



*Town of Vinalhaven
Maine*

*ANNUAL REPORT
2022*

IMPORTANT DATES

JUNE 13, 2023	ANNUAL MUNICIPAL ELECTIONS POLLS OPEN 8AM - 8PM, TOWN OFFICE
JUNE 21, 2023	ANNUAL TOWN MEETING, 5:30PM VINALHAVEN SCHOOL
JUNE 30, 2023	ANY BALANCE OWED ON PROPERTY TAXES WILL BE LISTED IN NEXT TOWN REPORT
JULY 1, 2023	MUNICIPAL FISCAL YEAR BEGINS
OCTOBER 15, 2023	2024 DOG LICENSES AVAILABLE
NOVEMBER 1, 2023	FIRST HALF OF 2023-2024 PROPERTY TAXES ARE DUE INTEREST BEGINS ACCRUING NOVEMBER 2ND
NOVEMBER 7, 2023	STATE GENERAL ELECTION POLLS OPEN 8AM - 8PM, TOWN OFFICE
DECEMBER 1, 2023	2024 BOAT & HUNTING/FISHING LICENSES AVAILABLE
DECEMBER 31, 2023	2023 BOAT & HUNTING/FISHING LICENSES EXPIRE 2023 DOG AND KENNEL LICENSES EXPIRE
FEBRUARY 1, 2024	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, 2024	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 1, 2024	SECOND HALF OF 2023-2024 PROPERTY TAXES ARE DUE. INTEREST BEINGS ACCRUING MAY 2ND.

2023-2024 MAINE GOVERNMENT HOLIDAYS

JULY 4, 2023 - INDEPENDENCE DAY	JAN 1, 2024 - NEW YEARS DAY
SEPT 4, 2023 - LABOR DAY	JAN 15, 2024 - MARTIN LUTHER KING JR. DAY
OCT 9, 2023 - INDIGENOUS PEOPLES DAY	FEB 19, 2024 - PRESIDENTS DAY
NOV 10, 2023 - VETERANS DAY	APRIL 15, 2024 - PATRIOTS DAY
NOV 23, 2023 - THANKSGIVING	MAY 27, 2024 - MEMORIAL DAY
NOV 24, 2023 - DAY AFTER THANKSGIVING	JUNE 19, 2024 - JUNETEENTH
DEC 25, 2023 - CHRISTMAS DAY	

ANNUAL TOWN REPORT 2021-2022

ANNUAL REPORT OF THE MUNICIPAL OFFICERS
OF
VINALHAVEN, MAINE



FOR THE YEAR ENDING
JUNE 30, 2022

TOWN OF VINALHAVEN

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TOWN OF VINALHAVEN

DEDICATION



The Board of Selectmen would like to dedicate this 2022 Annual Town Report to the devoted members of the Vinalhaven Emergency Services. Their role is one of ultimate importance, having impacted nearly every member of the community. We all rest easier knowing this committed group, members of the Vinalhaven Volunteer Fire Department and Vinalhaven Ambulance, are there when we need them! Thank you!



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IN MEMORIAM



Joan Guptill Mitchell came to Vinalhaven in 1945, after spending most of her childhood on Criehaven. She worked many jobs including at the fish factories, in grocery stores, and was also a support for many laboring mothers alongside Dr. Ralph Earle. In 1983, Joan took on the role of school librarian. Four of her grandchildren attended school during her time there, and since they all called her Gram, other kids began to also! She served as librarian for 15 years, and even after retirement was still affectionately referred to as Gram by the community.



Ivan E. Olson was a life-long resident of Vinalhaven. After high school, he attended Southern Maine Vocational Technical Institute in 1972. His love of the ocean began early, lobstering and halibut fishing with his father and brother. Ivan continued to lobster even after taking the manager's position at Viking Lumber, an occupation he held for 30 years. Ivan was highly active in the fire department for 50 years! He served as First Assistant Chief from 1985 to 1998, Deputy Chief from 1998 to 2012, and held the record for most training hours for 2005 and 2006.

TOWN OF VINALHAVEN

MUNICIPAL DIRECTORY

TOWN OFFICIALS

SELECTMEN & OVERSEERS OF THE POOR

Pamela Conway Alley	6/2024	Co-Chair	863-2530
Leslie Dyer	6/2024		466-7660
Donald W. Poole	6/2023	Chair	939-5196
Jacob Thompson	6/2023		863-9387
Donald Young	6/2025		912-399-4431

SCHOOL BOARD DIRECTORS

Sarah Crossman	6/2025	
Susan Dempster	6/2023	
Penny Lazaro	6/2024	
Alexandra McCarthy	6/2025	Chair
Rachel Noyes	6/2024	

Superintendent/Principal: Monte Selby
Assistant Principal: Bryan Feezor

VINALHAVEN WATER DISTRICT TRUSTEES

Pamela Conway Alley	6/2023
Alan Koenig	6/2025
L. Patrick Trainor	6/2024

OFFICES AND EMPLOYEES

TOWN OFFICE

Marjorie Stratton, Town Manager
863-2042, townmanager@townofvinalhaven.org

Darlene M. Candage, Town Clerk/Administrative Assistant
863-4343, townclerk@townofvinalhaven.org

Elizabeth Bunker, Deputy Town Clerk
863-4343, deputyclerk@townofvinalhaven.org

Deborah Young, Bookkeeper
863-4471, dyoung@townofvinalhaven.org

Faye T. Grant, CEO/LPI
863-2168, vhceo@townofvinalhaven.org

Travis Gould, Assessor
863-2168, vinalhavenassessor@gmail.com

Milsue Martin, Director of Public Works
863-2063, vhdpw@townofvinalhaven.org

Marc Candage, E-911 Addressing Officer
863-4604, mcandage@townofvinalhaven.org

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MUNICIPAL DIRECTORY

James Knowlton, Harbor Master and Animal Control Officer, 701-2018
Peter Gasperini, Deputy Harbor Master, 542-1992
Luther Tolman, Cemeteries, 863-4952

LIBRARY

Phone 863-4401; Fax 863-4701; librarian@vinalhavenpubliclibrary.org
Jen Wadleigh, Librarian
Linda Whittington, Librarian Assistant

PUBLIC WORKS

Phone 863-2063; vhdpw@townofvinalhaven.org
Milsue Martin, Director of Public Works
Nick Barton, Laborer
Roland Martin, Laborer
Dustin Smith, Laborer

TRANSFER STATION

Phone 863-4306
Kenny Martin, Foreman
Luther Tolman, Assistant

FIRE DEPARTMENT

Emergency 911 or 594-5656
Non-Emergency 863-4604; mcandage@townofvinalhaven.org
Marc Candage, Chief
James Harris, Dept. Chief
Kevin Hopkins, Assist. Chief
Jean Conway, Captain (Logistics)
Jessica MacDonald Martin, Captain (Safety Officer)

Engine Company 1

Lt. John Hildings
Bethany Candage
Sam Rosen
Dusty Smith
Brian Wright Jr.

Engine Company 2

Lt. Wayne Beverage
Cheyenne Bickford
Shane Carlsen
Robbie Scott
Leigh Chilles

TOWN OF VINALHAVEN

MUNICIPAL DIRECTORY

Engine Company 3

Lt. Joe Bickford
Hiram Adair
Sam Bickford
Juan Jimenez
Hayden Jones
Stephen Brock

Engine Company 4

Lt. John Moreland
Bryan Feezor
Dylan Jackson
Chris Sawyer
Ryan Nizolek
Brian Wright Sr.

Logistics

Denise Hopkins
Debbie Moreland
Louis Martin

Rob Potter
Wes Reed

AMBULANCE DEPARTMENT

Emergency 911 or 594-5656

Non-Emergency 863-2119; ambulancedirector@townofvinalhaven.org

Ryan Nizolek, Ambulance Director

AEMTs

Denise Hopkins
Marc Candage
Ryan Nizolek
Pat Lundholm

EMTs

Jeff Aronson
Jeanne Bineau-Ames
Hal Holt
Richard Carlsen
Leigh Chilles

Drivers: Rob Potter, Dusty Smith, Dylan Jackson

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COMMITTEES & BOARDS

APPEALS BOARD (3yr term)

Jeff Aronson	6/2024
Peter Gasperini	6/2024
William Alcorn	6/2025
Bruce Cohen	6/2025
Vacancy	6/2023

BUDGET COMMITTEE (3yr term)

William Alcorn	6/2023
Eric Davis	6/2023
Margaret Qualey	6/2024
Eric Gasperini	6/2025
Banner Moffatt	6/2025

CEMETERY TRUSTEES (2yr term)

Eric Davis	6/2023
David Brown	6/2023
Lorraine Bunker	6/2023
Michael Bunker Jr.	6/2023
Luther Tolman	6/2024
Marion Tolman	6/2024
Vacancy	6/2024

FERRY TARIFF ADVISORY

COMMITTEE (1yr term)

Alan Barker, Sr.	6/2023
Evan Brown	6/2023
Cheryl Warren	6/2023
Chet Warren	6/2023
Vacancy	6/2023

FIREWORKS COMMITTEE

(3yr term)

Jennifer Feezor	6/2023
I. Torry Pratt	6/2023
Joseph Bickford	6/2024
Lynn James	6/2025
Julie Peterson	6/2025

HARBOR COMMITTEE (3yr term)

Peter Gasperini	6/2023
Yvonne Rosen	6/2023
Jeffrey Aronson	6/2024
James D. Dickey	6/2025
Vacancy	6/2025
Vacancy, Alt.	6/2023
Vacancy, Alt.	6/2023

HOUSING COMMITTEE (1yr term)

Hooper Brooks	6/2023
Elin Elisofon	6/2023
Kathi Young	6/2023
Vacancy	6/2023
Vacancy	6/2023

LANES ISLAND STEWARDSHIP

COMMITTEE (1yr term)

Pam Grumbach	6/2023
Chris Lane	6/2023
Linnell Mather	6/2023
Dinah Moyer	6/2023
Stephen Rosen	6/2023
Dotti Tasillo	6/2023
Vacancy	6/2023

LIBRARY TRUSTEES (3yr term)

Caitlyn Clapham	6/2023
Hiata Corduan	6/2023
Anne Mason	6/2024
Deborah Tuminski	6/2024
Mark Jackson	6/2025
Pamela Kittredge	6/2025
Jill Oakes	6/2025

MAINE ISLANDS COALITION

Gabe McPhail	4/2023
Vacancy, Alt.	4/2023

MSFS ADVISORY BOARD

Phil Crossman	12/2023
Alan Barker, Sr.	12/2023

PARK COMMISSION (3yr term)

Patience Trainor	6/2023
Will Calkins	6/2023
Ross Tabor	6/2024
Pamela Conway Alley	6/2025
Catherine Kendrick	6/2025
Peter Richards	6/2025
Vacancy	6/2024

TOWN OF VINALHAVEN

COMMITTEES & BOARDS

PLANNING BOARD (3yr term)

Robert Warren, Jr.	6/2023
Jeanne Bineau-Ames	6/2024
Alexander Moffat	6/2024
Brendan Meagher	6/2025
Bryan Applegate	6/2025
Stephen Brock, Alt.	6/2025
Vacancy, Alt.	6/2025

PLANNING COMMISSION

(3yr term)	
Jeff Aronson	6/2023
Charles Gadzik	6/2023
Wes Reed	6/2024
Elin Elisofon	6/2025
Claire Jackson	6/2025
Vacancy	6/2023
Vacancy	6/2023

SEA-LEVEL RISE COMMITTEE

(3yr term)	
Yvonne Thomas	6/2023
Linnell Mather	6/2024
Gabe McPhail	6/2024
Kevin Donovan	6/2025
Marian Grogan	6/2025
Margaret Qualey	6/2025

SEWER COMMISSION (1yr term)

Pam Conway Alley	6/2023
Bruce Cohen	6/2023
Pamela Grumbach	6/2023
L. Patrick Trainor	6/2023
Vacancy	6/2023

SOLID WASTE, COMPOSTING AND RECYCLING ORDINANCE

COMMITTEE (Waste Watchers)

(3yr term)	
Amy Lear	6/2023
Patricia Lundholm	6/2023
Heather Swears	6/2023

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

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TOWN CLERKS REPORT

VITAL STATISTICS RECORDED

January 1, 2022 - December 31, 2022

There were 11 births, 10 marriages, and 13 deaths.

IN MEMORY OF

Owen Adair	31	October 18, 2022
Larry Brady	66	November 19, 2022
Sherry Bunin	97	May 13, 2022
Barbara Davis	88	January 13, 2022
Bruce Kelwick	89	August 24, 2022
Connor Lazaro	18	August 18, 2022
Joan Mitchell	94	July 24, 2022
Ivan Olson	70	January 13, 2022
Delwyn Radley Jr.	50	July 11, 2022
Priscilla Rosen	97	October 12, 2022
Malcolm Smith	86	October 21, 2022
Richard Tolman	86	December 7, 2022
Harold Warren	92	May 12, 2022

MARRIAGES

Hannah Ames & Cody Hamilton	February 12, 2022
Brittany MacQueston & Thiago Roriz	April 14, 2022
Sheri Romer-Day & Stephen Brock	June 18, 2022
Amy Watson & Joshua Turner	June 21, 2022
Brooke LaBel & Steven Osgood	July 9, 2022
Jennifer Westervelt & Evan Miller	August 23, 2022
Katheryn Crawford & Brayton Osgood	August 30, 2022
Sarah James & Justin Newton	September 3, 2022
Claire Jackson & Niall Conlan	September 10, 2022
Hilary Walker & Dillon Oxtan	November 9, 2022

Inland Fisheries and Wildlife

Licenses (Hunt/Fish/Arch)	126
Permits (Duck/Expd Arch)	53
State Registered Boats	476
ATVs Registered	9
Snowmobiles Registered	1
Documented Boats	99
Dogs Registered	328

Respectfully Submitted,

Darlene Candage, Town Clerk

TOWN OF VINALHAVEN

REPORT OF TOWN MANAGER & SELECT BOARD

Fiscal Year 2021-2022

During this fiscal year, we saw the COVID-19 pandemic start to diminish. While we continued safety protocols, people slowly uncovered from protective coverings. The new Public Works Facility construction was completed in the fall of 2021. We continued to work on the final design for the Transfer Station Upgrades.

Transfer Station Upgrades – The funding for the Transfer Station Project was approved at the 2021 Annual Town Meeting on June 23, 2021. The Board of Selectmen and Treasurer were authorized to borrow \$850,000 to fund costs to renovate and improve the Transfer Station Retaining Wall and Property. The Selectmen and Town Manager have been working on the final design and plans. The project finally went out for bid in December 2022. We started construction in March 2023.

Downtown Improvement Project – In 2016, the Vinalhaven Select Board established a Downtown Committee charged with researching and developing a Master Plan for revitalization of the downtown. The resulting 2019 Downtown Master Plan defines goals for Main Street improvements, including reducing flood impacts, increasing accessibility, and safeguarding critical industries. Proposed work for Vinalhaven’s Downtown Project includes construction of infrastructure improvements along a 0.6-mile segment of Main Street between the Ferry Terminal and Water Street. These improvements will accommodate growing concerns of flooding due to increased precipitation and rising sea levels, and support Vinalhaven’s economy through enhanced utility capabilities and increased public access and safety.

During this fiscal year, we have been finalizing designs, obtaining the required permits, and working with various funding agencies on environmental and other compliance issues. We have also engaged the public through our website, public meetings, and one-on-one meetings with Main Street property owners. The overall goal of the Downtown Project is to improve the function and resilience of Main Street, which will help make walking, driving, working, living, and doing business easier, safer, and more efficient for everyone. The project is funded through town reserves, a contribution from the Vinalhaven Water District and state and federal grants. The estimated total project cost is \$7,177,316.

High Street Sidewalk Design – In August of 2021, the Town signed an agreement for Engineering Services to develop a design associated with sidewalk and drainage improvements on High Street from Main Street to the North Haven Road. We received a preliminary layout plan in November of 2022 with an estimated project cost of \$1,726,570. Any plans for this project have been put on hold as we finish the Transfer Station Project and continue work on the Downtown Project.

We thank you for your support and remember to be kind to one another.

Sincerely,

Vinalhaven Select Board
Pamela Alley, Board Vice Chair
Leslie Dyer
Eric Gasperini
Donald Poole, Board Chair
Jake Thompson

Town Manager
Marjorie E. Stratton

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ASSESSORS REPORT

The total taxable property valuation for the 2021-2022 tax year was \$604,878,678. There were 352 Homestead exemptions valued at \$8,800,000 and 32 Veterans exemptions valued at \$192,000 granted. In all, there were \$91,806,200 in properties exempt from taxation.

There was a significant increase in prices paid for real estate last year and the trend has continued this year. The valuations of many properties had to change to reflect the changes in the real estate market and to comply with State assessing standards.

There were 11 parcels enrolled in the Tree Growth Tax Law program, which corresponded to 432.5 acres in tree growth. The valuation of the Tree Growth property was \$147,139. There were 63 parcels enrolled in the Open Space program valued at \$22,257,600, and four parcels classified as farmland, valued at \$30,900. There was one parcel enrolled in the Working Waterfront Tax Law program with a valuation of \$284,400.

The town has one Tax Increment Financing (TIF) account. This year the town reimbursed Fox Islands Wind \$152,230 in taxes as part of this agreement.

After including reimbursements and other anticipated revenues, Vinalhaven had to raise \$7,119,306.23 from property taxes to support the services voted at the town & school meetings, and for the county assessment. This calculated to a rate of \$11.71 per thousand dollars of assessed valuation, a decrease of \$2.02 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	\$3,766,196.00	43.84%	7.36%
School	\$4,024,056.72	46.85%	3.93%
County	\$607,948.51	7.08%	2.91%
TIF Financing	\$152,230.00	1.77%	-16.4%
Overlay	\$39,401.95	0.46%	-7.11%
Total	\$8,589,833.00	100.00%	

Note: \$7,119,306.23 must 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 \$292.75 this year. There are also exemption programs for blind residents and veterans. Please contact me for further information.

Please note that ownership of property is fixed as of April 1st. That means

TOWN OF VINALHAVEN

ASSESSORS REPORT

that the owner of property on April 1st is still responsible for the payment of taxes although the property may have been conveyed to a new owner. Please ensure that the new owner pays his/her share of the property tax!

The 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. I am more than happy to make arrangements to visit your property.

Respectfully Submitted,

Travis D. Gould, CMA

Assessor

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VINALHAVEN FIRE DEPARTMENT

The Vinalhaven Fire Department responded to 76 calls for assistance from January 1, 2022 through December 31, 2022, broken down as follows:

Alarms (Fire, CO, and Natural Gas)	23	Lifeflight Landing Zones	10
Utility Problems	8	Motor Vehicle Accidents	6
Assist Other Agencies	5	Fuel / Oil Spills	4
Cancelled En-Route	3	Good Intent Calls	3
Blocked Roadways	2	Woods / Brush / Grass Fires	2
Unauthorized Burning	2	Sunk or Sinking Vessels	2
Vehicle Fires	1	Chimney Fires	1
Outside Equipment Fires	1	Appliance Fires	1
Citizen Assists	1	Search and Rescues	1

First, I want to say it has been a pleasure to serve alongside the members of this department while protecting our community over the past year. These men and women give up many hours of their lives to be a part of this organization which should not go unrecognized. A heartfelt thanks goes out to each and every one of them. I also want to thank the community for your on-going support of the fire department and its mission.

The number of calls for service were below average in 2022. In the past 5 years the fire department has averaged 92 calls per year. In 2022, the number of alarm activation calls increased significantly from the previous year. This may be partially due to the increase in the number of alarm systems on the Island. Fuel and oil spills were down, which is a very good thing. I urge homeowners to inspect their fuel barrels, often they may need replacement in as few as fifteen years. Your fuel dealer or boiler technician can assist you with determining if your tank is in need of replacement. There were no structure fires in 2022, a testament to our residents and visitors practicing good fire safety and instituting fire prevention measures.

In 2023 we hope to start up the Home Fire Safety Campaign, where we as a department work with the American Red Cross to install free smoke alarms in homes currently without detectors or without enough detectors. Along with installing the smoke detectors residents will also be given information on fire safety and fire prevention. This program was put on hold due to Covid and we are excited to get it started again. In 2022, the Fire Department once again, held a fire prevention program at Vinalhaven School for K-5 students and hosted the Pre-K students at the station. The FD also hosted several classes for various businesses and organizations on the use of fire extinguishers. We continue to loan out, at no charge, chimney cleaning equipment. Many people take advantage of this service, and it is reflected by the low number of chimney fires throughout the year.

Our fire apparatus continues to age and we are looking to replace our Engine 4 (1985 Chevy FMC), hopefully during the 2023/2024 fiscal year. Currently, the average age of our fire apparatus is a little over 28 years old. Ages of our fire engines: E1 – 23yrs, E2 – 33yrs, E3 – 19yrs, and E4 – 38yrs old. At Town Meeting last year, it was approved to extend the bay in which E4 is located. Most fire trucks are 28'-34' in length and would not fit in that bay as it sits today. With the expansion it gives us the opportunity to look at the used truck market where we are in hopes of finding a fire engine that would fit our needs. We are

TOWN OF VINALHAVEN

VINALHAVEN FIRE DEPARTMENT

currently waiting for Woodard and Curran for drawings so the expansion project can go out to bid.

In 2022 we were able to complete our multi-year project of upgrading and converting our Self-Contained Breathing Apparatus (SCBAs) from 2.2s to 4.5s. The Firefighters Association raised over \$40,000 to purchase 5 new SCBA's and 5 were converted from 2.2s to 4.5s. We continue to replace and upgrade aging equipment as we can. We were able to purchase 6 new portable radios and 2 mobile radios in 2022. The fire department also was able to replace 500' of 2½" hose that is no longer compliant with NFPA standards due to its age. We continue to replace our non-compliant hose as money allows. We have 500 more feet of 2½" hose left to replace and then we will be starting on replacement of 1½" hose.

In 2022 the Fire Department issued 890 burning permits. This was the first year that we have used the two on-line systems for obtaining burning permits. We are currently using both wardensreport.com and maineburnpermit.com, as well as still offering handwritten permits to those not wishing to use the electronic method. Of the 890 permits, 569 were written, 102 were issued through wardensreport.com, and 219 were issued through the maineburnpermit.com. The on-line system has been working very well and I urge people to try it if they haven't yet. Obtaining a permit before participating in outdoor burning is the law. Please make sure the fire is out before you leave and only burn clean wood (i.e no rope, plastics, rubber, metals, etc.) As many of you know the condition of our woodlands, is such, that if a wildfire should occur it could be catastrophic. We continue to urge people to be extra cautious when participating in outdoor burning.

In January 2022 our brother and friend Ivan (Swede) Olson passed away, leaving us way too soon. Ivan truly loved the fire department and faithfully served our community for 50 years. He joined the department in 1972 and held many positions within the department, including serving as Asst. Chief from 1985-1998 and then Deputy Chief from 1998-2012. He was a huge inspiration to me and others on the department. Ivan taught us all many things and we were able to share a lot of fond memories with him. We miss you "Big Swede", thank you for the dedication, the knowledge you shared, the memories we made, and for being our brother.

In January of 2023 we lost another faithful brother and friend – Clarence (Cap) Conway. Cap dedicated his life to the fire department serving for 64years, before retiring in 2017. He joined the department in 1953 and served, at one time or another, in every position within the department. In 2004 he was given the Firefighter of the Year Award by the Maine State Federation of Firefighters and in 2019 received the Lifetime Achievement Award. Cap was always there, attending almost every call, meeting, or training, right up to the time he retired. Clarence passed along his knowledge and expertise to many firefighters throughout the years. Cap – We miss you as well and thank you for your service and the memories we all had together.

Respectfully Submitted,

Marc Candage

Marc Candage, Fire Chief

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VINALHAVEN AMBULANCE

2022 was a year of changes for the Ambulance service. The arrival of a new full-time Director, as well as a newly licensed EMT, has brought a fresh perspective, some new ideas and excitement to implement new programs.

Transport remains an ever-present issue at the forefront of our work. Out of 186 total EMS calls in 2022, 61% required transport off-island. This representing a decrease from the 73% requiring transport in 2021.

Penobscot Island Air remains our preferred method of patient transport, being utilized 60 times in 2022 (53% of all transports). The ease of dispatch, quick return times for EMTs, and the help of our mutual aid partners (South Thomaston Ambulance) on the mainland all allow for rapid movement and access to higher levels of care. Given our low staffing levels, the ability to retain EMTs and apparatus on-island is an invaluable advantage. Of course, this asset is only available during daylight hours in favorable weather, limiting our ability to rely on them. This limitation is compounded by concerns brought to light late in the year surrounding the long-term availability and sustainability of this asset. The loss, fully or partially, of this transport medium would present a significant challenge to our operations.

Lifeflight of Maine remains a reliable option for critical emergencies, as well as being our first option for transport after dark. Weather, and lack of availability, has played a role in this asset's response, but it is typically available when needed. Concerns are always present given the financial cost to the patient and overuse of a critical-call oriented asset, but many times there is simply no other option available. LoM was utilized 11 times in 2022.

The Maine State Ferry service offers a cost-effective, albeit lengthy transport option during daylight hours as well as occasionally during evenings. This asset has the benefit of being able to run in some degree of adverse weather, while also providing the only water-based means of keeping a patient in a clean, warm and medically oriented environment. Given current low staffing, the typical 4-hour minimum turnaround time for one ambulance, two crew members, and occasionally a provider, presents challenges; and scenarios involving both ambulances and their crew being off-island at the same time demands preparation of contingency plans. The ferry was utilized for 20 daytime runs and 4 after-hours runs in 2022.

Finally, private fishing vessels and the USCG offer contingency water-based transport options, but neither is ideal for us or the patient. Moving a patient from the security of an ambulance onto a vessel, typically in the dark and adverse weather, presents its own inherent risks. This in addition to the need to hand carry all necessary equipment, as well as rough seas and a less than sterile environment all demand unique considerations. However, these difficulties aside, we are always incredibly grateful to those community members who step up and answer the call with their own time and resources when we are in need and no others can come. It is undoubtedly true that islanders take care of their own. Private vessels and the USCG were utilized 8 times, collectively, in 2022.

Staffing levels remain an ever-present concern. At the end of 2022, our crew was comprised of 4 Advanced EMTs (including myself and Fire Chief Candage), 6 EMTs and 3 Drivers.

TOWN OF VINALHAVEN

VINALHAVEN AMBULANCE

We ask a great deal of our volunteers. We must provide 24/7/365 coverage and availability, and much of this time is contingent on our volunteers. The field of emergency medical services only continues to demand more of our volunteer's time from training to administrative tasks; and the situations they are asked to navigate are often taxing and occasionally traumatic. This year the department navigated a record setting 32 calls in August alone, as well as faced two significantly emotional calls within thirty days. We are fortunate to have some very experienced personnel, willing to do whatever it takes to see our mission accomplished. However, with some key members looking at starting to step away after many years of service, a significant focus must be placed on recruitment and retention in the coming year.

Monthly continuing education training for crew members continues as always. This year, we were fortunate to host a visiting Physicians Assistant from ICMS, RPA-C Alex Caffrey, on two separate occasions. She was kind enough to teach and certify all our Advanced EMTs, as well as EMTs Creelman and Chilles, in Advanced Cardiac Life Support. This certification increases our ability to recognize and effectively treat critical cardiac conditions, and to better assist our providers in the same. PA Caffrey also held an in-depth class on pediatric assessment and treatment, as well as childbirth in an EMS setting. Both of which are topics difficult to coordinate high quality instruction on. We are very grateful to PA Caffrey for her time, knowledge, and her joining us as our on-scene provider for several calls. We look forward to working with her more in the future.

The Ambulance service continues to provide CPR and First Aid courses to the community, and I am looking forward to obtaining my instructor certifications and increasing the number of offered courses in the next calendar year.

I have spoken with various administrators at Vinalhaven School in 2022, and have begun the process of developing more in-depth and frequent programs for students to receive exposure to EMS, as well as the Fire Department. My hope is to increase community engagement, as well as to create some interest in our upcoming generations in the field of public service.

We also continue to maintain community AEDs at various locations across the island. In the next calendar year, I am looking forward to increasing this number, as well as identifying better locations for currently placed units.

Members of our crew in 2022 included Marc Candage, Pat Lundholm, Denise Hopkins, Jeff Aronson, Jeanne Bineau-Ames, Erin Creelman, Leigh Chilles, Hal Holt, Richie Carlsen, Dusty Smith, Rob Potter, and Dylan Jackson. We are regularly assisted by our partners in the Fire Department as well. All these individuals answer the call to service at all times of day and night, no-matter the weather, to unknown and challenging scenes. I am incredibly grateful for each of them and am proud to write on their behalf.

Sincerely,

Ryan Nizolek

Ryan Nizolek

Director, Vinalhaven Ambulance

ANNUAL TOWN REPORT 2021-2022

VINALHAVEN SCHOOL - SUPERINTENDENTS REPORT

Dear Citizens of Vinalhaven Island,

I am pleased to share this article for the Vinalhaven Town Report. This year, we've embraced current experiences, and planned for the future. I believe 2023 will be remembered as a year of growth or new beginnings related to student learning, staff development, technology, facilities and leadership.

Student Learning. This year, the Mid-Coast School of Technology has been much more accessible to our students. This has resulted in more students working toward skill-based careers. More students have traveled off-island to explore learning in Maine and beyond. Students have opportunities to take a wide variety of college classes, remote classes for credit recovery, or online classes with the support of our remote learning team. Elementary students are receiving more support to improve their literacy skills. In general, we are working to provide students with engaging classrooms, alternative pathways to graduation, and earlier intervention supports when they need help.

Staff Learning. Teachers started early this year to gain new ideas for the classroom. In August, a team attended the Maine DOE Education Summit, and many teachers chose the option of attending a full week of staff development called the Vinalhaven School Summer Institute. A number of staff took college courses, attended workshops at school during staff development days, or explored new strategies through online resources. A highlight for 21 teachers was an in-depth study on a new book including the most current scientific research on strategies that impact learning. Clearly, it has been a year where adults at school made a strong commitment to improving their classroom instructional skills.

Technology. Vinalhaven school has been fortunate to benefit from receiving several federal and state grants that have allowed us to purchase powerful technology for teaching and learning. In addition, through a program with the Island Institute, we now have an Island Fellow who specializes in using technology in the classroom. Students as young as kindergarten learn the basics of programming and robotics through hands-on activities. Through play, they are preparing for the future.

TOWN OF VINALHAVEN

VINALHAVEN SCHOOL - SUPERINTENDENTS REPORT

Facilities. Visitors regularly comment on our beautiful and modern building. Keeping it “new”, now that the school is over 20 years old, is the priority! Recent roof work on parts of the building, painting in hallways, and replacing the old generator are examples of updates that are part of a multi-year plan to keep the building in excellent condition. Additional roof updates, flooring, painting, boilers, air handlers, and other priorities will be addressed so that the facility is not only beautiful in appearance, but also structurally and mechanically healthy for years to come.

Leadership. People often think of school leadership in terms of administrative positions. This year, there are many examples of staff members taking leadership roles to improve literacy, expand community service, or update our safety/crisis plan. There are new initiatives to provide earlier interventions for students who struggle, classroom instruction regarding SEL, and process structures within special education. School-wide efforts led by the ISLE School Leadership Team focus on improving attendance, parent and student engagement, and pK-12 literacy. In addition, the Student Leadership Team creates positive experiences related to academics, school spirit, athletics, and more.

Ultimately, I hope this simple report reflects that we are embracing both the current learning experiences for students, while planning for a bright future. It is the combined work of students, staff, administration, parent and community volunteers, and a forward-thinking school board. Many thanks to all involved for a year of hard work, cooperation, flexibility, and kindness.

With gratitude,

Dr. Monte Selby

Superintendent

ANNUAL TOWN REPORT 2021-2022

CODE ENFORCEMENT OFFICER/ LOCAL PLUMBING INSPECTOR

In the spring of 2022, things seemed quiet. The Planning Board had 25 building permits. The Code Enforcement Officer issued 46 permits. The world was good, the town was gearing up for summer, working, school out for the summer, reopening restaurants, building, lobstering, and swimming.

When July hit the lobster prices were much lower than the previous year. The Activists for Right Whales were pressuring the Federal Government to shut the lobster industry down in the State of Maine. Needless to say it was a difficult time for all concerned. We got a reprieve in January 2023 for another six years to study the Right Whale issue.

With the influx of people on the island, we had the opportunity to have three new restaurants open up for the summer. New business owners had a difficult time understanding the rules and the people of Vinalhaven. Yes, we are out in the ocean but still part of Maine and the rules that are in the rest of the state are ours too. No one turns a blind eye or lets things slide because we are on an island.

Summer became difficult with the tensions in the air about lobster prices and the future of the lobster industry up in the air waiting for a judge to make a ruling, and the blight of not liking or following the rules.

With the scare of Covid-19 behind most people, the visitors on Vinalhaven had tripled. Our infrastructure was tested, our water supply was extremely low. The usual summer rainfall was minimal. There was a ban on watering lawns and gardens. Getting on and off the island was also very difficult, testing the patience of everyone new and old.

The occupation of an influencer was new to most of us and it arrived on Vinalhaven. Most of us had never heard the word and it was a learning experience for all.

September's weather was beautiful, still no rain, 27 more CEO permits were issued and another 17 Planning Board permits were issued. A very successful year with 42 Planning Board permits and 73 CEO permits issued total.

The town's action suit of 80-K was going along well; fines were paid but the judgement stated no more recurrences of said violations, yet the violations still exist. The hope is to have this resolved soon. I hope as CEO I never have to experience this again.

I look forward to the coming year of 2023. I hope tensions are low and spirits are high. Lots of sunny days with just enough rain to keep the wells up, lawns green, and the quarries clean.

Faye T. Grant

Faye T. Grant, CEO/LPI

TOWN OF VINALHAVEN

PLANNING BOARD REPORT

The Planning Board reviews permit applications for new residential structures, new uses of structures and most Shoreland Zone construction as delineated in Table 1 of the Land Use Ordinance. Current members are Banner Moffat, Jeanie Bineau-Ames, Robb Warren, Bryan Applegate, Brendan Meagher, and Steve Brock, with Shelby Smith as Secretary.

	2018	2019	2020	2021	2022
New houses	8	5	12	16	13
Commercial structures	0	1	2	4	0
Public buildings	0	0	0	0	0
Accessory structures	4	4	11	10	11
Additions to residences	7	21	7	9	5
Additions to commercial structures	0	0	0	1	0
Additions to public buildings	0	0	0	0	0
Additions to accessory structures	1	0	0	4	0
Repair and replace existing structures	0	0	1	0	0
Decks, porches, steps, platforms	1	0	0	3	4
Piers, docks, wharves, ramps, floats	2	0	3	4	6
Rip-rap at shoreline + retaining walls	0	0	0	0	0
Pools + ponds	1	0	0	1	0
Roads, driveways, parking spaces, walkways	2	0	1	1	0
Changes of use	1	1	1	2	1
Subdivisions	2	0	0	0	1
Towers	0	1	0	0	0
Rock crushing, quarrying, excavation, fill	0	2	0	0	0
Moving structures	0	0	1	0	0
Tennis courts	1	0	0	0	0
Signs	3	1	0	0	0
Home Occupation	0	0	0	0	2
Solar panels	0	0	0	0	1
TOTAL PLANNING BOARD PERMITS ISSUED:	33	36	39	55	44

ANNUAL TOWN REPORT 2021-2022

VINALHAVEN PUBLIC LIBRARY

The past year has been a year of change in the library. Programs have started back up since the loosening of Covid restrictions and people have been able to return to the library. Our former Director, Scott Candage, left his position at the library and we thank him for his time and wish him well, wherever his path may lead him. Linda Whittington kept the Library running through the end of summer and well into the fall with the help of Katie Brodt until a new Director was hired. She did a stellar job, and continues to be an invaluable asset to the library. Things would not run as smoothly without Linda's know-how and compassion.

The website (vinalhavenpubliclibrary.org) has been upgraded to a new platform thanks to the tireless work of Rebecca Chambers, who went above and beyond. She made sure that we have the skills to keep our site information up-to-date, and make changes as needed. Programs, events, and new arrivals are displayed on the site as well as links to the card catalog and lots of other information. Rebecca also worked with Linda to get us connected to Cloud Library where patrons can use their library card to access e-books and digital audio books.

The Friends of the Vinalhaven Public Library have been wonderfully supportive, helping out with programming and providing monetary support for programs, materials, landscaping, interlibrary loans, advertising and much more. Please support them by donating and purchasing books through Second Hand Prose or becoming a member. Their continued support is what allows us to be more than just a library.

On November 1st I started as the new Director, and found that the library is a very busy place. Preschoolers come in for Kindermusik and Toddler time, grade-schoolers visit for Legos, there have been a couple book clubs, there is story time, game time and a community puzzle by the back door. Free digital skills classes will be starting soon and author visits/summer programs are being scheduled. We will be posting events on our website and Facebook page as they arise, and advertising in the Wind. I would like to thank the Vinalhaven Public Library Board of Trustees for their help with the transition and their continued support and guidance moving forward.

Respectfully Submitted,

Jennifer Wadleigh

Library Director

TOWN OF VINALHAVEN

DEPARTMENT OF PUBLIC WORKS

This year was the first year the Road Crew worked under a Public Works Director. There have been a lot of changes and changes can be difficult. However, we are running smoothly and with direction and focus.

It has been another very busy year for the Public Works Department. Over the summer months we replaced many culverts focusing on Round the Island Road with 17 replaced by Island Excavation, and our crew changing several more in other areas where culverts were failing. We ditched and repaired drainage on Calderwood Neck Road, Crockets River Road, Poor Farm Road, Coombs Neck, Granite Island Road, and State Beach Road using a rented Excavator. We have found that the excavator is much faster, and the finished product is much improved from using the backhoe. We also utilized Philbrook Excavation to trim many areas of roadway.

Many of our trucks are aging and the result was to replace one of our CDL required trucks with a Non-CDL 650 International dump truck. With the new Federal Requirements to receive a CDL license many municipalities are switching to this size truck in order to omit the need for a CDL License. In February, we found the 9 year old Ford F-350 had a broken frame that could not be fixed and had to replace that as well. We purchased a Dodge Ram 3500 with a crew cab and V-plow.

I have instituted a new equipment maintenance program and have placed Dusty Smith in charge of this program in hopes of better care for our equipment and completing daily, weekly, and monthly checks and repairs.

Winter has been rough, with the above-mentioned trucks breaking down and so many storms back-to-back, the crew has had to work upwards to 72 hours some weeks. The ground never froze, causing dirt roads to be difficult to plow, and using the wing to keep the roads wide enough caused a lot of damage to the edge of yards and road sides.

Vandalism and stolen road signs are still a problem in this department. We purchased game cameras and were able to catch some of those vandals in the act, however this continues to be a problem that hopefully having more police coverage will help to diminish these costly acts.

Respectfully Submitted by,

Millie Martin

Road Commissioner/Director of Public Works

ANNUAL TOWN REPORT 2021-2022

VINALHAVEN WATER DISTRICT

The Vinalhaven Water District is pleased to report on its activities during 2022. We welcomed operator Mike Martin, who replaced Will Calkins, who served as Superintendent for 3 years. Thank you to Will for his dedication and service to Vinalhaven customers.

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.mainewater.com. In 2022, we did experience a period of moderate drought conditions due to lack of rainfall in the summer, though we did recover to normal levels thanks to seasonal rains around late fall. Round Pond did not drop below 60% of usable water remaining.

The winter of 2022-23 saw one of the coldest days on record. Between the days of February 3-4, daytime high temperatures only reached the single digits and the overnight low approached -20F below zero with a wind chill factor between -40F and -50F. Frozen service lines and internal plumbing issues contributed to the need of a Water Conservation Notice for customers as the Water District's holding tank level dropped to as low as 38% for several days. Emergency notifications and phone calls were made to each customer we could reach to verify their service had been inspected for leaks. Several breaks occurred in homes and buildings unoccupied at the time which made it difficult to locate them. After several days of locating issues and making repairs the tank slowly gained and the notice was lifted 9 days later. This weather event is an important reminder to be sure to winterize your property, and to do so properly, to avoid frozen and broken water pipes. Furthermore, check on properties not just during the cold, but also when temperatures begin to warm as this is when broken pipes will thaw and leaks become evident. Internal plumbing leaks can be very costly for the owner, but also quickly impact system operations and customers when multiple leaks occur at the same time. Any preventive measures on the part of the consumer are always appreciated.

Maintenance expenses of the District in 2022 increased by less than 1% when compared to 2021. The District continued to invest in capital and maintenance improvements. Water rates remained unchanged. The District plans to replace the Main Street water main from the corner of High street to the corner of Water Street in the fall of 2023. This will likely require a rate increase currently estimated between 5-10%. The District continued collecting additional revenue in 2023 through an antenna lease agreement with U.S. Cellular.

Full financial and operating information for the calendar year 2022 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; and Alan Koenig

TOWN OF VINALHAVEN

VINALHAVEN WASTE WATER SYSTEM

The Vinalhaven Wastewater system operated throughout 2022 in compliance with its Waste Discharge License granted by the State of Maine and administered by the Maine Department of Environmental Protection. Daily and weekly lab testing has been completed to monitor the discharge from the treatment facility. Discharge to the harbor is within the limits allowed by the operating license.

The system treated 7.3 million gallons of wastewater in 2022, an average of 20,000 gallons per day. This is an increase from 2021, which saw 15,890 gallons per day. October was the peak flow month, with average daily use of the system increasing to 23,516 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. Flushing of non-sewer materials such as sanitary products, wipes, Swiffer sheets, petroleum products, cat litter, clothing, and garbage continue to cause damage to our pumps and we ask that island residents flush only toilet paper and waste. Our ordinance prohibits items that can clog the system. We would like to remind residents that there is no such thing as a flushable wipe, despite packaging and marketing claims. Repair costs from these incidents must be covered by user rates. The Town of Vinalhaven thanks residents for their commitment to use the system properly.

Ordinance also prohibits sump pumps from discharging to the system, yet we see increased inflow during rain events that suggests there may be storm water drains or sump pumps connected to the sanitary sewer. Please review your drains and call us if you have questions.

User rates increased by 12.5% on 10/1/2022

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 and Pamela Grumbach who volunteered their time to this committee in 2022.

ANNUAL TOWN REPORT 2021-2022

WASTE WATCHERS - SOLID WASTE, COMPOSTING AND RECYCLING ORDINANCE COMMITTEE / VINALHAVEN SWAP-SHOP

The army of volunteers dedicated to keeping the swap shop running smoothly is impressive. The numbers are huge – if everyone remembered to record their hours (they didn't!), there were 1200 volunteer hours in 2022, accomplished by 26 people, a few unnamed “visitors” who were put to work by their Vinalhaven hosts, and some high school students learning the community service ideal. Countless items came in and went out, often within five minutes of arriving. And over two TONS of unchosen items were delivered to mainland distributors by those same volunteers with the expectation that they will eventually find a home.

The tasks are many. Clothes need to be hung. Special items need to be recognized as such and advertised on Facebook. Linens need to be organized and identified by size. Other items need to be sorted and organized. The shop needs to open at various times to accommodate working people. Items in the shop for six weeks without anyone taking them need to be bagged and weighed before transporting to the mainland. And sometimes, the volunteers have to do the difficult thing and say that a particular item cannot be accepted.

Our volunteers go far beyond the basics. As individuals they remember our customers and what they are interested in, and often set aside a possibility for when the customer returns. In the same vein they take special requests and keep an eye open for when that item comes in. They save kitchen items for use by the chefs of The Lunchbox or Meals on Wheels. They offer bags to carry items; sometimes they do the carrying. They have good ideas – the suggestion that we accept donations brought in over \$500, which more than covered the trash expense we incurred at the transfer station. And they show up in winter in thermals, warm coats and hats and stay the course.

There is no Swap Shop without the donating public. You have shared so many valuable resources, big and small. Those items helped to fill the Swap Shop, and allowed us to share those resources with so many others in our community. Together, the donors, the volunteers, and the customers keep tons of items out of the waste stream. Together, we reuse, rethink, repurpose, and recycle. When all else fails, trash is last!

The future of the Swap Shop, at least its size and location, are in question. Pigeons come and go at will. Pouring rains leave huge puddles at either the front or the back, depending on the wind direction. The building has been assessed as not worth rehabilitating, and it is in a prime downtown location. There is no rush to move, but ideas for a new location would be welcome!

Respectfully submitted,
Amy Lear, Pat Lundholm, and Heather Swears
Waste Watchers

TOWN OF VINALHAVEN

REPORT OF PARKS COMMISSION

The Parks Commissioners are always striving to make our parks better. Both Lawsons and Booths quarry water was tested twice during the summer season, with results from both coming back with satisfactory results. After a summer drought, those readings were great to see. The grounds around them were mostly litter free. Another nice thing to see. Broken glass is one of the worst things to find in and around the quarries. Let's hope this summer we can all make sure to maintain the standards we strive for in having safe and fun places to swim and picnic.

Once again, State Beach and Boy Scout Point on Lanes Island have had a number of blowdowns. We are planning on a spring cleanup with the help of the town public works department.

We have an exciting new project! The Armbrust Hill Collaborative consists of the Vinalhaven Parks Commission, the Islands Community Medical Center, and the Vinalhaven Land Trust. We all see the potential in making improvements to the Owen Webster Memorial Playground on Armbrust Hill, and to combine our efforts would be advantageous to that end. The next stage is to gather ideas from the community before we begin to design this space. To help make this project a success, we are asking for your feedback, which you can easily submit by going to the "Contact" page on our website: ArmbrustHillCollaborative.org or email us at armbrust.hill.collaborative@gmail.com. Next, our landscape architects will provide us with two or three design concepts, incorporating that input. Once we have agreed on a plan, we will proceed to request bids. In the meantime, we will pursue grants that we hope will provide us with the needed funds. As you can see, we have been busy!

And as always, PLEASE, REMEMEBER; no pets, soap, glass bottles allowed. **CARRY IN-CARRY OUT ALL OF YOUR TRASH, INCLUDING CIGARETTE BUTTS** at all Town Parks!!!!

Respectfully submitted,

Pam Alley
Ross Tabor

Cay Kendrick
Peter Richards

Will Calkins
Patience Trainor

ANNUAL TOWN REPORT 2021-2022



Pleasant River Grange
P. O. Box 669
Vinalhaven, ME

The National Grange was founded in 1867 to advance methods of agriculture, as well as to promote the social and economic needs of farmers in the United States. The Pleasant River Grange was established in 1908 by 70 founding members. The land and building initially belonged to Capt. Alphonso M. Webster who had a granite quarry nearby. He donated and dragged the building, previously a worker's dormitory, to its present location with 4 teams of horses across the ice. The members came together in friendship to renovate the building and attend programs that focused primarily on agriculture.

The history of the building, and the care and improvement over many years by members and supporters, was honored by the property's placement on National Register of Historic Places in 1999. The certificate states the building "is recognized as a part of the Historical and Cultural Heritage of our nation and should be preserved as a living part of our community life..."

The Grange membership faded over time but being recognized as a valuable and historic community resource, it was reorganized in 2018. We strive to present dynamic programs and experiences in keeping with the history of the Grange purpose to educate, engage and enrich lives with a focus on agriculture, education, service and community.

Last year, among the offerings were the Pumpkin Project for school children, talks on blueberry cultivation, reforestation, and bee keeping. There was a garden tour, pet show, fall festival with apple pressing, music and dance events, as well as watercolors for sale by Lydia Sparrow to benefit the Grange.

We strive to continue the fine tradition of the Grange on Vinalhaven. There are many events, lectures and programs being organized for the coming season. We hope you will find them informative and enjoyable.

If you have any questions, would like to join us, participate in creating an event, or caring for the property, please reach out to us. We would heartily welcome your involvement and support.

Respectfully submitted,

Elin Elisofon

Pleasant River Grange
Secretary

TOWN OF VINALHAVEN

CEMETERY COMMITTEE

The Cemetery Committee continues to improve the level of care to the Town's Cemeteries. At Robert's Cemetery we hired a private contractor to remove all bushes and small trees in the cemetery and along the boundary with Robert's Harbor Farm. The cemetery hasn't looked this good in a long time.

We plan to move on to Carver's Cemetery next and address the curbing issues in the coming year.

Thanks to Marjorie Stratton for taking the time to audit the Cemetery Reserve Account. We have enough funds to fix up the cemeteries without asking for tax-payer help. In the past, we would only budget \$10,000 per year from taxation as we thought we had nothing but a small amount of interest to spend from the Cemetery Account.

We would also like to thank the Vinalhaven Historical Society and Elizabeth Bunker for their support and mapping efforts.

Respectfully Submitted,

Eric Davis
Cemetery Committee Chair

ANNUAL TOWN REPORT 2021-2022

MAINE ISLANDS COALITION ANNUAL REPORT

In 2022, our meetings continued to happen via Zoom, which on the one hand afforded us reliable attendance but also kept us from enjoying the energy which has long come from having Maine Islanders sitting at the same table, in the same room with each other. To this point, “Island Updates” remain everyone’s perpetual favorite component of our time connecting together.

We were also blessed yet again to be actively joined by Representatives from GLIA, the Great Lakes Islands Association. And this relationship has been going in both directions. Following a visit Kate Tagai and Roger Berle made out there prior to Covid Time, Brenna Cohen and Kendra Chubbuck attended the GLIA Conference in October. They touched on issues both found in common but also of a different scale given GLIA’s location across several states and two countries and encompassing a far larger population - including infrastructure, schools, and small business. GLIA may consider adopting our Island Fellows and Teaching and Learning Collaborative programs.

But, in moving forward, long-time MIC Representative/new Co-Chair Kendra brought fresh energy from her Isle au Haut Gift Shop and home base to our meetings. And we took this transitional opportunity to reaffirm our commitment to responding to emerging needs, building participation from around the fifteen islands and further developing new MIC and Island community leadership. We have also attached herewith a list of the topics which MIC meetings have covered one or more times over the past two decades.

From among those topics, 2022 saw us meet around:

- Island Stores
- Electrification of the Coast, including Ferries (in both Casco Bay and Penobscot Bay) and private boats
- Fire, Rescue and Emergency Services
- Climate Change in the Gulf of Maine due to a changing Gulf Stream pattern
- Reports from The Institute’s Island Fellows, including from five Down East towns

In 2023, we look forward to at least two four-hour, In-Person meetings with “deeper dive discussions” to go along with those on Zoom. In addition to our MIC Representatives, we always hope to have multiple participants from each of our year-round islands. We regularly enjoy having staff in attendance from our four Congressional offices (Collins, King, Golden and Pingree) as well as from the group of thirteen state legislators who represent these islands. Extensive minutes of all MIC meetings are available at: <http://www.islandinstitute.org/program/community-development/mic>.

Roger Berle and Kendra Chubbuck, MIC Co-Chairs

TOWN OF VINALHAVEN



Mission Statement: Vinalhaven Land Trust conserves and stewards our island's important natural, recreational, and agricultural resources, including scenic and other traditionally valued places, for the benefit and enjoyment of the entire community. Through education and engagement, VLT seeks to advance understanding and appreciation of the natural world.

Vinalhaven is a place of many resources, natural and human. We at VLT exist at the intersection of the two, always mindful of our role as stewards of the places so important to the people who live, work and recreate here. This past year brought both highs and lows. The promising creation of trails opening Barton's Quarry to the public overlapped with senseless vandalism on Starboard Rock. We introduced Vinalhaven Elementary students to the wonders of nature by sponsoring Chewonki educators for a day of fun programming, then buckled down to clear blow-downs on our trails following strong winter storms. We celebrated the renewal of our accreditation with the Land Trust Accreditation Commission, and said goodbye to our beloved long-term executive director. The ebb and flow of island life.

Looking to the future, we are excited about strengthening our community partnerships. We hope to bring more environmental educational programming, scholarships and opportunities to Vinalhaven students. We are working closely with the town and ICMS to develop trails for those with mobility issues. VLT will be bringing robust programming this spring and summer – Walks and Talks, programs for kids and more!

Join our more than 1000 members, and stay in touch with all we do at www.vinalhavenlandtrust.org.

For more frequent updates, like us on Facebook and Instagram, or subscribe to our newsletter by emailing: info@vinalhavenlandtrust.org.

Respectfully submitted,

A handwritten signature in blue ink that reads "Andrea Hogan".

Andrea Hogan,
Executive Director

Vinalhaven Land Trust | 12 Skoog Park Road | PO Box 268 | Vinalhaven, ME 04863
207.863.2543 | www.vinalhavenlandtrust.org

ANNUAL TOWN REPORT 2021-2022



VINALHAVEN
Housing Committee

In late 2020, in response to the need for an increased supply of year-round housing and updated existing housing, the Select Board appointed a Housing Committee and authorized it to: review the Land Use Ordinance for zoning revisions that would promote year-round housing; research energy audit and other home improvement options and grants; and review town owned parcels and private land for possible building sites for year-round housing.

To clarify its understanding of housing needs and challenges the Committee retained Mary Terry, a respected housing expert, who worked with the committee to design and circulate an anonymous survey. While survey responses did not represent all households, they provided a statistically valid sample and valuable information.

Of the 104 survey respondents almost half reported challenges in finding or maintaining appropriate housing. Reasons included: current housing too small or large and/or needing repairs; current housing not affordable; current housing not available year-round or temporary. Several indicated the need to better understand financing options or to know more about upkeep, maintenance and its costs. Some elders reported trouble finding housing, escalating costs such as taxes, and worries about staying on the island as they age.

The complete Needs Assessment and executive summary are available on the Town website at: https://www.townofvinalhaven.org/sites/g/files/vyhlf3981/f/uploads/vh_housingneeds_assessmentreport.pdf

Following completion of the survey, the Housing Committee initiated the following:

Review of the Land Use Ordinance: The Planning Commission is working diligently, with input from the Housing Committee, in developing recommendations for revisions to the zoning ordinance that would encourage, among other things, conversion of existing structures for year-round rental housing and new construction. The proposed changes will be in accord with the Comprehensive Plan, State and Federal requirements and our current the Zoning Ordinance. The Commission has been working with Matthew Eddy, a professional planner, to help craft the proposed zoning ordinance revisions.

Finding Help for People to Stay in Their Homes: The Committee researched programs to assist with energy efficiency improvements and home repairs. We also identified and received grants that would help. There are many organizations and programs that offer different services, some at a very low, or no cost to those that qualify. These programs include help energy audits; sealing

TOWN OF VINALHAVEN

VINALHAVEN HOUSING COMMITTEE

of air leaks; installing heat pumps; repair and replacement of central heating; help with fuel costs; home repairs and rehabilitation. Organizations include, among others: Penquis (a community action agency), USDA, and Efficiency Maine. Income qualified homeowners and renters who are approved for the Home Energy Assistance Program (HEAP) are automatically qualified for many of the services. To promote these beneficial services and related programs, the Housing Committee ran ads in The WIND and put notices on the Vinalhaven Facebook page. HEAP applications were available at the Union Church. The Committee received a grant from the John T Gorman Foundation that supported energy audits and air sealing in eight Vinalhaven homes in March of 2023.

Expanding Year-Round Housing: The Committee looked at Town owned land that might be appropriate for building year-round housing and reached out to potential developers including Penquis to learn what is possible. The Committee also researched many possible options for types of rental and owner-occupied housing, including construction of a centrally located multi-unit building, modular and tiny home developments, rehabilitation of existing housing, and the possibility for boarding homes and rooming houses. The Committee also tracked funding sources such as recent state legislation that provides various types of funding for islands' efforts to increase housing (affordable, workforce, elderly). In February, Governor Mills (FY) 2024-2025 budget proposal called for \$30 million to expand affordable rental housing for workers and their families.

Learning From Other Island Communities: The Committee attended webinars and reached out to several other islands that have formed housing non-profits that have built new housing and made existing housing more livable. Some examples are on: Islesboro, Peaks Island, Mt Desert Island and North Haven. It has concluded that establishing a housing non-profit for Vinalhaven, devoted to facilitating and creating year-round affordable, sustainable housing options for tenants, owners and elders could be a strong partner with Town government, and community organizations. Partnerships to obtain funding, building sites, and the rehabilitation of housing, while fostering long-term leadership for such efforts, is desirable.

Respectfully Submitted,

Elin Elisofon

Vinalhaven Housing Committee Chairperson

ANNUAL TOWN REPORT 2021-2022

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)
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UNITED STATES HOUSE OF REPRESENTATIVES

Chellie Pingree (D)
District 1
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Washington, DC 20515
(202) 225-6116
www.pingree.house.gov

GOVERNOR

Janet D. Mills (D)
1 State House Station
Augusta, ME 04333-0001
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MAINE SENATE

Anne Beebe-Center (R-Rockland)
District 12
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Rockland, ME 04841
(207) 287-1515
Anne.beebe-center
@legislature.maine.gov

MAINE HOUSE OF REPRESENTATIVES

Holly Rae Eaton (D)
District 15
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Holly.eaton@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

Patrick W. Polky
327 Park Street
Rockland, ME 04841
(207) 594-0429

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 0485

TOWN OF VINALHAVEN

FEDERAL, STATE & COUNTY CONTACTS

CB 1

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District 1
704 Wallaston Road
Tennants Harbor, ME 04860

Randall B. Stearns (Camden)
District 4
4 Herrick Road
Camden, ME 04843

Gayle M. Gallant (South Thomaston)
District 2
PO Box 13
Spruce Head, ME 04859

Robert Gordon Duke (Rockport)
District 5
9 Huse Street
Rockport, ME 04856

Shawn S. Levasseur (Rockland)
District 3
235 Camden Street STE 32
Pmb 113, Rockland

District 6

Thoms P. Jr. Marshall (Rockland)
District 3
70 Beech Street
Rockland, ME 04841

Roger Peabody (Warren)
District 7
260 Highland Road
Warren, ME 04864

District 8

ANNUAL TOWN REPORT 2021-2022

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 724-2573
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one.

I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

TOWN OF VINALHAVEN

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.king.senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2023

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
BUDGET
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
ES AND ADMINISTRATION

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

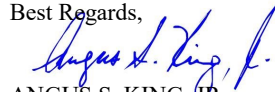
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,



ANGUS S. KING, JR.
United States Senator

ANNUAL TOWN REPORT 2021-2022

2162 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
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WWW.PINGREE.HOUSE.GOV



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

COMMITTEE ON APPROPRIATIONS
SUBCOMMITTEES:
AGRICULTURE, RURAL DEVELOPMENT, AND
RELATED AGENCIES
INTERIOR, ENVIRONMENT, AND
RELATED AGENCIES
MILITARY CONSTRUCTION, VETERANS AFFAIRS,
AND RELATED AGENCIES
HOUSE AGRICULTURE COMMITTEE
SUBCOMMITTEES:
BIOTECHNOLOGY, HORTICULTURE, AND
RESEARCH
CONSERVATION AND FORESTRY

Dear Friends,

I hope this letter finds you well. It is my honor and privilege to serve the people of Maine's First District in Washington, DC, and I appreciate the opportunity to share this annual update with you.

This past year, our state faced unprecedented challenges, mirroring the difficulties experienced by communities across the nation. High inflation rates, a rapidly changing climate, aging infrastructure, and increasing energy costs were among the top concerns I heard while home in the district. Keeping these in mind, I was proud to work with my colleagues in the Maine Delegation to pass historic legislation to bring federal dollars back to our communities.

One of the ways we delivered for Mainers was through the passage of the Inflation Reduction Act (IRA) in August. This law provides much-needed assistance to struggling families. With the help of the IRA, Americans will save an average of \$800 per year on health insurance and Medicare beneficiaries will have increased access to medication.

Additionally, the IRA offers billions of dollars to expand rebate programs for Americans who wish to make their homes more energy efficient. Homeowners can now receive up to a 30 percent tax incentive for the cost of home solar installations and a 30 percent incentive when investing in a heat pump. Over the next decade, these rebates will offer Mainers thousands of dollars in savings while decreasing fuel costs for winters to come.

In 2022, Congress also passed meaningful legislation to help create skilled jobs in the construction, manufacturing, and engineering sectors. The Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act will allow the U.S. to advance its leadership in the development of semiconductors used in the manufacturing of computers, cell phones, cars, and numerous other technologies we rely on. By developing this industry at home, we can bolster our national security and lessen our reliance on foreign technology.

As I look toward this Congress, I am excited to work with my colleagues on both sides of the aisle to improve the lives of Maine people. It is critically important that we continue to take action to increase job growth, decrease inflation, take measures to promote our national security and invest in our health care and education systems.

Each year my office receives over 40,000 calls, letters, and emails from Mainers. I recognize the tremendous trust you place in having me represent you in Washington and by sharing your stories, thoughts, and concerns. Please rest assured, I will continue to fight for the interests of Mainers in Congress, and my staff and I will do everything we can to ensure your needs are met.

Sincerely,

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

Chellie Pingree
Member of Congress

TOWN OF VINALHAVEN



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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two -years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

A handwritten signature in blue ink, appearing to read "Janet T. Mills".

Janet T. Mills
Governor

ANNUAL TOWN REPORT 2021-2022



Senator Pinny Beebe-Center

3 State House Station

Augusta, ME 04333-0003

Office (207) 287-1515

Dear Friends and Neighbors of Vinalhaven,

Thank you so much for giving me the opportunity to serve as your State Senator. It's an honor to have the opportunity to represent my neighbors in Augusta, and bring your ideas for legislation to the table. There is a lot of work to be done, but I am ready to put in the time to continue to help make Maine a great place to live, work and raise a family.

In the Legislature, I have been appointed to serve as Chair of the Criminal Justice and Public Safety Committee. I believe my years serving as a caseworker have helped prepare me for this role, and have given me different perspectives into the criminal justice systems we have in our state. I will also be serving on the Marine Resources Committee.

Bills are being referred to committee, and public hearings will be held soon on these bills. There are many ways to submit testimony on bills that you are knowledgeable or passionate about. You have the option to submit written testimony, give spoken testimony in person at the State House, or call in over the phone or join via Zoom. To sign up, you can go to www.legislature.maine.gov/testimony and select Public Hearing. From there, you can select the committee and the bill you would like to testify on, as well as your preferred method of testifying. The more testimony we have, the better legislators can understand how a bill will impact our constituents, which widens our perspectives and helps us create the best version of a bill.

I also want to remind you that I am here as a resource for you and your family. Whether need to contact a state agency or just have a question or comment, don't hesitate to reach out. You can send me an email at Anne.Beebe-Center@legislature.maine.gov or call my legislative office at (207) 287-1515.

Thank you for your feedback, support, and ideas. They all help improve my work in Augusta and help me better represent you in the State House.

Sincerely,

Senator Pinny Beebe-Center

TOWN OF VINALHAVEN



Holly Rae Eaton
63 Church Street
Deer Isle, ME 04627
Phone: (207) 610-9281
Holly.Eaton@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: Maine Relay 711

Dear Vinalhaven Neighbors:

It is an honor to have the opportunity to serve you in the Maine House of Representatives. I am proud to be your advocate in Augusta, and I am enjoying working alongside my new colleagues to find thoughtful solutions for the many challenges facing our community and our state.

I was officially sworn into office at the State House on Dec. 7. As I write this, we are entering the third month of the legislative session here in Augusta, and the 131st Legislature is working through the roughly 2,000 pieces of legislation that have been submitted.

While the bills that we consider will address hundreds of different topics, I remain focused on solving our state's most urgent challenges, including addressing the opioid epidemic and supporting Maine's fisheries.

This session, I have been appointed to serve on the Marine Resources Committee, where we will work hard to strengthen our fisheries and make sure that future generations can continue to earn a living from Maine's coastal waters. Protecting and supporting Maine's marine resources is a top priority of mine in the Legislature. It's not only important for our state's economy—the working waterfront is a way of life for those of us who live in coastal communities.

Please feel free to contact me if I can ever be of assistance to you or your family, or if you would like to discuss or testify on any upcoming legislation. My email is Holly.Eaton@legislature.maine.gov, and my phone number is 207-610-9281. I also send out monthly email newsletters that provide insight into our work at the State House, offer helpful information and resources and aim to connect you with your state government. Please let me know if you would like to receive them.

I am so thankful that you have entrusted me with this great responsibility, and I look forward to connecting with you over the next two years.

Sincerely,

A handwritten signature in black ink that reads "hollyeaton".

Holly Eaton
State Representative

ANNUAL TOWN REPORT 2021-2022

TAX COLLECTORS REPORT OF TAXES DUE ON JUNE 30, 2022

	<u>2018 Real Estate Taxes</u>		
772	HUNDLEY, WILLIAM G. &	\$284.11	*
	<u>2019 Real Estate Taxes</u>		
772	HUNDLEY, WILLIAM G. &	\$305.52	*
	<u>2020 Real Estate Taxes</u>		
772	HUNDLEY, WILLIAM G	\$320.46	*
	<u>2021 Real Estate Taxes</u>		
36	AMES, WAYNE D	\$524.07	*
102	BECKMAN, SIGWARD	\$1,011.54	*
103	BECKMAN, SIGWARD	\$1,785.53	*
104	BECKMAN, SIGWARD WEYMOUTH	\$1,031.97	*
1388	BLACKINGTON, DANA	\$1,214.43	*
415	DICKEY, JAMES D	\$2,009.18	*
650	GUPTILL, REBECCA	\$2,209.42	*
702	HEDGES, CONSTANCE	\$4,571.94	*
772	HUNDLEY, WILLIAM G	\$339.39	*
1073	PARKER, LILY M	\$617.72	*
1262	POOLE, JAMES H II	\$2,482.02	*
1056	SMITH, JEFFREY E	\$1,822.33	*
1644	WARREN, CAITLYN	\$1,282.27	*
		\$20,901.81	
	<u>2022 Real Estate Taxes</u>		
20	AMBLER, JONATHAN	\$8,548.39	*
21	AMBLER, JONATHAN	\$2,821.40	*
36	AMES, WAYNE D	\$1,072.31	*
48	ANTHONY, DONNA	\$818.31	*
51	AREY, DAVID	\$343.25	*
58	AREY, DAVID	\$343.25	*
2021	AREY, DAVID	\$151.03	*
1109	BALLETTA, LOUIS	\$376.20	*
81	BARTON, DANA	\$935.70	*
102	Beckman, Sigward	\$1,416.94	*
103	Beckman, Sigward	\$1,967.51	*
104	BECKMAN, SIGWARD	\$2,897.03	p
2017	BERMAN, MARIA	\$5,325.87	*
1388	BLACKINGTON, DANA	\$1,348.29	*
1390	BLACKINGTON, DANA	\$104.35	*
144	BLACKINGTON, DANA H	\$638.44	*
185	BRODERICK, DONALD C	\$773.48	*
2058	BRYANT, KIRK L	\$841.65	*
228	BURGESS, STEPHEN ET ALS	\$1,079.18	*
1933	CALDERWOOD, JANIS	\$0.32	*
242	CALDERWOOD, JANIS	\$59.39	*
1392	CARLSEN, RICHARD A	\$2,461.10	*
1476	CAVANAUGH, RY	\$92.66	*
284	CHANIN, JOSEPH	\$6,108.48	*
2024	CHILLES, AMANDA	\$3,720.83	*
296	CHILLES, JEFFREY	\$1,205.49	*
301	CHILLES, SHAWN	\$1,446.45	*
1068	CLARKE, DIANE	\$867.05	*

TOWN OF VINALHAVEN

TAX COLLECTORS REPORT OF TAXES DUE ON JUNE 30, 2022

1106	CONNPART, LLC	\$1,582.15	
342	COOMBS, LARRY	\$5,313.51	*
344	COOMBS, LARRY	\$3,237.53	*
365	CREIGHTON, ALBERT JR	\$5,287.42	*
366	CREIGHTON, ALBERT M JR	\$8,206.42	*
1825	CREIGHTON, HILARY HOLCOMB	\$7,942.81	*
1866	DAVIS, JOHNNY STUART JR	\$495.65	*
403	DEAN FAMILY CARVERS COVE PROP	\$3,322.66	*
415	DICKEY, JAMES D	\$2,866.82	*
423	DORR, SUSAN E & DORR, GREG	\$936.39	*
431	DOWLING, JUDITH	\$470.94	*
472	DYER, BRENNAN W	\$976.20	
474	DYER, BRENNAN W	\$856.75	
1749	DYER, JUSTIN W	\$4,625.64	*
1576	EDELMAN, JUDITH	\$4.38	*
491	EDER, CLAIRE	\$1,165.68	*
731	ELISABETH DAVIS LIVING	\$12,611.01	*
1577	FAIRPOINT COMMUNICATION	\$1,452.63	*
1578	FAIRPOINT COMMUNICATION	\$2,290.16	*
526	FARNHAM, RANDALL	\$638.44	*
2047	GODFREY, ALEXANDRA	\$18.36	*
1932	GOODWIN-ALLEY, JENNIFER PR	\$1,599.55	*
1178	GRIFFIN, ELLISON	\$1,104.58	*
650	GUPTILL, REBECCA S	\$2,369.80	*
1386	HANNAN, KATHARINE	\$3,530.69	*
1270	HARKNESS, FRED (D/B/A	\$4,631.40	*
680	HARKNESS, FREDERICK	\$4,458.13	*
690	HASKELL, WALTER OISIN	\$1,651.03	*
702	HEDGES, CONSTANCE	\$10,569.35	*
389	HOYT, LIS	\$834.78	
701	ISLAND RENTAL LLC	\$3,550.58	*
826	JONES, WENDELL PETER	\$1,330.44	
827	JONES, WENDELL PETER	\$671.40	
849	KING, SUSAN P	\$2,227.01	P
1854	KNOWLTON, JAMES	\$508.01	*
1061	LEAR, AMY P R	\$878.03	*
793	LEVIN, AARON M	\$3,919.91	*
1647	MACDONALD, JOHN R	\$1,083.88	P
1426	MARTIN, DALLAS M JR	\$792.22	*
2028	MILLS EXCAVATION INC	\$503.89	*
1015	MILLS, WILLIAM D	\$1,933.18	*
2001	MOORE, HERBERT	\$5,832.50	*
1245	MORTON, GEORGE A	\$771.62	*
2011	MORTON, LONDON , PERSON IN POS	\$963.85	*
1035	MORTON, LONNIE W	\$1,902.98	*
105	MTR OF HACKETTSTOWN NEW JER	\$1,036.61	*
1045	NANTAIS FAMILY TRUST	\$612.36	*
1046	NANTAIS FAMILY TRUST	\$547.83	*
1049	NELSON, GREGORY A, TRUSTEE	\$4,378.50	
1051	NELSON, GREGORY A, TRUSTEE	\$5,124.04	*
1060	NELSON, SANDRA L; NANCY	\$1,688.67	*
68	OLNEY, VIRGINIA B	\$2,357.44	*
236	OSGOOD, NICOLE B	\$3,891.08	
916	OXTON, WAYNE M JR	\$513.50	
1073	PARKER, LILY M	\$1,837.07	P
1153	PERKINS, SARA D	\$2,641.65	*
1152	PERKINS, SARA D; PERKINS, SAMUEL	\$5,508.48	*
1165	PETERSON, DAVID R	\$1,112.13	*

ANNUAL TOWN REPORT 2021-2022

TAX COLLECTORS REPORT OF TAXES DUE ON JUNE 30, 2022

1168	PETERSON, JEFFREY J	\$1,777.01	*
1262	POOLE, JAMES H II	\$2,585.36	
1238	QUILTY, JOHN JR	\$1,051.03	*
1171	RAMEE, ANN P	\$61.10	*
1244	RAMEE, ANN PETERSON	\$1,950.34	*
1032	REIL, FRANCES EUGENE	\$1,770.48	*
1814	ROSELL, ADAM P	\$911.67	*
1326	SANDS COVE ASSOCIATES	\$1,565.22	*
1653	SANFT, LISA A	\$353.77	*
1056	SMITH, JEFFREY E	\$1,863.16	
1373	SNOW, KEITH HARMON	\$2,801.28	*
1374	SNOW, KEITH HARMON	\$34.32	*
1423	STEVENS, DR JOHN	\$20,108.96	*
1424	STEVENS, JOHN K	\$17,192.71	*
1432	STRATER, DAVID TRUSTEE	\$195.26	*
1680	SWEARS, HEATHER	\$917.16	*
1471	TABLE ROCK ASSOCIATES	\$3,554.69	*
201	TELLING, MEGHAN	\$43.93	*
202	TELLING, MEGHAN	\$22.65	*
1229	TELLING, MEGHAN	\$30.89	*
1230	TELLING, MEGHAN	\$240.27	*
129	THOMPSON, KEVIN R	\$671.39	*
1643	VINALHAVEN REALTY TRUST,	\$882.13	*
1619	VON HIRSCH, ANDREW	\$6,635.71	*
569	WADLEIGH, EVELYN	\$1,461.56	P
1622	WADLEIGH, STACY	\$2,231.13	*
987	WALLACE, MARK	\$1,175.97	*
1657	WARREN, ALOIS PETER II	\$404.35	*
1644	WARREN, CAITLYN	\$1,562.47	
1689	WASHBURN, JOHN L	\$514.88	*
1710	Watt, Karena	\$578.53	*
1702	WEBSTER, KENNETH W	\$1,091.54	*
1703	WEBSTER, KENNETH W	\$2,467.28	*
1717	WELLER, DAVID C JR	\$3,556.07	*
1981	WENTWORTH, JEREMY SR	\$1,395.65	*
1747	WILLIAMS, SUSAN B TRUSTEE	\$3,132.50	*
1748	WILLIAMS, SUSAN R	\$5,280.56	*
1802	ZANDER, ROSAMUND	\$3,484.67	*
1803	ZANDER, ROSAMUND	\$27,759.31	*
2063	ZANDER, ROSAMUND STONE	\$7,690.17	*
Total for 123 Bills:		\$331,941.20	

P = Partially paid after June 30, 2022

* = Paid in full after June 30, 2022

TOWN OF VINALHAVEN

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**TOWN OF VINALHAVEN
MAINE**

**FINANCIAL AUDIT REPORT
JUNE 30, 2021**



Proven Expertise & Integrity

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

TOWN OF VINALHAVEN, MAINE

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JUNE 30, 2021

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INDEPENDENT AUDITORS' REPORT

Town Council
Town of Vinalhaven
Vinalhaven, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Vinalhaven, Maine as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Town of Vinalhaven, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Vinalhaven, Maine as of June 30, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and OPEB information on pages 4 through 11 and 55 through 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Vinalhaven, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic

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financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2022, on our consideration of the Town of Vinalhaven, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Vinalhaven, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
September 22, 2022

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

(UNAUDITED)

The following management's discussion and analysis of Town of Vinalhaven, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government-Wide Financial Statements

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

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

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

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Both above-mentioned financial statements have separate columns for the two different types of Town activities. The types of activities presented for the Town of Vinalhaven are:

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, recreation and culture, health and sanitation, education, program expenses and grant funds/miscellaneous accounts.
- *Business-type activities* - These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the Town of Vinalhaven include the wastewater department.

Fund Financial Statements

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

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

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues,

TOWN OF VINALHAVEN

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expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental funds financial statement.

The Town of Vinalhaven presents five columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances. The Town's major governmental funds are the general fund, the public works garage loan fund, the roads capital reserve fund, and the sidewalk reserve fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

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

Proprietary Funds: The Town of Vinalhaven maintains one proprietary fund, the Wastewater Department Fund. This fund is used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

Notes to the Financial Statements

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

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Schedule of Changes in Net OPEB Liability - MMEHT Plan, Schedule of Changes in Net OPEB Liability and Related Ratios - MMEHT Plan and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information regarding nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

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Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities is \$10,441,228 compared to \$9,674,044 in the prior year, an increase of \$767,184. For the business-type activities, total net position is \$5,332,113 compared to \$5,516,583 in the prior year, a decrease of \$184,470.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - is \$5,472,064 at the end of this year for governmental activities and \$386,031 for the business-type activities.

Table 1
Town of Vinalhaven, Maine
Net Position
June 30,

	Governmental Activities		Business-type Activities	
	2021	2020 (Restated)	2021	2020 (Restated)
Assets:				
Current Assets	\$ 6,204,480	\$ 5,369,322	\$ 398,595	\$ 402,490
Noncurrent Assets - Capital Assets	6,695,803	5,013,297	5,595,296	5,834,756
Total Assets	12,900,283	10,382,619	5,993,891	6,237,246
Deferred Outflows of Resources:				
Deferred Outflows Related to OPEB	37,923	35,728	-	-
Total Deferred Outflows of Resources	37,923	35,728	-	-
Liabilities:				
Current Liabilities	484,370	117,714	68,691	71,448
Noncurrent Liabilities	2,000,540	362,000	593,087	649,215
Total Liabilities	2,484,910	479,714	661,778	720,663
Deferred Inflows of Resources:				
Deferred Revenue	-	249,524	-	-
Prepaid Taxes	7,344	9,396	-	-
Deferred Inflows Related to OPEB	4,724	5,669	-	-
Total Deferred Inflows of Resources	12,068	264,589	-	-
Net Position:				
Net Investment in Capital Assets	4,571,403	4,651,297	4,946,082	5,129,970
Restricted	397,761	508,109	-	-
Unrestricted	5,472,064	4,514,638	386,031	386,613
Total Net Position	\$ 10,441,228	\$ 9,674,044	\$ 5,332,113	\$ 5,516,583

TOWN OF VINALHAVEN

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Table 2
Town of Vinalhaven, Maine
Change in Net Position
For the Years Ended June 30,

	Governmental Activities		Business-type Activities	
	2021	2020 (Restated)	2021	2020
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 282,067	\$ 334,809	\$ 315,392	\$ 289,992
<i>General Revenues:</i>				
Taxes	7,240,744	3,200,017	-	-
Grants and contributions not restricted to specific programs	239,917	407,224	-	-
Investment income	33,606	56,033	505	2,196
Miscellaneous	105,305	160,797	20,000	-
Total Revenues	<u>7,901,639</u>	<u>4,158,880</u>	<u>335,897</u>	<u>292,188</u>
Expenses				
General government	806,167	729,567	-	-
Public safety	491,688	629,020	-	-
Public works	421,611	994,544	-	-
Recreation and culture	98,599	91,540	-	-
Health and sanitation	387,296	5,911	-	-
Education	3,865,944	-	-	-
County tax	590,229	-	-	-
Program expenses	112,393	-	-	-
Grant funds/misc. accounts	87,748	568,062	-	-
Capital outlay	-	535,799	-	-
Interest on long-term debt	8,380	130,407	-	-
Sewer department	-	-	520,367	464,831
Total Expenses	<u>6,870,055</u>	<u>3,684,850</u>	<u>520,367</u>	<u>464,831</u>
Change in Net Position	767,184	474,030	(184,470)	(163,537)
Net Position - July 1, Restated	<u>9,674,044</u>	<u>9,200,014</u>	<u>5,516,583</u>	<u>5,680,120</u>
Net Position - June 30	<u>\$ 10,441,228</u>	<u>\$ 9,674,044</u>	<u>\$ 5,332,113</u>	<u>\$ 5,516,583</u>

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Revenues and Expenses

Revenues for the Town's governmental activities increased by 89.99%, while total expenses increased by 86.44%. The increase in revenues was primarily due to taxes. The increase in expenses was primarily due to education.

Revenues increased by 14.96% in the Town's business type activities, while the total expenses increased by 11.95%.

Financial Analysis of the Town's Fund Statements

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

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

	2021	2020 (Restated)	Change Increase (Decrease)
Major Funds:			
General Fund:			
Unassigned	\$ 3,521,302	\$ 2,865,832	\$ 655,670
Public Works Garage Loan			
Committed	92,194	(152,618)	244,812
Roads Capital Reserve			
Committed	587,600	551,345	36,255
Sidewalk Reserve			
Committed	488,623	437,088	51,535
Total Major Funds	<u>\$ 4,689,719</u>	<u>\$ 3,701,447</u>	<u>\$ 988,272</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 9,336	\$ 14,814	\$ (5,478)
Committed	158,322	140,070	18,252
Assigned	72,632	72,733	(101)
Unassigned	(23,508)	(2,805)	(20,704)
Capital Projects Funds:			
Committed	995,705	625,396	370,309
Unassigned	(432,127)	(43,178)	(388,949)
Permanent Funds:			
Restricted	388,425	376,948	11,477
Total Nonmajor Funds	<u>\$ 1,168,784</u>	<u>\$ 1,183,978</u>	<u>\$ (15,194)</u>

TOWN OF VINALHAVEN

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The changes to total fund balances for the general fund, public works garage loan fund, roads capital reserve fund, sidewalk reserve fund and other governmental funds occurred due to the regular activity of operations.

Proprietary funds: The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The wastewater department fund had an operating loss of \$175,225 due primarily to net operating expenses of \$510,617 that exceeded operating income of \$335,392.

Budgetary Highlights

There was no difference between the original and final budget for the general fund.

The general fund actual revenues exceeded the budget by \$235,135. This was a result of revenue categories being receipted within in or in excess of budgeted amounts with the exception of intergovernmental revenue and investment income.

The general fund's actual expenditures were under budget by \$683,700. All expenditure categories were within or under budget.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2021, the net book value of capital assets recorded by the Town increased by \$1,489,794. This increase is a result of capital additions of \$1,924,394 less current year depreciation expense of \$434,600. Refer to Note 5 of Notes to Financial Statements for additional information.

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

	<u>2021</u>	<u>2020 (Restated)</u>
Land	\$ 1,199,828	\$ 1,199,828
Construction in progress	1,696,560	179,863
Buildings and improvements	6,922,552	6,899,082
Machinery, equipment and vehicles	240,381	206,731
Infrastructure	<u>2,278,532</u>	<u>2,362,755</u>
Total	<u>\$ 12,337,853</u>	<u>\$ 10,848,059</u>

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Debt

On June 30, 2021, the Town had \$2,773,614, in bonds payable versus \$1,066,785 last year. Refer to Note 6 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

The outbreak of COVID-19 has been declared a pandemic and led to a national state of emergency in the United States. Refer to Note 1 of Notes to Financial Statements for more detailed information.

At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town of Vinalhaven, Maine. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town of Vinalhaven, Maine.

Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately six months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager at 19 Washington School Road, Vinalhaven, Maine 04863.

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

STATEMENT A

TOWN OF VINALHAVEN, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 5,803,497	\$ 165,925	\$ 5,969,422
Accounts receivable (net of allowance for uncollectibles):			
Taxes	296,318	-	296,318
Other	132,165	205,170	337,335
Internal balances	(27,500)	27,500	-
Total current assets	6,204,480	398,595	6,603,075
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	2,808,654	-	2,808,654
Buildings and vehicles net of accumulated depreciation	3,887,149	5,595,296	9,482,445
Total noncurrent assets	6,695,803	5,595,296	12,291,099
TOTAL ASSETS	12,900,283	5,993,891	18,894,174
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	37,923	-	37,923
TOTAL DEFERRED OUTFLOWS OF RESOURCES	37,923	-	37,923
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 12,938,206	\$ 5,993,891	\$ 18,932,097
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 179,333	\$ 10,962	\$ 190,295
Accrued payroll	9,186	-	9,186
Accrued expenses	14,093	1,802	15,895
Current portion of long-term obligations	281,758	56,127	337,885
Total current liabilities	484,370	68,891	553,061
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	1,853,294	593,087	2,446,381
Accrued compensated absences	24,856	-	24,856
Net OPEB liability	122,390	-	122,390
Total noncurrent liabilities	2,000,540	593,087	2,593,627
TOTAL LIABILITIES	2,484,910	661,778	3,146,688
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	7,344	-	7,344
Deferred inflows related to OPEB	4,724	-	4,724
TOTAL DEFERRED INFLOWS OF RESOURCES	12,068	-	12,068
NET POSITION			
Net investment in capital assets	4,571,403	4,946,082	9,517,485
Restricted	397,781	-	397,781
Unrestricted	5,472,064	386,031	5,858,095
TOTAL NET POSITION	10,441,228	5,332,113	15,773,341
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 12,938,206	\$ 5,993,891	\$ 18,932,097

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

ANNUAL TOWN REPORT 2021-2022

FINAL AUDIT REPORT - FY2021

STATEMENT B
TOWN OF VINALHAVEN, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 806,167	\$ 34,673	\$ -	\$ -	\$ (771,494)	\$ -	\$ (771,494)
Public safety	491,888	64,349	-	-	(427,339)	-	(427,339)
Public works	421,611	-	-	-	(421,611)	-	(421,611)
Recreation and culture	98,599	-	-	-	(98,599)	-	(98,599)
Health and sanitation	387,296	183,045	-	-	(204,251)	-	(204,251)
Education	3,865,944	-	-	-	(3,865,944)	-	(3,865,944)
County tax	590,229	-	-	-	(590,229)	-	(590,229)
Program expenses	112,393	-	-	-	(112,393)	-	(112,393)
Grant/fund/misc. accounts	87,748	-	-	-	(87,748)	-	(87,748)
Interest on long-term debt	8,380	-	-	-	(8,380)	-	(8,380)
Total governmental activities	6,870,055	282,067	-	-	(6,587,988)	-	(6,587,988)
Business-type activities:							
Sewer department	520,367	315,392	-	-	-	(204,975)	(204,975)
Total business-type activities	520,367	315,392	-	-	-	(204,975)	(204,975)
Total government	\$ 7,390,422	\$ 597,459	\$ -	\$ -	(6,587,988)	(204,975)	(6,792,963)

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

STATEMENT B (CONTINUED)
TOWN OF VINALHAVEN, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	Governmental Activities	Business- type Activities	Total
Changes in net position:			
Net (expense) revenue	<u>(6,587,988)</u>	<u>(204,975)</u>	<u>(6,792,963)</u>
General revenues:			
Taxes:			
Property taxes, levied for general purposes	6,854,641	-	6,854,641
Excise taxes	386,103	-	386,103
Grants and contributions not restricted to specific programs	239,917	-	239,917
Investment income, net of unrealized gains/(losses)	33,606	505	34,111
Miscellaneous	<u>105,305</u>	<u>20,000</u>	<u>125,305</u>
Total general revenues	<u>7,355,172</u>	<u>20,505</u>	<u>7,375,677</u>
Change in net position	767,184	(184,470)	582,714
NET POSITION - JULY 1, RESTATED	<u>9,674,044</u>	<u>5,516,583</u>	<u>15,190,627</u>
NET POSITION - JUNE 30	<u>\$ 10,441,228</u>	<u>\$ 5,332,113</u>	<u>\$ 15,773,341</u>

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

ANNUAL TOWN REPORT 2021-2022

FINAL AUDIT REPORT - FY2021

STATEMENT C

TOWN OF VINALHAVEN, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Public Works Garage Loan	Roads Capital Reserve	Sidewalk Reserve	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 3,627,072	\$ -	\$ 504,698	\$ 388,823	\$ 1,283,104	\$ 5,803,497
Accounts receivables (net of allowance for uncollectibles):						
Taxes/liens	298,318	-	-	-	-	298,318
Other	132,165	-	-	-	-	132,165
Due from other funds	517,038	92,194	82,902	100,000	402,718	1,194,852
TOTAL ASSETS	\$ 4,572,593	\$ 92,194	\$ 587,600	\$ 488,823	\$ 1,685,822	\$ 7,428,832
LIABILITIES						
Accounts payable	\$ 179,333	\$ -	\$ -	\$ -	\$ -	\$ 179,333
Accrued payroll	9,186	-	-	-	-	9,186
Accrued expenses	14,093	-	-	-	-	14,093
Due to other funds	705,314	-	-	-	517,038	1,222,352
TOTAL LIABILITIES	907,926	-	-	-	517,038	1,424,964
DEFERRED INFLOWS OF RESOURCES						
Prepaid taxes	7,344	-	-	-	-	7,344
Deferred tax revenues	136,021	-	-	-	-	136,021
TOTAL DEFERRED INFLOWS OF RESOURCES	143,365	-	-	-	-	143,365
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	397,761	397,761
Committed	-	92,194	587,600	488,823	1,154,027	2,322,444
Assigned	-	-	-	-	72,632	72,632
Unassigned	3,521,302	-	-	-	(455,638)	3,065,664
TOTAL FUND BALANCES	3,521,302	92,194	587,600	488,823	1,168,784	5,858,503
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,572,593	\$ 92,194	\$ 587,600	\$ 488,823	\$ 1,685,822	\$ 7,428,832

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

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

STATEMENT D
TOWN OF VINALHAVEN, MAINE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

	Total Governmental Funds
Total Fund Balances	\$ 5,858,503
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	6,695,803
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	136,021
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	37,923
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(2,124,400)
Accrued compensated absences	(35,508)
Net OPEB liability	(122,390)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	(4,724)
Net position of governmental activities	\$ 10,441,228

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

ANNUAL TOWN REPORT 2021-2022

FINAL AUDIT REPORT - FY2021

STATEMENT E

TOWN OF VINALHAVEN, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Public Works Garage Loan	Roads Capital Reserve	Sidewalk Reserve	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 7,354,247	\$ -	\$ -	\$ -	\$ -	\$ 7,354,247
Intergovernmental revenue	208,392	-	-	-	30,525	238,917
Charges for services	282,067	-	-	-	-	282,067
Interest income	7,458	3,006	2,367	1,535	19,243	33,606
Other revenue	62,252	-	-	-	63,053	105,305
TOTAL REVENUES	7,905,414	3,006	2,367	1,535	102,821	8,015,142
EXPENDITURES						
Current:						
General government	628,141	-	-	-	-	628,141
Public safety	491,688	-	-	-	-	491,688
Public works	421,611	-	-	-	-	421,611
Recreation and culture	98,599	-	-	-	-	98,599
Health and sanitation	387,296	-	-	-	-	387,296
Education	3,865,944	-	-	-	-	3,865,944
County tax	590,229	-	-	-	-	590,229
Unclassified	87,748	-	-	-	-	87,748
Program expenditures	-	-	-	-	112,393	112,393
Debt service:						
Principal	102,000	-	-	-	-	102,000
Interest	8,380	-	-	-	-	8,380
Capital outlay	-	1,380,545	-	-	487,490	1,868,035
TOTAL EXPENDITURES	6,681,836	1,380,545	-	-	599,883	8,642,064
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,223,778	(1,357,540)	2,367	1,535	(497,062)	(828,922)
OTHER FINANCING SOURCES						
Bond proceeds	-	-	-	-	1,600,000	1,600,000
Transfers in	4,580	1,602,352	33,888	50,000	620,090	2,310,910
Transfers (out)	(572,688)	-	-	-	(1,738,222)	(2,310,910)
TOTAL OTHER FINANCING SOURCES (USES)	(568,108)	1,602,352	33,888	50,000	481,868	1,600,000
NET CHANGE IN FUND BALANCES (DEFICITS)	655,670	244,812	36,255	51,535	(16,194)	973,078
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	2,865,632	(152,618)	551,345	437,088	1,183,978	4,885,425
FUND BALANCES (DEFICITS) - JUNE 30	\$ 3,521,302	\$ 92,194	\$ 587,600	\$ 488,623	\$ 1,168,784	\$ 5,858,503

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

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

TOWN OF VINALHAVEN, MAINE	STATEMENT F
<p>RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021</p>	
Net change in fund balances - total governmental funds (Statement E)	<u>\$ 973,078</u>
<p>Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:</p>	
<p>Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:</p>	
Capital asset acquisitions	1,877,646
Depreciation expense	<u>(195,140)</u>
	<u>1,682,506</u>
<p>Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:</p>	
OPEB	<u>2,195</u>
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported:</p>	
Taxes and liens receivable	<u>(113,503)</u>
<p>Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position</p>	
	<u>(1,864,400)</u>
<p>Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position</p>	
	<u>102,000</u>
<p>Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:</p>	
OPEB	<u>945</u>
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:</p>	
Accrued compensated absences	1,450
Net OPEB liability	<u>(17,087)</u>
	<u>(15,637)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 767,184</u>

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

ANNUAL TOWN REPORT 2021-2022

FINAL AUDIT REPORT - FY2021

STATEMENT G

TOWN OF VINALHAVEN, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2021

	<u>Enterprise Fund</u> <u>Wastewater</u> <u>Department</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 165,925
Accounts receivable (net of allowance for uncollectibles)	205,170
Due from other funds	<u>27,500</u>
Total current assets	<u>398,595</u>
Noncurrent assets:	
Capital assets:	
Property, plant and equipment	<u>9,666,116</u>
Total capital assets	9,666,116
Less: accumulated depreciation	<u>(4,070,820)</u>
Total noncurrent assets	<u>5,595,296</u>
TOTAL ASSETS	<u>\$ 5,993,891</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 10,962
Accrued expenses	1,602
Current portion of long-term obligations	<u>56,127</u>
Total current liabilities	<u>68,691</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	<u>593,087</u>
Total noncurrent liabilities	<u>593,087</u>
TOTAL LIABILITIES	<u>661,778</u>
NET POSITION	
Net investment in capital assets	4,946,082
Unrestricted	<u>386,031</u>
TOTAL NET POSITION	<u>5,332,113</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 5,993,891</u>

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

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

	STATEMENT H
TOWN OF VINALHAVEN, MAINE	
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS JUNE 30, 2021	
	<u>Enterprise Fund</u> Wastewater Department
OPERATING REVENUES	
Charges for services	\$ 315,392
Other	<u>20,000</u>
TOTAL OPERATING REVENUES	<u>335,392</u>
OPERATING EXPENSES	
Contracted services	140,185
Maintenance	66,815
Supplies	3,428
Utilities	56,561
Insurance	4,168
Depreciation	<u>239,460</u>
TOTAL OPERATING EXPENSES	<u>510,617</u>
OPERATING INCOME (LOSS)	<u>(175,225)</u>
NONOPERATING REVENUES (EXPENSES)	
Interest income	505
Interest expense	<u>(9,750)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(9,245)</u>
CHANGE IN NET POSITION	(184,470)
NET POSITION - JULY 1, RESTATED	<u>5,516,583</u>
NET POSITION - JUNE 30	<u>\$ 5,332,113</u>

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

ANNUAL TOWN REPORT 2021-2022

FINAL AUDIT REPORT - FY2021

STATEMENT I

TOWN OF VINALHAVEN, MAINE

STATEMENT OF CASH FLOW - PROPRIETARY FUNDS
JUNE 30, 2021

	<u>Enterprise Fund</u> <u>Sewer</u> <u>Department</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 296,433
Other receipts	20,000
Internal activity - receipts (payments) from/to other funds	(27,500)
Payments to suppliers	<u>(274,470)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>14,463</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>505</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>505</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest payments on bond payable	(9,750)
Principal payments on bond payable	<u>(55,572)</u>
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(65,322)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(50,354)
CASH AND CASH EQUIVALENTS - JULY 1	<u>216,279</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u>\$ 165,925</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (175,225)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	239,460
Changes in operating assets, deferred outflows of resources, liabilities and deferred inflows of resources:	
(Increase) decrease in accounts receivable	(18,959)
(Increase) decrease in due from other funds	(27,500)
(Decrease) increase in accounts payable	(3,176)
(Decrease) increase in accrued expenses	<u>(137)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 14,463</u>

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

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Vinalhaven was incorporated under the laws of the State of Maine. The Town operates under Town council-manager form of government and provides the following services: general government, public safety, public works, recreation and culture, health and sanitation, education, program expenses and grant funds/miscellaneous accounts.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

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

COVID-19 Outbreak

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Maine, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March of 2020, the Governor of Maine issued multiple executive orders and declarations to protect the public health to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a "stay at home" directive for most citizens, restricting nonessential travel and limiting movement of all persons in Maine to those necessary to obtain or provide essential services or activities. The state of emergency expired on June 30, 2021.

ANNUAL TOWN REPORT 2021-2022

FINAL AUDIT REPORT - FY2021

TOWN OF VINALHAVEN, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impact on and Results of Operations

On March 17, 2020 Maine LD 2167 was issued and executed by the Governor of Maine. In accordance with Executive Order 8, issued by the Governor of Maine on August 26, 2020, the Town took required measures to further reduce the risk of exposure to voters, poll workers and election officials participating in the state primary and in municipal and school district elections by installing plastic barriers, sanitizing between voters, and limiting the number of people in the building at one time. The Vinalhaven School Department did not hold a District Meeting, only a Referendum on July 14, 2020. The Annual Town Meeting was postponed to July 22, 2020.

Extended deadlines

The Town's deadline for property tax collections was extended from May 1, 2020 to July 1, 2020 by vote of the Select Board due to COVID-19 and to relieve what may be a financial burden at the time.

Impact on Finances

The Town does not currently anticipate any additional FY 2021 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus Aid Relief and Economic Security ("CARES") Act, American Rescue Plan Act ("ARPA") funding and applicable Federal and/or State programs.

Expected Federal/State Support

The Town may have to take action to meet certain requirements to receive any additional Federal or State funding for budgetary or economic relief related to the challenges presented by COVID-19. However, the Town expects that if those actions are necessary, that the Town would qualify and satisfy the various conditions required to receive applicable Federal or State funds.

Conclusion

The ongoing effects of COVID-19, including the financial impact to the Town and its inhabitants, may change significantly as events and circumstances evolve locally, nationally and worldwide. At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Implementation of New Accounting Standards

During the year ended June 30, 2021, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 84 "Fiduciary Activities". This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 90 "Majority Equity Interests". This Statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. Management has determined the impact of this Statement is not material to the financial statements.

ANNUAL TOWN REPORT 2021-2022

FINAL AUDIT REPORT - FY2021

TOWN OF VINALHAVEN, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 93 "Replacement of Interbank Offered Rates (paragraphs 4-11a)." The primary objectives of paragraphs 4-11a concern hedging derivative instruments (specifically exceptions to termination of hedge accounting, modifications to hedged items, probability of expected transactions and appropriate benchmark interest rates). The objective of this Statement is to address the accounting and financial reporting effects that result from the replacement of IBORs with other reference rates in order to preserve the reliability, relevance, consistency and comparability of reported information. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's wastewater department and is categorized as a business-type activity. All other activities of the Town are categorized as governmental.

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, 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 (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

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

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TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Measurement Focus - Basic Financial Statements and Fund Financial Statements

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

1. Governmental Funds:

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

Major Funds

- a. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Public Works Garage Fund is used to account for financial resources to be used for the construction of a Public Works garage. Primary revenue sources are transfers from other funds.
- c. The Roads Capital Reserve Fund is used to account for financial resources to be used for the maintenance of Town roads. Primary revenue sources are transfers from other funds.
- d. The Sidewalk Reserve Fund is used to account for financial resources to be used for the maintenance of Town sidewalks. Primary revenue sources are transfers from other funds.

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TOWN OF VINALHAVEN, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Nonmajor Funds

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

2. 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. Operating revenues include charges for services, and other miscellaneous fees which are a direct result of the proprietary activity. Nonoperating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the Town:

- a. 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 net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs.

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

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TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

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

1. Accrual

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

2. Modified Accrual

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

Budget

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

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

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town of Vinalhaven was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

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TOWN OF VINALHAVEN, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments

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

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be a cash equivalent. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations
- Prime bankers' acceptances
- Prime commercial papers
- Repurchase agreements whose underlying collateral consist of the foregoing
- Money market mutual funds whose portfolios consist of the foregoing

It is the policy of the Town of Vinalhaven, Maine to invest public funds in a manner in which will provide safety of principal with a market rate of return while meeting the daily cash flow demands of the Town and conforming to all state and local statutes governing the investment of public funds.

Receivables

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$46,000 as of June 30, 2021. Accounts receivable netted with allowances for uncollectibles were \$337,335 for the year ended June 30, 2021.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

TOWN OF VINALHAVEN
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TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

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. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

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

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

Estimated useful lives are as follows:

Buildings and land improvements	7 - 40 years
Infrastructure	40 years
Machinery and equipment	3 - 20 years
Vehicles	3 - 10 years

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TOWN OF VINALHAVEN, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term Obligations

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

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable, accrued compensated absences and net OPEB liability.

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

OPEB

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, management received and relied on an actuarial report provided to them by the Maine Municipal Employees Health Trust (MMEHT), which determined the Town's fiduciary net position as a single employer defined benefit plan based on information provided solely by MMEHT to complete the actuarial report. Additions to/deductions from the MMEHT OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by MMEHT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

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

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TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance

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

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

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

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town or the Town Council in accordance with its charter. The inhabitants of the Town, through Town meetings, are the highest level of decision-making authority of the Town in that they must approve certain annual budgets (School), bonding and appropriation of unassigned fund balance. The Town Council must approve other annual budgets (capital and Town operating) and spending. Commitments may be modified or rescinded in the same manner they were established.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance given annually by the taxpayers and is expressed by the Town Council.

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

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as

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TOWN OF VINALHAVEN, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

Deferred Outflows and Inflows of Resources

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

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

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied September 17, 2020 on the assessed value listed as of April 1, 2020, for all real and personal property located in the Town. Taxes were due on November 2, 2020 and May 3, 2021. Interest on unpaid taxes commenced on November 3, 2020 and May 4, 2021, at 8% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$42,204 for the year ended June 30, 2021.

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TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

Operating/Nonoperating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund's ongoing operations. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

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TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

On June 30, 2021, the Town's cash balance of \$5,969,422 was comprised of bank deposits amounting to \$4,685,457. Bank deposits and cash equivalents are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash and cash equivalents balance. Of these bank deposits, \$636,853 was insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining bank deposits of \$4,048,604 were collateralized with securities held by the financial institution in the Town's name or an irrevocable stand-by letter of credit.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 3,142,728
Savings accounts	171
Money market accounts	9,239
Repurchase agreement	1,533,319
	<u>\$ 4,685,457</u>

Investments:

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

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does have a formal investment policy that limits investment maturities to be no further than the time the municipality anticipates that it will need the funds as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

TOWN OF VINALHAVEN
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TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk - Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in repurchase agreements, savings accounts and various insured certificates of deposit. Certain long-term trust funds are invested through a financial institution with trust powers in a mix of securities that comply with state and federal regulations to provide long-term growth and income.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2021 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General fund	\$ 517,038	\$ 705,314
Public works garage	92,194	-
Roads capital reserve	82,902	-
Sidewalk reserve	100,000	-
Nonmajor special revenue funds	65,006	23,509
Nonmajor capital projects funds	329,215	493,529
Nonmajor permanent funds	8,497	-
Proprietary funds	<u>27,500</u>	<u>-</u>
	<u>\$ 1,222,352</u>	<u>\$ 1,222,352</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the Town. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

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TOWN OF VINALHAVEN, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4 - INTERFUND TRANSFERS

At June 30, 2021, the Town had the following interfund transfers:

	Transfers From	Transfers To
General fund	\$ 572,688	\$ 4,580
Public works garage	-	1,602,352
Roads capital reserve	-	33,888
Sidewalk reserve	-	50,000
Nonmajor special revenue funds	131,290	180,190
Nonmajor capital projects funds	<u>1,606,932</u>	<u>439,900</u>
	<u>\$ 2,310,910</u>	<u>\$ 2,310,910</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2021:

	Balance, 7/1/20 (Restated)	Additions	Disposals	Balance, 6/30/21
Governmental activities				
Non-depreciated assets:				
Land	\$ 1,112,094	\$ -	\$ -	\$ 1,112,094
Construction in progress	<u>179,663</u>	<u>1,516,897</u>	-	<u>1,696,560</u>
	<u>1,291,757</u>	<u>1,516,897</u>	-	<u>2,808,654</u>
Depreciated assets:				
Buildings and improvements	1,830,665	260,000	-	2,090,665
Machinery, equipment and vehicles	1,640,268	100,749	(48,500)	1,692,517
Infrastructure	<u>3,368,813</u>	-	-	<u>3,368,813</u>
	6,839,746	360,749	(48,500)	7,151,995
Less: accumulated depreciation	<u>(3,118,206)</u>	<u>(195,140)</u>	48,500	<u>(3,264,846)</u>
	<u>3,721,540</u>	<u>165,609</u>	-	<u>3,887,149</u>
Net capital assets	<u>\$ 5,013,297</u>	<u>\$ 1,682,506</u>	\$ -	<u>\$ 6,695,803</u>

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TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5 - CAPITAL ASSETS (CONTINUED)

	Balance, 7/1/20 (Restated)	Additions	Disposals	Balance, 6/30/21
<u>Business-type activities</u>				
Non-depreciated assets:				
Land	\$ 87,734	\$ -	\$ -	\$ 87,734
	<u>87,734</u>	<u>-</u>	<u>-</u>	<u>87,734</u>
Depreciated assets:				
Buildings and improvements	9,563,470	46,748	-	9,610,218
Machinery, equipment and vehicles	<u>14,912</u>	<u>-</u>	<u>-</u>	<u>14,912</u>
	9,578,382	46,748	-	9,625,130
Less: accumulated depreciation	<u>(3,831,354)</u>	<u>(239,460)</u>	<u>-</u>	<u>(4,070,814)</u>
	5,747,028	(192,712)	-	5,554,316
Net capital assets	<u>\$ 5,834,762</u>	<u>\$ (192,712)</u>	<u>\$ -</u>	<u>\$ 5,642,050</u>
<u>Current year depreciation expense:</u>				
Town-wide			\$ 195,140	
Sewer department			<u>239,460</u>	
Total depreciation expense			<u>\$ 434,600</u>	

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2021:

	Balance, 7/1/20 (Restated)	Additions	Deletions	Balance, 6/30/21	Due Within One Year
<u>Governmental activities:</u>					
Bonds payable	\$ 362,000	\$ 1,864,400	\$ (102,000)	\$ 2,124,400	\$ 271,106
Total governmental activities	<u>\$ 362,000</u>	<u>\$ 1,864,400</u>	<u>\$ (102,000)</u>	<u>\$ 2,124,400</u>	<u>\$ 271,106</u>
<u>Business-type activities:</u>					
Bonds payable	\$ 704,785	\$ -	\$ (55,571)	\$ 649,214	\$ 56,127
Total business-type activities	<u>\$ 704,785</u>	<u>\$ -</u>	<u>\$ (55,571)</u>	<u>\$ 649,214</u>	<u>\$ 56,127</u>

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TOWN OF VINALHAVEN, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the outstanding bonds and notes from direct borrowings payable:

	<u>Governmental</u>	<u>Business-type</u>
<u>Bonds:</u>		
\$850,000, 2015 Road Reconstruction and Paving Bond with Bar Harbor Bank and Trust due in annual principal interest and principal installments through August of 2024. Interest is charged at a fixed rate of 2.39% per annum. Annual principal installments are \$85,000.	\$ 260,000	\$ -
\$1,600,000, 2020 General Obligation Bond due in annual principal and interest installments through November of 2034. Interest is charged at a fixed rate of 2.64% per annum. Annual principal installments are \$106,667.	1,600,000	-
\$264,400, 2020 General Obligation Bond due in annual principal installments interest installments through November of 2034. Interest is charged at a fixed rate of 2.64% per annum. Annual principal installments are \$52,880.	264,400	-
2011 State Revolving Loan Fund due in annual principal and interest installments through 2032. Interest is charged at a fixed rate of 1% per annum. Annual principal installments range from \$51,319 - \$61,999.	-	649,214
Total bonds payable	<u>\$ 2,124,400</u>	<u>\$ 649,214</u>

The following is a summary of outstanding bond and notes from direct borrowings payable principal and interest requirements for the following fiscal years ending June 30:

	<u>Governmental Activities</u>		
	<u>Bonds Payable</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
2022	\$ 222,735	\$ 49,076	\$ 271,811
2023	223,628	48,353	271,979
2024	224,533	43,038	267,571
2025	225,449	37,806	263,255
2026	161,392	32,360	193,752
2027-2031	533,331	114,267	647,598
2032-2036	<u>533,334</u>	<u>42,858</u>	<u>576,192</u>
	<u>\$ 2,124,400</u>	<u>\$ 367,758</u>	<u>\$ 2,492,158</u>

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TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 - LONG-TERM DEBT (CONTINUED)

	Business-type Activities		
	Bonds Payable		Total
	Principal	Interest	Debt Service
2022	\$ 56,127	\$ 9,328	\$ 65,455
2023	56,688	8,764	65,452
2024	57,255	8,194	65,449
2025	57,828	7,619	65,447
2026	58,406	7,038	65,444
2027-2031	300,911	26,262	327,173
2032-2036	61,999	3,425	65,424
	\$ 649,214	\$ 70,630	\$ 719,844

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the business-type activities for the year ended June 30, 2021 was \$9,750.

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

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in other long-term obligations for the year ended June 30, 2021:

	Balance, 7/1/20 (Restated)	Additions	Deletions	Balance, 6/30/21	Due Within One Year
<u>Governmental activities:</u>					
Accrued compensated absences	\$ 36,958	\$ -	\$ (1,450)	\$ 35,508	\$ 10,652
Net OPEB liability	105,303	18,254	(1,167)	122,390	-
	\$ 142,261	\$ 18,254	\$ (2,617)	\$ 157,898	\$ 10,652

Refer to Notes 8 and 15 for more detailed information regarding other long-term obligations.

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NOTE 8 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time permits employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term obligations in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2021, the Town's liability for compensated absences is \$35,508.

NOTE 9 - RESTRICTED NET POSITION AND RESTRICTED FUND BALANCES

At June 30, 2021, the Town had the following restricted net position and restricted fund balances:

Nonmajor special revenue funds (Schedule E):	
Composting grant	\$ 6,459
Strategic planning grant	2,877
Nonmajor permanent funds:	
Cemetery trust	139,331
Mary Talbot trust	75,528
Chatfield trust	143,964
Cemetery trust fund	<u>29,602</u>
	<u>\$ 397,761</u>

NOTE 10 - COMMITTED FUND BALANCES

At June 30, 2021, the Town had the following committed fund balances:

Public works garage	\$ 92,194
Roads capital reserve	587,600
Sidewalk reserve	488,623
Nonmajor special revenue funds (Schedule E)	158,322
Nonmajor capital projects funds (Schedule G)	<u>995,705</u>
	<u>\$ 2,322,444</u>

NOTE 11 - ASSIGNED FUND BALANCES

At June 30, 2021, the Town had the following assigned fund balances:

Nonmajor special revenue funds (Schedule E)	<u>\$ 72,632</u>
---------------------------------------------	------------------

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NOTE 12 - DEFICIT FUND BALANCES

At June 30, 2021, the Town had the following deficit fund balances:

Nonmajor funds:	
Keep Maine healthy grant	\$ 134
Harbor management grant	23,375
Bridge loan	<u>432,127</u>
Total	<u>\$ 455,636</u>

NOTE 13 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of County and School debt. As of June 30, 2021, the Town's share was as follows:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
County of Knox	\$ 2,776,382	6.65%	\$ 184,625
Vinalhaven School	\$ 587,134	100.00%	<u>587,134</u>
			<u>\$ 771,759</u>

NOTE 14 - DEFERRED COMPENSATION PLAN

VALIC/AIG RETIREMENT

A. Plan Description

The Town contributes to a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 through the VALIC/AIG Retirement. The plan, available to all Town employees permits them to defer a portion of their salary, in addition to Town contributions until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries

It is the opinion of the Town's management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

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NOTE 14 - DEFERRED COMPENSATION PLAN (CONTINUED)

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Town's Selectboard. Generally, the Town will contribute 3% of annual salary for full-time employees who participate in the Town's deferred compensation plan.

The Town's contributions to the plan and employee's contributions to the plan for 2021 was \$32,123.

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

The Town and Town retirees contribute to the Town's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the Town and/or the Town retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the Town concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of

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NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

Employees Covered by Benefit Terms

At January 1, 2021, the following employees were covered by the benefit terms:

Active members	13
Retirees and spouses	0
Total	13

Contributions

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 100% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

Retiree Premium Amounts

The following monthly premium amounts were reported on the individual data file. Actual plan election was reflected in expected retiree premium amounts.

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
POS C	\$ 1,118.55	\$ 2,509.07
Medicare	\$ 589.25	\$ 1,178.50

Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2021, the Town reported a liability of \$122,390 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2021 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

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NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

For the year ended June 30, 2021, the Town recognized OPEB expense of \$13,947. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,744	\$ -
Changes of assumptions	30,012	4,724
Net difference between projected and actual earnings on OPEB plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	1,167	-
Total	\$ 37,923	\$ 4,724

\$1,167 were reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT
Plan year ended June 30:	
2022	\$ 5,618
2023	5,618
2024	5,618
2025	5,613
2026	3,839
Thereafter	5,726

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2021. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 2.12% per annum for June 30, 2021 was based upon a

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NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

measurement date of December 31, 2020. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	1% Decrease	Discount Rate	1% Increase
	1.12%	2.12%	3.12%
Total OPEB liability	\$ 143,141	\$ 122,390	\$ 105,547
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 143,141</u>	<u>\$ 122,390</u>	<u>\$ 105,547</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 103,960	\$ 122,390	\$ 145,980
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 103,960</u>	<u>\$ 122,390</u>	<u>\$ 145,980</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2021, using the following methods and assumptions applied to all periods included in the measurement:

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TOWN OF VINALHAVEN, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Actuarial Cost Method

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2019. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Amortization

The total OPEB liability of this Plan is amortized on an open 30-year period. The amortization method is a level dollar amortization method.

Assumptions

The actuarial assumptions used in the January 1, 2021 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2021, they are as follows:

Discount Rate - 2.12% per annum for year end 2021 reporting. 2.74% per annum for 2020 year end reporting.

Trend Assumptions:

Medical Trend assumptions were developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model. The SOA model was

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NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

released in December 2007 and version 2020_b was used for this valuation. The following assumptions were input into this model:

Variable	Rate
Rate of Inflation	2.00%
Rate of Growth in Real Income/GDP per capital 2029+	1.25%
Extra Trend due to Taste/Technology 2029+	1.10%
Expected Health Share of GDP 2029	20.00%
Health Share of GDP Resistance Point	25.00%
Year for Limiting Cost Growth to GDP Growth	2040

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgements of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of the SOA Project Oversight Group. The rate for the extra trend for taste and technology was set above the baseline of 1.1% (to 1.2%) to move closer to the 30-year average to reflect the future projections from the Centers for Medicare and Medicaid Services Office of the Actuary (CMS OACT). The Medicare Trustee Report and CBO Long-Term Budget Outlook.

The trends selected from 2020 to 2023 were based on plan design, population weighting, renewal projections, and market analysis. For years 2024 to 2028, these are interpolated from 2023 to 2029 (which is the product of the inflation, GDP and extra trend rate assumptions).

Deductibles, Co-payments and Out of Pocket Maximums are assumed to increase at the above trend rates. The ultimate trend rate reflects an assumed nominal per capital GDP growth.

Administrative and claims expense: 3% per annum

Future plan changes: It is assumed that the current Plan and cost-sharing structure remains in place for all future years.

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2021, they are as follows:

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TOWN OF VINALHAVEN, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims.

Family Enrollment Composition - For males, 50% of future retirees under the age of 65 and 50% of current retirees are married and elect spousal coverage while females are at 30% for both. 25% of male and female future retirees over the age of 65 are married and elect spousal coverage.

Age Difference of Spouses - Husbands are assumed to be 3 years older than wives.

Administrative expenses - Included in the per capita claims cost.

Disability Incidence - Disabled lives will be considered active employees and will not be valued separately.

Salary Increase Rate - 2.75% per year assumed using the level percentage of pay entry age method.

Dates of Hire - Needed to be assumed for some employees and will be based on the average age at hire for similar employees.

Rate of Mortality - Based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC_2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Retiree Continuation Percentage:

Medicare participant retirees - 100% assumed to continue in the plan elected

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NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Pre-Medicare plan retirees and active participants - 75% assumed to continue coverage once Medicare-eligible

Pre-Medicare plan spouses and spouses of active participants - 50% assumed to continue coverage once Medicare-eligible

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2021 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The net difference between expected and actual experience as of January 1, 2020 was \$25,288.

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the June 30, 2017 and June 30, 2016 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Differences between Projected and Actual Earnings on OPEB Plan Investments

Differences between projected and actual investment earnings are recognized in OPEB expense using a straight-line amortization method over a closed five-year period. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

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NOTES TO FINANCIAL STATEMENTS
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NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the Town Office at 19 Washington School Road, Vinalhaven, Maine 04863.

NOTE 16 - EXPENDITURES OVER APPROPRIATIONS

At June 30, 2021, the Town had the following overspent appropriations:

Legal	\$	27,470
Street lights		2,520
Harbormaster		709
Donations		4,415
	\$	<u>35,114</u>

NOTE 17 - COMMITMENTS AND CONTINGENCIES

From time to time the Town may become involved in litigation in the normal course of conducting its municipal affairs. At present the Town is party to two such actions, one as plaintiff and one as defendant. The respective outcomes of these matters are not knowable currently. The likely loss or gain which might be realized from these matters, either individually or in the aggregate, ranges from a loss of \$90,000 to a gain of \$80,000.

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

NOTE 18 - TAX INCREMENT FINANCING DISTRICTS

The Town currently has one tax increment financing district in accordance with Maine statutes to finance development programs in the Town of Vinalhaven. The expenditures generated by these development programs will be recovered in the future years through incremental tax levied upon the districts so-called "captured assessed value". A portion of the incremental tax revenues will be returned to the district to repay costs associated with development of the district.

On November 5, 2009, the inhabitants of the Town of Vinalhaven qualified by law to vote, as well as the Maine Department of Economic and Community Development,

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TOWN OF VINALHAVEN, MAINE
NOTES TO FINANCIAL STATEMENTS
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NOTE 18 - TAX INCREMENT FINANCING DISTRICTS (CONTINUED)

approved a Municipal Development and Tax Increment Financing District (Fox Island Wind (FIW) Project) and adopted the Development Program Fund for such District presented at a Special Town Meeting to expand and diversify the Town's tax base and improve its economy through commercial development. The FIW proposed to construct three 1.5-megawatt wind turbines in the District at a cost of \$14.5 million. The Development Program provides for 100% of the increase in assessed value of the District to be captured and designated as captured assessed value. The Development Program Fund is pledged to and charged with the payment of the project costs in the manner provided in 30-A M.R.S.A. §5801.

The TIF District will remain in place for a period of 30 years from adoption. 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.

Tax Abatements:

As noted above, the Town of Vinalhaven has established one tax increment financing district (TIF) in accordance with M.R.S.A. Title 30-A, §5221-§5235 for a variety of economic development purposes, including business retention and expansion and public infrastructure improvement. The Town has chosen to disclose information about its tax abatement (credit enhancement) agreements individually and negotiates property tax abatement agreements on an individual basis. The following is a brief description of and total amount of taxes abated for the tax increment financing district:

TIF District	Original Assessed Value	Current Assessed Value	New Taxes
TIF District (Fox Island Wind Project)	\$ 14,500,000	\$ 13,000,000	\$ 177,190

The Town has not made any commitments as part of the agreements other than to reduce taxes. The Town is not subject to any tax abatement agreements entered into by other governmental entities.

NOTE 19 - COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Town's financial position and operations. Also, certain amounts

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TOWN OF VINALHAVEN, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 19 - COMPARATIVE DATA/RECLASSIFICATIONS (CONTINUED)

presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

NOTE 20 - RESTATEMENTS

In 2021, it was determined that certain transactions were incorrectly recorded or omitted due to the School District being included in the Town's financial statements.

The beginning balance for the governmental activities' capital assets were restated as of July 1, 2020 by a decrease of \$6,530,878 from \$11,544,175 to \$5,013,297.

The School District's portion of debt including \$1,300,606 in school bonds, \$65,129 in pension liability and \$340,481 in OPEB liability added back to the net position of the Town. The change in deferred outflows (\$125,911) and inflows (\$28,254) of resources attributed to the School District were deducted from the Town's net position. Finally, the School District's governmental fund balance of \$512,273 and other governmental fund balance of \$379,790 were deducted from the Town's net position.

In addition, there was a reduction in the Town's fund balance of \$10,000 and an addition of interest payable of \$9,868 which effected the Town's total net position.

The nonmajor capital project funds have been restated at July 1, 2020 to account for the reclassification of funds from nonmajor funds to major funds. The beginning major funds and the beginning nonmajor capital project funds were both restated by \$1,252,832. The resulting restatement decreased nonmajor capital projects funds total fund balance from \$1,835,050 to \$582,218.

The net restatement to governmental activities net position was a decrease of \$5,814,514 from \$15,488,558 to \$9,674,044. The restatement to governmental activities fund balance was a decrease of \$902,063 from \$5,787,488 to \$4,885,425.

The business-type activities net position was restated by an increase of \$9,106 from \$5,507,477 to \$5,516,583 to correct the sewer loan balance by \$9,106.

TOWN OF VINALHAVEN

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Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Contributions - OPEB
- Schedule of Changes in Net OPEB Liability - MMEHT Plan
- Schedule of Changes in Net OPEB Liability and Related Ratios - MMEHT Plan
- Notes to Required Supplementary Information

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SCHEDULE 1

TOWN OF VINALHAVEN, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, Restated	\$ 2,865,632	\$ 2,865,632	\$ 2,865,632	\$ -
Resources (Inflows):				
General tax revenue	7,143,641	7,143,641	7,354,247	210,606
Intergovernmental revenue	210,288	210,288	209,392	(896)
Charges for services	277,100	277,100	282,067	4,967
Investment income	7,500	7,500	7,456	(44)
Other revenue	31,750	31,750	52,252	20,502
Transfers from other funds	4,580	4,580	4,580	-
Amounts Available for Appropriation	<u>10,540,491</u>	<u>10,540,491</u>	<u>10,775,626</u>	<u>235,135</u>
Charges to Appropriations (Outflows):				
General government	680,945	680,945	628,141	52,804
Public safety	630,596	630,596	491,688	138,908
Public works	535,360	535,360	421,611	113,749
Recreation and culture	124,214	124,214	98,599	25,615
Health and sanitation	431,460	431,460	387,296	44,164
Education	3,865,944	3,865,944	3,865,944	-
County tax	590,229	590,229	590,229	-
Debt service:				
Principal	291,536	291,536	102,000	189,536
Interest	8,380	8,380	8,380	-
Grant funds/misc. accounts	143,004	143,004	87,748	55,256
Transfers to other funds	636,356	636,356	572,688	63,668
Total Charges to Appropriations	<u>7,938,024</u>	<u>7,938,024</u>	<u>7,254,324</u>	<u>683,700</u>
Budgetary Fund Balance, June 30	\$ <u>2,602,467</u>	\$ <u>2,602,467</u>	\$ <u>3,521,302</u>	\$ <u>918,835</u>
Utilization of unassigned fund balance	\$ <u>263,165</u>	\$ <u>263,165</u>	\$ <u>-</u>	\$ <u>(263,165)</u>

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

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

SCHEDULE 2

TOWN OF VINALHAVEN, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY - MMEHT PLAN
FOR THE YEAR ENDED JUNE 30, 2021

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/20 (Reporting December 31, 2020)	\$ 105,303	\$ -	\$ 105,303
Changes for the year:			
Service cost	6,821	-	6,821
Interest	3,067	-	3,067
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	7,591	-	7,591
Contributions - employer	-	392	(392)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(392)	(392)	-
Administrative expense	-	-	-
Net changes	<u>17,087</u>	<u>-</u>	<u>17,087</u>
Balances at 1/1/21 (Reporting December 31, 2021)	<u>\$ 122,390</u>	<u>\$ -</u>	<u>\$ 122,390</u>

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

ANNUAL TOWN REPORT 2021-2022

FINAL AUDIT REPORT - FY2021

SCHEDULE 3

TOWN OF VINALHAVEN, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
MMEHT PLAN
LAST 10 FISCAL YEARS*

	2021	2020	2019	2018
<u>Total OPEB liability</u>				
Service cost (BOY)	\$ 6,821	\$ 4,005	\$ 4,538	\$ 3,214
Interest (includes interest on service cost)	3,067	3,029	2,590	2,071
Changes of benefit terms	-	(2,052)	-	-
Differences between expected and actual experience	-	7,436	-	2,340
Changes of assumptions	7,591	23,231	(7,559)	11,895
Benefit payments, including refunds of member contributions	(392)	(448)	(431)	(253)
Net change in total OPEB liability	<u>\$ 17,087</u>	<u>\$ 35,201</u>	<u>\$ (862)</u>	<u>\$ 19,267</u>
Total OPEB liability - beginning	\$ 105,303	\$ 70,102	\$ 70,964	\$ 51,697
Total OPEB liability - ending	<u>\$ 122,390</u>	<u>\$ 105,303</u>	<u>\$ 70,102</u>	<u>\$ 70,964</u>
<u>Plan fiduciary net position</u>				
Contributions - employer	392	448	431	253
Contributions - member	-	-	-	-
Net investment income	-	-	-	-
Benefit payments, including refunds of member contributions	(392)	(448)	(431)	(253)
Administrative expense	-	-	-	-
Net change in fiduciary net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending	<u>\$ 122,390</u>	<u>\$ 105,303</u>	<u>\$ 70,102</u>	<u>\$ 70,964</u>
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-
Covered payroll	\$ 546,856	\$ 469,357	\$ 469,357	\$ 469,357
Net OPEB liability as a percentage of covered payroll	22.4%	19.3%	14.9%	15.1%

* The amounts presented for each fiscal year are for those years for which information is available.

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

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

TOWN OF VINALHAVEN, MAINE
SCHEDULE 4
SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	2021	2020	2019	2018
<u>MMEHT:</u>				
Employer contributions	\$ 392	\$ 448	\$ 431	\$ 253
Benefit payments	(392)	(448)	(431)	(253)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 546,856	\$ 469,357	\$ 469,357	\$ 469,357
Contributions as a percentage of covered-payroll	0.00%	0.00%	0.00%	0.00%

* The amounts presented for each fiscal year are for those years for which information is available.

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

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TOWN OF VINALHAVEN, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021

Changes of Assumptions

MMEHT:

There was a change in the discount rate from 2.74% to 2.12% per GASB 75 discount rate selection. In addition, medical and prescription drug trend arrays were updated.

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

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

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SCHEDULE A

TOWN OF VINALHAVEN, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND REVENUES
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
General tax revenues:				
Property taxes	\$ 6,851,021	\$ 6,851,021	\$ 6,968,144	\$ 117,123
Vehicle excise taxes	275,000	275,000	360,997	85,997
RV excise taxes	17,820	17,820	25,108	7,488
Intergovernmental revenues:				
State revenue sharing	73,498	73,498	89,253	15,757
Homestead exemption	80,383	80,383	80,383	-
URIP	35,000	35,000	33,888	(1,112)
General assistance	-	-	523	523
BETE	409	409	423	14
Other	21,000	21,000	4,922	(16,078)
Charges for services:				
Town clerk fees	8,300	8,300	12,503	4,203
Building permits	16,500	16,500	16,432	(68)
Landfill fees	200,000	200,000	183,045	(16,955)
Ambulance fees	50,000	50,000	64,349	14,349
Plumbing permits	-	-	3,965	3,965
Dog fees	2,300	2,300	1,773	(527)
Interest income	7,500	7,500	7,456	(44)
Other income:				
Interest/fees on taxes	15,000	15,000	33,228	18,228
Payment in lieu of taxes	10,000	10,000	11,267	1,267
Franchise fees	-	-	2,524	2,524
Rent	6,750	6,750	1,350	(5,400)
Insurance reimbursements	-	-	2,533	2,533
Miscellaneous	-	-	1,350	1,350
Transfers from other funds	4,580	4,580	4,580	-
Total Revenues	\$ 7,674,859	\$ 7,674,859	\$ 7,909,994	\$ 232,611

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

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

SCHEDULE B

TOWN OF VINALHAVEN, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Budget Adjustments	Final Available	Actual	Variance Positive (Negative)
General government					
Administration	\$ 324,615	\$ -	\$ 324,615	\$ 323,375	\$ 1,240
Assessing	36,070	-	36,070	27,454	8,616
Engineering	25,000	-	25,000	14,500	10,500
Insurance	187,285	-	187,285	149,642	37,643
Legal	15,000	-	15,000	42,470	(27,470)
Code enforcement	33,175	-	33,175	24,398	8,777
Planning board	59,500	-	59,500	44,302	15,198
	<u>880,645</u>	<u>-</u>	<u>880,645</u>	<u>628,141</u>	<u>252,504</u>
Public safety					
Police department	121,335	-	121,335	78,762	42,573
Fire department	141,061	-	141,061	126,214	14,847
Ambulance	218,975	-	218,975	153,703	65,272
Public safety building	32,900	-	32,900	15,973	16,927
Animal control	5,325	-	5,325	4,055	1,270
Streetlights	22,000	-	22,000	24,520	(2,520)
Hydrants	88,000	-	88,000	88,461	(461)
	<u>630,596</u>	<u>-</u>	<u>630,596</u>	<u>491,688</u>	<u>138,908</u>
Public works					
Highways	481,510	-	481,510	388,268	93,242
Cemetery	53,850	-	53,850	33,343	20,507
	<u>535,360</u>	<u>-</u>	<u>535,360</u>	<u>421,611</u>	<u>113,749</u>
Recreation and culture					
Library	106,584	-	106,584	80,270	26,314
Harbormaster	17,620	-	17,620	18,320	(700)
	<u>124,204</u>	<u>-</u>	<u>124,204</u>	<u>98,590</u>	<u>25,614</u>
Health and sanitation					
Solid waste	428,460	-	428,460	387,296	41,164
General assistance	3,000	-	3,000	3,000	0
	<u>431,460</u>	<u>-</u>	<u>431,460</u>	<u>390,296</u>	<u>41,164</u>

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SCHEDULE B (CONTINUED)

TOWN OF VINALHAVEN, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Budget	Final Available	Budget	Variance Positive (Negative)
Education					
3,865,944	-	3,865,944	3,865,944	-	
County tax					
590,229	-	590,229	590,229	-	
Debt service					
Principal	291,536	-	291,536	102,000	189,536
Interest	8,380	-	8,380	8,380	-
	299,916	-	299,916	110,380	189,536
Unclassified					
Donations	3,000	-	3,000	7,415	(4,415)
Leases	4,800	-	4,800	473	4,327
Overlay	42,204	-	42,204	9,810	32,394
Service fees	17,335	-	17,335	12,530	4,805
Indian creek	8,000	-	8,000	-	8,000
Town wharf	4,000	-	4,000	866	3,134
Licensed septage site	2,300	-	2,300	2,300	-
Washington school	61,365	-	61,365	54,354	7,011
	143,004	-	143,004	87,748	55,256
Transfers to other funds					
636,366	-	636,366	572,668	63,698	
Total Departmental Operations					
\$ 7,938,024	\$ -	\$ 7,938,024	\$ 7,254,324	\$ 683,700	

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

TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021

SCHEDULE C

TOWN OF VINALHAVEN, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 175,284	\$ 727,892	\$ 379,928	\$ 1,283,104
Due from other funds	<u>65,008</u>	<u>329,215</u>	<u>8,497</u>	<u>402,718</u>
TOTAL ASSETS	<u>\$ 240,290</u>	<u>\$ 1,057,107</u>	<u>\$ 388,425</u>	<u>\$ 1,685,822</u>
LIABILITIES				
Due to other funds	<u>\$ 23,509</u>	<u>\$ 493,528</u>	<u>\$ -</u>	<u>\$ 517,038</u>
TOTAL LIABILITIES	<u>23,509</u>	<u>493,528</u>	<u>-</u>	<u>517,038</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	9,338	-	388,425	397,761
Committed	158,322	995,705	-	1,154,027
Assigned	72,632	-	-	72,632
Unassigned	<u>(23,509)</u>	<u>(432,127)</u>	<u>-</u>	<u>(455,636)</u>
TOTAL FUND BALANCES	<u>216,781</u>	<u>563,578</u>	<u>388,425</u>	<u>1,168,784</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 240,290</u>	<u>\$ 1,057,107</u>	<u>\$ 388,425</u>	<u>\$ 1,685,822</u>

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

ANNUAL TOWN REPORT 2021-2022

FINAL AUDIT REPORT - FY2021

SCHEDULE D

TOWN OF VINALHAVEN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental revenues	\$ 30,525	\$ -	\$ -	\$ 30,525
Interest income	792	12,986	5,465	19,243
Other income	24,144	22,897	6,012	53,053
TOTAL REVENUES	<u>55,461</u>	<u>35,883</u>	<u>11,477</u>	<u>102,821</u>
EXPENDITURES				
Capital outlay	-	487,490	-	487,490
Program expenditures	112,392	1	-	112,393
TOTAL EXPENDITURES	<u>112,392</u>	<u>487,491</u>	<u>-</u>	<u>599,883</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(56,931)</u>	<u>(451,608)</u>	<u>11,477</u>	<u>(497,062)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	1,600,000	-	1,600,000
Transfers in	180,190	439,900	-	620,090
Transfers (out)	(131,290)	(1,606,932)	-	(1,738,222)
TOTAL OTHER FINANCING SOURCES (USES)	<u>48,900</u>	<u>432,968</u>	<u>-</u>	<u>481,868</u>
NET CHANGE IN FUND BALANCES	<u>(8,031)</u>	<u>(18,640)</u>	<u>11,477</u>	<u>(15,194)</u>
FUND BALANCES - JULY 1, RESTATED	<u>224,812</u>	<u>582,218</u>	<u>376,948</u>	<u>1,183,978</u>
FUND BALANCES - JUNE 30	<u>\$ 216,781</u>	<u>\$ 563,578</u>	<u>\$ 388,425</u>	<u>\$ 1,168,784</u>

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

TOWN OF VINALHAVEN

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Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

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SCHEDULE E

TOWN OF VINALHAVEN, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2021

	Small Cities Grant	Sheridan Corp. Grant	Composting Grant	Keeping Maine Healthy Grant	K Waters Bench
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	6,459	-	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,459</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ 134	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 134</u>	<u>\$ -</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	6,459	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	(134)	-
TOTAL FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,459</u>	<u>\$ (134)</u>	<u>\$ -</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,459</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

SCHEDULE E (CONTINUED)

TOWN OF VINALHAVEN, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Harbor Management Grant	Ambulance Training and Education	Old Fire Hall	Broadband Grant	MCF Broadband Grant
ASSETS					
Cash and cash equivalents	\$ -	\$ 16,934	\$ -	\$ -	\$ -
Due from other funds	-	18,788	300	-	-
TOTAL ASSETS	\$ -	\$ 35,722	\$ 300	\$ -	\$ -
LIABILITIES					
Due to other funds	\$ 23,375	-	-	-	-
TOTAL LIABILITIES	\$ 23,375	-	-	-	-
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	35,722	300	-	-
Unassigned	(23,375)	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	(23,375)	35,722	300	-	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ -	\$ 35,722	\$ 300	\$ -	\$ -

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SCHEDULE E (CONTINUED)

TOWN OF VINALHAVEN, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Coastal Sea Rise Grant	Planning Balance C/F	Fireworks	Strategic Planning Grant	FIW TIF	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 28	\$ -	\$ 158,322	\$ 175,284
Due from other funds	-	28,089	8,493	2,877	-	65,009
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 28,089</u>	<u>\$ 8,521</u>	<u>\$ 2,877</u>	<u>\$ 158,322</u>	<u>\$ 240,290</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,509
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,509</u>
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	2,877	-	9,336
Committed	-	-	-	-	168,322	168,322
Assigned	-	28,089	8,521	-	-	72,632
Unassigned	-	28,089	8,521	2,877	158,322	(23,509)
TOTAL FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ 28,089</u>	<u>\$ 8,521</u>	<u>\$ 2,877</u>	<u>\$ 158,322</u>	<u>\$ 216,781</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ 28,089</u>	<u>\$ 8,521</u>	<u>\$ 2,877</u>	<u>\$ 158,322</u>	<u>\$ 240,290</u>

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

SCHEDULE F

TOWN OF VINALHAVEN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Small Cities Grant	Sheridan Corp. Grant	Composting Grant	Keeping Maine Healthy Grant	K Waters Bench
REVENUES					
Intergovernmental revenue	\$ 1,478	-	-	\$ 24,924	-
Interest income	-	6,288	-	-	600
Other income	-	6,288	-	-	600
TOTAL REVENUES	1,478	6,288	-	24,924	600
EXPENDITURES					
Program expenditures	-	6,288	4,978	22,253	600
TOTAL EXPENDITURES	-	6,288	4,978	22,253	600
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,478	-	(4,978)	2,671	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	1,478	-	(4,978)	2,671	-
FUND BALANCES (DEFICITS) - JULY 1	(1,478)	-	11,437	(2,805)	-
FUND BALANCES (DEFICITS) - JUNE 30	\$ -	\$ -	\$ 6,459	\$ (134)	\$ -

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SCHEDULE F (CONTINUED)

TOWN OF VINALHAVEN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Harbor Management Grant	Ambulance Training and Education	Old Fire Hall	Broadband Grant	MCF Broadband Grant
REVENUES					
Intergovernmental revenue	\$ 4,125	\$ -	\$ -	\$ -	\$ -
Interest income	-	259	-	-	-
Other income	-	6,956	-	-	10,000
TOTAL REVENUES	4,125	7,215	-	-	10,000
EXPENDITURES					
Program expenditures	27,500	-	-	10,000	10,000
TOTAL EXPENDITURES	27,500	-	-	10,000	10,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(23,375)	7,215	-	(10,000)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(23,375)	7,215	-	(10,000)	-
FUND BALANCES (DEFICITS) - JULY 1	-	28,507	300	10,000	-
FUND BALANCES (DEFICITS) - JUNE 30	\$ (23,375)	\$ 35,722	\$ 300	\$ -	\$ -

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

SCHEDULE F (CONTINUED)

TOWN OF VINALHAVEN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Coastal Sea Rise Grant	Planning Balance C/F	Fireworks	Strategic Planning Grant	FIW TIF	Total
REVENUES						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,525
Interest income	-	-	-	-	533	782
Other income	300	-	-	-	-	24,144
TOTAL REVENUES	<u>300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>533</u>	<u>55,461</u>
EXPENDITURES						
Program expenditures	2,582	-	-	-	28,181	112,392
TOTAL EXPENDITURES	<u>2,582</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,181</u>	<u>112,392</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,282)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,648)</u>	<u>(56,931)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	3,000	-	177,190	180,190
Transfers (out)	-	-	-	-	(131,290)	(131,290)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>45,900</u>	<u>48,900</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>(2,282)</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>18,252</u>	<u>(8,031)</u>
FUND BALANCES (DEFICITS) - JULY 1	<u>2,282</u>	<u>28,089</u>	<u>5,521</u>	<u>2,877</u>	<u>140,070</u>	<u>224,812</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ -</u>	<u>\$ 28,089</u>	<u>\$ 8,521</u>	<u>\$ 2,877</u>	<u>\$ 158,322</u>	<u>\$ 216,781</u>

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Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust fund.

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

SCHEDULE G

TOWN OF VINALHAVEN, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021

	Bridge Loan	Paving Loan	Ambulance Vehicles and Equipment	Fire Department Equipment and Truck	Carrying Place Bridge	Library Reserve	Public Works Garage
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 38,312	\$ 168,653	\$ 59,956	\$ 20,526	\$ 519
Due from other funds	-	-	61,709	40,443	10,000	-	39,864
TOTAL ASSETS	\$ -	\$ -	\$ 101,021	\$ 209,096	\$ 69,956	\$ 20,526	\$ 40,183
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	432,127	-	-	-	-	1,937	-
TOTAL LIABILITIES	432,127	-	-	-	-	1,937	-
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	101,021	209,096	69,956	18,589	40,183
Assigned	-	-	-	-	-	-	-
Unassigned	(432,127)	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	(432,127)	-	101,021	209,096	69,956	18,589	40,183
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ -	\$ -	\$ 101,021	\$ 209,096	\$ 69,956	\$ 20,526	\$ 40,183

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SCHEDULE G (CONTINUED)

TOWN OF VINALHAVEN, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021

	Police Cruiser	Old Fire Hall	Municipal Building EMS Addition	Landfill Compactor	Landfill Equipment	Equipment Replacement	Nativity Scene
ASSETS							
Cash and cash equivalents	\$ 15,372	\$ 5,497	\$ -	\$ 9,568	\$ 42,883	\$ 8,244	\$ 2,038
Due from other funds	-	8,000	1,443	15,000	-	2,700	1,124
TOTAL ASSETS	\$ 15,372	\$ 13,497	\$ 1,443	\$ 24,568	\$ 42,883	\$ 10,944	\$ 3,162
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	15,372	13,497	1,443	24,568	42,883	10,944	3,162
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	\$ 15,372	\$ 13,497	\$ 1,443	\$ 24,568	\$ 42,883	\$ 10,944	\$ 3,162
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 15,372	\$ 13,497	\$ 1,443	\$ 24,568	\$ 42,883	\$ 10,944	\$ 3,162

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

SCHEDULE G (CONTINUED)

TOWN OF VINALHAVEN, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021

	Historical Sites	Bandstand	Parks Commission Reserve	Lanes Island	New Playground	Public Works Reserve
ASSETS						
Cash and cash equivalents	\$ 16,586	\$ -	\$ 8,184	\$ 74,904	\$ 343	\$ 94,329
Due from other funds	23,226	500	19,408	10,000	-	-
TOTAL ASSETS	\$ 39,821	\$ 500	\$ 27,570	\$ 84,904	\$ 343	\$ 94,329
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	58,465
TOTAL LIABILITIES	-	-	-	-	-	58,465
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	39,821	500	27,570	84,904	343	34,864
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	39,821	500	27,570	84,904	343	34,864
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 39,821	\$ 500	\$ 27,570	\$ 84,904	\$ 343	\$ 94,329

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SCHEDULE G (CONTINUED)

TOWN OF VINALHAVEN, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021

	Harbor Reserve	Washington School Reserve	Public Safety Building Reserve	Bond Funds	Total
ASSETS					
Cash and cash equivalents	\$ 160,818	\$ -	\$ -	\$ 171	\$ 727,892
Due from other funds	80,000	6,000	10,000	-	329,215
TOTAL ASSETS	<u>\$ 240,818</u>	<u>\$ 6,000</u>	<u>\$ 10,000</u>	<u>\$ 171</u>	<u>\$ 1,057,107</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	493,528
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>493,528</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	240,818	6,000	10,000	171	895,705
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(432,127)
TOTAL FUND BALANCES (DEFICITS)	<u>240,818</u>	<u>6,000</u>	<u>10,000</u>	<u>171</u>	<u>563,578</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 240,818</u>	<u>\$ 6,000</u>	<u>\$ 10,000</u>	<u>\$ 171</u>	<u>\$ 1,057,107</u>

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

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

SCHEDULE H

TOWN OF VINALHAVEN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Bridge Loan	Paving Loan	Ambulance Vehicle and Equipment	Fire Department Equipment and Truck	Carrying Place Bridge	Library Reserve	Public Works Garage
REVENUES							
Interest income	\$ -	\$ -	\$ 601	\$ 2,581	\$ 246	\$ 314	\$ 8
Other income	1,960	-	11,478	2,489	-	670	-
TOTAL REVENUES	1,960	-	12,077	5,080	246	984	8
EXPENDITURES							
Capital outlay	390,909	-	-	-	-	-	-
Other	-	1	-	-	-	-	-
TOTAL EXPENDITURES	390,909	1	-	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(388,949)	(1)	12,077	5,080	246	984	8
OTHER FINANCING SOURCES (USES)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	284,400	25,000	25,000	-	-	-
Transfers (out)	-	-	(1,380)	(3,200)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	284,400	23,620	21,800	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(388,949)	284,399	35,697	26,880	246	984	8
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	(43,178)	(284,399)	65,324	182,216	69,710	17,605	40,175
FUND BALANCES (DEFICITS) - JUNE 30	\$ (432,127)	\$ -	\$ 101,021	\$ 209,096	\$ 69,956	\$ 18,589	\$ 40,183

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SCHEDULE H (CONTINUED)

TOWN OF VINALHAVEN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Police Cruiser	Old Fire Hall	Municipal Building EMS Addition	Landfill Compactor	Landfill Equipment	Equipment Replacement	Nativity Scene
REVENUES							
Interest Income	\$ 235	\$ 84	-	\$ 146	\$ 656	\$ 127	\$ 31
Other Income	-	-	-	-	-	-	500
TOTAL REVENUES	<u>235</u>	<u>84</u>	<u>-</u>	<u>146</u>	<u>656</u>	<u>127</u>	<u>531</u>
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>235</u>	<u>84</u>	<u>-</u>	<u>146</u>	<u>656</u>	<u>127</u>	<u>531</u>
OTHER FINANCING SOURCES (USES)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	3,000	-	15,000	-	2,500	-
Transfers (out)	-	(3,000)	-	(15,000)	-	(2,500)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	235	3,084	-	15,146	656	2,827	531
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	15,137	10,413	1,443	9,422	42,227	8,317	2,631
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 15,372</u>	<u>\$ 13,497</u>	<u>\$ 1,443</u>	<u>\$ 24,568</u>	<u>\$ 42,883</u>	<u>\$ 10,944</u>	<u>\$ 3,162</u>

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

SCHEDULE H (CONTINUED)

TOWN OF VINALHAVEN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Historical Sites	Bandstand	Parks Commission Reserve	Lanes Island	New Playground	Public Works Reserve
REVENUES						
Interest income	\$ 254	\$ -	\$ 124	\$ 1,146	\$ 5	\$ 1,444
Other income	500	5,282				
TOTAL REVENUES	<u>254</u>	<u>500</u>	<u>5,416</u>	<u>1,146</u>	<u>5</u>	<u>1,444</u>
EXPENDITURES						
Capital outlay	916	-	1,200	-	-	84,465
Other	916	-	1,200	-	-	84,465
TOTAL EXPENDITURES	<u>916</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>84,465</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(662)	500	4,216	1,146	5	(83,021)
OTHER FINANCING SOURCES (USES)						
Bond proceeds	-	-	-	-	-	-
Transfers in	10,000	-	4,000	-	-	25,000
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	9,338	500	8,216	1,146	5	(68,021)
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	30,483	-	19,354	83,758	338	102,885
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 39,821</u>	<u>\$ 500</u>	<u>\$ 27,570</u>	<u>\$ 84,904</u>	<u>\$ 343</u>	<u>\$ 34,864</u>

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SCHEDULE H (CONTINUED)

TOWN OF VINALHAVEN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Harbor Reserve	Washington School Reserve	Public Safety Building Reserve	Bond Funds	Total
REVENUES					
Interest income	\$ 2,461	\$ -	\$ -	\$ 2,523	\$ 12,986
Other income	-	-	-	-	22,897
TOTAL REVENUES	2,461	-	-	2,523	35,883
EXPENDITURES					
Capital outlay	-	-	-	-	487,490
Other	-	-	-	-	1
TOTAL EXPENDITURES	-	-	-	-	487,491
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,461	-	-	2,523	(451,608)
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	1,800,000	1,800,000
Transfers in	50,000	6,000	10,000	-	439,900
Transfers (out)	-	-	-	(1,602,352)	(1,606,932)
TOTAL OTHER FINANCING SOURCES (USES)	50,000	6,000	10,000	(2,352)	432,968
NET CHANGE IN FUND BALANCES (DEFICITS)	52,461	6,000	10,000	171	(18,640)
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	188,357	-	-	-	582,218
FUND BALANCES (DEFICITS) - JUNE 30	\$ 240,818	\$ 6,000	\$ 10,000	\$ 171	\$ 563,578

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

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

Permanent Funds

Permanent funds are used to account for assets held by the Town of Vinalhaven, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended and unless otherwise specified, only earnings and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of cemeteries and school department scholarships.

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SCHEDULE I

TOWN OF VINALHAVEN, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2021

	Cemetery Trust	Mary Talbot Trust	Chatfield Trust	Cemetery Trust Fund	Total
ASSETS					
Cash and cash equivalents	\$ 139,331	\$ 67,031	\$ 143,964	\$ 29,602	\$ 379,928
Due from other funds	-	8,497	-	-	8,497
TOTAL ASSETS	<u>\$ 139,331</u>	<u>\$ 75,528</u>	<u>\$ 143,964</u>	<u>\$ 29,602</u>	<u>\$ 388,425</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	139,331	75,528	143,964	29,602	388,425
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	<u>139,331</u>	<u>75,528</u>	<u>143,964</u>	<u>29,602</u>	<u>388,425</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 139,331</u>	<u>\$ 75,528</u>	<u>\$ 143,964</u>	<u>\$ 29,602</u>	<u>\$ 388,425</u>

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

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

SCHEDULE J

TOWN OF VINALHAVEN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Cemetery Trust	Mary Talbot Trust	Chatfield Trust	Cemetery Trust Fund	Total
REVENUES					
Interest income	\$ 2,132	\$ 1,026	\$ 2,204	\$ 103	\$ 5,465
Other income	-	3,412	-	2,600	6,012
TOTAL REVENUES	<u>2,132</u>	<u>4,438</u>	<u>2,204</u>	<u>2,703</u>	<u>11,477</u>
EXPENDITURES					
Other	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,132	4,438	2,204	2,703	11,477
FUND BALANCES, JULY 1	<u>137,199</u>	<u>71,090</u>	<u>141,760</u>	<u>26,899</u>	<u>376,948</u>
FUND BALANCES, JUNE 30	<u>\$ 139,331</u>	<u>\$ 75,528</u>	<u>\$ 143,964</u>	<u>\$ 29,602</u>	<u>\$ 388,425</u>

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

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General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities' column of the government-wide statement of net position.

TOWN OF VINALHAVEN

FINAL AUDIT REPORT - FY2021

SCHEDULE K

TOWN OF VINALHAVEN, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2021

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment and Vehicles	Infrastructure	Total
Town-wide Sewer department	\$ 2,808,654 87,734	\$ 2,090,665 9,610,218	\$ 1,692,517 14,912	\$ 3,368,813 -	\$ 9,960,649 9,712,864
Total General Capital Assets	2,896,388	11,700,883	1,707,429	3,368,813	19,673,513
Less: Accumulated Depreciation	-	(4,778,331)	(1,467,048)	(1,090,281)	(7,335,660)
Net General Capital Assets	\$ 2,896,388	\$ 6,922,552	\$ 240,381	\$ 2,278,532	\$ 12,337,853

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

TOWN OF VINALHAVEN, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2021

	Capital Assets 7/1/20 (Restated)	Additions	Deletions	General Capital Assets 6/30/21
Town-wide Sewer department	\$ 8,131,503 9,666,116	\$ 1,877,646 46,748	\$ (48,500) -	\$ 9,960,649 9,712,864
Total General Capital Assets	17,797,619	1,924,394	(48,500)	19,673,513
Less: Accumulated Depreciation	(6,949,560)	(434,600)	48,500	(7,335,660)
Net General Capital Assets	<u>\$ 10,848,059</u>	<u>\$ 1,489,794</u>	<u>\$ -</u>	<u>\$ 12,337,853</u>

See accompanying independent auditors' report and notes to financial statements.
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TOWN OF VINALHAVEN
FINAL AUDIT REPORT - FY2021



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Town Council
Town of Vinalhaven
Vinalhaven, Maine

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Vinalhaven, Maine as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Town of Vinalhaven, Maine's basic financial statements and have issued our report thereon dated September 22, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Vinalhaven, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Vinalhaven, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Vinalhaven, Maine's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Vinalhaven, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RHR Smith & Company

Buxton, Maine
September 22, 2022

TOWN OF VINALHAVEN

TOWN OF VINALHAVEN
BUDGET/APPROPRIATIONS
ESTIMATED FOR FY 2024

	Proposed Budget	LPA/LEIP	State Aid Roads	Bldg/Plumb Permitt Fees	Landfill Fees	Boat/RV Excise	Dog Fees	Civ/Agrt Fees	Rent/Lease	Excise Taxes	Ambulance Fees	PILOT
Selectmen	\$6,000.00											
Administration	\$373,910.00							\$10,000.00				
Assessor	\$60,906.00											
Professional Services	\$70,000.00											
Washington School	\$53,805.00											
Police Services	\$208,850.00										\$75,000.00	
Ambulance	\$244,460.00											
Public Safety Building	\$23,280.00											
Fire Department	\$174,225.00											
Harbor	\$26,410.00				\$18,000.00							
Insurance	\$79,032.00											
Social Security and Medicare	\$76,500.00											
LPI/CEO	\$32,613.00		\$19,000.00									
Licensed Septage	\$2,300.00											
Animal Control	\$5,850.00						\$3,000.00					
Transfer Station	\$483,823.00			\$180,000.00								
General Assistance	\$1,500.00											
Public Works	\$684,559.00									\$350,000.00		
Capital Projects/Reserve	\$748,372.00	\$21,000.00										
Downtown Project	\$0.00											
Cemetery Care	\$37,750.00											
Library	\$127,266.00											
Town Property	\$214,525.00								\$6,975.00			
Donations	\$4,950.00											
Planning/Community Develop	\$42,000.00											
Debt Service	\$456,086.40											
	\$4,238,974.40	\$35,872.00	\$21,000.00	\$19,000.00	\$180,000.00	\$18,000.00	\$3,000.00	\$10,000.00	\$6,975.00	\$350,000.00	\$75,000.00	\$13,000.00

FY 24	\$35,872.00	\$21,000.00	\$19,000.00	\$180,000.00	\$18,000.00	\$3,000.00	\$10,000.00	\$6,975.00	\$350,000.00	\$75,000.00	\$13,000.00
FY 23	\$35,000.00	\$21,000.00	\$27,250.00	\$250,000.00	\$18,000.00	\$2,300.00	\$10,000.00	\$6,750.00	\$310,000.00	\$75,000.00	\$8,900.00
FY 22	\$35,000.00	\$21,000.00	\$16,500.00	\$200,000.00	\$18,000.00	\$2,300.00	\$9,000.00	\$4,000.00	\$300,000.00	\$75,000.00	\$8,000.00
FY 21	\$35,000.00	\$21,000.00	\$15,000.00	\$200,000.00	\$17,620.00	\$2,300.00	\$8,300.00	\$6,750.00	\$275,000.00	\$50,000.00	\$10,000.00
FY 20	\$35,000.00	\$21,000.00	\$12,500.00	\$175,000.00	\$18,000.00	\$2,000.00	\$8,300.00	\$3,350.00	\$275,000.00	\$50,000.00	\$8,000.00
FY 19	\$35,000.00	\$21,000.00	\$13,000.00	\$150,000.00	\$18,000.00	\$600.00	\$8,500.00	\$3,350.00	\$250,000.00	\$30,000.00	\$11,000.00
FY 18	\$33,000.00	\$18,000.00	\$7,000.00	\$150,000.00	\$18,000.00	\$800.00	\$7,500.00		\$225,000.00	\$30,000.00	\$8,000.00
FY 17	\$32,000.00	\$18,368.00	\$5,000.00	\$105,000.00	\$12,260.00	\$800.00	\$0.00		\$230,000.00	\$65,000.00	\$9,630.00
FY 16	\$36,976.00	\$18,368.00	\$3,500.00	\$100,000.00	\$14,714.00	\$800.00	\$0.00		\$250,000.00	\$123,000.00	\$10,000.00
FY 15	\$36,976.00	\$18,368.00	\$3,500.00	\$95,000.00	\$14,714.00	\$500.00	\$0.00		\$230,000.00	\$55,000.00	\$11,647.00

ANNUAL TOWN REPORT 2021-2022

	5/11/2023									
	Revere Funds & Grants	Tax Fees & Interest	Investment/Interest Inc.	Total Revenue	Fund Balance	Local Taxation	% Total of budget	% Total of tax commitment	Value	per \$100 assesses
Selectmen	\$0.00			\$0.00	\$0.00	\$6,000.00	0.14%	0.22%	\$ 1.15	
Administration			\$15,000.00	\$25,000.00	\$0.00	\$348,910.00	8.82%	12.64%	\$ 67.10	
Assessor	\$20,000.00			\$20,000.00	\$0.00	\$40,306.00	1.44%	1.48%	\$ 7.87	
Professional Services				\$0.00	\$0.00	\$70,000.00	1.65%	2.54%	\$ 13.46	
Washington School				\$0.00	\$0.00	\$53,805.00	1.27%	1.95%	\$ 10.35	
Police Services				\$0.00	\$0.00	\$208,850.00	4.93%	7.57%	\$ 40.16	
Ambulance			\$75,000.00	\$75,000.00	\$0.00	\$169,460.00	5.77%	6.14%	\$ 32.59	
Public Safety Building				\$0.00	\$0.00	\$23,280.00	0.55%	0.84%	\$ 4.48	
Fire Department				\$0.00	\$0.00	\$174,225.00	4.11%	6.31%	\$ 33.50	
Harbor			\$18,000.00	\$18,000.00	\$0.00	\$8,410.00	0.62%	0.30%	\$ 1.62	
Insurance				\$0.00	\$0.00	\$79,032.00	1.86%	2.86%	\$ 15.20	
Social Security and Medicare				\$0.00	\$0.00	\$76,500.00	1.80%	2.77%	\$ 14.71	
LPJ/CEO				\$19,000.00	\$0.00	\$13,613.00	0.77%	0.49%	\$ 2.62	
Licensed Septage				\$0.00	\$0.00	\$2,300.00	0.05%	0.08%	\$ 0.44	
Animal Control				\$3,000.00	\$0.00	\$2,850.00	0.14%	0.10%	\$ 0.55	
Transfer Station				\$180,000.00	\$0.00	\$303,823.00	11.41%	11.01%	\$ 58.43	
General Assistance				\$0.00	\$0.00	\$1,500.00	0.04%	0.05%	\$ 0.29	
Public Works				\$371,000.00	\$0.00	\$313,559.00	16.15%	11.36%	\$ 60.30	
Capital Projects/Reserve				\$35,872.00	\$0.00	\$0.00	17.65%	0.00%	\$ -	
Downtown Project				\$0.00	\$0.00	\$0.00	0.00%	0.00%	\$ -	
Cemetery Care				\$0.00	\$0.00	\$37,750.00	0.89%	1.37%	\$ 7.26	
Town Property				\$19,975.00	\$0.00	\$127,268.00	3.00%	4.61%	\$ 24.47	
Donations				\$0.00	\$0.00	\$194,550.00	5.06%	7.05%	\$ 37.41	
Planning/Community Develp				\$0.00	\$0.00	\$4,950.00	0.12%	0.18%	\$ 0.95	
Debt Service			\$15,000.00	\$0.00	\$0.00	\$42,000.00	0.99%	1.52%	\$ 8.08	
	\$0.00	\$20,000.00	\$15,000.00	\$766,847.00	\$712,500.00	\$2,759,627.40	100.00%	100.00%	\$ 530.70	
						\$1,479,347.00				
	\$0.00	\$20,000.00	\$15,000.00	\$766,847.00	\$712,500.00	\$2,759,627.40	-1.33%			
	\$0.00	\$17,500.00	\$7,500.00	\$788,900.00	\$824,890.00	\$2,796,886.00	15.56%			
	\$13,000.00	\$10,000.00	\$10,000.00	\$721,800.00	\$347,000.00	\$2,420,298.00	4.25%			
\$4,580.00	\$15,000.00	\$20,000.00	\$680,550.00	\$264,022.00	\$2,321,520.00	\$2,299,455.00	0.96%			
	\$15,000.00	\$20,000.00	\$643,150.00	\$152,708.00	\$2,299,455.00	\$2,197,511.00	4.64%			
	\$15,000.00	\$12,000.00	\$587,450.00	\$76,416.00	\$2,197,511.00	\$2,163,235.00	-4.76%			
	\$14,400.00	\$10,000.00	\$522,300.00	\$38,729.00	\$2,271,289.00	\$2,221,675.00	-2.23%			
	\$14,365.00	\$25,000.00	\$596,723.00	\$200,000.00	\$2,221,675.00	\$2,414,926.00	-8.00%			
	\$14,365.00	\$42,696.00	\$522,766.00	\$261,720.00	\$2,414,926.00					

TOWN OF VINALHAVEN

FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual	FY 23 YTD	FY 23 Budget	Proposed 2024 Budget	\$ Inc/Dec	% Inc/Dec	
Selectmen	Total	3,000.00	\$2,250.00	\$3,000.00	\$6,000.00	\$3,000.00	100.0%	
	Budgeted	\$3,000.00	\$3,000.00	\$3,000.00	\$6,000.00			
	Surplus	\$0.00	\$750.00	\$0.00	100.00%			
Admin	Salaries	\$82,601.48	\$69,830.03	\$90,000.00	\$94,500.00	\$4,500.00	5.0%	
	Wages	\$101,510.34	\$95,100.77	\$132,450.00	\$140,450.00	\$8,000.00	6.0%	
	Insurance	\$37,227.19	\$29,657.33	\$75,340.00	\$49,750.00	-\$25,590.00	-34.0%	
	Retirement	\$9,477.00		\$13,000.00	\$13,760.00	\$760.00	5.8%	
	Service Fee	\$47,530.13	\$23,871.46	\$26,930.00	\$42,000.00	\$15,070.00	56.0%	
	Lodging and Meals	\$1,182.04	\$380.01	\$9,500.00	\$2,000.00	-\$7,500.00	-78.9%	
	Travel and Trans	\$664.13	\$1,422.88	\$4,500.00	\$2,950.00	-\$1,550.00	-34.4%	
	Supplies	\$1,733.77	\$1,467.75	\$3,900.00	\$3,000.00	-\$900.00	-23.1%	
	Telephone	\$4,848.34	\$6,617.17	\$4,550.00	\$4,200.00	-\$350.00	-7.7%	
	Postage	\$3,248.66	\$5,185.92	\$4,270.00	\$5,300.00	\$1,030.00	24.1%	
	Advertising	\$3,908.00	\$2,791.37	\$5,300.00	\$4,400.00	-\$900.00	-17.0%	
	Trng/Due/Subs	\$8,440.49	\$4,512.00	\$8,340.00	\$6,600.00	-\$1,740.00	-20.9%	
	Printing	\$3,450.00		\$4,500.00	\$4,500.00	\$0.00	0.0%	
	Selectmen Cont	\$798.88	\$550.00	\$500.00	\$500.00	\$0.00	0.0%	
	Computer Software	\$0.00	\$9,711.20	\$14,500.00	\$0.00	-\$14,500.00	-100.0%	
	Total	\$306,620.45	\$251,097.89	\$397,580.00	\$373,910.00	-\$23,670.00	-6.0%	
	Budgeted	\$341,855.00	\$397,580.00	\$397,580.00	\$373,910.00			
	Surplus	\$35,234.55	\$146,482.11	\$0.00	-5.95%			
	Washington School	Custodial Wages	\$3,249.60	\$3,082.15	\$20,855.00	\$22,155.00	\$1,300.00	6.2%
		Service Fees	\$3,974.51	\$8,013.50	\$11,500.00	\$12,500.00	\$1,000.00	8.7%
Supplies		\$1,131.55	\$1,389.79	\$1,500.00	\$2,050.00	\$550.00	36.7%	
Utilities		\$8,915.90	\$13,522.97	\$18,235.00	\$15,600.00	-\$2,635.00	-14.5%	
Improvements		\$0.00	\$1,517.10	\$6,500.00	\$1,500.00	-\$5,000.00	-76.9%	
Total		\$17,271.56	\$27,525.51	\$58,590.00	\$53,805.00	-\$4,785.00	-8.2%	
Budgeted	\$69,635.00	\$58,590.00	\$58,590.00	\$53,805.00				
Surplus	\$52,363.44	\$31,064.49	\$0.00	-8.17%				

ANNUAL TOWN REPORT 2021-2022

FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual	FY 23 YTD	FY 23 Budget	Proposed 2024 Budget	\$ Inc/Dec	% Inc/Dec
Assessor	Wages	\$22,420.89	\$24,524.65	\$33,200.00	\$43,888.00	\$10,688.00	32.2%
	Service Fees	\$4,678.82	\$3,904.45	\$7,800.00	\$14,100.00	\$6,300.00	80.8%
	Lodge and Meals	\$0.00	\$350.00	\$500.00	\$800.00	\$300.00	60.0%
	Travel and Trans	\$47.49	\$536.22	\$600.00	\$1,703.00	\$1,103.00	183.8%
	Supplies	\$7.23	\$1,729.58	\$750.00	\$250.00	-\$500.00	-66.7%
	Training, Dues, Subs	\$0.00	\$0.00	\$165.00	\$165.00	\$0.00	0.0%
	Total	\$27,154.43	\$31,044.90	\$43,015.00	\$60,906.00	\$17,891.00	41.6%
	Budgeted	\$39,295.00	\$43,015.00	\$43,015.00	\$60,906.00		
	Surplus	\$12,140.57	\$11,970.10	\$0.00	41.59%		
Professional Services	Legal Services	\$27,765.60	\$35,530.90	\$40,000.00	\$50,000.00	\$10,000.00	25.0%
	Engineering Services	\$29,774.30	\$54,875.00	\$60,000.00	\$70,000.00	-\$40,000.00	-66.7%
	Total	\$57,539.90	\$90,405.90	\$100,000.00	\$70,000.00	-\$30,000.00	-30.0%
	Budgeted	\$69,500.00	\$100,000.00	\$100,000.00	\$70,000.00		
	Surplus	\$11,960.10	\$9,594.10	\$0.00	-30.00%		
Town Property	Town Wharf	\$864.24	\$3,574.13	\$17,225.00	\$17,800.00	\$575.00	3.3%
	Old Fire Hall	\$2,959.93	\$4,511.81	\$8,860.00	\$31,100.00	\$22,240.00	251.0%
	Thoroughfare Lease	\$487.68	\$1,241.10	\$9,300.00	\$28,500.00	\$19,200.00	206.5%
	Park Commission	\$6,959.56	\$4,986.51	\$8,900.00	\$13,000.00	\$4,100.00	46.1%
	Airfield	\$1,297.50	\$1,194.18	\$3,500.00	\$2,500.00	-\$1,000.00	-28.6%
	Streetlights	\$26,430.40	\$26,479.12	\$27,450.00	\$28,925.00	\$1,475.00	5.4%
	Hydrants	\$88,461.32	\$88,461.32	\$92,885.00	\$88,500.00	-\$4,385.00	-4.7%
	Indian Creek Lease	\$695.10	\$500.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
	Net Factory	\$1,966.69	\$1,952.07	\$3,200.00	\$3,200.00	\$0.00	0.0%
	Total	\$130,122.42	\$132,900.24	\$172,320.00	\$214,525.00	\$42,205.00	24.5%
	Budgeted	\$145,355.00	\$172,320.00	\$172,320.00	\$214,525.00		
Surplus	\$15,232.58	\$39,419.76	\$0.00	24.49%			

TOWN OF VINALHAVEN

FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual	FY 23 YTD	FY 23 Budget	Proposed 2024 Budget	\$ Inc/Dec	% Inc/Dec
Law Enforcement	Service Fees	\$0.00	\$0.00	\$975.00	\$300.00	-\$675.00	-69.2%
	Lodging	11,400.00	11,500.00	\$13,200.00	\$27,600.00	\$14,400.00	109.1%
	Travel and Trans	390.50	270.50	\$2,500.00	\$2,500.00	\$0.00	0.0%
	Equipment Repair	0.00		\$500.00	\$500.00	\$0.00	0.0%
	Supplies	0.00		\$250.00	\$250.00	\$0.00	0.0%
	Gas and Oil	3,934.52	2,019.10	\$7,800.00	\$4,500.00	-\$3,300.00	-42.3%
	Utilities	3,226.44	2,729.86	\$5,000.00	\$10,000.00	\$5,000.00	100.0%
	Telephone	1,855.25	1,860.57	\$1,710.00	\$1,800.00	\$90.00	5.3%
	Contract Services	70,523.10	38,344.07	\$74,910.00	\$161,400.00	\$86,490.00	115.5%
	Total Budgeted	\$91,329.81	\$56,724.10	\$106,845.00	\$208,850.00	\$102,005.00	95.5%
	Surplus	\$191,355.00	\$106,845.00	\$106,845.00	\$208,850.00		
			\$100,025.19	\$50,120.90	\$0.00	95.47%	
	Fire Department	Salaries	\$59,600.28	\$50,625.28	\$64,000.00	\$66,187.00	\$2,187.00
Wages		\$12,393.75	\$11,033.80	\$23,100.00	\$21,100.00	-\$2,000.00	-8.7%
Insurance		\$13,441.14	\$13,633.95	\$14,780.00	\$15,562.00	\$782.00	5.3%
Retirement		\$3,477.00	\$0.00	\$3,670.00	\$21,116.00	\$17,446.00	475.4%
Service Fees		\$9,942.30	\$784.10	\$11,525.00	\$12,100.00	\$575.00	5.0%
Lodging and Meals		\$551.99	\$445.64	\$2,000.00	\$2,000.00	\$0.00	0.0%
Travel and Trans		\$1,479.75	\$470.35	\$1,500.00	\$1,500.00	\$0.00	0.0%
Equipment		\$10,185.54	\$0.00	\$8,800.00	\$8,050.00	-\$750.00	-8.5%
Equipment Repair		\$3,461.70	\$2,173.42	\$5,000.00	\$5,000.00	\$0.00	0.0%
Supplies		\$1,325.00	\$3,411.48	\$2,000.00	\$2,000.00	\$0.00	0.0%
Gas and Oil		\$2,097.47	\$1,987.22	\$4,175.00	\$4,025.00	-\$150.00	-3.6%
Telephone		\$2,207.96	\$2,071.22	\$2,076.00	\$2,640.00	\$564.00	27.2%
Postage		\$70.61	\$85.16	\$65.00	\$65.00	\$0.00	0.0%
Advertising		\$396.80	\$355.60	\$400.00	\$400.00	\$0.00	0.0%
Trng/Dues/Subs		\$1,310.00	\$1,786.95	\$4,650.00	\$4,650.00	\$0.00	0.0%
Hepatitis Vacc		\$0.00		\$250.00	\$250.00	\$0.00	0.0%
Respiratory		\$6,094.25	\$1,696.65	\$6,745.00	\$6,080.00	-\$665.00	-9.9%
Emergency Magt.		\$1,231.52	\$25.00	\$1,500.00	\$1,500.00	\$0.00	0.0%
Total Budgeted		\$142,690.00	\$90,585.82	\$156,236.00	\$174,225.00	\$17,989.00	11.5%
Surplus		\$13,422.94	\$65,650.18	\$0.00	11.51%		

ANNUAL TOWN REPORT 2021-2022

FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual	FY 23 YTD	FY 23 Budget	Proposed 2024 Budget	\$ Inc/Dec	% Inc/Dec
Ambulance	Wages	\$62,852.11	\$75,638.01	\$110,000.00	\$124,500.00	\$14,500.00	13.2%
	Insurance	\$0.00	\$1,421.70	\$14,780.00	\$3,500.00	-\$11,280.00	-76.3%
	Retirement	\$0.00		\$2,880.00	\$3,000.00	\$120.00	4.2%
	Service Fees	\$12,697.32	\$9,153.78	\$14,515.00	\$13,075.00	-\$1,440.00	-9.9%
	Lodging and Meals	\$3,405.41	\$928.55	\$3,140.00	\$3,140.00	\$0.00	0.0%
	Travel and Trans	\$1,933.50	\$1,199.75	\$825.00	\$825.00	\$0.00	0.0%
	Equipment	\$1,487.94	\$599.90	\$1,880.00	\$4,050.00	\$2,170.00	115.4%
	Supplies	\$6,539.42	\$5,458.89	\$6,000.00	\$6,800.00	\$800.00	13.3%
	Gas/Oil	\$723.77	\$2,279.86	\$1,800.00	\$1,800.00	\$0.00	0.0%
	Telephone/Communicati	\$873.55	\$589.40	\$1,980.00	\$900.00	-\$1,080.00	-54.5%
	Trng/Dues/Subs	\$2,548.00	\$2,970.25	\$3,070.00	\$3,070.00	\$0.00	0.0%
	Vehicle Expense	\$4,281.80	\$5,606.70	\$3,900.00	\$5,000.00	\$1,100.00	28.2%
	Patient Transport	\$64,682.75	\$44,910.25	\$74,000.00	\$74,000.00	\$0.00	0.0%
	Uniforms	\$0.00	\$1,748.00	\$2,175.00	\$800.00	-\$1,375.00	-63.2%
	Total	\$162,025.57	\$152,505.04	\$240,945.00	\$244,460.00	\$3,515.00	1.5%
	Budgeted	\$216,245.00	\$240,945.00	\$240,945.00	\$244,460.00		
	Surplus	\$54,219.43	\$88,439.96	\$0.00	\$0.00		1.46%
Public Safety Bldg	Service Fees	\$2,842.50	\$1,194.06	\$5,735.00	\$4,250.00	-\$1,485.00	-25.9%
	Equipment	\$4,793.32	\$0.00	\$0.00	\$1,800.00	\$1,800.00	180.0%
	Supplies	\$1,711.28	\$1,422.78	\$1,600.00	\$1,700.00	\$100.00	6.3%
	Utilities	\$9,451.61	\$13,204.36	\$16,040.00	\$15,530.00	-\$510.00	-3.2%
	Improvements	\$0.00	\$3,012.44	\$7,000.00	\$0.00	-\$7,000.00	-100.0%
	Total	\$18,798.71	\$18,833.64	\$30,375.00	\$23,280.00	-\$7,095.00	-23.4%
	Budgeted	\$30,215.00	\$30,375.00	\$30,375.00	\$23,280.00		
Surplus	\$11,416.29	\$11,541.36	\$0.00	\$0.00		-23.36%	

ANNUAL TOWN REPORT 2021-2022

FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual	FY 23 YTD	FY 23 Budget	Proposed 2024 Budget	\$ Inc/Dec	% Inc/Dec
CEO/LPI	Wages	\$25,160.14	\$15,855.58	\$32,400.00	\$28,100.00	-\$4,300.00	-13.3%
	Lodging and Meals	\$603.34	\$102.96	\$800.00	\$670.00	-\$130.00	-16.3%
	Travel and Trans	\$348.63	\$302.12	\$975.00	\$650.00	-\$325.00	-33.3%
	Supplies	\$57.33	\$1,281.95	\$1,100.00	\$2,225.00	\$1,125.00	102.3%
	Telephone	\$506.89	\$478.46	\$480.00	\$588.00	\$108.00	22.5%
	Postage	\$0.00		\$250.00	\$0.00	-\$250.00	-100.0%
	Trng/Dues/Subs	\$947.92	\$60.00	\$380.00	\$380.00	\$0.00	0.0%
	Total	\$27,624.25	\$18,081.07	\$36,385.00	\$32,613.00	-\$3,772.00	-10.4%
	Budgeted	\$31,285.00	\$36,385.00	\$36,385.00	\$32,613.00		
	Surplus	\$3,660.75	\$18,303.93	\$0.00			
Lic Septage Site	Total	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$0.00	0.0%
	Budgeted	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00		
	Surplus	\$0.00	\$0.00	\$0.00	0.00%		
Animal Control	Salaries	\$2,400.00	\$1,800.00	\$3,000.00	\$3,000.00	\$0.00	0.0%
	Service Fees	\$1,630.00	\$1,630.00	\$2,000.00	\$2,000.00	\$0.00	0.0%
	Lodging and Meals	\$0.00		\$250.00	\$250.00	\$0.00	0.0%
	Travel and Trans	\$136.90		\$400.00	\$400.00	\$0.00	0.0%
	Supplies	\$0.00		\$200.00	\$200.00	\$0.00	0.0%
	Total	\$4,166.90	\$3,430.00	\$5,850.00	\$5,850.00	\$0.00	0.0%
	Budgeted	\$5,850.00	\$5,850.00	\$5,850.00	\$5,850.00		
Surplus	\$1,683.10	\$2,420.00	\$0.00	0.00%			

TOWN OF VINALHAVEN

FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual	FY 23 YTD	FY 23 Budget	Proposed 2024 Budget	\$ Inc/Dec	% Inc/Dec	
Transfer Station	Wages	106,991.92	96,995.66	\$105,550.00	\$108,175.00	\$2,625.00	2.5%	
	Insurance	38,135.46	38,205.93	\$41,980.00	\$44,776.00	\$2,796.00	6.7%	
	Retirement	5,119.00	0.00	\$5,610.00	\$5,806.00	\$196.00	3.5%	
	Service Fees	3,025.54	30.32	\$2,720.00	\$3,310.00	\$590.00	21.7%	
	Lodging and Meals	0.00	0.00	\$240.00	\$350.00	\$110.00	45.8%	
	Travel and Trans	255.55	211.00	\$1,000.00	\$750.00	-\$250.00	-25.0%	
	Equipment	998.62	0.00	\$3,000.00	\$2,000.00	-\$1,000.00	-33.3%	
	Equipment Repair	2,035.94	2,527.80	\$7,500.00	\$28,300.00	\$20,800.00	277.3%	
	Supplies	6,295.00	4,759.16	\$12,045.00	\$6,500.00	-\$5,545.00	-46.0%	
	Gas and Oil	1,297.44	2,838.15	\$1,630.00	\$2,500.00	\$870.00	53.4%	
	Utilities	2,934.48	4,344.90	\$4,050.00	\$5,300.00	\$1,250.00	30.9%	
	Telephone	1,223.72	1,378.29	\$1,100.00	\$1,656.00	\$556.00	50.5%	
	Trailer Rental	1,973.20	1,504.90	\$1,995.00	\$2,000.00	\$5.00	0.3%	
	Trng/Dues/Subs	100.00	808.00	\$300.00	\$300.00	\$0.00	0.0%	
	J Cars/Metal	7,908.75	4,583.00	\$9,250.00	\$9,250.00	\$0.00	0.0%	
	Solid Waste	120,296.47	91,109.97	\$116,000.00	\$123,000.00	\$7,000.00	6.0%	
	Special Waste	18,291.73	22,242.43	\$29,600.00	\$28,600.00	-\$1,000.00	-3.4%	
	Recycling	33,724.85	29,425.04	\$33,000.00	\$33,000.00	\$0.00	0.0%	
	Tipping Fees	78,595.98	58,656.55	\$75,050.00	\$78,000.00	\$2,950.00	3.9%	
	PPE	0.00	0.00	\$500.00	\$250.00	-\$250.00	-50.0%	
	Swap Shop	\$477.98	\$302.05	\$0.00	\$0.00	\$0.00	0.0%	
	Capital Improv	\$0.00	\$0.00	\$6,000.00	\$0.00	-\$6,000.00	-100.0%	
	Total	\$429,681.63	\$359,923.15	\$458,120.00	\$483,823.00	\$25,703.00	5.6%	
	Budgeted	\$412,945.00	\$458,120.00	\$458,120.00	\$483,823.00			
	Surplus	-\$16,736.63	\$98,196.85	\$0.00		5.61%		
	General Assistance	Total	\$0.00	\$785.49	\$3,000.00	\$1,500.00	-\$1,500.00	-50.0%
		Budgeted	\$3,000.00	\$3,000.00	\$3,000.00	\$1,500.00		
		Surplus	\$3,000.00	\$2,214.51	\$0.00		-\$50.00%	

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FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual	FY 23 YTD	FY 23 Budget	Proposed 2024 Budget	\$ Inc/Dec	% Inc/Dec
	Wages	164,702.03	182,155.54	\$268,000.00	\$252,909.00	-\$15,091.00	-5.6%
	Insurance	37,727.20	60,519.00	\$73,900.00	\$77,900.00	\$4,000.00	5.4%
	Retirement	6,292.00	0.00	\$13,550.00	\$13,300.00	-\$250.00	-1.8%
	Service Fees	32,762.05	11,508.07	\$36,250.00	\$32,000.00	-\$4,250.00	-11.7%
	Lodging and Meals	841.70	326.68	\$3,000.00	\$2,500.00	-\$500.00	-16.7%
	Travel and Trans	6,809.53	2,978.91	\$5,750.00	\$5,750.00	\$0.00	0.0%
	Equipment	6,594.02	20,248.10	\$10,000.00	\$39,600.00	\$29,600.00	296.0%
	Equipment Repair	33,367.52	46,001.81	\$30,000.00	\$32,000.00	\$2,000.00	6.7%
	Road Materials	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	
	Supplies	\$21,531.39	\$21,044.58	\$40,000.00	\$46,000.00	\$6,000.00	15.0%
	Gas and Oil	13,485.55	26,452.51	\$34,600.00	\$34,600.00	\$0.00	0.0%
	Utilities	7,626.37	10,937.03	\$13,150.00	\$12,400.00	-\$750.00	-5.7%
	Telephone	2,012.45	1,979.31	\$2,000.00	\$2,200.00	\$200.00	10.0%
	Trng/Dues/Subs	0.00	495.00	\$4,255.00	\$1,500.00	-\$2,755.00	-64.7%
	Cold Patch/Fill	0.00	0.00	\$0.00	\$13,500.00	\$13,500.00	
	Salt/Sand	71,016.80	84,826.22	\$71,375.00	\$80,900.00	\$9,525.00	13.3%
	Calcium Chloride	0.00		\$0.00	\$0.00	\$0.00	0.0%
	PPE	\$732.30	\$480.02	\$4,975.00	\$2,500.00	-\$2,475.00	-49.7%
	Total	\$405,500.91	\$469,952.78	\$610,805.00	\$684,559.00	\$73,754.00	12.1%
	Budgeted	\$482,695.00	\$610,805.00	\$610,805.00	\$684,559.00		
	Surplus	\$77,194.09	\$140,852.22	\$0.00	12.07%		

TOWN OF VINALHAVEN

FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual	FY 23 YTD	FY 23 Budget	Proposed 2024 Budget	\$ Inc/Dec	% Inc/Dec
Capital Projects/Reserve Funds	Fire Truck Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Fire Dept Reserve	\$25,000.00	\$75,000.00	\$75,000.00	\$100,000.00	\$25,000.00	33.3%
	Road Repair	\$128,462.46	\$145,865.87	\$239,000.00	\$0.00	-\$239,000.00	-100.0%
	Downtown Project	\$0.00	\$0.00	\$272,400.00	\$0.00	-\$272,400.00	-100.0%
	Public Works Garage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	PW Vehicle Resv	\$25,000.00	\$120,000.00	\$120,000.00	\$100,000.00	-\$20,000.00	-16.7%
	Amb Veh/Equip Resv	\$25,000.00	\$0.00	\$0.00	\$37,000.00	\$37,000.00	
	Amb Train/Edu Resv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Lane's Island Bridge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Carrying Place Bridge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Equipment Resv	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
	Roads Capital Resv	\$36,072.00	\$35,872.00	\$35,872.00	\$135,872.00	\$100,000.00	278.8%
	Washington School	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	
	Public Safety Bldg Res	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
	Parks Res	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Historic Sites	\$10,000.00	\$5,000.00	\$5,000.00	\$0.00	-\$5,000.00	-100.0%
	Landfill Equip Resv	\$15,000.00	\$30,000.00	\$30,000.00	\$100,000.00	\$70,000.00	233.3%
	Old Fire Hall	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Sidewalk Resv	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.0%
	Harbor Reserve	\$50,000.00	\$50,000.00	\$50,000.00	\$100,000.00	\$50,000.00	100.0%
	Airport Reserve	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
	Fireworks Reserve	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.0%
	Total	\$370,034.46	\$517,237.87	\$882,772.00	\$748,372.00	-\$134,400.00	-15.2%
Budgeted	\$480,000.00	\$882,772.00	\$882,772.00	\$748,372.00			
Surplus	\$109,965.54	\$365,534.13	\$0.00	-\$15.22%			
Cemeteries	Salaries	\$1,500.00	\$1,125.00	\$7,050.00	\$1,500.00	-\$5,550.00	-78.7%
	Service Fees	\$32,121.60	\$35,560.56	\$40,000.00	\$33,750.00	-\$6,250.00	-15.6%
	Supplies	\$1,432.65	\$140.00	\$5,000.00	\$2,500.00	-\$2,500.00	-50.0%
	Total	\$35,054.25	\$36,825.56	\$52,050.00	\$37,750.00	-\$14,300.00	-27.5%
	Budgeted	\$53,800.00	\$52,050.00	\$52,050.00	\$37,750.00		
Surplus	\$18,745.75	\$15,224.44	\$0.00	-\$27.47%			

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FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual	FY 23 YTD	FY 23 Budget	Proposed 2024 Budget	\$ Inc/Dec	% Inc/Dec
Library	Wages	\$57,833.70	\$47,213.86	\$68,300.00	\$72,500.00	\$4,200.00	6.1%
	Insurance	\$11,837.04	\$7,364.96	\$14,780.00	\$15,574.00	\$794.00	5.4%
	Retirement	\$2,305.00		\$2,500.00	\$2,634.00	\$134.00	5.4%
	Service Fee	\$8,075.71	\$9,057.21	\$12,500.00	\$9,500.00	-\$3,000.00	-24.0%
	Lodging and Meals	\$0.00	\$176.41	\$960.00	\$960.00	\$0.00	0.0%
	Travel and Trans	\$0.00		\$350.00	\$350.00	\$0.00	0.0%
	Supplies	\$1,036.09	\$2,697.68	\$2,500.00	\$1,750.00	-\$750.00	-30.0%
	Utilities	\$7,570.44	\$11,027.40	\$9,100.00	\$12,800.00	\$3,700.00	40.7%
	Telephone	\$1,115.89	\$981.61	\$1,200.00	\$1,200.00	\$0.00	0.0%
	Trng/Dues/Subs	\$323.00	\$575.00	\$4,600.00	\$1,000.00	-\$3,600.00	-78.3%
	Books/Magazines	\$3,976.60	\$5,008.40	\$7,500.00	\$9,000.00	\$1,500.00	20.0%
	Total	\$94,073.47	\$84,102.53	\$124,290.00	\$127,268.00	\$2,978.00	2.4%
	Budgeted Surplus	\$106,970.00	\$124,290.00	\$124,290.00	\$127,268.00		
			\$40,187.47	\$0.00		2.40%	
	Social Services/Donation	Penquis CAP	\$500.00	\$500.00	\$500.00	\$1,286.00	\$786.00
Surplus Food		\$122.50	\$500.00	\$500.00	\$1,000.00	\$500.00	100.0%
Lifeflight		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
New Hope for Women		\$500.00	\$500.00	\$500.00	\$600.00	\$100.00	20.0%
WCAP		\$500.00	\$500.00	\$500.00	\$64.00	-\$436.00	-87.2%
MLA Legal Fund		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
Total		\$3,622.50	\$4,000.00	\$4,000.00	\$4,950.00	\$950.00	23.8%
Budgeted Surplus	\$4,000.00	\$4,000.00	\$4,000.00	\$4,950.00			
		\$0.00	\$0.00	\$0.00	23.75%		

TOWN OF VINALHAVEN

FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual	FY 23 YTD	FY 23 Budget	Proposed 2024 Budget	\$ Inc/Dec	% Inc/Dec
Planning/Community Development	Wages	\$9,770.41		\$29,250.00	\$0.00	-\$29,250.00	-100.0%
	Service Fees	\$25,621.49	\$48,871.15	\$50,000.00	\$40,000.00	-\$10,000.00	-20.0%
	Lodging/Meals	\$735.87	\$175.00	\$1,000.00	\$500.00	-\$500.00	-50.0%
	Travel/Trans	\$55.50		\$500.00	\$0.00	-\$500.00	-100.0%
	Supplies	\$442.30	\$999.00	\$1,000.00	\$1,500.00	\$500.00	50.0%
	Training/Dues/Subs	\$0.00		\$750.00	\$0.00	-\$750.00	-100.0%
	Total	\$36,625.57	\$50,045.15	\$82,500.00	\$42,000.00	-\$40,500.00	-49.1%
	Budgeted	\$95,143.00	\$82,500.00	\$82,500.00	\$42,000.00		
	Surplus	\$58,517.43	\$32,454.85	\$0.00	\$0.00		
Debt Service	Proposed FD Renov	\$0.00		\$2,000.00	\$0.00	-\$2,000.00	-100.0%
	2014 Paving	\$71,185.66	\$69,664.75	\$69,660.00	\$68,107.00	-\$1,553.00	-2.2%
	DPW Facility	\$144,917.33	\$146,606.94	\$143,750.00	\$143,800.00	\$50.00	0.0%
	Carrying Place Bridge	\$62,902.78		\$68,650.00	\$63,000.00	-\$5,650.00	-8.2%
	2019 Paving	\$55,679.40	\$55,679.40	\$55,975.00	\$55,679.40	-\$295.60	-0.5%
	Transfer Station	\$0.00		\$57,500.00	\$125,500.00	\$68,000.00	118.3%
	Total	\$334,685.17	\$271,951.09	\$397,535.00	\$456,086.40	\$58,551.40	14.7%
	Budgeted	\$361,500.00	\$397,535.00	\$397,535.00	\$456,086.40		
	Surplus	\$26,814.83	\$125,583.91	\$0.00	\$0.00		
Contingency	Total	\$0.00		\$0.00	\$0.00	\$0.00	0.0%
	Budgeted	\$0.00		\$0.00	\$0.00		
	Surplus	\$0.00		\$0.00	\$0.00		
Municipal Subtotal	Total	\$2,841,550.14	\$2,817,635.65	\$4,139,468.00	\$4,238,974.40	\$99,506.40	2.4%
	Budgeted	\$3,474,098.00	\$4,118,596.00	\$4,139,468.00	\$4,238,974.40		
	Surplus	\$632,547.86	\$1,300,960.35	\$0.00	\$0.00		

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FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual	FY 23 YTD	FY 23 Budget	Proposed 2024 Budget	\$ Inc/Dec	% Inc/Dec
Knox Co Tax and Fees	Communications Tax	\$38,175.00	\$40,302.00	\$40,302.00	\$47,079.00	\$6,777.00	16.8%
	Service Tax	\$572,736.68	\$567,646.51	\$567,646.50	\$601,597.67	\$33,951.17	6.0%
	Total	\$610,911.68	\$607,948.51	\$607,948.50	\$648,676.67	\$40,728.17	6.7%
	Budgeted Surplus	\$610,911.68	\$607,948.50	\$607,948.50	\$648,676.67		
	Surplus	\$0.00	-\$0.01	\$0.00	6.70%		
SAD 8	Total	\$3,983,464.41	\$3,353,380.60	\$4,024,056.72	\$4,136,797.20	\$112,740.48	2.8%
	Budgeted	\$3,983,464.41	\$4,024,056.72	\$4,024,056.72	\$4,136,797.20		
	Surplus	\$0.00	\$670,676.12	\$0.00	2.80%		
TIF	Total	\$178,490.00	\$152,230.00	\$179,270.00	\$163,410.00	-\$15,860.00	-8.8%
	Budgeted	\$178,490.00	\$179,270.00	\$179,270.00	\$163,410.00		
	Surplus	\$0.00	\$27,040.00	\$0.00	-8.85%		
Overlay	Total	\$11,297.04	\$16,484.92	\$30,196.19	\$35,000.00	\$4,803.81	15.9%
	Budgeted	\$40,631.99	\$30,196.19	\$30,196.19	\$35,000.00		
	Surplus	\$29,334.95	\$13,711.27	\$0.00	15.91%		
Total	Total	\$7,625,713.27	\$6,947,679.68	\$8,980,939.41	\$9,222,858.27	\$241,918.86	2.7%
	Budgeted	\$8,980,939.41		\$8,980,939.41	\$9,222,858.27		
	Surplus	\$1,355,226.14		\$0.00	2.69%		

TOWN OF VINALHAVEN

FISCAL YEAR 2024 PROPOSED BUDGET

Department	Line Description	FY 22 Actual		FY 23 YTD		FY 23 Budget		FY 24 Proposed Manager 2.0		BC	BOS	\$ Inc/Dec	% Inc/Dec
		Manager	Department	Manager	Department	Manager	Department	Manager	Department				
Knox Co Tax and Fees	Communications Tax	\$38,175.00	\$40,302.00	\$40,302.00	\$47,079.00	\$47,079.00	\$47,079.00	\$47,079.00			\$6,777.00	16.8%	
	Service Tax	\$572,736.68	\$567,646.51	\$567,646.51	\$601,597.67	\$601,597.67	\$601,597.67	\$601,597.67			\$33,951.17	6.0%	
	Total	\$610,911.68	\$607,948.51	\$607,948.51	\$648,676.67	\$648,676.67	\$648,676.67	\$648,676.67	\$0.00	\$0.00	\$40,728.17	6.7%	
	Budgeted Surplus	\$610,911.68	\$607,948.50	\$607,948.50	\$648,676.67	\$648,676.67	\$648,676.67	\$648,676.67	\$0.00	\$0.00	\$40,728.17	6.7%	
	Surplus	\$0.00	-\$0.01	\$0.00	6.70%	6.70%	6.70%	6.70%	-100.00%	-100.00%		6.70%	
SAD 8	Total	\$3,983,464.41	\$3,353,380.60	\$4,024,056.72		\$4,136,797.20		\$4,136,797.20			\$112,740.48	2.8%	
	Budgeted Surplus	\$3,983,464.41	\$4,024,056.72	\$4,024,056.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,136,797.20	2.80%	
	Surplus	\$0.00	\$670,676.12	\$0.00	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%		2.80%	
TIF	Total	\$178,490.00	\$152,230.00	\$179,270.00		\$179,270.00		\$163,410.00			-\$15,860.00	-8.8%	
	Budgeted Surplus	\$178,490.00	\$179,270.00	\$179,270.00	\$0.00	\$0.00	\$0.00	\$163,410.00	\$0.00	\$0.00	-\$15,860.00	-8.8%	
	Surplus	\$0.00	\$27,040.00	\$0.00	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%		-8.8%	
Overlay	Total	\$11,297.04	\$16,484.92	\$30,196.19		\$30,196.19		\$35,000.00			\$4,803.81	15.9%	
	Budgeted Surplus	\$40,631.99	\$30,196.19	\$30,196.19	\$0.00	\$0.00	\$0.00	\$35,000.00	\$0.00	\$0.00	\$4,803.81	15.9%	
	Surplus	\$29,334.95	\$13,711.27	\$0.00	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%		15.91%	
Total	Total	\$7,625,713.27	\$6,947,679.68	\$8,980,939.41	\$4,827,902.33	\$4,901,441.48	\$4,160,010.66	\$9,222,858.27	\$4,160,010.66	\$4,160,010.66	\$241,918.86	2.7%	
	Budgeted Surplus	\$8,980,939.41	\$8,980,939.41	\$8,980,939.41	\$4,827,902.33	\$4,901,441.48	\$4,160,010.66	\$9,222,858.27	\$4,160,010.66	\$4,160,010.66	\$241,918.86	2.7%	
	Surplus	\$1,355,226.14	\$0.00	\$0.00	-46.24%	-45.42%	-53.68%	-53.68%	-53.68%	-53.68%		2.69%	

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FISCAL YEAR 2024 PROPOSED BUDGET

**TOWN OF VINALHAVEN
TOWN MEETING WARRANT**

June 21, 2023

County of Knox, ss.

State of Maine

To: Elizabeth Bunker, 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 **21st day of June A.D. 2023, at 5:30** in the afternoon, then and there to act upon Article 1 through 52 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 raise and/or appropriate **\$6,000** for **Selectmen** from Taxation and to fix Selectmen's compensation at \$1,200 per member for a twelve month period.

Article 3 To see if the Town will vote to raise and/or appropriate **\$373,910** for the **Administration Account**, \$10,000 from Clerk and Agent Fees, \$15,000 from Investment Income, and \$348,910 from Taxation.

Article 4 To see if the Town will vote to raise and/or appropriate **\$60,906** for the **Assessor Account**, \$20,000 from Tax Fees and Interest and \$40,906 from Taxation.

Article 5 To see if the Town will vote to raise and appropriate **\$70,000** for the **Professional Services Account** from Taxation.

TOWN OF VINALHAVEN

TOWN MEETING WARRANT

Article 6 To see if the Town will vote to raise and appropriate **\$53,805** for the ***Washington School Municipal Building*** from Taxation.

Article 7 To see if the Town will vote to raise and appropriate **\$208,850** for ***Police Protection*** from the Knox County Sheriff's Department from Taxation.

Article 8 To see if the Town will vote to raise and/or appropriate **\$244,460** for the ***Ambulance***, \$75,000 from patient ambulance fees, and \$169,460 from Taxation.

Article 9 To see if the Town will vote to raise and appropriate **\$23,280** for the ***Public Safety Building*** from Taxation.

Article 10 To see if the Town will vote to raise and appropriate **\$174,225** for the ***Fire Department Account*** from Taxation.

Article 11 To see if the Town will vote to raise and/or appropriate **\$26,410** for the ***Harbormaster Account***, **\$18,000** from Watercraft/RV Excise Taxes and \$8,410 from Taxation.

Article 12 To see if the Town will vote to raise and appropriate **\$79,032** for the ***Insurance Account*** from Taxation.

Article 13 To see if the Town will vote to raise and appropriate **\$76,500** 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 **\$32,613** for the ***Code Enforcement Officer and Local Plumbing Inspector***, \$19,000 from Building Permit and Plumbing Fees and \$13,613 from Taxation.

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TOWN MEETING WARRANT

Article 15 To see if the Town will vote to raise and appropriate **\$2,300** for the ***Licensed Septage Site*** from Taxation.

Article 16 To see if the Town will vote to raise and/or appropriate **\$5,850** for the ***Animal Control Account***, \$3,000 from Dog Fees and \$2,850 from Taxation.

Article 17 To see if the Town will vote to raise and/or appropriate **\$483,823** for the ***Transfer Station/Recycling Center Account***, \$180,000 from Transfer Station Fees and \$303,823 from Taxation.

Article 18 To see if the Town will vote to raise and appropriate **\$1,500** for the ***General Assistance Account*** from Taxation.

Article 19 To see if the Town will vote to raise and/or appropriate **\$684,559** for the ***Public Works Department***, \$350,000 from Motor Vehicle Excise Taxes, \$21,000 from State Aid Road Assistance, and \$313,559 from Taxation.

Article 20 To see if the Town will vote to appropriate **\$100,000** for the ***Fire Department Vehicle and Equipment Reserve*** from Fund Balance.

Article 21 To see if the Town will vote to appropriate **\$100,000** for the ***Public Works Vehicle/Equipment Reserve*** from Fund Balance.

Article 22 To see if the Town will vote to appropriate **\$37,000** for the ***Ambulance Vehicle and Equipment Reserve*** from Fund Balance.

Article 23 To see if the Town will vote to appropriate **\$2,500** for the ***Equipment Reserve*** from Fund Balance.

TOWN OF VINALHAVEN

TOWN MEETING WARRANT

- Article 24** To see if the Town will vote to appropriate **\$135,872** for the ***Roads Capital Reserve Fund***, \$35,872 or any amount as received from the State of Maine Local Road Assistance Program (LRAP) and \$100,000 from Fund Balance.
- Article 25** To see if the Town will vote to appropriate **\$100,000** for the ***Washington School Reserve*** from Fund Balance.
- Article 26** To see if the Town will vote to appropriate **\$10,000** for the ***Public Safety Building Reserve*** from Fund Balance.
- Article 27** To see if the Town will vote to change the names of the ***Landfill Equipment Reserve and the Compactor Reserve*** to a combined ***Transfer Station Equipment and Building Reserve*** and to appropriate **\$100,000** for the ***Transfer Station Equipment and Building Reserve*** from Fund Balance.
- Article 28** To see if the Town will vote to appropriate **\$50,000** for the ***Sidewalk Reserve Fund*** from Fund Balance.
- Article 29** To see if the Town will vote to appropriate **\$100,000** for the ***Harbor Reserve*** from Fund Balance.
- Article 30** To see if the Town will vote to appropriate **\$10,000** for the ***Airport Reserve*** from Fund Balance.
- Article 31** To see if the Town will vote to appropriate **\$3,000** for the ***Fireworks Reserve*** from Fund Balance.
- Article 32** To see if the Town will vote to raise and appropriate **\$37,750** for the ***Cemetery Care*** Account from Taxation.

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TOWN MEETING WARRANT

Article 33 To see if the Town will vote to raise and appropriate **\$127,268** for the **Public Library Account** from Taxation.

Article 34 To see if the Town will vote to raise and/or appropriate **\$214,525** for various **Town Properties**, \$13,000 from Payments in Lieu of Taxes, \$6,975 from Old Fire Hall Rental Income and \$194,550 from Taxation.

Town Wharves (Parking Lot and Fish Plant)	\$17,800
Old Fire Hall	\$31,100
Thoroughfare Lease	\$28,500
Park Commission	\$13,000
Airfield	\$ 2,500
Street Lights	\$28,925
Hydrants	\$88,500
Indian Creek Lease	\$ 1,000
Net Factory	\$ 3,200

Article 35 To see if the Town will vote to transfer the balance, including any accumulated interest, of the **New Playground Reserve** to the **Parks Reserve**. The balance as of March 31, 2023 is \$351.49.

Article 36 To see if the Town will vote to raise and appropriate **\$4,950** for **Donations and/or Social Services** for the following organizations in the amounts indicated from Taxation.

Penquis CAP	\$1,286
Food Pantry/Surplus Food	\$1,000
Lifeflight	\$1,000
New Hope for Women	\$ 600
WCAP	\$ 64
MLA Legal Fund	\$1,000

Article 37 To see if the Town will vote to raise and appropriate **\$42,000** for the **Planning/Community Development Account** from Taxation.

TOWN OF VINALHAVEN

TOWN MEETING WARRANT

Article 38 To see if the Town will vote to raise and appropriate **\$456,086** for **Debt Service** from Taxation.

2014 Paving Loan	\$ 68,107	Final Payment	08/01/2024
Public Works Facility	\$143,800	Final Payment	11/2/2035
Carrying Place Bridge	\$ 63,000	Final Payment	06/30/2031
2019 Paving	\$ 55,679	Final Payment	11/2/2025
Transfer Station	\$125,500	Final Payment	04/01/2033

Article 39 To see if the Town will vote to appropriate the balance, \$120,952.65 as of March 31, 2023, of the Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or ARPA funds) received by the Town from the federal government for updating the Tax Maps and to authorize the Board of Selectmen to enter into a multi-year contract for this service.

Article 40 To see if the voters of the Town of Vinalhaven will rescind the approval of Article 38 at the June 28, 2022 Town Meeting, which authorized the Board of Selectmen to issue \$150,000 of general obligation bonds to renovate and improve the Public Safety Building and property?

Article 41 To see if the voters of the Town of Vinalhaven will authorize the Board of Selectmen, on behalf of the Town, to borrow an amount not to exceed **\$150,000** which borrowed funds are appropriated for the purpose of **purchasing a new Fire Truck**, and to issue therefor the Town's general obligation bonds and notes in anticipation thereof, for a term of not greater than twenty (20) years; such bonds or notes to be issued at such rate or rates and with such other terms and conditions, including provisions for early redemption or prepayment, as may be approved by the Board of Selectmen; and to further authorize the Board of Selectmen, on behalf of the Town, to take or authorize the taking of any and all other action and to sign or to delegate the authority to sign such other agreements, documents and certificates and to grant such other liens or security interests to secure such financing as may be necessary or convenient to accomplish such borrowing.

TREASURER'S STATEMENT

The undersigned Treasurer of the Town of Vinalhaven hereby certifies that:

1. The total amount of general obligation indebtedness of the Town of Vinalhaven currently outstanding is

2014 Paving Loan	\$ 130,000	Final Payment	08/01/2024
2019 Paving	\$ 161,372	Final Payment	11/2/2025
Carrying Place Bridge	\$ 501,629	Final Payment	07/31/2031
Public Works Facility	\$1,386,667	Final Payment	11/3/2035
Transfer Station	\$ 850,000	Final Payment	04/01/2033

2. The total amount of general obligation indebtedness of the Town of Vinalhaven authorized, but not issued, is \$150,000.
3. The total amount of general obligation indebtedness of the Town of Vinalhaven contemplated to be incurred if this Article 38 authorizing issuance of such indebtedness is ratified is not in excess of \$150,000.
4. The anticipated maximum annual interest rate on the debt is 4.0%. Assuming the issuance of the full \$150,000 of debt proposed to be authorized, level annual principal payments over a twenty (20) year term and an interest rate of 4.0%, the interest cost associated with the borrowing would be \$43,018 and would result in a total cost of principal and interest to be paid through maturity of \$193,018.

The foregoing represents an estimate of costs associated with the financing and such estimates will change due to market conditions. The validity of the voters' ratification of the notes shall not be affected by any errors in the foregoing estimates. The ratification by the voters is nevertheless conclusive and the validity of the note issue is not affected by reason of any variance of actual costs from the estimates provided hereinabove.

Marjorie Stratton
Marjorie Stratton, Treasurer
Town of Vinalhaven

TOWN OF VINALHAVEN

TOWN MEETING WARRANT

Article 42 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 43 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 2023-2024** 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 44 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 preceding 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 45 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.

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Article 46 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 47 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 1, 2023** and **May 1, 2024** and an interest rate of **8%**.

Article 48 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 49 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 50 To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed for FY 2025, pursuant to 36 M.R.S.A. § 506 and to pay no interest on said prepayments.

TOWN OF VINALHAVEN

TOWN MEETING WARRANT

Article 51 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 52 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.

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TOWN MEETING WARRANT

The Registrar of Voters will be available at **Vinalhaven School at 22 Arcola Lane** from **5:30 p.m.**, on **June 21st, 2023** until adjournment of Town Meeting for the purpose of correcting the list of voters.

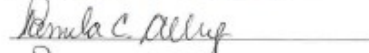
Given under our hands this 9th day of May, Two Thousand and Twenty Three (2023), A.D.

Selectmen of Vinalhaven

Donald Poole, Chairperson



Pamela C. Alley, Vice Chair




Leslie Dyer



Jacob Thompson



Donald Young



A True Copy Attested:


Darlene Candage
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 (insurance card must be effective on the date of registration!), and current mileage. A previous registration is helpful, but not necessary.

If re-registering a vehicle that has been registered in Maine, but never registered in Vinalhaven, 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 you need to show proof of insurance, current mileage, a sales invoice that shows sales tax was paid, and the blue title application.

If registering a new or used vehicle from a private sale you need to show proof of insurance, a bill of sale, and the title signed over to you (if the vehicle is 1995 or newer). **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, OR BOAT: If re-registering, the previous registration is helpful, but not necessary. If it is a new registration, you need to bring proof that sales tax was paid/a 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: A current rabies certificate (if not already on file with the clerk), and a 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 15 for the upcoming year. After January 31, a \$25 late fee is added.

