyone to enjoy the outdoors and our beautiful island. Please remember to take precautions against ticks when you are on the preserve.

Tick bite prevention includes:

- Using a chemical repellent with Deet, permethrin or picardin
- Wear light colored clothing
- Tuck pant legs into socks
- Check yourself and pets for ticks

You should also put your clothes in the dryer for at least 6 minutes before washing to kill any ticks. As part of our prevention program, I know that the bushes along the paths will need to be cut back as they are each year.

Please also remember to take your trash with you after you have enjoyed the preserve. This will keep it clean for all to enjoy.

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

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

Please leave the picnic tables where they are for all to enjoy. NO fires or camping is allowed on this wonderful place.

Thank you to everyone who helps keep the Preserve well maintained from mowing to painting the picnic tables.

Respectfully Submitted,

Dinah B. Moyer

SUPERINTENDENT'S REPORT

Dear Citizens of Vinalhaven Island,

It is with pleasure that I write this article for the Vinalhaven Town Report. This past year, with the support of our Vinalhaven Community, we have worked diligently to improve the services we provide our special education students, with the ultimate goal of improving the experience of all students. In the past year we:

1. All learned a great deal quickly about how to switch to remote learning, use new technology based tools, and collaborate using our devices. The amount of time it takes teachers and leaders to do their work has overall increased because new tools must be researched and used and curriculum adjusted, among many other uncertainties that need navigating.
2. Worked as a staff with a facilitator to determine what type of leadership structure is needed to provide all of the supports for students and staff.
3. Obtained a grant from the Barr Foundation with Island Institute and other small rural schools to help facilitate a visioning process for the town and school to come together with all stakeholders to determine a shared vision about what will help make our community resilient and how each sector can then create action steps toward the new vision.
4. Developed further our "Discovery Program" that serves our highest needs students.
5. Employed several highly qualified staff, navigating a number of certification issues and audits.
6. Provided a variety of trainings for our entire staff and continue to do so through the end of June, to help them better understand how we can best support our students. Work on culture and climate, clarity in expectations, restorative practices, PBIS, social emotional supports, and zones of regulation are included in this learning. BHP (Behavior Health Professional), Safety Care, emergency response training have also been included.
7. Review and implementation of the code of conduct, other policies and procedures have also been a focus.
8. Thanks to WIF, PIE and VLT we were also able to provide some new and exciting opportunities for our students before stay at home orders took effect.

In August, the community pulled together to help finish the new playground. Many people deserve special thanks for their work on this project. A new fence should be in place before school starts in the fall.

Our Priority Team, comprised of administrators, teachers and parents, has developed three key goals based upon an analysis of our student assessment data, the survey results from last spring, and extensive feedback from parents and teachers. The goals are:

1. Family Engagement: Helping students and families work more closely together around student learning, increasing community presence at school, and improving two-way communication between the family and the school.
2. Response to Intervention (RTI): Implementing strategies to assist students in our standards-based environment by differentiating how we teach, supporting students who struggle, and creating an environment whereby students “own” their learning.
3. Review and improvement of curriculum: Review of curriculum resources, tools and alignment with standards and assessments, as well as improvement of student engagement are areas of study.

Our budget process was a grueling one this year. So many needs have been increasing over time, such as a 35% increase in the number of students (from 40 up to 54) with special education service needs, higher contract costs and other nonnegotiable items, as well as facilities needs that have been put off over the years which need addressing. While the initial draft budget was very high (around 16% increase) to fund every need, the staff collaboratively worked through analyzing a variety of ways to scale back. In the end, we reduced the increase to 9.1% based on the highest remaining needs. We were also very frugal this year with our expenditures, in order to create a carry forward (of about - 2.3% impact on next year). An anticipated increase in DOE revenue next year (of about -3.2% impact), combined with the carry forward brings us to **a net impact to tax payers of a 3.56% school budget increase.**

It has been an exciting and challenging year at Vinalhaven School. I thank a very supportive School Board, staff, community, parents and students for all of the hard work, collaboration and dedication to our students that has been shared this year.

Sincerely,

Tonya Arnold, Superintendent

Vinalhaven Water District Summary Report for 2019

The Vinalhaven Water District is pleased to report on its activities during 2019. Vinalhaven water customers continue to be some of the most efficient water users in Maine. Average residential water use in 2019 decreased to 94 gallons per day, a figure well below the Maine average of 125 gallons per day.

Welcome to Will Calkins, the new superintendent for the Water District. Will replaces Peter Farrelly, who served as superintendent for 15 years. Thank you to Peter Farrelly for his years of service to Vinalhaven customers.

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. Annual water quality reports are available at www.maineewater.com. 2019 was a normal year in terms of rainfall, and Round Pond remained at safe levels throughout the year.

Maintenance expenses of the District increased slightly in 2019, due to maintenance in the distribution system and needed vehicle repairs. We continue to be challenged by frozen water 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.

Capital investments increased this year overall, mostly due to valve replacements in preparation of an MDOT paving job on Main Street. A hydrant replacement on Pond Street and a new chlorine analyzer in the water treatment facility also contributed to the capital costs.

Water rates were last changed on December 1, 2017 through the first time use of an infrastructure surcharge instead of changing base rates. The surcharge is available when the District is replacing parts of the water system. Currently, the surcharge of 9.76% covers the new investment in the Mountain Street area. 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. The District began collecting additional revenue in 2019 through an antenna lease agreement with U.S. Cellular.

<u>Operating Statistics:</u>	<u>2019</u>	<u>2018</u>
Water Delivered to Customers (gallons)	11,308,750	11,673,949
Average Residential Customer Water Use (gal/day)	94	101
Largest Individual Customer: John Carver Apts. (gal/day)	1026	1,414

Full financial and operating information for the calendar year 2019 is available in the Annual Report to the Public Utilities Commission filed in the District Office and online at <http://www.maine.gov/mpuc/online/index.shtml>. As always, if you have questions or concerns about your water service, please contact one of the Trustees or call the customer service office of the Maine Water Company at 1-800-287-1643.

Your Trustees,

Pam Alley, Chair

Paddy Trainor

Alan Koenig

2019 Annual Report of the Vinalhaven Wastewater System

The Vinalhaven Wastewater system operated throughout 2019 in compliance with its Waste Discharge license granted by the State of Maine and administered by the Maine Department of Environmental Protection, although the system had one issue on July 3rd, 2019. The ultraviolet system malfunctioned for two days causing the town to be out of compliance and the issue was resolved on July 5th. Daily and weekly lab testing has been completed to monitor the discharge from the treatment facility and with the exception of this one event, discharge to the harbor is within the limits allowed by the operating license.

The system treated 7.35 million gallons of wastewater in 2019, an average of 20,139 gallons per day. This is a slight decrease from 2018, which was 21,534 gallons per day. April was the peak flow month, with average daily use of the system increasing to 26,933 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.

User rates remained stable and there were no changes to the sewer ordinance in 2019.

Welcome to Will Calkins, the new superintendent of Vinalhaven Wastewater. Will replaces Peter Farrelly, who served as superintendent for 15 years. Thank you to Peter Farrelly for his years of service to Vinalhaven customers.

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, Patrick Trainor, Pamela Grumbach, and Tanya Robishaw, who volunteered their time to this committee in 2019.

The Maine Islands Coalition - 2019 Annual Report

The Maine Islands Coalition keeps a constant focus on issues affecting any or all of the fifteen year-round Maine Coast islands. We listen to what the representatives from each island community report as to what is of current concern – as well as any inspiring! news they want to share with the other communities in the archipelago. Our islands, tiny and large, stretch from Peaks Island in Casco Bay to Frenchboro Long Island in Penobscot Bay, touching on Monhegan, Matinicus and all the others along the way. We've been at this for seventeen years and have even become a template for other groupings of islands such as the Great Lakes Islands Alliance (GLIA).

Vinalhaven's MIC Representative is Andy Dorr. Please contact him with any concern or question you would like to see come before the Coalition. Additionally, there are legislators and congressional staffers in attendance at most of our meetings to listen and learn – as well as report on what is happening in Augusta or Washington which may affect our island lives. In 2019, the MIC convened and hosted four discussions which have been, and likely will long be, of great interest and concern to all of Maine's fifteen year-round island communities.

On March 7th we met at the State House and our Keynote Topic was Community Data. And, informed storytelling. Numerous State Representatives and Senators were in the Room. The Island Institute has been gathering a wide range of data on all aspects of Maine's islands' various demographic components and presenting it in their Waypoints publications. New residents are always of particular interest. There continue to be new business ventures popping up all along the archipelago – and not just breweries...!

On May 9th we met in Rockland and discussed Healthcare – not for the first time, nor the last. There is a continuum along the Coast of island communities which are moving forward in various stages of readiness and access in providing local health and wellness programs and in building or improving facilities. There were many health professionals and experienced volunteers in the room to speak to their islands' status.

On September 12th: our Keynote Topic was Invasive species & pesticide use. Nancy Olmstead of the Maine Natural Areas Program made a comprehensive presentation; the MNAP has great information available online. And Troy Moon of the City of Portland, provided an update on what is happening on the nearby mainland. The operative By-Phrase is: Integrated Pest Management. And: Think First about all the variables and trade-offs and...Spray Last.

November 14th: Broadband, so critical and essential to economic development, is taking shape variably on many of the year-round islands. While there are multiple Service Providers in Maine, Axiom seems to have gotten more traction to date. Islesboro, The Cranberries and Cliff have all fully implemented their Broadband infrastructure while some of the islands are still in their investigative stages. More success to date seems to have come from private ventures, where town budgeting has not had to be a large consideration.

Extensive minutes of all meetings are available at <http://www.islandinstitute.org/program/community-development/mic>.

VINALHAVEN LAND TRUST



Vinalhaven Land Trust, (VLT), sees our focus as connecting people with nature. But we also do so much more!

With a goal of **supporting our town officials** and helping our community be informed, VLT staff and board serve on a number of town and community committees allowing us to share our knowledge and resources. Collaborating with the Tick Working Group, we made information available on both personal and landscape protection. We continue to gather data on the Vinalhaven tick burden in different areas of the island and the percentage of ticks carrying tick borne diseases. Sea level rise and the increased flooding it brings is a growing concern along coasts worldwide; Vinalhaven is no exception. The Sea Level Rise Committee is currently developing a list of recommendations for the Selectmen, as well as additional information to share with the entire community.

In 2019, we offered fifteen **environmental education programs** to all students in grades K-12. For middle and high school students this year's project with Hurricane Center for Science and Leadership involved growing baby scallops in spat bags, then transferring them to Hurricane's experimental scallop farm. Elementary students spent time on VLT preserves, learning about habitats and animal adaptations. Our popular **Island Explorers summer camp** encouraged younger students to make new friends while learning about habitats, farms, Vinalhaven history, and exploring different parts of the island. We work with Partners in Island Education in bringing **Perspectives after School** to students in grades K-5, offering these younger students quality after-school activities in a wide range of subjects, from animal tracking and pond scooping to gardening at Eldercare and cleaning up our shoreline, in addition to many arts based programs. This program has grown so popular that an additional session was added this fall, enabling students in grades 3-5 to have their own programming and students in grades K-2 to have smaller group sizes.

Board, staff and many **volunteers clean up** along the shores of the Basin every spring and participate in Coastal Cleanup each fall, gathering several truckloads of beach debris each time; much of it is plastics.

The **Story Trail** at the Granite Island Preserve remains a draw for readers of all ages. In 2019, this collaboration with Vinalhaven Reads hosted *The Salamander Room*, *Wait Until the Moon is Full*, and the current offering, *Where the Wild Things Are*.

Throughout the year, our **Walks and Talks** offers programs for all ages and abilities as we encourage all those who love Vinalhaven to learn more about our island, whether you've lived here your entire life or are visiting for the first time.

In 2019, **VLT spent over \$80,000** on development and maintenance of trails, environmental education, and other programming that brings value to our community. In addition, VLT's 2019 voluntary payment in lieu of taxes was \$7,403, which is 100% of the taxes which would be due if our owned properties were enrolled in the State of Maine's Open Space program.

With **eight preserves and over sixteen miles of well-maintained trails**, opportunities abound for birders, walkers, hikers, and trail runners to explore the many varied habitats Vinalhaven enjoys. Benches have been placed at many of the scenic overlooks on our trails, encouraging us all to stop for a few minutes to enjoy the beauty this special place has to offer.

Please **visit our kiosk** at Skoog Park for trail information. You can also check out our website (vinalhavenlandtrust.org) for up to date information about what is next on the events schedule or "like" us on Facebook. We would love to have you join our nearly 1,000 supporters as a member; you can find that information on our website 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,

A handwritten signature in blue ink that reads "Linnell Mather".

Linnell Mather
Executive Director

Vinalhaven Tick Working Group

The Vinalhaven Tick Working Group coordinates efforts of various community and nonprofit organizations to address issues surrounding ticks on Vinalhaven and resulting infectious diseases through communication, education, and support.

In 2017, representative from Vinalhaven Land Trust (VLT), Maine Coast Heritage Trust (MCHT), Island Community Medical Services (ICMS), Town of Vinalhaven, and community members came together to identify and address issues related to ticks and vector-borne illnesses.

In consultation and collaboration with other communities such as Islesboro and Swan's Island, and organizations such as Maine Department of Inland Fisheries and Wildlife (MDIFW), Maine Vector-Borne Disease Lab, Mainelyme.org, and MidCoast Lyme Disease Education and Support Group, the committee has explored and researched relevant issues.

The committee has focused on three areas:

Education:

- Ads in the Wind about protection and what to do in case of a tick bite.
- Programs featuring Bea Szantyr, MD, Maine Lyme Organization; Chuck Lubelczyk, Lyme and Vector Borne Disease Lab, Maine Medical Research Center; Kirk Gentalen, MCHT; Jim Hogan, ICMS; Andrew Quinlan, pest management.
- Flyers were distributed at VLT, VH School, VHCC, the town office, and the ferry.

Landscape Management:

- Andrew Quinlan met with the committee to share best practices for personal/property protection.
- Rod and Gun Club attended meetings to consider how to assess deer population, location, and tick infestation.
- Chuck Lubelczyk led several "Tick Drags" to identify island "hot spots" and determine rates of infection in collected ticks.
- The committee consulted with MDIF&W about reduction of the deer herd on the island.

Disease Identification and Treatment:

- Determine impact of Lyme on Vinalhaven through a community survey
- Collect ICMS data to estimate rates of infection

A presentation of the committee work was shared with the Board of Selectmen in February to inform and garner support for future committee endeavors which will include continuing community education and support and exploring ways to manage landscapes, control deer population, and mitigate other disease carriers.



Annual Town Report 2018-2019

SUSAN M. COLLINS
SENATOR
1100 ROCKEFELLER CENTER BUILDING
WASHINGTON, DC 20540-5004
SENATOR COLLINS
202-224-2832 (PH)

United States Senate
WASHINGTON, DC 20510-7904

22 SENATORS
SPECIAL COMMITTEES
ON AGING
ON ARMS
ON BUDGET
ON EDUCATION
ON ENVIRONMENT
ON HEALTH CARE
ON HOMELAND SECURITY
ON INDIAN AFFAIRS
ON INTELLIGENCE

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 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 KAYE SENATE OFFICE BUILDING
C0301 204 6364
Website: <http://www.king.senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2020

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

Dear friends,

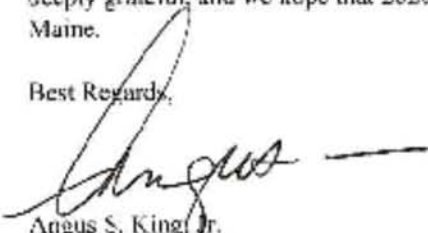
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of these opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts to bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King, Jr.
United States Senator

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(207) 622-0282

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Bangor, ME 04401
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CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

COMMITTEE ON APPROPRIATIONS
SUBCOMMITTEE
AGRICULTURE, RURAL DEVELOPMENT, AND
FOREST MANAGEMENT
IN ENERGY, ENVIRONMENT, AND
CLIMATE POLICY
MILITARY CONSTRUCTION, VETERANS AFFAIRS,
AND RELATED MATTERS
HOUSE AGRICULTURE COMMITTEE
SUBCOMMITTEE
FOOD SECURITY, NUTRITION, AND
RURAL LIFE
CONGRESSIONAL COUNCIL

Dear Friends,

I hope this letter finds you well. It's a privilege to represent you and your family and I am thankful for the opportunity to update you on my work in Washington and Maine.

In 2019, I was honored to work with my colleagues to pass hundreds of bills that address everything from fighting climate change to raising the minimum wage. And while Congress has become an increasingly partisan place, I was proud to continue my habit of reaching across the aisle, introducing a number of bipartisan bills and cosponsoring even more.

On the House Appropriations Committee, I worked to support programs important to Maine, such as rural broadband investment, Head Start, PFAS clean up, and shipbuilding at Bath Iron Works. Further, I firmly believe we need to make substantial investments in all aspects of our infrastructure, from safe drinking water and modernized schools, to upgraded highways, transit, and rail. From my seat on the Appropriations Committee I advocated for increased funding for the BUILD grants program which funds investments in transportation infrastructure by states, local governments, and transit agencies. I also pushed for increased funding for the Community Development Block Grant program, our national park system, local and organic agriculture, election security, and the Land and Water Conservation Fund.

Since my time in the Maine State Senate, lowering the cost of prescription drugs has been one of my top priorities. This year I introduced two bills that would help Americans afford their prescription medications. I also voted for a bill that would allow the Centers for Medicare and Medicaid Services to directly negotiate prices for certain drugs. I look forward to continuing this important work in 2020 so Americans are no longer faced with the choice of picking up prescriptions they desperately need or putting food on the table.

I am sure this coming year holds many challenges and opportunities for our country, and I promise that the interests and principles of Mainers will continue to guide my work. If there is anything my offices in Washington or Maine can do to be of assistance – whether you, your town, or your organization is applying for a grant; you're facing an issue with a federal agency; or if you'd just like to share a thought or opinion – please do not hesitate to reach out.

Best wishes,

Chellie Pingree
Member of Congress

21 PORTLAND FISH FILL, SUITE 304
PORTLAND, ME 04101
PHONE: 207-774-9000
FAX: 207-774-0220



15 EVER STREET
WATERVILLE, ME 04608
PHONE: 207-873-5713
FAX: 207-873-5717



Janet T. Mills
GOVERNOR

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

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next three years, I will continue to do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

During my first year in office, I directed the implementation of the voter-approved Medicaid expansion, allowing over 40,000 Maine people to gain health care coverage. We added state-guaranteed protections for people with pre-existing conditions, passed a prescription drug reform package, and restored the Maine Drugs for the Elderly and Disabled program, covering an additional 1,800 seniors. And we continue to work on strategies to bring down the cost of health care for small businesses and others. I also signed an Executive Order directing my Administration to develop effective opioid prevention efforts in schools, make Narcan more available, increase medication assisted treatment, train recovery coaches, and expand drug courts.

Protecting Maine's environment and tackling climate change are key priorities of my Administration. I am committed to increasing Maine's Renewable Portfolio Standard to 80 percent by 2030; improving our modes of transportation; weatherizing homes and businesses; and reaching 100 percent renewable energy by 2050. By embracing the green technology of the future, we will reduce the impacts of climate change, create good-paying jobs, preserve clean air and water, and protect our state's farming, fishing, and forestry industries.

The biennial budget provided more revenue sharing, more homestead reimbursements, and more disaster assistance for towns – which all together will result in relief for property taxpayers. It invested \$115 million in education and school renovations, and we are working toward Pre-K for every 4-year-old, increasing post-high school options that result in a valued credential, and making sure that every able adult is working. Further, I, along with government agencies, small business owners, entrepreneurs, economists, and hard-working Mainers, developed a statewide economic development plan, the first in nearly 25 years. We will diversify our economy, empower innovators, and attract young, talented people to live, work, and raise their families here in Maine.

It is time for new, dynamic ideas that will change Maine for the better. I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, healthy people, and prosperous communities.

Thank you,



Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER

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www.maine.gov

FAX: (207) 287-1034

*129th Legislature
Senate of
Maine
Senate District 12*

*Senator David Miramant
3 State House Station
Augusta, ME 04333-0003
(207) 236-4845
David.Miramant@legislature.maine.gov*

Dear Friends and Residents of Vinalhaven,

I serve in the Maine Senate to work for change that will improve the lives of folks across our state. This year, Democrats and Republicans in the Senate sat beside each other instead of being divided by a partisan aisle. We worked together to pass significant legislation that will benefit Maine people.

We passed a bipartisan budget that provides \$130 million in property tax relief without raising taxes. That includes a new program that will provide a check for at least \$100 to every household that qualified for the Homestead Exemption by April 1, 2019.

We passed a number of new laws to promote solar energy generation. These laws promote local solar projects, such as those at school districts and town offices; expand Maine's renewable energy portfolio; and set a goal of installing 100,000 heat pumps by 2025.

We also worked to make health care more affordable and more accessible. We passed laws to require insurance companies to cover hearing aids, protect coverage for those with preexisting conditions and lower prescription drug costs.

I'm proud of everything we accomplished, but there's more work to be done. This year, I will keep working to promote renewable energy, lower property taxes and continue expanding access to health care. While we may not always agree, I approach every decision by listening to all sides, studying the issue closely and ultimately deciding what I believe is in the best interests of the folks I represent and all Maine people.

If you have any questions or concerns, I'm always available by phone at (207) 287-1515 or by email at David.Miramant@legislature.maine.gov. I also encourage you to sign up to receive my regular legislative updates. Go to www.mainesenate.org to join my mailing list. I look forward to continuing to work with you this year!

Sincerely,



Dave Miramant
State Senator



Genevieve McDonald
129 North Main Street
Stonington, ME 04681
Phone: (207) 266-5113
Genevieve.McDonald@legislature.
maine.gov

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Dear Vinalhaven Residents,

It continues to be an honor to serve you in the Maine House of Representatives. I have been working hard on your behalf to provide responsive constituent services, be your advocate in Augusta and pass legislation that improves life in our district and in our state.

As of this writing, the 129th Legislature has just begun its second regular session, and we expect to have adjourned around mid-April. During that period, we will consider more than 650 bills, from smaller quick fixes and complex legislation we're still working on from 2019 to measures in response to new issues that have come up since the summer.

Our broad goals this year include further increasing access to health care, reducing the cost of insulin, funding schools and local governments, massively upgrading Maine's career and technical education system, further reducing drug addiction and overdose deaths, making sure Maine invests in research and development and land conservation, strengthening workers' rights and more. There is never a shortage of work when it comes to making Maine the best state it can be, and I'm glad to be in the thick of it.

This year I'll continue serving on the Marine Resources Committee as we build on our achievements from last year, further strengthen our fisheries and make sure that future generations can continue to earn a living from Maine's coastal waters.

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

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is Genevieve.McDonald@legislature.maine.gov. My phone number is 207-266-5113. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

A handwritten signature in black ink that reads "Genevieve McDonald".

Genevieve McDonald
State Representative

District 134 Cranberry Isles, Deer Isle, Frenchboro, Isle au Haut, North Haven, Southwest Harbor, Stonington, Swans Island, Tremont and Vinalhaven, plus the unorganized territory of Marshall Island Township

Treasurer's Report
General Fund
FY 2018-2019 Balances

The following provides an overview of the activity in each of our accounts. These amounts may not match the Financial Audit report as this report reflects the activity posted on the monthly bank statements whereas the audit report captures all activity encumbered related to the town's fiscal year.

The General Fund is the primary account that allocates funding to approved purchases. This would include all expenditures authorized by the annual town meeting results. The net change during the 12-month period was \$317,544.33.

General Fund Checking		General Fund Sweep Account	
Beginning Balance	\$ 35,037.17	Beginning Balance	\$ 2,500,109.72
Deposits	\$ 12,275,730.40	Deposits	\$ 5,452,918.60
Interest	\$ 436.53	Interest	\$ 29,112.37
Warrants/Fees	\$ (12,276,170.52)	Warrants/Fees	\$ (5,164,486.64)
Transfers		Transfers	
YTD Inc/Dec	\$ (3.59)	YTD Inc/Dec	\$ 317,544.33
Ending Balance	\$ 35,033.58	Ending Balance	\$ 2,817,654.05

The Wastewater account activity shown below provides you with a general sense of expenditures and revenue. The net position for this fund in FY 19 was - \$4,676.18.

Wastewater Checking		Wastewater Savings	
Beginning Balance	\$ 162,744.44	Beginning Balance	\$ 96,727.75
Deposits	\$ 282,932.49	Deposits	\$ -
Interest	\$ 1,746.27	Interest	\$ 1,213.31
Warrants/Fees	\$ (289,354.94)	Warrants/Fees	
Transfers		Transfers	
YTD Inc/Dec	\$ (4,676.18)	YTD Inc/Dec	\$ 1,213.31
Ending Balance	\$ 158,068.26	Ending Balance	\$ 97,941.06

Wastewater Connection	
Beginning Balance	\$ 6,728.20
Deposits	\$ 456.46
Interest	\$ 88.05
Warrants/Fees	\$ -
Transfers	
YTD Inc/Dec	\$ 544.51
Ending Balance	\$ 7,272.71

The following accounts represent reserve or enterprise funds that have dedicated purposes. The Capital Reserve CD is a total of funds invested that have been allocated for various town reserve funds. The interest that is accrued annually is credited to those reserves relative to their % of the total invested. The TIF account represents the amount of money available to be spent to support improvements in the TIF District. Finally, the Cemetery Checking account represents money that has been deposited from cemetery plot sales as well as expenditure for perpetual care.

Capital Reserves CD		TIF Account	
Beginning		Beginning	
Balance	\$ 1,430,830.67	Balance	\$ 104,625.42
Deposits		Deposits	\$ 159,510.00
Interest	\$ 22,144.42	Interest	\$ 1,390.82
Warrants/Fees		Warrants/Fees	\$ (143,559.00)
Transfers		Transfers	
YTD Inc/Dec	\$ 22,144.42	YTD Inc/Dec	\$ 17,341.82
Ending Balance	\$ 1,452,975.09	Ending Balance	\$ 121,967.24

Cemetery Checking	
Beginning	
Balance	\$ 21,234.01
Deposits	\$ 3,300.00
Interest	\$ 290.27
Warrants/Fees	\$ (406.60)
Transfers	
Inc/Dec Market	
Advisory Fee	
YTD Inc/Dec	\$ 3,183.67
Ending Balance	\$ 24,417.68

Sincerely,



Andrew Dorr
Treasurer

Annual Town Report 2018-2019

Tax Collector's Report of Taxes Due on June 30th, 2019

2017 Real Estate Taxes

HALLA, LEE F. & DAWN A.	659	\$6,479.57 *
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2018 Real Estate Taxes

ANDREWS, TIMOTHY GEORGE	42	\$837.26 *
BAKER, RICHARD D	69	\$1,798.22 *
BECKMAN, SIGWARD	102	\$600.37 *
BEVERAGE, WAYNE W	119	\$275.93 *
DYER, BRENNAN W.	474	\$625.99
ELISABETH DAVIS LIVING	731	\$10,903.40 *
GROSS, CARL B & WATT,	970	\$1,649.03 *
HALLA, LEE F. & DAWN A.	659	\$6,958.96 *
HARVEY, GWENYTH B.	711	\$1,668.14 *
HUNDLEY, WILLIAM G. &	772	\$284.11
NELSON, SANDRA L, GREGORY	1060	\$3,000.00 *
OLNEY, VIRGINIA B.	68	\$1,916.88 *
SCHMIDT, TRACIE	843	\$2,661.95 *
SMITH, JEFFREY E & SMITH,	1056	\$1,651.03 *
WADLEIGH, STACY	1622	\$1,283.63
WATT, KARENA	1710	\$451.84 *
		\$36,566.74

2019 Real Estate Taxes

AMES, WAYNE D.	39	\$255.22 *
ANDREWS, TIMOTHY GEORGE	42	\$3,354.62 P
ANTHONY, DONNA	48	\$676.07 *
BAKER, RICHARD D	69	\$1,647.86
BALLETTA, LOUIS	1109	\$305.52 *
BARTON, DANA	81	\$847.85 *
BECKER, DAVID CHRISTY	94	\$3,925.78 *
BECKER, DAVID CRISTY	1990	\$431.90 *
BECKER, STEPHEN M.	96	\$1,184.05 *
BECKMAN, SIGWARD	102	\$1,234.36 *
BECKMAN, SIGWARD &	103	\$1,607.37 *
BECKMAN, SIGWARD	104	\$2,315.35 P
BENNETT, ROBERT	117	\$108.76
BERMAN, MARIA &	2017	\$4,641.74 *
BEVERAGE, WAYNE W	119	\$1,526.39 *
BICKFORD, TERRA	1815	\$98.77
BLAIR, JANE C. DEVISEES	146	\$2,344.79 *
BLAIR, JANE C. DEVISEES	149	\$96.93 *
BLAIR, JANE C. TRUSTEE	147	\$5,873.65 *
BLOCK, EBENN, P.R.	875	\$1,444.18 *
BROWNSWORD, SUSAN	206	\$449.08 *
BROWNSWORD, SUSAN	205	\$12.27 *
BROWNSWORD, SUSAN	207	\$83.43 *
BROWNSWORD, SUSAN	208	\$1,500.62 *
BUNKER, MICHAEL JR.	222	\$1,173.01 *
CARLSEN, RICHARD A	1996	\$2,025.77 *
CARLSEN, RICHARD A.	1392	\$2,191.42 *
CARTER, ELLIC JOSHUA	271	\$27.86
CASH, SEAN M.	568	\$220.24 *
CHANIN, JOSEPH	284	\$5,451.56 *
COPPOLA, LOIS DORR	355	\$2,330.82 *
CREELMAN, ANDREW &	364	\$4,207.38 *
CREELMAN, ANDREW & ERIN	221	\$1,450.31 *

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CREELMAN, ANDREW B	361	\$1,541.72	*
CREIGHTON, ALBERT M. JR. &	365	\$2,362.59	*
CREIGHTON, ALBERT M. JR. &	366	\$3,665.66	*
CREIGHTON, HILARY HOLCOME		\$3,549.10	*
DEROSIERS, KELLI JO		\$444.17	*
DICKEY, JAMES D.	415	\$1,964.42	*
DORR, GREG N.	423	\$819.64	*
DYER, BRENNAN W.	472	\$506.55	
DYER, BRENNAN W.	474	\$733.75	
DYER, JUSTIN W.	1749	\$2,101.23	*
EDER, CLAIRE	491	\$1,017.18	*
ELISABETH DAVIS LIVING	731	\$11,270.00	
FEDERAL NATIONAL MORTGAGE	1889	\$1,626.39	*
GASTON, JAMES P.	583	\$1,884.67	*
GOODWIN-ALLEY, JENNIFER, PR	1932	\$1,429.46	*
GRIFFIN, ELLISON & GRIFFIN, JANE	1178	\$416.57	*
GROSS, CARL B & WATT,	970	\$2,537.44	*
GROSS, CARL B.	131	\$161.35	*
GUPTILL, REBECCA S	650	\$1,138.04	*
HALL, LYDIA AREY	658	\$1,783.28	*
HALLA, LEE F. & DAWN A.	659	\$7,366.91	*
HARKNESS, FRED (D/B/A	1270	\$4,147.26	*
HARKNESS, FREDERICK & MULCAHY	680	\$3,548.65	
HARVEY, GWENYTH B.	711	\$2,159.52	*
HASKELL, WALTER OISIN &	690	\$1,475.47	*
HEDGES, CONSTANCE	702	\$3,735.95	*
HENRIQUES, BARBARA D. TRUSTEE	709	\$203.68	*
HILDINGS, RICHARD L	281	\$1,273.63	*
HUNDLEY, WILLIAM G. &	772	\$305.52	
HURRICANE ISLAND TRUST	582	\$11,716.21	*
JONES, DARREN	818	\$1,201.84	*
JONES, WENDELL PETER	826	\$609.82	*
JONES, WENDELL PETER	827	\$269.94	*
KEIR, ANDREW K & KEIR,	832	\$678.53	*
KEIR, ANDREW K. & DIANA	833	\$641.10	*
KENNAN, JOHN; KENNAN,	1715	\$44.02	*
KROG, GARY P. & VERSACI, LORI	860	\$3,311.67	*
KULKA, CATHERINE WRENN	865	\$641.44	*
KUMBAYA LLC	847	\$5,607.20	*
LEAR, AMY P. R.	1061	\$1,468.72	P
LEVIN, AARON M	793	\$6,992.67	*
LEVIN, AARON M	794	\$92.03	*
MACDONALD, JOHN R.	1647	\$1,050.69	P
MCCLURE, FRANCIS B TRUSTEE	986	\$766.26	*
MCDONALD, JOHN PERS REP	987	\$1,895.72	*
MILLER-HILDINGS, NATHAN D	715	\$1,263.81	*
MOORE, HERBERT	2001	\$5,212.30	*
MORTON, LONDON	2011	\$1,157.06	*
MORTON, LONNIE W. &	1035	\$1,673.01	*
MTR OF HACKETTSTOWN NEW	105	\$896.93	
NEKOLA, CHARLOTTE	1354	\$1,174.24	*
NELSON, GREGORY	945	\$209.82	
NELSON, GREGORY	1049	\$3,850.33	
NELSON, GREGORY	1053	\$490.80	
NELSON, JOE DEVISEES	1064	\$35.58	*
NELSON, SANDRA L, GREGORY	1060	\$3,658.91	
OAKES, LARRY	1087	\$1,512.38	*
OLNEY, VIRGINIA B.	68	\$2,061.36	
OSGOOD, NICOLE B	236	\$3,349.71	*

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OSGOOD, PHILIP	295	\$1,492.06 *
OXTON, WAYNE M JR	916	\$443.56 *
PERKINS, SARA D	1153	\$1,180.37 *
PERKINS, SARA D & SAMUEL	1152	\$2,461.36 *
PHILBROOK, RUTH	1196	\$358.49 *
PILLSBURY, POLLY S &	1184	\$5,662.61 *
POOLE, JAMES H. II	1262	\$2,295.72 *
ROSELL, ADAM P.	1814	\$728.84 *
SANDS COVE ASSOCIATES	1326	\$1,391.73 *
SANFT, LISA A & SANFT,	1653	\$319.63 *
SCHMIDT, TRACIE	843	\$2,862.59 *
SEAWELL, TOBIN	1344	\$649.50 *
SELIGSON, EDITH	1346	\$13.87 *
SMITH, BOWEN A	2045	\$1,264.42 *
SMITH, JEFFREY E & SMITH,	1056	\$1,775.47 *
STEVENS, DR. JOHN	1423	\$8,985.32 *
STEVENS, JOHN K.	1424	\$7,669.36 *
TRUEWORTHY, SHARON J	1557	\$112.99 *
TURNER, BENJAMIN W	1853	\$684.67 *
VAN PRAAG, NADJA	203	\$1,642.09 *
VAN PRAGG, NICHOLAS	942	\$1,327.80 *
WADLEIGH, STACY	1622	\$1,380.38 *
WALLACE, MARK	987	\$1,050.92 *
WARREN, CAITLYN	1671	\$1,415.96 *
WATT, KARENA	1710	\$485.89 P
WATT, TAZA	1694	\$815.95 *
WEBSTER, KENNETH W.	1701	\$23.31 *
WELLER, DAVID C. JR.	1717	\$8.13 *
WELLER, DAVID JR.	1718	\$1,043.56 *
WOODCOCK, SHELDON	511	\$1,071.17 *
YOUNG, WAYNE F. & PATRICIA	1800	\$1,676.08 *
		<u>\$236,042.63</u>

* = Paid in full or abated after June 30, 2019

P = Partially paid or abated after June 30, 2019

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Board of Selectmen and Manager
TOWN OF VINALHAVEN
Vinalhaven, Maine

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Vinalhaven for the year ended June 30, 2019, and have issued our report thereon dated July 17, 2020. Professional standards require that we provide you with the following information related to the audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated December 13, 2019, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the U.S. generally accepted accounting principles. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the Town of Vinalhaven. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. Our audit of the financial statements does not relieve you of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in writing in the engagement letter dated December 13, 2019.

Significant Audit Findings

We noted no significant audit findings in performing and completing our audit, but wish to make the following recommendations:

Formal Policy Review

Several policies should be written, adopted and implemented for the Town. The process of planning and formulating effective policies is vital to any Town. Only through a management consensus and careful consideration of policy planning and implementation can a Town ensure effective overall operation in both the present and the future. Frequent revisions to these policies are necessary to meet future needs of the Town. We believe the adoption of these written policies constitutes an improvement to the internal control system by formally improving, crystallizing and documenting the present procedures. With such ongoing review of policies, periodic changes in officials and employees should not affect the continuity or accuracy of the financial records as long as these policies are adhered to.

Significant Audit Findings (Continued)*Formal Policy Review (Continued)*

We recommend written policies in the following areas, and would be happy to assist in their development and implementation if desired:

- Reconciliations and Reviews
- Computer Back-Ups, Access and Passwords
- Conflict of Interest/Related Party Transactions
- Fund Balance Policy

Internal Accounting for Other Funds and Switch to TRIO Accounting

As noted in the past, the Town maintains a number of governmental funds other than its general fund, which are used to account for capital project reserves, special revenues, and various permanent funds. Some of these funds are comprised solely of amounts held within the general fund and are due to such other funds; others are comprised solely of cash or investments held apart from the general fund; and still others are comprised of a combination of these types of assets. Accordingly, the accounting for the activities and balances in each such fund can become rather involved. Currently, the full accounting for such funds takes place each year as part of the audit process. We believe a better approach would be for the Town to implement a system whereby such accounting was being performed internally each month. Doing so would enhance the Town's internal control over these funds, and also provide for a more efficient year-end audit process. We understand the Town continues the process of converting its budgetary and financial accounting from Peachtree to TRIO, and believe this could be an opportune time to make this change as well. We would be happy to assist in this process if desired.

Accounting for Leases – GASB Statement No. 87

As noted last year, the Governmental Accounting Standards Board ("GASB") had previously issued its Statement No. 85, *Leases*. Under this new standard, substantially all leases will now require treatment as capital leases, rather than as operating leases. Initially this standard was scheduled to become effective for the Town for its fiscal year beginning July 1, 2020. In response to the COVID-19 pandemic the GASB has recently postponed the effective date for this new guidance, and accordingly, the Town will now be required to implement this new standard with its fiscal year commencing July 1, 2021. We would encourage the Town to consider the extent to which this change will impact its financial reporting to facilitate its implementation to the extent necessary. We would be happy to assist in this regard to the extent desired.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Town of Vinalhaven are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during fiscal year ending June 20, 2019. We noted no transactions entered into by the governmental unit during the year for which there is lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Qualitative Aspects of Accounting Practices (continued)

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about the past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Useful Lives

Management's estimates of the useful lives of depreciable assets are based according to the Town's and District's Fixed Asset Policy. We evaluated the key factors and assumptions used to develop the useful lives schedule contained in the Fixed Asset Policies in determining that it is reasonable in relation to the financial statements taken as a whole.

Pension and OPEB Balances

Management's estimates of the Town's net pension liability, OPEB liabilities and related balances were based on audited and unaudited information for the plans as provided by the Maine Public Employees Retirement System and Maine Municipal Employees Health Trust . We evaluated the key factors and assumptions in developing these estimates in determining them to be reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statements disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosure affecting the financial statements was:

Property Taxes

The disclosure of Property Taxes in Note 3 to the financial statements describes the assessed value, the tax rate, the year end taxes receivable and overall collection rate for the Town. The collection rate is a guideline for cash flow and budgeting purposes in the next calendar year.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the Town's financial reporting process (that is, cause future financial statements to be materially misstated). We are pleased to report that no material adjustments were required during the completion of our audit and the preparation of the financial statements.

Management did not identify and we did not notify them of any uncorrected financial statement misstatements, other than an understatement of general fund accounts payable in the amount of \$11,058. Management has determined that the effects of this misstatement are immaterial, both individually and collectively, to the financial statements as a whole.

Disagreements with Management

For the purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or audit matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representation

We have requested certain representations from management that are included in the management representation letter dated July 17, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This communication is intended solely for the information and use of the Board of Selectmen, Manager and others within the Town, and is not intended to be and should not be used by anyone other than these specified parties.



SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
July 17, 2020

TOWN OF VINALHAVEN

VINALHAVEN, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2019

**TOWN OF VINALHAVEN
VINALHAVEN, MAINE
JUNE 30, 2019**

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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 aggregate remaining fund information of the Town of Vinalhaven, Maine as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Qualified Opinions on the Government-Wide Financial Statements and School District Fund Financial Statements

As disclosed in the notes to the financial statements, information necessary to determine the amounts of any OPEB liabilities or similar amounts arising in conjunction with the Town's participation in the Maine Education Association Benefit Trust health plan is not currently available. The amounts, if any, by which the government-wide financial statements may be misstated as a result are not known. Additionally, information necessary to determine the amounts of any obligation arising from the audit of Maine School Administrative District No. 8 by Maine Public Employees Retirement System (MEPERS) is not currently available. The amounts, if any, by which the governmental activities and applicable fund financial statements may be misstated as a result are not known.

Qualified Opinions

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on the Government-Wide Financial Statements", the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and of the School District Fund of the Town as of June 30, 2019 and the changes in net position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund other than the School District Fund and aggregate remaining fund information of the Town as of June 30, 2019 and the changes in financial position and, where applicable, cash flows thereof 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, the Schedule of Town Pension Contributions, and the Schedules of the Town's Group Life and Health Plan OPEB Liabilities and Related Ratios be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Smith & Associates

SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
July 17, 2020

Smith & Associates, CPAs
A Professional Association

Yarmouth, Maine 04096

Town of Vinalhaven

**TOWN OF VINALHAVEN
STATEMENT OF NET POSITION
JUNE 30, 2019**

	<u>Governmental</u> <u>Activities</u>	<u>Primary Government Business - Type Activities</u>	<u>Total</u>
Assets			
Cash and Cash Equivalents	\$ 5,313,240	\$ 222,989	\$ 5,536,229
Taxes and Liens Receivable	279,089	0	279,089
Accounts and Grants Receivable	324,989	165,271	490,260
Capital Assets, Net of Accumulated Depreciation	<u>12,161,430</u>	<u>6,074,216</u>	<u>18,235,646</u>
Total Assets	<u>\$ 18,078,748</u>	<u>\$ 6,462,476</u>	<u>\$ 24,541,224</u>
Deferred Outflows of Resources	<u>\$ 85,662</u>	<u>\$ 0</u>	<u>\$ 85,662</u>
Liabilities			
Accounts Payable	\$ 141,028	\$ 20,633	\$ 161,661
Accrued Expenses	244,994	1,875	246,869
Accrued Interest	2,946	0	2,946
Non Current Liabilities			
Due Within One Year	737,717	55,021	792,738
Due in More Than One Year	<u>1,822,043</u>	<u>704,786</u>	<u>2,526,829</u>
Total Liabilities	<u>\$ 2,948,728</u>	<u>\$ 782,315</u>	<u>\$ 3,731,043</u>
Deferred Inflows of Resources	<u>\$ 25,453</u>	<u>\$ 0</u>	<u>\$ 25,453</u>
Net Position			
<i>Net Investment in Capital Assets</i>	\$ 9,761,104	\$ 5,314,409	\$ 15,075,513
<i>Restricted</i>			
Tax Incremental Financing	121,967	0	121,967
Grant and Entitlement Purposes	83,989	0	83,989
School District	682,806	0	682,806
Sewer Hook Ups and Loans	20,870	0	20,870
Permanent Funds, Non-Expendable	226,785	0	226,785
<i>Unrestricted</i>	<u>4,292,708</u>	<u>365,752</u>	<u>4,658,460</u>
Total Net Position	<u>\$ 15,190,229</u>	<u>\$ 5,680,161</u>	<u>\$ 20,870,390</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, 2019**

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Assets		<u>Total</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Primary Government Business - Type Activities</u>	
Primary Government						
Governmental Activities						
General Government	\$ 684,364	\$ 29,393	\$ 0	\$ (654,971)	\$ 0	\$ (654,971)
Public Works and Sanitation	1,167,955	166,430	56,955	(944,570)	0	(944,570)
Public Safety	597,092	94,068	6,835	(496,189)	0	(496,189)
Culture and Recreation	94,689	20,851	0	(73,838)	0	(73,838)
Public Health and Welfare	2,773	0	0	(2,773)	0	(2,773)
Education	4,339,190	148,675	1,087,681	(3,102,834)	0	(3,102,834)
Fixed Charges	545,053	0	0	(545,053)	0	(545,053)
Interest on Long-Term Debt	13,234	0	0	(13,234)	0	(13,234)
Depreciation – Unallocated	<u>225,642</u>	<u>0</u>	<u>0</u>	<u>(225,642)</u>	<u>0</u>	<u>(225,642)</u>
Total Government Activities	\$ 7,669,992	\$ 459,417	\$ 1,151,471	\$ (6,059,104)	\$ 0	\$ (6,059,104)
Business - Type Activities						
Wastewater Department	\$ 493,239	\$ 293,080	\$ 7,500	\$ 0	\$ (192,659)	\$ (192,659)
School District	<u>666</u>	<u>315</u>	<u>0</u>	<u>0</u>	<u>(351)</u>	<u>(351)</u>
Total Business - Type Activities	\$ 493,905	\$ 293,395	\$ 7,500	\$ 0	\$ (193,010)	\$ (193,010)
Total Primary Government	\$ 8,163,897	\$ 752,812	\$ 1,158,971	\$ (6,059,104)	\$ (193,010)	\$ (6,252,114)
General Revenues						
Property and Other Taxes				\$ 6,710,288	\$ 0	\$ 6,710,288
Grants and Contributions Not Restricted to Special Programs				99,111	0	99,111
Unrestricted Investment Earnings				53,463	3,051	56,514
Miscellaneous Income				<u>51,178</u>	<u>0</u>	<u>51,178</u>
Total General Revenues				\$ 6,914,040	\$ 3,051	\$ 6,917,091
Changes in Net Position				\$ 854,936	\$ (189,959)	\$ 664,977
Net Position – July 1, 2018				\$ 14,335,293	\$ 5,870,120	\$20,205,413
Net Position – June 30, 2019				\$ 15,190,229	\$ 5,680,161	\$20,870,390

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

**TOWN OF VINALHAVEN
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

	General Fund	School District	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 2,842,056	\$ 660,459	\$ 1,810,725	\$ 5,313,240
Taxes and Liens Receivable	279,089	0	0	279,089
Accounts and Grants Receivable	95,047	208,912	13,597	317,556
Due from Other Funds	<u>73,102</u>	<u>130,335</u>	<u>853,330</u>	<u>1,056,767</u>
Total Assets	\$ 3,289,294	\$ 999,706	\$ 2,677,652	\$ 6,966,652
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,289,294</u>	<u>\$ 999,706</u>	<u>\$ 2,677,652</u>	<u>\$ 6,966,652</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities				
Accounts Payable	\$ 74,322	\$ 66,706	\$ 0	\$ 141,028
Accrued Expenses	22,839	212,753	0	235,592
Due to Other Funds	<u>562,556</u>	<u>290,774</u>	<u>196,004</u>	<u>1,049,334</u>
Total Liabilities	<u>\$ 659,717</u>	<u>\$ 570,233</u>	<u>\$ 196,004</u>	<u>\$ 1,425,954</u>
Deferred Inflows of Resources				
Unavailable Revenue – Property Taxes	<u>\$ 126,458</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 126,458</u>
Fund Balance				
<i>Nonspendable</i>				
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 226,785	\$ 226,785
<i>Restricted</i>				
Tax Incremental Financing	0	0	121,967	121,967
Grant and Entitlement Purposes	0	0	83,989	83,989
Sewer Hook Ups and Loans	0	0	20,870	20,870
<i>Committed</i>				
Capital Projects	0	0	1,889,913	1,889,913
Appropriated for FY 2019/20	150,408	200,000	0	350,408
School Department	0	229,473	0	229,473
<i>Assigned</i>				
Cemetery Restoration Reserve	10,000	0	0	10,000
Permanent Funds – Expendable	0	0	209,176	209,176
<i>Unassigned</i>				
Capital Project Fund Deficits	0	0	(62,703)	(62,703)
Special Revenue Fund Deficits	0	0	(8,349)	(8,349)
General Fund	<u>2,342,711</u>	<u>0</u>	<u>0</u>	<u>2,342,711</u>
Total Fund Balance	<u>\$ 2,503,119</u>	<u>\$ 429,473</u>	<u>\$ 2,481,648</u>	<u>\$ 5,414,240</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 3,289,294</u>	<u>\$ 999,706</u>	<u>\$ 2,677,652</u>	<u>\$ 6,966,652</u>

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

**TOWN OF VINALHAVEN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2019**

Total Fund Balance – Total Governmental Funds \$ 5,414,240

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. 12,161,430

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. (12,348)

Unavailable property tax revenues are not available to pay for Current financial expenditures and, therefore, are deferred inflows of resources. 117,011

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	\$ 737,717	
Due in More Than One Year	1,784,098	
Accrued Compensated Absence Payable	<u>37,945</u>	(2,559,760)

Differences Between Deferred Inflows and Deferred Outflows Relating To OPEB Plans Pursuant to GASB Statement No. 75. 4,061

Differences Between Deferred Inflows and Deferred Outflows Regarding Related Pension Expenses Due to Implementation of GASB No. 68. 65,595

Net Position of Governmental Activities \$ 15,190,229

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

**TOWN OF VINALHAVEN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>General Fund</u>	<u>School District</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Taxes	\$ 3,298,825	\$ 3,238,689	\$ 159,510	\$ 6,697,024
Intergovernmental	127,253	701,946	261,654	1,090,853
Licenses, Permits and Fees	45,862	0	0	45,862
Charges for Services	264,881	36,738	2,453	304,072
Investment Income	29,549	8,534	25,173	63,256
On-Behalf Pension/OPEB Contributions	0	159,729	0	159,729
Miscellaneous	<u>4,660</u>	<u>57,516</u>	<u>88,692</u>	<u>150,868</u>
Total Revenues	<u>\$ 3,771,030</u>	<u>\$ 4,203,152</u>	<u>\$ 537,482</u>	<u>\$ 8,511,664</u>
Expenditures				
<i>Current</i>				
General Government	\$ 522,562	\$ 0	\$ 149,873	\$ 672,435
Public Works and Sanitation	1,155,866	0	8,777	1,164,643
Public Safety	584,447	0	12,645	597,092
Culture and Recreation	92,757	0	1,932	94,689
Public Health and Welfare	2,773	0	0	2,773
Debt Service	134,320	0	0	134,320
Education	0	4,161,267	223,600	4,384,867
Fixed Charges	545,053	0	0	545,053
<i>Capital Outlay</i>	<u>0</u>	<u>0</u>	<u>502,846</u>	<u>502,846</u>
Total Expenditures	<u>\$ 3,037,778</u>	<u>\$ 4,161,267</u>	<u>\$ 899,673</u>	<u>\$ 8,098,718</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 733,252</u>	<u>\$ 41,885</u>	<u>\$ (362,191)</u>	<u>\$ 412,946</u>
Other Financing Sources (Uses)				
Transfers In (Out)	\$ (336,500)	\$ (2,542)	\$ 339,042	\$ 0
Proceeds from Borrowing	<u>0</u>	<u>0</u>	<u>157,925</u>	<u>157,925</u>
Total Other Financing Sources	<u>\$ (336,500)</u>	<u>\$ (2,542)</u>	<u>\$ 496,967</u>	<u>\$ 157,925</u>
Net Change in Fund Balance	\$ 396,752	\$ 39,343	\$ 134,776	\$ 570,871
Fund Balance – July 1, 2018	<u>2,106,367</u>	<u>390,130</u>	<u>2,346,872</u>	<u>4,843,369</u>
Fund Balance – June 30, 2019	<u>\$ 2,503,119</u>	<u>\$ 429,473</u>	<u>\$ 2,481,648</u>	<u>\$ 5,414,240</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, 2019**

Net Change in Fund Balance – Total Governmental Funds **\$ 570,871**

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

Governmental Funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period, net of disposals of same. 418,003

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. (689,801)

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. 545,802

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. 13,264

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. (861)

Changes in Deferred Outflows and Deferred Inflows and Net OPEB Liability Relating to Implementation of GASB Statement No. 75. (7,532)

Changes Between Deferred Inflows and Deferred Outflows Related to Pension Expenses and Net Pension Liability Due to Implementation of GASB No. 68. 5,190

Change in Net Position of Governmental Activities **\$ 854,936**

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

**TOWN OF VINALHAVEN
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Taxes	\$ 6,441,442	\$ 6,441,442	\$ 6,537,514	\$ 96,072
Intergovernmental	150,831	150,831	127,253	(23,578)
Licenses, Permits and Fees	60,100	60,100	45,862	(14,238)
Charges for Services	180,000	180,000	264,881	84,881
Investment Income	12,000	12,000	29,549	17,549
Miscellaneous	<u>3,350</u>	<u>3,350</u>	<u>4,660</u>	<u>1,310</u>
Total Revenues	<u>\$ 6,847,723</u>	<u>\$ 6,847,723</u>	<u>\$ 7,009,719</u>	<u>\$ 161,996</u>
Expenditures				
<i>Current</i>				
General Government	\$ 551,353	\$ 551,353	\$ 522,562	\$ 28,791
Public Works and Sanitation	1,223,385	1,223,385	1,155,866	67,519
Public Safety	716,001	716,001	584,447	131,554
Culture and Recreation	108,215	108,215	92,757	15,458
Public Health and Welfare	12,433	12,433	2,773	9,660
Debt Service	171,000	171,000	134,320	36,680
Education	3,238,689	3,238,689	3,238,689	0
Fixed Charges	563,063	563,063	545,053	18,010
<i>Capital Outlay</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 6,584,139</u>	<u>\$ 6,584,139</u>	<u>\$ 6,276,467</u>	<u>\$ 307,672</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>\$ 263,584</u>	<u>\$ 263,584</u>	<u>\$ 733,252</u>	<u>\$ 469,668</u>
Other Financing Sources (Uses)				
Transfers In (Out)	<u>\$ (336,500)</u>	<u>\$ (336,500)</u>	<u>\$ (336,500)</u>	<u>\$ 0</u>
Net Change in Fund Balances	<u>\$ (72,916)</u>	<u>\$ (72,916)</u>	<u>\$ 396,752</u>	<u>\$ 469,668</u>
Fund Balance – July 1, 2018	<u>2,106,367</u>	<u>2,106,367</u>	<u>2,106,367</u>	<u>0</u>
Fund Balance – June 30, 2019	<u>\$ 2,033,451</u>	<u>\$ 2,033,451</u>	<u>\$ 2,503,119</u>	<u>\$ 469,668</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, 2019**

	<u>Business-Type Activities – Enterprise Funds</u>		
	<u>Wastewater</u>	<u>School District</u>	<u>Total Proprietary Funds</u>
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 215,515	\$ 7,474	\$ 222,989
Accounts Receivable	<u>165,271</u>	<u>0</u>	<u>165,271</u>
Total Current Assets	\$ 380,786	\$ 7,474	\$ 388,260
Noncurrent Assets			
Capital Assets (Net of Accumulated Depreciation)	<u>6,074,216</u>	<u>0</u>	<u>6,074,216</u>
Total Assets	<u>\$ 6,455,002</u>	<u>\$ 7,474</u>	<u>\$ 6,462,476</u>
Liabilities			
Current Liabilities			
Accounts Payable	\$ 13,200	\$ 0	\$ 13,200
Accrued Expenses	1,875	0	1,875
Due to Other Funds	0	7,433	7,433
Bonds Payable	<u>55,021</u>	<u>0</u>	<u>55,021</u>
Total Current Liabilities	\$ 70,096	\$ 7,433	\$ 77,529
Noncurrent Liabilities			
Bonds Payable	<u>704,786</u>	<u>0</u>	<u>704,786</u>
Total Liabilities	<u>\$ 774,882</u>	<u>\$ 7,433</u>	<u>\$ 782,315</u>
Net Position			
Net Investment in Capital Assets	\$ 5,314,409	\$ 0	\$ 5,314,409
Unrestricted	<u>365,711</u>	<u>41</u>	<u>365,752</u>
Total Net Position	<u>\$ 5,680,120</u>	<u>\$ 41</u>	<u>\$ 5,680,161</u>

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, 2019**

	<u>Business - Type Activities – Enterprise Funds</u>		
	<u>Wastewater</u>	<u>School District</u>	<u>Total Proprietary Funds</u>
Operating Revenues			
Charges for Sales and Services			
User Fees	\$ 293,080	\$ 315	\$ 293,395
Miscellaneous	<u>7,500</u>	<u>0</u>	<u>7,500</u>
Total Operating Revenues	<u>\$ 300,580</u>	<u>\$ 315</u>	<u>\$ 300,895</u>
Operating Expenses			
Cost of Sales and Service	\$ 240,665	\$ 0	\$ 240,665
Depreciation	239,460	0	239,460
Administration	<u>2,260</u>	<u>666</u>	<u>2,926</u>
Total Operating Expenses	<u>\$ 482,385</u>	<u>\$ 666</u>	<u>\$ 483,051</u>
Operating Income (Loss)	<u>\$ (181,805)</u>	<u>\$ (351)</u>	<u>\$ (182,156)</u>
Non-Operating Revenues (Expenses)			
Investment Income	\$ 2,960	\$ 91	\$ 3,051
Interest Expense	<u>(10,854)</u>	<u>0</u>	<u>(10,854)</u>
Total Non-Operating Revenues (Expenses)	<u>\$ (7,894)</u>	<u>\$ 91</u>	<u>\$ (7,803)</u>
Changes in Net Position	<u>\$ (189,699)</u>	<u>\$ (260)</u>	<u>\$ (189,959)</u>
Net Position – July 1, 2018	<u>5,869,819</u>	<u>301</u>	<u>5,870,120</u>
Net Position – June 30, 2019	<u>\$ 5,680,120</u>	<u>\$ 41</u>	<u>\$ 5,680,161</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, 2019**

	<u>Business-Type Activities – Enterprise Funds</u>		
	<u>Wastewater</u>	<u>School District</u>	<u>Total Proprietary Funds</u>
Cash Flows from Operating Activities			
Receipts from Customers	\$ 282,914	\$ 315	\$ 283,229
Payments to Vendors and Employees	<u>(240,230)</u>	<u>0</u>	<u>(240,230)</u>
Net Cash Provided by (Used) in Operating Activities	<u>\$ 42,684</u>	<u>\$ 315</u>	<u>\$ 42,999</u>
Cash Flows from Capital and Related Financing Activities			
Principal and Interest Paid During the Year	<u>\$ (65,465)</u>	<u>\$ 91</u>	<u>\$ (65,374)</u>
Cash Flow from Noncapital Financing Activities			
Transfers to Other Funds	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Cash Flows from Investing Activities			
Investment Income Received	<u>\$ 2,960</u>	<u>\$ 0</u>	<u>\$ 2,960</u>
Net Increase (Decrease) in Cash	<u>\$ (19,821)</u>	<u>\$ 406</u>	<u>\$ (19,415)</u>
Cash and Cash Equivalents– July 1, 2018	<u>235,336</u>	<u>7,068</u>	<u>242,404</u>
Cash and Cash Equivalents – June 30, 2019	<u><u>\$ 215,515</u></u>	<u><u>\$ 7,474</u></u>	<u><u>\$ 222,989</u></u>
Reconciliation of Operating Income to Net Cash Provided by (Used) in Operating Activities:			
Operating Income (Loss)	<u>\$ (181,805)</u>	<u>\$ (351)</u>	<u>\$ (182,156)</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used) in Operating Activities			
Depreciation Expense	\$ 239,460	\$ 0	\$ 239,460
(Increase) Decrease in Accounts Receivable	(17,666)	0	(17,666)
Increase (Decrease) in Accounts Payable	2,695	0	2,695
Increase (Decrease) in Due to Other Funds	0	0	0
Increase (Decrease) in Accrued Expenses	<u>0</u>	<u>666</u>	<u>666</u>
Total Adjustments	<u>\$ 224,489</u>	<u>\$ 666</u>	<u>\$ 225,155</u>
Net Cash Provided by (Used) in Operating Activities	<u><u>\$ 42,684</u></u>	<u><u>\$ 315</u></u>	<u><u>\$ 42,999</u></u>

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

**TOWN OF VINALHAVEN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2019**

	Agency Funds
Assets	
Cash and Cash Equivalents	\$ <u>66,555</u>
Liabilities	
Amounts Held for Others	\$ <u>66,555</u>
Net Position	<u><u>\$ 0</u></u>

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

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

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

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

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

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

The financial statements include:

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

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

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019**

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, 2019**

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 one enterprise fund, the Smith Hokansen Memorial Hall 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, 2019**

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 1st. The operating budget includes proposed expenditures and the means of financing them.
- A meeting of the inhabitants of the Town of Vinalhaven was then called for the purpose of adopting the proposed budget after public notice of the meeting was given.
- The budget was adopted subsequent to passage by the inhabitants of the Town.

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

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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 \$37,945 at June 30, 2019.

J. - Interfund Activity

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

K. – Equity Classifications

Government-Wide Statements

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

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The deferred inflows and outflows of resources listed at June 30, 2019 in Exhibit I amounted to \$25,453 (comprised of \$9,392 relating to pension benefits, \$9,447 relating to property taxes and \$6,614 relating to OPEB) and \$85,662 (comprised of \$74,987 relating to pension benefits and \$10,675 relating to OPEB). Per Exhibit III, the modified accrual deferred inflows of resources amounted to \$126,458 (all related to property taxes), and there was no deferred outflow of resources at that point in time.

M. – Use of Estimates

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

N. – Accounts Receivable

Accounts Receivable at June 30, 2019, primarily consist of miscellaneous intergovernmental and ambulance receivables. There is an allowance for doubtful accounts for ambulance receivables for the Town in the amount of \$46,000.

NOTE 2 – CASH AND INVESTMENTS

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

A. Deposits

At June 30, 2019, cash and cash equivalents of the Town and School District were all insured or collateralized and are all thus do not carry custodial credit risk.

B. Investments

At June 30, 2019, the Town held no investments in securities.

NOTE 3 – 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.

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 – 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 1st 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, 2018, upon which the levy for the year ended June 30, 2019, was based, amounted to \$506,949,651. This assessed value was 100% of the estimated market value and 102.9% of the 2019 State valuation of \$492,650,000. 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 \$21,061 for the year ended June 30, 2019.

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 2018-2019 levy:

Assessed Value	\$ 506,949,651
Less: BETE and Homestead Exemption	<u>(4,224,179)</u>
Net Assessed Value	\$ 502,725,472
Tax Rate (Per \$1,000)	<u>12.27</u>
Commitment	\$ 6,168,442
Supplemental Taxes Assessed	<u>3,892</u>
Sub-Total	\$ 6,172,334
Less: Abatements	(3,052)
Collections	<u>(5,933,239)</u>
Receivable at Year End	<u>\$ 236,043</u>
Collection Rate	<u>96.1%</u>

Property taxes on real and personal property accounts were due on November 1, 2018 and May 1, 2019. Interest was charged at 8% on delinquent accounts after those dates.

NOTE 5 – 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 2019, the District provided \$77,733 in funding, or approximately 1.40% of the Vocational School's budget of \$5,544,632.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

	Beginning Balance July 1	Additions/ Completions	Retirements/ Adjustments	Ending Balance June 30
<u>Governmental Activities</u>				
<i>Capital Assets Not Being Depreciated</i>				
Land and Construction in Progress	<u>\$ 1,248,162</u>	<u>\$ 59,561</u>	<u>\$ 0</u>	<u>\$ 1,307,723</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings and Improvements	\$15,624,903	\$ 0	\$ 0	\$15,624,903
Machinery and Equipment	660,423	236,023	0	896,446
Vehicles	1,241,356	65,318	0	1,306,674
Infrastructure	<u>3,368,812</u>	<u>57,101</u>	<u>0</u>	<u>3,425,913</u>
Total Capital Assets, Being Depreciated	<u>\$20,895,494</u>	<u>\$ 358,442</u>	<u>\$ 0</u>	<u>\$21,253,936</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 7,234,978	\$ 503,710	\$ 0	\$ 7,738,688
Machinery and Equipment	621,131	12,240	0	633,371
Vehicles	1,016,701	89,630	0	1,106,331
Infrastructure	<u>837,618</u>	<u>84,221</u>	<u>0</u>	<u>921,839</u>
Total Accumulated Depreciation	<u>\$ 9,710,428</u>	<u>\$ 689,801</u>	<u>\$ 0</u>	<u>\$10,400,229</u>
Total Capital Assets, Being Depreciated, Net	<u>\$11,185,066</u>	<u>\$ (331,359)</u>	<u>\$ 0</u>	<u>\$10,853,707</u>
Governmental Activities Capital Assets, Net	<u>\$12,433,228</u>	<u>\$ (271,798)</u>	<u>\$ 0</u>	<u>\$12,161,430</u>
<u>Business-Type Activities</u>				
<i>Capital Assets Not Being Depreciated</i>				
Land	<u>\$ 87,734</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 87,734</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings and Improvements	\$9,563,470	\$ 0	\$ 0	\$9,563,470
Machinery and Equipment	<u>14,912</u>	<u>0</u>	<u>0</u>	<u>14,912</u>
Total Capital Assets, Being Depreciated	<u>\$9,578,382</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$9,578,382</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$3,347,218	\$ 239,087	\$ 0	\$3,586,305
Machinery and Equipment	<u>5,222</u>	<u>373</u>	<u>0</u>	<u>5,595</u>
Total Accumulated Depreciation	<u>\$3,352,440</u>	<u>\$ 239,460</u>	<u>\$ 0</u>	<u>\$3,591,900</u>
Total Capital Assets, Being Depreciated, Net	<u>\$6,225,942</u>	<u>\$ (239,460)</u>	<u>\$ 0</u>	<u>\$5,986,482</u>
Business-Type Activities, Net	<u>\$6,313,676</u>	<u>\$ (239,460)</u>	<u>\$ 0</u>	<u>\$6,074,216</u>

Depreciation expense has not been charged as a direct expense, other than with respect to \$464,159 in depreciation charged directly to the education function, and \$239,460 charged directly to business-type activities.

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7 – LONG-TERM DEBT

At June 30, 2019, loans and bonds payable consisted of the following individual issues:

	Governmental <u>Activities</u>	Business - Type <u>Activities</u>
Bar Harbor Bank and Trust		
2015 Public Works Vehicle Bond of \$85,000, Maturity 2019, Annual Principal Payments of \$17,000 Plus Interest at 1.69%	17,000	0
2015 Road Reconstruction and Paving Bond of \$650,000, Maturity 2024, Annual Principal Payments of \$65,000 Plus Interest at 2.39%	390,000	0
2016 Public Works Truck Bond of \$185,000, Maturity 2021, Annual Principal Payments of \$37,000 Plus Interest at 1.79%	74,000	0
Maine Municipal Bond Bank		
2002 School Construction Bond , Maturity on October 25, 2021, Annual Payments of \$587,132 Plus Interest, 3.048% - 5.423% Interest Rate. Subsequent to June 30, 2019, the Bond Bank revised the District's future debt service obligations as the result of a favorable refunding issue recently completed by the Bond Bank, effectively eliminating the District's interest obligations on this bond subsequent to June 30, 2019.	1,761,400	0
2019 General Obligation Bond, Interest of 3.39% Per Annum Paid Semi-Annually, Annual Principal Payments of \$31,585 Each, Maturity In January, 2024.	157,925	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>759,807</u>
Total Loans and Bonds Payable	<u>\$ 2,400,325</u>	<u>\$ 759,807</u>

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7 – LONG-TERM DEBT (CONTINUED)

Changes in Outstanding Debt

Transactions for the year ended June 30, 2019, are summarized as follows:

	Balance <u>July 1</u>	Issues or <u>Additions</u>	Payments or <u>Expenditures</u>	Balance <u>June 30</u>	Due Within <u>One Year</u>
Governmental Activities					
General Obligation Bonds	\$ 2,948,533	\$ 157,925	\$ 706,133	\$ 2,400,325	\$ 737,717
Net Pension Obligation	55,400	0	4,013	51,387	0
Net OPEB Liability	70,964	0	862	70,102	0
Accrued Compensated Absence Payable	<u>35,540</u>	<u>2,405</u>	<u>0</u>	<u>37,945</u>	<u>0</u>
Total	\$3,110,437	\$ 160,330	\$ 711,008	\$2,559,759	\$ 737,717
Business-Type Activities					
General Obligation Bonds	<u>814,283</u>	<u>0</u>	<u>54,476</u>	<u>759,807</u>	<u>55,021</u>
Total	<u>\$ 3,924,720</u>	<u>\$ 160,330</u>	<u>\$ 765,484</u>	<u>\$ 3,319,566</u>	<u>\$ 792,738</u>

Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2019, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2020	\$ 737,717	\$ 16,153	\$ 55,021	\$ 10,440	\$ 819,331
2021	720,717	12,713	55,571	9,888	798,889
2022	683,721	9,426	56,128	9,326	758,601
2023	96,585	6,802	56,688	8,765	168,840
2024	96,585	4,178	57,255	8,198	166,216
2025/29	65,000	1,554	294,980	31,659	393,193
2030/34	<u>0</u>	<u>0</u>	<u>184,164</u>	<u>12,682</u>	<u>196,846</u>
Total	<u>\$ 2,400,321</u>	<u>\$ 50,826</u>	<u>\$ 759,807</u>	<u>\$ 90,958</u>	<u>\$ 3,301,916</u>

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, 2019, the amount of outstanding long-term debt was equal to 0.24% 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 \$433,447 for the School's long-term debt were received for the year ended June 30, 2019. 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.

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 8 – INTERFUND ACTIVITY

Interfund balances at June 30, 2019 consisted of the following:

Due To	
General Fund	\$ 73,102
School District	130,335
<i>Non-Major Governmental Funds</i>	
Special Revenue Funds - School	52,847
Capital Projects - School	237,927
Capital Projects – Town	559,642
Permanent Funds - Town	2,914
Total	<u><u>\$ 1,056,767</u></u>
Due From	
General Fund	\$ 562,556
School District	290,774
School Proprietary Funds	7,433
<i>Non-Major Governmental Funds</i>	
Special Revenue Funds – School	11,041
Capital Project Funds – Town	72,806
Capital Project Funds - School	111,861
Permanent Funds - Town	296
Total	<u><u>\$ 1,056,767</u></u>

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

Interfund transfers for the year ended June 30, 2019, consisted of the following:

Transfer To	
<i>Non-Major Governmental Funds</i>	
Special Revenue Funds - School	\$ 2,542
Capital Project Funds - Town	336,500
Total	<u><u>\$ 339,042</u></u>
Transfer From	
General Fund	\$ 336,500
School District	2,542
Total	<u><u>\$ 336,500</u></u>

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 8 – INTERFUND ACTIVITY (CONTINUED)

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

NOTE 9 – GOVERNMENTAL FUND BALANCES

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

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 exceed the total net resources of the fund.

The Town of Vinalhaven has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town's policy to use committed or assigned resources first, then unassigned resources as they are needed.

The Town's General Fund unassigned fund balance total of \$2,342,711 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. Other fund balances per Exhibit III at year-end consisted of amounts which the Town of Vinalhaven intends to use for the following purposes:

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 9 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Nonspendable

Permanent Funds, Nonexpendable

School District

L. Grant Duell Scholarship	\$ 20,000
Gwendolyn Green Scholarship	10,000
Philip and Miona Bennett Scholarship	5,200
Amy Cousens Scholarship	5,594
Madeline A. Hanley Nursing	1,850
Rubashkin Inspirational Scholarship	2,000
Otto C. Heddericg Scholarship	1,200
Total	<u>\$ 45,844</u>

Town

Cemetery Funds	126,801
Mary Talbot Fund	54,140
Total	<u>\$ 180,941</u>

Restricted

Town

Sewer Hook Ups and Loans	\$ 20,870
Tax Incremental Financing	121,967
Total	<u>\$ 142,837</u>

Restricted

Grants and Entitlement Purposes - School

Unemployment Fund	\$ 33,834
Laptop	22,958
MLTI 1:1 Grant	7,600
PEPG Grant	4,600
Island Institute	4,262
MBNA Wall Lighting Grant	2,000
Regional Planning Grant	1,968
Professional Based Education Transition Grant	2,579
Friends of Library	115
Ticket to Ride	500
Girls Point of View	1,792
Kindermusik	1,235
EcoMaine	448
ITV	26
Garbage to Garden	72
Total	<u>\$ 83,989</u>

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 9 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Committed

Capital Projects

School District

Capital Projects and Improvements	\$ 176,289
Minor Capital Playground	26,778
Technology Reserve	24,328

Town

Roads Capital Reserve	445,394
Sidewalk Reserve	381,190
Fire Department Equipment and Truck	153,456
Harbor Reserve	136,248
Ambulance Vehicle and Equipment	100,549
Lanes Island	83,000
Public Works Reserve	76,682
Carrying Place Bridge	68,788
Public Works Garage	39,489
Historical Sites	30,634
Planning Balance Carryforward	28,089
Ambulance Training	15,097
New Playground	333
Police Cruiser	10,000
Coastal Fund	5,345
Strategic Planning Fund	4,400
2019 Equipment Reserve	2,500
Parks Reserve	9,287
Equipment Replacement	5,482
Nativity Scene	2,597
Municipal Building	1,443
Landfill Compactor	35,278
Park Commission	957
Landfill Equipment	740
Library Reserve	19,924
Old Fire Hall	5,616
Total	<u>\$ 1,889,913</u>

Committed

School District

Appropriated for FY 2019/20	\$ 200,000
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Town

Appropriated for FY 2019/20	<u>150,408</u>
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Total	<u>\$ 350,408</u>
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**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 9 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Assigned

Permanent Unreserved Funds, Expendable

School District

L. Grant Duell Scholarship	\$ 5,587
Fraser/Calderwood	10,670
Gwendolyn Green Scholarship	2,400
Amy Cousens Scholarship	222
Madeline A Hanley Nursing	652
Otto C. Heddericg Scholarship	1,382
Rubashkin Inspirational Scholarship	2,076
Philip and Miona Bennett Scholarship	36

Town

Harriet Chatfield Trust	139,743
Cemetery Funds	32,568
Mary Talbot Fund	13,840

Total	<u>\$ 209,176</u>
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Committed

School District	<u>\$ 229,473</u>
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Assigned

Cemetery Restoration Reserve	<u>\$ 10,000</u>
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Unassigned

General Fund	\$ 2,342,711
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Non-Major Capital Projects Fund Deficits - Town

Public Works Garage Bonded Project Fund	(61,553)
Public Works Bridge Bonded Project Fund	(555)
Public Works Paving Bonded Project Fund	(595)

Non-Major Special Revenue Fund Deficits - School

ESEA	(6,043)
Marine Trades	(1,042)
Grants Coordinator	(854)
Other	(410)

Total	<u>\$ 2,271,659</u>
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Grand Total	<u>\$ 5,414,240</u>
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Certain of these amounts must be earmarked to conform to State Law and comply with Federal Regulations.

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019:

Smith Hokansen Memorial Hall	\$ 41
Total	<u>\$ 41</u>

NOTE 11 – RETIREMENT PLANS

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

A. Plan Description

Qualifying personnel of the School District participate in the Maine Public Employees Retirement System. The plan is a multiple employer, cost-sharing pension plan with a special funding situation. The State of Maine is a non-employer contributing entity in that the state pays the unfunded actuarial liability (UAL) on behalf of the teachers, while the District contributes the normal cost, which is actuarially calculated. MEPERS is established under Maine law found in 5 MRSA Part 20. The authority to establish and amend benefit provisions rests with the State legislature.

B. Funding Policy

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

C. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility of benefits upon reaching qualification) occurs upon the earning of 25 years of service credit for District employees. Normal retirement age of State Employees and Teachers members is age 60 to 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

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

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 11 – RETIREMENT PLANS (CONTINUED)

D. Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contributions rates are determined through actuarial valuations. For the year ended June 30, 2019, the member contribution rate was 7.65%, the District's contribution rate was 3.97% (normal cost), and the State of Maine contributed 11.68% (UAL).

E. Revenue Recognition

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

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

At June 30, 2019, the District reported a net pension liability of \$51,387. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The District proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At the June 30, 2018 measurement date, the District proportion was 0.003809%, compared to 0.003814% as of the June 30, 2017 measurement date.

At June 30, 2019 the District's reported net pension liability was a portion of the total proportionate share of the collective net pension liability associated with the District's participation in the Teacher plan, as follows:

District's Proportionate Share of Net Pension Liability	\$ 51,387
State of Maine's Proportionate Share of Net Pension Liability	<u>1,578,140</u>
Total	\$ <u>1,629,527</u>

For the fiscal year ended June 30, 2019, the District recognized pension expense of \$182,420 and State support of \$117,425 at the government-wide level. Within the governmental fund financial statements, the District recognized on-behalf pension contributions from the State in the amount of \$158,325 as revenues and offsetting expenditures.

At June 30, 2019, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 11 – RETIREMENT PLANS (CONTINUED)

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between Expected and Actual Experience	\$ 1,570	\$ 0
Changes in Assumptions	3,232	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	6,680
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	1	2,712
District Contributions Subsequent to the Measurement Date	<u>70,184</u>	<u>0</u>
Total	<u><u>\$ 74,987</u></u>	<u><u>\$ 9,392</u></u>

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

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

For the Year Ended June 30,	<u>Amount</u>
2020	\$ 71,617
2021	529
2022	(4,756)
2023	<u>(1,795)</u>
Total	<u><u>\$ 65,595</u></u>

G. *Actuarial Assumptions*

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

➤ Inflation	2.75%
➤ Salary Increases	2.75% to 14.50%
➤ Investment Rate of Return	6.75%
➤ Cost of Living Benefit Increases	2.20%

For the District employees, the mortality rate is based on the RP2014 Total Dataset Mortality Tables for males and females. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 11 – RETIREMENT PLANS (CONTINUED)

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of the June 30, 2018 valuation are summarized in the following table:

	Target <u>Allocation</u>	Long-Term Expected Real Rate <u>of Return</u>
US Equities	30.0%	6.0%
U.S. Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	<u>10.0%</u>	5.9%
	<u>100.0%</u>	

H. *Discount Rate*

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contribution will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.75%, 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 (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Proportionate Share of the Net Pension Liability	\$94,963	\$51,387	\$15,095

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 11 – RETIREMENT PLANS (CONTINUED)

J. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2018 Comprehensive Annual Financial Report available online or by contacting the System at (207) 512-3100.

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

The Town of Vinalhaven provides full time employees with a retirement benefit of 6% of the individuals gross annual earnings, not including overtime, to be deposited in an IRA or 457(b) account. An employee shall have the option to match any or all of the employer contributed amount. IRA and 457(b) administration is subject to applicable Federal and State regulations. The Town's total employer contributions under this plan for the year ended June 30, 2019 amounted to \$21,653.

NOTE 12 – 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, 2019, 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.

Subsequent to the fiscal year end the School District underwent an audit performed by MEPERS. During that audit, which has not been completed, it was determined that the School had failed to remit certain employer and employee pension contributions due to MEPERS. The total obligation arising as of June 30, 2019 will not be known until MEPERS completes its examination subsequent to the date of these financial statements. It's expected that the audit will be completed early in 2020.

NOTE 13 – 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.

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 14 – 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, 2017, the latest date for which information is available, the Town's share was 6.6% or \$118,185 of the Knox County outstanding debt of \$1,790,680.

NOTE 15 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

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

B. - Excess of Expenditures over Appropriations and Deficit Balances

For the year ended June 30, 2019, expenditures did not exceed appropriations. Exhibit VII shows no overdrafts.

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. As of June 30, 2019, four special revenue funds and three capital projects funds carried deficit balances as identified in Note 9.

NOTE 16 – OPEB PLANS

I. Group Health Insurance Plan – Maine Municipal Employee Health Trust (MMEHT)

Plan Description

Qualifying personnel of the Town participate in the MMEHT Group Health Plan. This plan is a single-employer OPEB plan not administered through a trust or similar arrangement. Accordingly, no assets are accumulated within the plan for the payment of future benefits.

Benefits

Under the Health Plan, MMEHT provides healthcare and life insurance benefits for retirees and their dependents. Town employees over the age of 55 with at least 5 years of continuous service are allowed to participate in the plan. Retirees that are designated in a plan pay 100% of the single coverage premium and 100% of the family coverage premium. At January 1, 2019 there were twelve active employees participating in this plan and no inactive employees, retirees or beneficiaries entitled to and/or receiving benefits.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The Town's total Health Plan OPEB liability of \$70,102 was measured as of January 1, 2019 and was determined by an actuarial valuation at that date. For the year ended June 30, 2019 the Town recognized OPEB expense of \$7,532 related to the Health Plan. At June 30, 2019 the Town reported deferred inflows of resources and deferred outflows of resources related to the Health Plan from the following sources:

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 16 – OPEB PLANS (CONTINUED)

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between Expected and Actual Experience	\$ 1,754	\$ 0
Changes in Assumptions	<u>8,921</u>	<u>6,614</u>
Total	<u>\$ 10,675</u>	<u>\$ 6,614</u>

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

For the Year Ended June 30,	<u>Amount</u>
2020	\$ 835
2021	835
2022	835
2023	835
2024	835
Thereafter	<u>(114)</u>
Total	<u>\$ 4,061</u>

The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

- **Inflation** 3.00%
- **Salary Increases** 2.75%
- **Discount Rate** 4.10%
- **Healthcare Cost Trend Rates** 8.00% for 2019, decreasing 0.28% per year
- **Retirees' Share of Benefit Costs** 100% of projected premiums

For the Health Plan, the mortality rate is based on the RP2014 Total Dataset Mortality Tables for males and females.

The discount rate of 4.10% used to measure the Health Plan OPEB liability was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

The following presents the Town's total OPEB liability related to the Health Plan calculated using the discount rate of 4.10%, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.10%) or 1 percentage point higher (5.10%) than the current rate:

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 16 – OPEB PLANS (CONTINUED)

	1% Decrease <u>(3.10%)</u>	Current Discount <u>Rate (4.10%)</u>	1% Increase <u>(5.10%)</u>
Total OPEB Liability	\$81,992	\$70,102	\$60,466

The following presents the Town's total OPEB liability related to the Health Plan calculated using the healthcare cost trend rate of 8.00% decreasing 0.28% per year, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.00% decreasing 0.28% per year) or 1 percentage point higher (9.00% decreasing 0.28% per year) than the current rate:

	1% Decrease	Health Care Cost <u>Trend Rates</u>	1% Increase
Total OPEB Liability	\$59,662	\$70,102	\$83,353

II. Group Life Insurance Plan - Maine Public Employees Retirement System (MEPERS)

Plan Description

Qualifying personnel of the School District participate in the Maine Public Employees Retirement System, including that system's Group Life Insurance Plan. This plan is a multiple employer, cost-sharing OPEB plan with a special funding situation. The State of Maine is a non-employer contributing entity in that the state pays 100% of the actuarially determined contributions for retirees.

Benefits

Under the GLI OPEB plan, MPERS provides basic group life insurance benefits, during retirement, to retirees who participated in the plan prior to retirement for a minimum of 10 years. The level of coverage is initially set to an amount equal to the retirees average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the District reported a net OPEB liability of \$0, as the State of Maine's non-employer contributing entity required participation level is 100%. At June 30, 2019 the District's reported net OPEB liability was a portion of the total proportionate share of the collective net OPEB liability associated with the School Department's participation in the Teacher plan, as follows:

District's Proportionate Share of Net OPEB Liability	\$ 0
State of Maine's Proportionate Share of Net OPEB Liability	<u>15,389</u>
Total	<u>\$ 15,389</u>

**TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 16 – OPEB PLANS (CONTINUED)

For the fiscal year ended June 30, 2019, the District recognized OPEB expense of \$1,485, State support of \$1,485, and on-behalf payments of \$1,404.

No deferred inflows of resources or deferred outflows of resources arising in connection with this plan are reportable by the School Department given that the State of Maine is obligated to fund 100% of the actuarially required contributions attributable to retirees.

Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2018 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

III. Group Health Insurance Plan – Maine Education Association Benefits Trust (MEABT)

The School District provides health insurance benefits to its employees through a group plan administered through the Maine Education Association Benefits Trust. Under this plan, retirees are eligible to continue such coverage post-employment, with the premium cost being born by the State of Maine and the retirees, with no ongoing financial obligation on the part of the School Department. The amount, if any, of OPEB liability and similar amounts arising from any implicit rate subsidy existing under this plan has not been determined.

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

Management has evaluated subsequent events through July 17, 2020, the date on which the financial statements were available to be issued.

As of the date of this report, the COVID-19 pandemic continues to spread through all areas of the world, including Knox County in Maine. The ultimate impact of this health crisis on the financial condition of the Town is not knowable at this time.

EXHIBIT XII

**TOWN OF VINALHAVEN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY
JUNE 30, 2019**

	<u>6/30/19</u>	<u>6/30/18</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
District's Proportion of Net Pension Liability	0.003809%	0.003814%	0.004364%	0.003194%	0.000678%
District's Proportionate Share of the Net Pension Liability	\$ 51,387	\$ 55,400	\$ 77,097	\$ 43,123	\$ 7,325
State of Maine's Proportionate Share of the Net Pension Liability	<u>1,578,140</u>	<u>1,777,819</u>	<u>2,284,473</u>	<u>1,561,505</u>	<u>1,205,897</u>
Total	<u>\$ 1,629,527</u>	<u>\$ 1,833,219</u>	<u>\$ 2,361,570</u>	<u>\$ 1,604,628</u>	<u>\$ 1,213,222</u>
District's Covered Employee Payroll	\$ 1,483,641	\$ 1,526,050	\$ 1,452,540	\$ 1,371,239	\$ 1,242,152
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll	<u>3.46%</u>	<u>3.63%</u>	<u>5.31%</u>	<u>3.14%</u>	<u>0.59%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>85.17%</u>	<u>83.35%</u>	<u>76.21%</u>	<u>88.27%</u>	<u>94.10%</u>

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

EXHIBIT XIII

**TOWN OF VINALHAVEN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DISTRICT'S PENSION CONTRIBUTIONS
JUNE 30, 2019**

	<u>6/30/19</u>	<u>6/30/18</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
Contractually Required Contribution	\$ 70,184	\$ 63,686	\$ 56,190	\$ 54,229	\$ 41,692
Actual Contribution	<u>(70,184)</u>	<u>(63,686)</u>	<u>(56,190)</u>	<u>(54,229)</u>	<u>(41,692)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$1,604,159	\$1,483,641	\$ 1,526,050	\$ 1,452,240	\$ 1,371,239
Contributions as a Percentage of Covered Employee Payroll	<u>4.29%</u>	<u>4.29%</u>	<u>3.68%</u>	<u>3.73%</u>	<u>3.04%</u>

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

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

EXHIBIT XIV

**TOWN OF VINALHAVEN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE
OF NET OPEB LIABILITY – GROUP LIFE PLAN
JUNE 30, 2019**

	<u>6/30/19</u>	<u>6/30/18</u>
District's Proportion of Net OPEB Liability	<u>0.00%</u>	<u>0.00%</u>
District's Proportionate Share of the Net OPEB Liability	\$ 0	\$ 0
State of Maine's Proportionate Share of the Net OPEB Liability	<u>15,389</u>	<u>14,892</u>
Total	<u>\$ 15,389</u>	<u>\$ 14,892</u>
School Department's Covered Employee Payroll	<u>\$ 1,604,169</u>	<u>\$ 1,483,641</u>
School Department's Proportionate Share of the Net OPEB Liability as a Percentage of Its Covered Employee Payroll	<u>0.00%</u>	<u>0.00%</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	<u>60.14%</u>	<u>60.11%</u>
Contractually Required Contributions	\$ 0	\$ 0
Contributions Made in Relation to Contractually Required Amounts	<u>(0)</u>	<u>(0)</u>
Contribution Excess (Deficiency)	<u>\$ 0</u>	<u>\$ 0</u>
Town's Covered Employee Payroll	\$ 1,604,169	\$ 1,483,641
Contributions as a Percentage of Covered Employee Payroll	0.00%	0.00%

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

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

**TOWN OF VINALHAVEN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF NET OPEB LIABILITY – GROUP HEALTH PLAN
JUNE 30, 2019**

	<u>6/30/19</u>	<u>6/30/18</u>
Service Cost	\$ 4,538	\$ 3,214
Interest	2,590	2,071
Changes of Benefit Terms	0	0
Differences Between Expected and Actual Experience	0	2,340
Changes of Assumptions or Other Inputs	(7,559)	11,895
Benefit Payments	<u>(431)</u>	<u>(253)</u>
Net Changes	(862)	19,267
 Total OPEB Liability - Beginning	 <u>70,964</u>	 <u>51,697</u>
Total OPEB Liability - Ending	<u>\$ 70,102</u>	<u>\$ 70,964</u>
 Covered-Employee Payroll	 \$ 469,357	 \$ 469,357
Total OPEB Liability as a Percentage of Covered-Employee Payroll	14.9%	15.1%

Amounts presented for each fiscal year were determined as of the prior January 1. The data above was determined as of the actuarial valuation date (as updated, if applicable) which was six-months 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.

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

Notes to the RSI:

Significant Changes in Benefit Terms:	None
Significant Changes in Assumptions:	None, Other Than An Increase In Discount Rate From 3.44% To 4.10%

TOWN OF VINALHAVEN BUDGET APPROPRIATIONS ESTIMATED FOR FY 2020																			7/14/2020															
	Proposed Budget				Landfill fees		Beach/RV Excise		Dog fees		City/Air fees		Rent/Lease		Excise Taxes		Ambulance fees		PLOT & Tree Growth		Reimbursement		Reserve funds		Tax fees & interest		Investment/Interest Inc		Fund Balance		Local Taxation		% Total of bur	
Selectmen	\$3,000.00																												\$3,000.00	\$0.00	\$0.00%			
Administration	\$321,615.00																												\$15,800.00	\$9,070.00	\$296,745.00	2.36%		
Assessor	\$36,070.00																												\$15,000.00	\$19,570.00	\$19,570.00	2.24%		
Professional Services	\$40,000.00																												\$0.00	\$40,000.00	\$0.00	0.00%		
Washington School	\$61,365.00																												\$0.00	\$24,100.00	\$37,265.00	0.00%		
Police Services	\$121,335.00																												\$0.00	\$0.00	\$121,335.00	0.00%		
Ambulance	\$218,975.00																												\$51,380.00	\$167,595.00	\$167,595.00	7.67%		
Public Safety Building	\$32,900.00																												\$0.00	\$11,450.00	\$21,450.00	0.00%		
Fire Department	\$141,061.00																												\$3,200.00	\$2,100.00	\$135,761.00	0.48%		
Harbor	\$17,620.00																												\$0.00	\$0.00	\$17,620.00	2.63%		
Insurance	\$121,635.00																												\$0.00	\$19,350.00	\$102,285.00	0.00%		
Social Security and Medicare	\$65,650.00																												\$0.00	\$0.00	\$65,650.00	0.00%		
LP/CEO	\$33,175.00																												\$16,500.00	\$16,675.00	\$16,675.00	2.46%		
Licensed Septage	\$2,300.00																												\$0.00	\$2,300.00	\$0.00	0.00%		
Animal Control	\$5,325.00																												\$0.00	\$0.00	\$5,325.00	0.34%		
Transfer Station	\$428,460.00																												\$2,300.00	\$22,195.00	\$206,265.00	29.87%		
General Assistance	\$3,000.00																												\$0.00	\$3,000.00	\$0.00	0.00%		
Public Works	\$481,510.00																												\$0.00	\$5,000.00	\$180,510.00	44.21%		
Capital Projects/Reserve	\$430,500.00																												\$15,500.00	\$15,500.00	\$380,000.00	5.23%		
Cemetery Care	\$53,850.00																												\$0.00	\$16,000.00	\$37,850.00	0.00%		
Library	\$106,594.00																												\$0.00	\$6,000.00	\$100,594.00	0.00%		
Town Property	\$145,135.00																												\$16,750.00	\$10,500.00	\$117,885.00	2.50%		
Donations	\$3,000.00																												\$0.00	\$3,000.00	\$0.00	0.00%		
Planning/Community Develop	\$59,800.00																												\$0.00	\$24,100.00	\$35,700.00	0.00%		
Debt Service	\$299,916.00																												\$0.00	\$45,000.00	\$254,916.00	0.00%		
	\$3,233,791.00	\$35,000.00	\$21,000.00	\$16,500.00	\$200,000.00	\$17,620.00	\$2,300.00	\$8,300.00	\$6,750.00	\$275,000.00	\$50,000.00	\$10,000.00	\$4,580.00	\$15,000.00	\$15,000.00	\$7,500.00	\$669,550.00	\$263,165.00	\$3,201,076.00	100.00%														

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Budget Overview

7/14/2020

Department	Line Description	FY 20 Budgeted				FY 21 Proposed				Inc/Dec	%
		Manager	Department	BC	BOS (05/27/2020)	Manager	Department	BC	BOS (05/27/2020)		
Selectmen	Total	\$3,000.00			\$3,000.00	\$3,000.00			\$3,000.00	\$0.00	0.0%
	Budgeted	\$3,000.00			\$3,000.00	\$3,000.00			\$3,000.00		
	Surplus					0.00%			0.00%		0.00%
Admin	Salaries	\$74,350.00			\$74,875.00	\$74,875.00			\$74,875.00	\$525.00	0.7%
	Wages	\$112,925.00			\$113,700.00	\$113,700.00			\$113,700.00	\$775.00	0.7%
	Insurance	\$47,800.00			\$49,200.00	\$49,200.00			\$49,200.00	\$1,400.00	2.9%
	Retirement	\$10,875.00			\$10,885.00	\$10,885.00			\$10,885.00	\$10.00	0.1%
	Service Fee	\$19,525.00			\$27,000.00	\$27,000.00			\$27,000.00	\$7,475.00	38.3%
	Lodging and Meals	\$5,225.00			\$5,720.00	\$5,720.00			\$5,720.00	\$495.00	9.5%
	Travel and Trans	\$4,450.00			\$4,450.00	\$4,450.00			\$4,450.00	\$0.00	0.0%
	Supplies	\$6,600.00			\$4,050.00	\$4,050.00			\$4,050.00	-\$2,550.00	-38.6%
	Telephone	\$2,575.00			\$2,575.00	\$2,575.00			\$2,575.00	\$0.00	0.0%
	Postage	\$4,000.00			\$3,460.00	\$3,460.00			\$3,460.00	-\$540.00	-13.5%
	Advertising	\$3,500.00			\$3,500.00	\$3,500.00			\$3,500.00	\$0.00	0.0%
	Trng/Due/Subs	\$8,800.00			\$8,600.00	\$8,600.00			\$8,600.00	-\$200.00	-2.3%
	Printing	\$4,500.00			\$4,500.00	\$4,500.00			\$4,500.00	\$0.00	0.0%
	Selectmen Cont	\$500.00			\$500.00	\$500.00			\$500.00	\$0.00	0.0%
	Computer Software	\$7,525.00			\$17,100.00	\$17,100.00			\$8,600.00	\$1,075.00	14.3%
	Total	\$313,150.00			\$330,115.00	\$330,115.00			\$321,615.00	\$8,465.00	2.7%
	Budgeted	\$313,150.00			\$330,115.00	\$330,115.00			\$321,615.00		
	Surplus				5.42%	5.42%			2.70%		2.70%
Washington School	Custodial Wages	\$11,000.00			\$19,860.00	\$19,860.00			\$19,860.00	\$2,860.00	26.0%
	Service Fees	\$7,825.00			\$9,705.00	\$9,705.00			\$9,705.00	\$1,880.00	24.0%
	Supplies	\$4,200.00			\$1,200.00	\$1,200.00			\$1,200.00	-\$3,000.00	-71.4%
	Utilities	\$14,000.00			\$14,000.00	\$14,000.00			\$14,000.00	-\$3,000.00	-21.4%
	Improvements	\$6,000.00			\$19,600.00	\$19,600.00			\$25,600.00	\$19,600.00	326.7%
	Total	\$43,025.00			\$64,365.00	\$64,365.00			\$61,365.00	\$18,340.00	42.6%
	Budgeted	\$43,025.00			\$64,365.00	\$64,365.00			\$61,365.00		
	Surplus				49.60%	49.60%			42.63%		42.63%

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Budget Overview

7/14/2020

Department	Line Description	FY 20 Budgeted		FY 21 Proposed			%
		Manager	Department	BC	BOS (05/27/2020)	Inc/Dec	
Assessor	Wages	\$20,775.00	\$28,500.00	\$28,500.00	\$28,500.00	\$7,725.00	37.2%
	Service Fees	\$9,500.00	\$5,800.00	\$5,800.00	\$5,800.00	-\$3,700.00	-38.9%
	Lodg and Meals	\$300.00	\$800.00	\$800.00	\$800.00	\$500.00	166.7%
	Travel and Trans	\$700.00	\$720.00	\$720.00	\$720.00	\$20.00	2.9%
	Supplies	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00	0.0%
	Total	\$31,525.00	\$36,070.00	\$36,070.00	\$36,070.00	\$4,545.00	14.4%
	Budgeted	\$31,525.00	\$36,070.00	\$36,070.00	\$36,070.00		
	Surplus		14.42%	14.42%	14.42%		
Professional Services	Legal Services	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.0%
	Engineering Services	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	0.0%
	Total	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	0.0%
	Budgeted	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00		
Town Property	Town Wharf	\$6,900.00	\$4,000.00	\$4,000.00	\$4,000.00	-\$2,900.00	-42.0%
	Old Fire Hall	\$6,350.00	\$7,355.00	\$7,355.00	\$6,935.00	\$585.00	9.2%
	Thoroughfare Lease	\$3,800.00	\$4,800.00	\$4,800.00	\$4,800.00	\$1,000.00	26.3%
	Park Commission	\$8,000.00	\$8,900.00	\$8,900.00	\$8,900.00	\$900.00	11.3%
	Airfield	\$1,200.00	\$1,500.00	\$1,500.00	\$1,500.00	\$300.00	25.0%
	Streetchlights	\$25,950.00	\$22,000.00	\$22,000.00	\$22,000.00	-\$3,950.00	-15.2%
	Hydrants	\$86,600.00	\$89,000.00	\$89,000.00	\$89,000.00	\$2,400.00	2.8%
	Historical Society	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Indian Creek Lease	\$500.00	\$8,000.00	\$8,000.00	\$8,000.00	\$7,500.00	1500.0%
	Total	\$139,300.00	\$145,555.00	\$145,555.00	\$145,135.00	\$5,835.00	4.2%
	Budgeted	\$139,300.00	\$145,555.00	\$145,555.00	\$145,135.00		
	Surplus		4.49%	4.49%	4.19%	4.19%	

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Budget Overview

Department	Line Description	FY 20 Budgeted				FY 21 Proposed				%
		Manager	Department	BC	BOS (05/27/2020)	Manager	Department	BC	BOS (05/27/2020)	
Law Enforcement	Wages	\$14,625.00		\$4,800.00	\$4,800.00	\$4,800.00		\$4,800.00	\$0.00	-100.0%
	Insurance	\$5,400.00		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	-100.0%
	Retirement	\$900.00		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	-100.0%
	Service Fees	\$3,200.00		\$1,975.00	\$1,975.00	\$1,975.00		\$1,975.00	\$1,975.00	-38.3%
	Lodging	\$10,800.00		\$10,200.00	\$10,200.00	\$10,200.00		\$10,200.00	\$10,200.00	-5.6%
	Travel and Trans	\$1,300.00		\$1,420.00	\$1,420.00	\$1,420.00		\$1,420.00	\$1,420.00	9.2%
	Equipment Repair	\$3,000.00		\$3,000.00	\$3,000.00	\$3,000.00		\$3,000.00	\$3,000.00	0.0%
	Supplies	\$500.00		\$1,500.00	\$1,500.00	\$1,500.00		\$1,500.00	\$1,500.00	200.0%
	Gas and Oil	\$3,500.00		\$3,500.00	\$3,500.00	\$3,500.00		\$3,500.00	\$3,500.00	0.0%
	Utilities	\$4,500.00		\$4,500.00	\$4,500.00	\$4,500.00		\$4,500.00	\$4,500.00	0.0%
	Telephone	\$1,875.00		\$2,040.00	\$2,040.00	\$2,040.00		\$2,040.00	\$2,040.00	8.8%
	Contract Services	\$80,800.00		\$93,200.00	\$93,200.00	\$93,200.00		\$93,200.00	\$93,200.00	15.3%
	Total	\$130,400.00		\$126,135.00	\$126,135.00	\$126,135.00		\$126,135.00	\$121,335.00	-7.0%
	Budgeted	\$130,400.00		\$126,135.00	\$126,135.00	\$126,135.00		\$126,135.00	\$121,335.00	
	Surplus			-3.27%	-3.27%			-3.27%	-6.95%	

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Budget Overview

7/14/2020

Department	Line Description	FY 20 Budgeted	FY 21 Proposed				%		
			Manager	Department	BC	BOS (05/27/2020)		Inc/Dec	
Fire Department	Salaries	\$57,425.00	\$57,550.00	\$57,550.00	\$57,550.00	\$57,550.00	\$125.00	0.2%	
	Wages	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.0%	
	Insurance	\$20,050.00	\$21,050.00	\$21,050.00	\$21,050.00	\$16,066.00	-\$3,984.00	-19.9%	
	Retirement	\$3,225.00	\$3,230.00	\$3,230.00	\$3,230.00	\$3,230.00	\$5.00	0.2%	
	Service Fees	\$9,150.00	\$9,150.00	\$9,150.00	\$9,150.00	\$9,150.00	\$0.00	0.0%	
	Lodging and Meals	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.0%	
	Travel and Trans	\$1,200.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$300.00	25.0%	
	Equipment	\$5,000.00	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00	\$4,500.00	90.0%	
	Equipment Repair	\$3,000.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$600.00	20.0%	
	Supplies	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$0.00	0.0%	
	Gas and Oil	\$2,300.00	\$2,540.00	\$2,540.00	\$2,540.00	\$2,540.00	\$240.00	10.4%	
	Telephone	\$3,025.00	\$2,160.00	\$2,160.00	\$2,160.00	\$2,160.00	-\$865.00	-28.6%	
	Postage	\$100.00	\$65.00	\$65.00	\$65.00	\$65.00	-\$35.00	-35.0%	
	Advertising	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.0%	
	Trng/Dues/Subs	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.0%	
	Hepatitis Vacc	\$400.00	\$250.00	\$250.00	\$250.00	\$250.00	-\$150.00	-37.5%	
	Respiratory	\$6,150.00	\$6,250.00	\$6,250.00	\$6,250.00	\$6,250.00	\$100.00	1.6%	
	Emergency Mngt	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.0%	
	Matching Funds	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,000.00	-100.0%	
		Total	\$141,225.00	\$146,045.00	\$146,045.00	\$146,045.00	\$141,061.00	-\$164.00	-0.1%
		Budgeted	\$141,225.00	\$146,045.00	\$146,045.00	\$146,045.00	\$141,061.00		
		Surplus		3.41%	3.41%	3.41%	-0.12%		

Department	Line Description	FY 20 Budgeted	FY 21 Proposed		
		Manager	Department	BC	BOS (05/27/2020)
Ambulance	Wages	\$90,850.00	\$91,000.00	\$91,000.00	\$91,000.00
	Insurance	\$12,025.00	\$12,300.00	\$12,300.00	\$12,300.00
	Retirement	\$2,950.00	\$3,000.00	\$3,000.00	\$3,000.00
	Service Fees	\$12,875.00	\$12,875.00	\$12,875.00	\$12,875.00
	Lodging and Meals	\$4,850.00	\$2,850.00	\$2,850.00	\$2,850.00
	Travel and Trans	\$600.00	\$600.00	\$600.00	\$600.00
	Equipment	\$1,000.00	\$1,880.00	\$1,880.00	\$1,880.00
	Supplies	\$3,000.00	\$5,000.00	\$5,000.00	\$5,000.00
	Gas/Oil	\$1,050.00	\$1,000.00	\$1,000.00	\$1,000.00
	Telephone/Communicati	\$900.00	\$1,620.00	\$1,620.00	\$1,620.00
	Trng/Dues/Subs	\$2,875.00	\$2,875.00	\$2,875.00	\$2,875.00
	Vehicle Expense	\$3,870.00	\$3,900.00	\$3,900.00	\$3,900.00
	Patient Transport	\$94,075.00	\$79,550.00	\$79,550.00	\$79,550.00
	Uniforms	\$525.00	\$525.00	\$525.00	\$525.00
	Total	\$231,445.00	\$218,975.00	\$218,975.00	\$218,975.00
	Budgeted	\$231,445.00	\$218,975.00	\$218,975.00	\$218,975.00
Surplus		-5.39%	-5.39%	-5.39%	
Public Safety Bldg	Service Fees	\$5,675.00	\$8,150.00	\$8,150.00	\$8,150.00
	Equipment	\$3,350.00	\$6,500.00	\$6,500.00	\$6,500.00
	Supplies	\$1,350.00	\$1,450.00	\$1,450.00	\$1,450.00
	Utilities	\$11,000.00	\$11,120.00	\$11,120.00	\$9,000.00
	Improvements	\$10,000.00	\$7,800.00	\$7,800.00	\$7,800.00
	Total	\$31,375.00	\$35,020.00	\$35,020.00	\$32,900.00
	Budgeted	\$31,375.00	\$35,020.00	\$35,020.00	\$32,900.00
	Surplus		11.62%	11.62%	4.86%

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Budget Overview

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Department	Line Description	FY 20 Budgeted				FY 21 Proposed				%	Inc/Dec
		Manager	Department	BC	BOS (05/27/2020)	Manager	Department	BC	BOS (05/27/2020)		
Harbor Master	Salaries	\$14,700.00	\$13,610.00	\$13,610.00	\$13,610.00	\$13,610.00	\$13,610.00	\$13,610.00	\$13,610.00	-7.4%	-\$1,090.00
	Insurance	\$5,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100.0%	-\$5,200.00
	Retirement	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100.0%	-\$900.00
	Service Fee	\$4,000.00	\$1,160.00	\$1,160.00	\$1,160.00	\$1,160.00	\$1,160.00	\$1,160.00	\$1,160.00	-71.0%	-\$2,840.00
	Repairs and Maint	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	0.0%	\$0.00
	Boat Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%	\$0.00
	Supplies	\$5,700.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	-92.1%	-\$5,250.00
	Gas and Oil	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	0.0%	\$0.00
	Travel and Training	\$575.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	73.9%	\$425.00
	Total	\$32,475.00	\$17,620.00	\$17,620.00	\$17,620.00	\$17,620.00	\$17,620.00	\$17,620.00	\$17,620.00	-45.7%	-\$14,855.00
	Budgeted	\$32,475.00	\$17,620.00	\$17,620.00	\$17,620.00	\$17,620.00	\$17,620.00	\$17,620.00	\$17,620.00		
	Surplus		-45.74%	-45.74%	-45.74%	-45.74%	-45.74%	-45.74%	-45.74%		
Insurance	Gen Insurance	\$40,825.00	\$40,150.00	\$40,150.00	\$40,150.00	\$40,150.00	\$40,150.00	\$40,150.00	\$40,150.00	-1.7%	-\$675.00
	Worker's Comp	\$47,300.00	\$76,650.00	\$76,650.00	\$76,650.00	\$76,650.00	\$76,650.00	\$76,650.00	\$76,650.00	62.1%	\$29,350.00
	Unemployment	\$3,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	-66.7%	-\$2,000.00
	Airport	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	0.0%	\$0.00
	Volunteers	\$1,550.00	\$1,610.00	\$1,610.00	\$1,610.00	\$1,610.00	\$1,610.00	\$1,610.00	\$1,610.00	3.9%	\$60.00
	Road Treatment	\$240.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	-6.3%	-\$15.00
	Service Fee	\$1,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		-\$1,250.00
	Total	\$96,165.00	\$121,635.00	\$121,635.00	\$121,635.00	\$121,635.00	\$121,635.00	\$121,635.00	\$121,635.00	26.5%	\$25,470.00
	Budgeted	\$96,165.00	\$121,635.00	\$121,635.00	\$121,635.00	\$121,635.00	\$121,635.00	\$121,635.00	\$121,635.00		
	Surplus		26.49%	26.49%	26.49%	26.49%	26.49%	26.49%	26.49%		

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Budget Overview

7/14/2020

Department	Line Description	FY 20 Budgeted				FY 21 Proposed				%	Inc/Dec
		Manager	Department	BC	BOS (05/27/2020)	Manager	Department	BC	BOS (05/27/2020)		
Social Sec/Medicare	Social Security		\$52,300.00			\$53,200.00	\$53,200.00	\$53,200.00	\$53,200.00		1.7%
	Medicare		\$11,875.00			\$12,450.00	\$12,450.00	\$12,450.00	\$12,450.00		4.8%
	Total		\$64,175.00			\$65,650.00	\$65,650.00	\$65,650.00	\$65,650.00		2.3%
	Budgeted		\$64,175.00			\$65,650.00	\$65,650.00	\$65,650.00	\$65,650.00		
	Surplus					2.30%	2.30%	2.30%	2.30%		
CEO/LPI	Wages		\$23,200.00			\$30,020.00	\$30,020.00	\$30,020.00	\$30,020.00		29.4%
	Lodging and Meals		\$700.00			\$960.00	\$960.00	\$960.00	\$960.00		37.1%
	Travel and Trans		\$650.00			\$720.00	\$720.00	\$720.00	\$720.00		10.8%
	Equipment		\$0.00			\$0.00	\$0.00	\$0.00	\$0.00		
	Supplies		\$150.00			\$350.00	\$350.00	\$350.00	\$350.00		133.3%
	Telephone		\$300.00			\$540.00	\$540.00	\$540.00	\$540.00		80.0%
	Postage		\$0.00			\$0.00	\$0.00	\$0.00	\$0.00		
	Trng/Dues/Subs		\$250.00			\$585.00	\$585.00	\$585.00	\$585.00		134.0%
	Total		\$25,250.00			\$33,175.00	\$33,175.00	\$33,175.00	\$33,175.00		31.4%
	Budgeted		\$25,250.00			\$33,175.00	\$33,175.00	\$33,175.00	\$33,175.00		
	Surplus					31.39%	31.39%	31.39%	31.39%		
Lic Septage Site	Total		\$2,300.00			\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00		0.0%
	Budgeted		\$2,300.00			\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00		
	Surplus					0.00%	0.00%	0.00%	0.00%		
Animal Control	Salaries		\$3,250.00			\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00		-26.2%
	Insurance		\$1,225.00			\$0.00	\$0.00	\$0.00	\$0.00		-100.0%
	Retirement		\$200.00			\$0.00	\$0.00	\$0.00	\$0.00		-100.0%
	Service Fees		\$2,200.00			\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00		0.0%
	Lodging and Meals		\$250.00			\$250.00	\$250.00	\$250.00	\$250.00		0.0%
	Travel and Trans		\$375.00			\$375.00	\$375.00	\$375.00	\$375.00		0.0%
	Supplies		\$100.00			\$100.00	\$100.00	\$100.00	\$100.00		0.0%
	Total		\$7,600.00			\$5,325.00	\$5,325.00	\$5,325.00	\$5,325.00		-29.9%
	Budgeted		\$7,600.00			\$5,325.00	\$5,325.00	\$5,325.00	\$5,325.00		
	Surplus					-29.93%	-29.93%	-29.93%	-29.93%		

7/14/2020

Budget Overview

Draft

Department	Line Description	FY 20 Budgeted		FY 21 Proposed				BOS (05/27/2020)	%
		Manager	Department	BC	BC	BC	BC		
Transfer Station	Wages	\$87,500.00	\$94,345.00	\$94,345.00	\$94,345.00	\$94,345.00	\$94,345.00	\$6,845.00	7.8%
	Insurance	\$38,600.00	\$39,725.00	\$39,725.00	\$39,725.00	\$39,725.00	\$39,725.00	\$1,125.00	2.9%
	Retirement	\$4,800.00	\$4,875.00	\$4,875.00	\$4,875.00	\$4,875.00	\$4,875.00	\$75.00	1.6%
	Service Fees	\$3,720.00	\$2,720.00	\$2,720.00	\$2,720.00	\$2,720.00	\$2,720.00	-\$1,000.00	-26.9%
	Lodging and Meals	\$150.00	\$1,360.00	\$1,360.00	\$1,360.00	\$1,360.00	\$1,360.00	\$1,210.00	806.7%
	Travel and Trans	\$1,100.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$50.00	4.5%
	Equipment	\$4,200.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$3,800.00	90.5%
	Equipment Repair	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.0%
	Supplies	\$5,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	-\$2,000.00	-36.4%
	Gas and Oil	\$1,150.00	\$1,055.00	\$1,055.00	\$1,055.00	\$1,055.00	\$1,055.00	-\$95.00	-8.3%
	Utilities	\$4,075.00	\$4,075.00	\$4,075.00	\$4,075.00	\$4,075.00	\$4,075.00	\$0.00	0.0%
	Telephone	\$850.00	\$850.00	\$850.00	\$850.00	\$850.00	\$850.00	\$0.00	0.0%
	Trailer Rental	\$1,900.00	\$1,900.00	\$1,900.00	\$1,900.00	\$1,900.00	\$1,900.00	\$0.00	0.0%
	Trng/Dues/Subs	\$350.00	\$875.00	\$875.00	\$875.00	\$875.00	\$875.00	\$525.00	150.0%
	J Cars/Metal	\$7,000.00	\$9,300.00	\$9,300.00	\$9,300.00	\$9,300.00	\$9,300.00	\$2,300.00	32.9%
	Solid Waste	\$120,350.00	\$117,375.00	\$117,375.00	\$117,375.00	\$117,375.00	\$117,375.00	-\$2,975.00	-2.5%
	Special Waste	\$26,800.00	\$20,920.00	\$20,920.00	\$20,920.00	\$20,920.00	\$20,920.00	-\$5,880.00	-21.9%
	Recycling	\$21,900.00	\$31,635.00	\$31,635.00	\$31,635.00	\$31,635.00	\$31,635.00	\$9,735.00	44.5%
	Tipping Fees	\$84,000.00	\$74,300.00	\$74,300.00	\$74,300.00	\$74,300.00	\$74,300.00	-\$9,700.00	-11.5%
	PPE	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.0%
	DEP Well Test	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	-\$5,000.00	-100.0%
	Capital Improv	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$4,000.00	-100.0%
	Total	\$433,445.00	\$433,460.00	\$433,460.00	\$433,460.00	\$433,460.00	\$428,460.00	-\$4,985.00	-1.2%
	Budgeted	\$433,445.00	\$433,460.00	\$433,460.00	\$433,460.00	\$433,460.00	\$428,460.00		
	Surplus		0.00%	0.00%	0.00%	0.00%	-1.15%		

7/14/2020

Budget Overview

Draft

Department	Line Description	FY 20 Budgeted			FY 21 Proposed				%
		Total	Budgeted	Surplus	Manager	Department	BC	BOS (05/27/2020)	
General Assistance	Total	\$3,000.00			\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0.0%
	Budgeted	\$3,000.00			\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0.0%
	Surplus				0.00%	0.00%	0.00%	0.00%	0.00%
Public Works	Wages	\$208,475.00			\$217,015.00	\$217,015.00	\$217,015.00	\$214,015.00	2.7%
	Insurance	\$62,500.00			\$49,200.00	\$49,200.00	\$49,200.00	\$49,200.00	-21.3%
	Retirement	\$8,900.00			\$9,170.00	\$9,170.00	\$9,170.00	\$9,170.00	3.0%
	Service Fees	\$25,000.00			\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0.0%
	Lodging and Meals	\$2,550.00			\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	17.6%
	Travel and Trans	\$5,000.00			\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0.0%
	Equipment	\$34,000.00			\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	-76.5%
	Equipment Repair	\$30,000.00			\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0.0%
	Site Improvement	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	0.0%
	Supplies	\$40,000.00			\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	12.5%
	Gas and Oil	\$26,050.00			\$23,000.00	\$23,000.00	\$23,000.00	\$13,500.00	-48.2%
	Utilities	\$6,600.00			\$6,600.00	\$6,600.00	\$6,600.00	\$6,600.00	0.0%
	Telephone	\$1,925.00			\$1,925.00	\$1,925.00	\$1,925.00	\$1,925.00	0.0%
	Trng/Dues/Subs	\$500.00			\$850.00	\$850.00	\$850.00	\$850.00	70.0%
	Cold Patch/Fill	\$20,000.00			\$0.00	\$0.00	\$0.00	\$0.00	-100.0%
	Salt/Sand	\$70,000.00			\$68,050.00	\$68,050.00	\$68,050.00	\$68,050.00	-2.8%
	Calcium Chloride	\$20,000.00			\$0.00	\$0.00	\$0.00	\$0.00	-100.0%
	PPE	\$1,250.00			\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	76.0%
	Total	\$562,750.00			\$494,010.00	\$494,010.00	\$494,010.00	\$481,510.00	-14.4%
	Budgeted	\$562,750.00			\$494,010.00	\$494,010.00	\$494,010.00	\$481,510.00	-14.4%
	Surplus				-12.22%	-12.22%	-12.22%	-12.22%	-14.44%

7/14/2020

Budget Overview

Draft

Department	Line Description	FY 20 Budgeted	Manager	Department	FY 21 Proposed	BC	BOS (05/27/2020)	% Inc/Dec
Capital Projects/Reserve Funds	Fire Truck Reserve							
	Fire Dept Reserve	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00
	Road Repair	\$100,000.00	\$190,000.00	\$190,000.00	\$190,000.00	\$190,000.00	\$190,000.00	0.0%
	Public Works Garage	\$0.00						90.0%
	PW Vehicle Resv	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0.0%
	Amulance Resv	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0.0%
	Ambulance Purchase							
	Police Cruiser Resv	\$5,000.00						
	Lane's Island Bridge	\$0.00						-100.0%
	Carrying Place Bridge	\$0.00						#DIV/0!
	Equipment Resv	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00
	Roads Capital Resv	\$100,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	0.0%
	Gravel Roads Recon	\$0.00						-65.0%
	Paved Roads Recon	\$0.00						\$0.00
	Washington School	\$0.00						\$0.00
	Historic Sites	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0.0%
	Compactor Resv	\$0.00						\$0.00
	Landfill Equip Resv	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0.0%
	Old Fire Hall	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	-100.0%
	Sidewalk Resv	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	0.0%
	Harbor Reserve	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	0.0%
Cemeteries	PW Garage Design	\$0.00						\$0.00
	Fireworks Reserve	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
	Total	\$390,500.00	\$432,500.00	\$435,500.00	\$435,500.00	\$435,500.00	\$430,500.00	10.2%
	Budgeted	\$390,500.00	\$432,500.00	\$435,500.00	\$435,500.00	\$435,500.00	\$430,500.00	
	Surplus		10.76%	11.52%	11.52%	11.52%	10.24%	
	Salaries	\$1,000.00	\$1,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	50.0%
	Service Fees	\$42,000.00	\$48,850.00	\$48,850.00	\$48,850.00	\$48,850.00	\$48,850.00	16.3%
	Supplies	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	0.0%
	Total	\$46,500.00	\$53,350.00	\$53,850.00	\$53,850.00	\$53,850.00	\$53,850.00	15.8%
	Budgeted	\$46,500.00	\$53,350.00	\$53,850.00	\$53,850.00	\$53,850.00	\$53,850.00	
	Surplus		14.73%	15.81%	15.81%	15.81%	15.81%	

7/14/2020

Budget Overview

Draft

Department	Line Description	FY 20 Budgeted	FY 21 Proposed				%
			Manager	Department	BC	BOS (05/27/2020)	
Planning/Community Development	Wages	\$21,000.00	\$52,000.00	\$52,000.00	\$44,400.00	\$44,400.00	111.4%
	Insurance	\$0.00	\$12,300.00	\$12,300.00	\$0.00	\$0.00	
	Retirement	\$0.00	\$3,120.00	\$3,120.00	\$0.00	\$0.00	
	Service Fees	\$30,500.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	-80.3%
	Lodging/Meals	\$500.00	\$1,000.00	\$1,000.00	\$2,000.00	\$2,000.00	300.0%
	Travel/Trans	\$500.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00	100.0%
	Supplies	\$1,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	150.0%
	Training/Educ	\$3,000.00	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00	30.0%
	Total	\$56,500.00	\$81,320.00	\$81,320.00	\$59,800.00	\$59,800.00	5.8%
	Budgeted	\$56,500.00	\$81,320.00	\$81,320.00	\$59,800.00	\$59,800.00	
	Surplus		43.93%	43.93%	5.84%	5.84%	
Debt Service	3-2						
	Paving (2006)	\$0.00	\$0.00	\$0.00			\$0.00
	2010 Paving	\$0.00	\$0.00	\$0.00			\$0.00
	Backhoe	\$0.00	\$27,600.00	\$27,600.00	\$0.00	\$0.00	\$0.00
	2014 Paving	\$74,500.00	\$73,000.00	\$73,000.00	\$73,000.00	\$73,000.00	-2.0%
	2014 Ford 550	\$17,500.00	\$0.00	\$0.00			-100.0%
	Sidewalk Snowblower	\$0.00	\$0.00	\$0.00			\$0.00
	2015 Plow Truck	\$38,500.00	\$37,675.00	\$37,675.00	\$37,675.00	\$37,675.00	-2.1%
	DPW Facility	\$16,025.00	\$100,725.50	\$100,725.50	\$100,725.50	\$100,725.50	528.6%
	Carrying Place Bridge	\$8,825.00	\$44,825.00	\$44,825.00	\$44,825.00	\$44,825.00	407.9%
	2019 Paving	\$9,750.00	\$43,690.50	\$43,690.50	\$43,690.50	\$43,690.50	348.1%
	Total	\$165,100.00	\$327,516.00	\$327,516.00	\$299,915.50	\$299,916.00	81.7%
	Budgeted	\$165,100.00	\$327,516.00	\$327,516.00	\$299,915.50	\$299,916.00	
	Surplus		98.37%	98.37%	81.66%	81.66%	
Contingency							
	Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Budgeted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Surplus						

Draft

Budget Overview

7/14/2020

Department	Line Description	FY 20 Budgeted	FY 21 Proposed				% Inc/Dec
			Manager	Department	BC	BOS (05/27/2020)	
Municipal Subtotal	Total	\$3,095,313.00	\$3,326,092.00	\$3,327,657.00	\$3,258,194.50	\$3,233,791.00	
	Budgeted	\$3,095,313.00	\$3,326,092.00	\$3,327,657.00	\$3,258,194.50	\$3,233,791.00	4.47%
	Surplus		7.46%	7.51%	5.26%		
Knox Co Tax and Fees	Communications Tax	\$36,578.00	\$38,490.00	\$38,490.00	\$38,490.00	\$38,490.00	
	Service Tax	\$529,817.79	\$551,824.19	\$551,824.19	\$551,824.19	\$551,824.19	
	Total	\$566,395.79	\$590,314.19	\$590,314.19	\$590,314.19	\$590,314.19	5.2%
	Budgeted	\$566,395.79	\$590,314.19	\$590,314.19	\$590,314.19	\$590,314.19	4.2%
	Surplus		4.22%	4.22%	4.22%	4.22%	4.2%
SAD 8	Total	\$3,507,222.48	\$3,865,944.45	\$3,865,944.45	\$3,865,944.45	\$3,865,944.45	
	Budgeted	\$3,507,222.48	\$3,865,944.45	\$3,865,944.45	\$3,865,944.45	\$3,865,944.45	10.2%
	Surplus		10.23%	10.23%	10.23%	10.23%	
TIF	Total	\$164,450.00	\$180,050.00	\$180,050.00	\$180,050.00	\$180,050.00	
	Budgeted	\$164,450.00	\$180,050.00	\$180,050.00	\$180,050.00	\$180,050.00	9.5%
	Surplus		9.49%	9.49%	9.49%	9.49%	
Overlay	Total	\$45,512.03	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	
	Budgeted	\$45,512.03	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	-34.1%
	Surplus		-34.08%	-34.08%	-34.08%	-34.08%	
Total	Total	\$7,378,893.30	\$7,992,400.64	\$7,993,965.64	\$7,924,503.14	\$7,900,099.64	
	Budgeted	\$7,378,893.30	\$7,992,400.64	\$7,993,965.64	\$7,924,503.14	\$7,900,099.64	7.1%
	Surplus		8.31%	8.34%	7.39%	7.06%	
Other Revenue	Total	\$755,696.68	\$1,000,572.00			\$669,550.00	
	Budgeted	\$755,696.68	\$1,000,572.00	\$0.00	\$0.00	\$669,550.00	-11.4%
	Surplus		32.40%	-100.00%	-100.00%	-11.40%	

**TOWN OF VINALHAVEN
TOWN MEETING WARRANT
JULY 22, 2020**

County of Knox, ss.

State of Maine

To: Tanya Robishaw, 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 **Vinalhaven School at 22 Arcola Lane** in said Town on **22nd day of July A.D. 2020, at 7:00** in the afternoon, then and there to act upon Article 1 through 48 set out below, to wit:

- Article 1** To elect a moderator to preside at said meeting and to fix compensation.
- Article 2** To see if the Town will vote to appropriate **\$3,000** for *Selectmen* from Fund Balance and to fix Selectmen's compensation at \$600 per member for a twelve month period.
- Article 3** To see if the Town will vote to raise and/or appropriate **\$321,615** for the *Administration Account*, \$8,300 from Clerk and Agent Fees, \$7,500 from Investment Income, \$9,070 from Fund Balance and \$296,745 from Taxation.
- Article 4** To see if the Town will vote to raise and/or appropriate **\$36,070** for the *Assessor Account*, \$15,000 from Tax Fees and Interest, \$1,500 from Fund Balance, and \$19,570 from Taxation.
- Article 5** To see if the Town will vote to appropriate **\$40,000** for the *Professional Services Account* from Fund Balance.
- Article 6** To see if the Town will vote to raise and/or appropriate **\$61,365** for the *Washington School Municipal Building*, \$24,100 from Fund Balance and \$37,265 from Taxation.
- Article 7** To see if the Town will vote to raise and appropriate **\$121,335** for *Police Protection* from the Knox County Sheriff's Department, \$121,335 from Taxation.
- Article 8** To see if the Town will vote to raise and/or appropriate **\$218,975** for the *Ambulance Account*, \$50,000 from patient ambulance fees, \$1,380 from the Ambulance Vehicle and Equipment Reserve, and \$167,595 from Taxation.

- Article 9** To see if the Town will vote to raise and/or appropriate **\$32,900** for the **Public Safety Building**, \$11,450 from Fund Balance and \$21,450 from Taxation.
- Article 10** To see if the Town will vote to raise and/or appropriate **\$141,061** for the **Fire Department Account**, \$2,100 from Fund Balance, \$3,200 from Fire Vehicle and Equipment Reserve, and \$135,761 from Taxation.
- Article 11** To see if the Town will vote to raise and/or appropriate **\$17,620** for the **Harbormaster Account**, \$17,620 from Watercraft/RV Excise Taxes.
- Article 12** To see if the Town will vote to raise and/or appropriate **\$121,635** for the **Insurance Account**, \$19,350 from Fund Balance and \$102,285 from Taxation.
- Article 13** To see if the Town will vote to raise and appropriate **\$65,650** for the payment of the Employer's Share of **Social Security and Medicare Taxes** from Taxation.
- Article 14** To see if the Town will vote to raise and/or appropriate **\$33,175** for the **Code Enforcement Officer and Local Plumbing Inspector**, \$16,500 from Building Permit and Plumbing Fees and \$16,675 from Taxation.
- Article 15** To see if the Town will vote to appropriate **\$2,300** for the **Licensed Septage Site** from Fund Balance.
- Article 16** To see if the Town will vote to raise and/or appropriate **\$5,325** for the **Animal Control Account**, \$2,300 from Dog Fees and \$3,025 from Taxation.
- Article 17** To see if the Town will vote to raise and/or appropriate **\$428,460** for the **Transfer Station/Recycling Center Account**, \$200,000 from Transfer Station Fees, \$22,195 from Fund Balance and \$206,265 from Taxation.
- Article 18** To see if the Town will vote to appropriate **\$3,000** for the **General Assistance Account** from Fund Balance.
- Article 19** To see if the Town will vote to raise and/or appropriate **\$481,510** for the **Public Works Department**, \$275,000 from Motor Vehicle Excise Taxes, \$21,000 from State Aid Road Assistance, \$5,000 from Fund Balance, and \$180,510 from Taxation.
- Article 20** To see if the Town will vote to raise and appropriate **\$25,000** for the **Fire Department Vehicle and Equipment Reserve** from Taxation.
- Article 21** To see if the Town will vote to raise and appropriate **\$190,000** for **Road Repair** from Taxation.

- Article 22** To see if the Town will vote to raise and appropriate **\$25,000** for the **Public Works Vehicle/Equipment Reserve** from Taxation.
- Article 23** To see if the Town will vote to raise and appropriate **\$25,000** for the **Ambulance Vehicle and Equipment Reserve** from Taxation.
- Article 24** To see if the Town will vote to appropriate **\$2,500** for the **Equipment Reserve**, \$2,500 from Fund Balance.
- Article 25** To see if the Town will vote to raise and appropriate **\$35,000** for the **Roads Capital Reserve Fund**. \$35,000 or any amount as received from the State of Maine Local Road Assistance Program (LRAP).
- Article 26** To see if the Town will vote to appropriate **\$10,000** for the **Historic Sites Reserve** from Fund Balance.
- Article 27** To see if the Town will vote to raise and appropriate **\$15,000** for the **Landfill Equipment Reserve** from Taxation.
- Article 28** To see if the Town will vote to raise and appropriate **\$50,000** for the **Sidewalk Reserve Fund** from Taxation.
- Article 29** To see if the Town will vote to raise and appropriate **\$50,000** for the **Harbor Reserve**, \$50,000 from Taxation.
- Article 30** To see if the Town will vote to appropriate **\$3,000** for the **Fireworks Reserve**, \$3,000 from Fund Balance.
- Article 31** To see if the Town will vote to raise and/or appropriate **\$53,850** for the **Cemetery Care** Account, \$16,000 from Fund Balance and \$37,850 from Taxation.
- Article 32** To see if the Town will vote to raise and/or appropriate **\$106,594** for the **Public Library Account**, \$6,000 from Fund Balance and \$100,594 from Taxation.
- Article 33** To see if the Town will vote to raise and/or appropriate **\$145,135** for various **Town Properties**, \$10,000 from Payments in Lieu of Taxes, \$6,750 from Old Fire Hall Rental Income, \$10,500 from Fund Balance, and \$117,885 from Taxation.
- Article 34** To see if the Town will vote to appropriate any unspent Payment In Lieu of Taxes at the end of the Fiscal Year to the Parks Reserve.

Note: Each year the Town receives Payment In Lieu of Taxes from various land trust groups with the intent that the funds offset Town Park expenses. As

the actual amount to be received is unknown until receipt, any amount in excess of the projected revenue and any amount unspent from the Parks expense line would revert to the Parks Reserve.

Article 35 To see if the Town will vote to appropriate **\$3,000** for ***Donations and/or Social Services*** for the following organizations in the amounts indicated from Fund Balance.

Penquis CAP	\$ 500
Food Pantry/Surplus Food	\$ 500
Lifeflight	\$1,000
New Hope for Women	\$ 500
WCAP	\$ 500

Article 36 To see if the Town will vote to raise and/or appropriate **\$59,800** for ***Planning/Community Development***, \$24,100 from Fund Balance and \$35,700 from Taxation.

Article 37 To see if the Town will vote to raise and/or appropriate **\$299,916** for ***Debt Service***, \$45,000 from Fund Balance and \$254,916 from Taxation.

2014 Paving Loan	\$ 73,000	Final Payment 08/01/2024
2015 Plow Truck	\$ 37,675	Final Payment 01/06/2021
Public Works Facility	\$100,725.50	Est. Final Payment 07/31/2029
Carrying Place Bridge	\$ 44,825	Est. Final Payment 07/31/2029
2019 Paving	\$ 43,690.50	Est. Final Payment 10/31/2026

Article 38 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 39 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 2020-2021 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 40 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 41 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 42 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 43 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 8.00 percent.)
Selectmen Recommend Due Dates of November 2, 2020 and May 3, 2021 and an interest rate of 8%.

Article 44 To see if the Town will vote to authorize the Board of Selectmen on behalf of the Town to dispose of any real estate acquired by the Town for nonpayment of taxes thereon, on such terms and conditions as the Board deems advisable, except for property tax-acquired from certain senior, low-income taxpayers who qualify for the special sale process required pursuant to 36 M.R.S. §943-C.

Article 45 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 46 To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed for FY 2021, pursuant to 36 M.R.S.A. § 506.

Article 47 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 48 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.

The Registrar of Voters will be available at **Vinalhaven School at 22 Arcola Lane** from 7:00 p.m., on July 22nd, 2020 until adjournment of Town Meeting for the purpose of correcting the list of voters.

Given under our hands this 23rd day of June, Two Thousand and Twenty (2020), A.D.

Eric Gasperini



Phillip Crossman



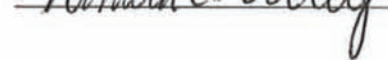
Donald Poole



Jacob Thompson



Pamela C. Alley



Selectmen of Vinalhaven

A True Copy Attested:



Elizabeth Bunker
Deputy Town Clerk

WHAT TO BRING WHEN REGISTERING A VEHICLE:

If **re-registering** a vehicle in Vinalhaven, you need to have current proof of insurance on the vehicle (not past or future cards- it has to be effective on the date of registration!), and the mileage of the vehicle. A previous registration is helpful, but not necessary.

If **re-registering a vehicle that has been registered in Maine, but never registered in Vinalhaven before**, we DO need a copy of the most recent registration, along with proof of insurance and mileage. (If your vehicle was previously registered out-of-state, we will also need the title.)

If registering a **new (or used) vehicle from a dealership**: Proof of insurance, mileage, a sales invoice that shows sales tax was paid, and the blue title application are needed.

If registering a **new (or used) vehicle from a private sale**: Proof of insurance, a bill of sale, and the title signed over to you (if the vehicle is 1995 or newer) are needed. ***Please Note* You CANNOT sell a vehicle that is 1995 or newer until you have received a title for it in YOUR NAME.** *You do not need to register the vehicle, but you do need to get the new title.*

WHAT TO BRING WHEN REGISTERING A SNOWMOBILE/ATV/BOAT

Re-Registration: The previous registration is helpful, but not necessary.

New Registration: Proof that sales tax was paid/ bill of sale, old registration (if used), serial number, and vehicle information (horsepower, length of boat, make, and model)

WHAT TO BRING WHEN LICENSING A DOG:

Current rabies certificate (if not already on file with the clerk) & Spay/Neuter certificate if fixed. Maine Law states that dogs must be registered after reaching six months of age. In addition, all dogs brought to the island by summer residents or visitors who are on the island for a period that exceeds 10 days MUST license their dog at the Vinalhaven Town Office, even if they are licensed elsewhere.

The cost is \$6 for spayed/neutered dogs, and \$11 for unaltered dogs. You can register your dog as early as October 15th for the upcoming year. After January 31st, a \$25 late fee is added.

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.

