



*Town of Vinalhaven,
Maine*

Annual Report 2018

IMPORTANT DATES

June 11, 2019	Annual Municipal Elections Polls open 8:00AM – 8:00PM, Town Office
June 17, 2019	Annual Town Meeting, 7:00 PM, Vinalhaven School
June 30, 2019	Any balance owed on property taxes listed in Town Report
June 30, 2019	All ATV & Snowmobile Registrations Expire
July 1, 2019	Municipal Fiscal Year Begins
October 15, 2019	2020 Dog Licenses are available
November 1, 2019	First half of 2019-2020 property taxes are due. Interest begins accruing Nov. 2 nd
November 5, 2019	Potential State Referendum Election Polls open 8:00AM – 8:00PM, Town Office
December 31, 2019	All Boat & Hunting/Fishing Licenses Expire 2019 Dog and Kennel Licenses Expire
February 1, 2020	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, 2020	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, 2020	Second half of 2019-2020 property taxes are due. Interest begins accruing May 2 nd

2019-2020 MAINE GOVERNMENT HOLIDAYS

July 4, 2019 (Thurs) - <i>Independence Day</i>	December 25, 2019 (Wed) - <i>Christmas Day</i>
September 2, 2019 (Mon) - <i>Labor Day</i>	January 1, 2020 (Wed) - <i>New Year's Day</i>
October 14, 2019 (Mon) - <i>Columbus Day</i>	January 20, 2020 (Mon) - <i>Martin Luther King, Jr. Day</i>
November 11, 2019 (Mon) - <i>Veterans Day</i>	February 17, 2020 (Mon) – <i>Presidents Day</i>
November 28, 2019 (Thurs) - <i>Thanksgiving Day</i>	April 15, 2020 (Wed) - <i>Patriots Day</i>
November 29, 2019 (Fri) – <i>Day after Thanksgiving</i>	May 25, 2020 (Mon) - <i>Memorial Day</i>

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



FOR THE YEAR ENDING JUNE 30, 2018

*PLEASE BRING THIS REPORT
TO TOWN MEETING ON
MONDAY, JUNE 17, 2019*

Cover photo: Lane's Island by Janann Sherman

Town of Vinalhaven

Annual Town Report 2017-2018

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Town Report Dedication



Many of those who move here from elsewhere or who only summer here tip toe into positive participation in island affairs. There was nothing incremental about the contributions of Ted Johansen and Pat Lundholm who, from the moment they set foot on the island in the late 90's, very clearly felt not only a undeniable affection for their adopted community, but an unwavering commitment to share what they had to offer—and they had much—with the rest of us. They'd only just settled when Pat stepped up to become interim Town Manager until Marjorie Stratton was hired to fill that position in 2002. Pat and Ted, each on the Sewer Committee, were instrumental in helping Marjorie manage the complex administration of that enormous project and implementation of the Sewer Ordinance. Today, thanks to Pat, we call the terminal and get a line number if we want to leave the island with a vehicle. Before she developed and instituted this system, we all parked our cars in the ferry line, moved up, went home, came back, moved up, went home, came back and so on with each successive departure until we finally got on board. For the last several years Pat has been the entirely selfless leader of our EMT Team, setting the bar for professionalism higher every day, giving herself entirely to that position, and ensuring that more and younger team members have the opportunity to receive advanced training. Pat played a pivotal role in the recent and eminently successful implementation of the Town's single-stream recycling program and in creating an accounting program for on-site transactions at the Transfer Station. This Town Report is dedicated to Pat Lundholm whose loving contributions have improved life for us all on so many fronts.

In Memoriam



Bodine gave of that which she had in abundance: love, love for her island community of Vinalhaven, love for all of us who shared this special place with her and a legendary generosity in dispensing that love and anything else she had that she could offer to help others.

In 1994 WLBZ-TV presented Bodine with the Jefferson Award, given annually to honor the highest ideals and achievement in the field of public service and for which, in recognition of decades of devoted work, her fellow islanders had enthusiastically nominated her.

In 1996 the Mid-Coast Human Resources Council recognized Bodine for spending so much of her own time simply doing everything she could to make Vinalhaven a better place in which to live and grow.

In 2000 the Nature Conservancy acknowledged Bodine's years long devotion to keeping its Lanes Island Preserve pristine and inviting for all to enjoy.

In 2012 the Town of Vinalhaven dedicated a just restored architectural artifact, the Old Engine House, to Bodine in recognition of her determination to save this important historic landmark.

Our memory of Bodine will be that of a woman who set the bar of community and community service very high.

MUNICIPAL DIRECTORY
Town Officials

SELECTMEN & OVERSEERS OF THE POOR

Pamela Conway Alley	06/2021	863-2530
Phillip Crossman	06/2021	863-4917
Eric Gasperini	06/2019	863-4316
Donald W. Poole	06/2020	939-5196
Jacob Thompson	06/2020	863-9387

SCHOOL BOARD DIRECTORS

Renee Jones	06/2021	863-4964
Laura Lazaro	06/2020	863-4923
Rachel Noyes	06/2021	863-9973
Virginia Wadleigh	06/2019	863-5051
Kathi Young	06/2019	863-4630

Superintendent – Roy Crawford - 863-4800
Principal –Ann Kirkpatrick- 863-4800

VINALHAVEN WATER DISTRICT TRUSTEES

Pamela Conway Alley	(06/2020)
Alan Koenig	(06/2019)
L. Patrick Trainor	(06/2021)

OFFICES AND EMPLOYEES

TOWN OFFICE

Phone 863-4471 Fax 863-4393

Andrew J. Dorr, *Town Manager* - 863-2042
townmanager@townofvinalhaven.org
Darlene M. Candage, *Town Clerk/Administrative Assistant* - 863-4343
townclerk@townofvinalhaven.org
Tanya Robishaw, *Deputy Town Clerk/Deputy Treasurer* – 863-4343
deputyclerk@townofvinalhaven.org
Deborah Young, *Bookkeeper* - 863-4471
dyoung@townofvinalhaven.org
Faye T. Grant, *CEO/ LPI* - 863-2168
vhceo@townofvinalhaven.org
Wesley Robinson, *Assessor* – 863-2168
vinalhavenassessor@gmail.com
Marc Candage, *E-911 Addressing Officer* – 863-4604
mcandage@townofvinalhaven.org
James Knowlton, *Animal Control Officer* – 756-0209
James Knowlton, *Harbor Master* – 756-0209
Luther Tolman, *Cemeteries* - 863-4952

LIBRARY

Phone 863-4401 Fax 863-4701 - vp1@vhaven.lib.me.us

Scott Candage, *Librarian*
Linda Whittington, *Librarian Assistant*

PUBLIC WORKS

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

Daniel Bickford, *Road Commissioner*

Carl Philbrook, *Foreman/Mechanic*

Jeremy Robishaw, *Assistant Foreman*

Nick Barton, *Laborer*

Roland Martin, *Laborer*

TRANSFER STATION

Recycling Building Phone 863-4306

Kenny Martin, *Foreman*

Luther Tolman, *Assistant*

FIRE DEPARTMENT

Emergency Numbers 911 / 594-5656

Fire Station – Non Emergency 863-4604

Marc Candage, *Chief* - mcandage@townofvinalhaven.org

James Harris, *Dep. Chief*

Mike Bunker, Jr., *Assist. Chief*

Jean Conway, *Captain Logistics*

Jessica MacDonald Martin, *Captain Safety Officer*

Engine Company 1

Lt. John Hildings

Bethany Candage

Ivan Olson

Jordan Radley

Dustin Smith

Engine Company 2

Lt. Wayne Beverage

Cheyenne Bickford

Shane Carlsen

Jeremy Robishaw

Engine Company 3

Lt. Joe Bickford

Troy Ames

Hiram Adair

Sam Bickford

Katherine Denomme

Hayden Jones

Engine Company 4

Lt. John Moreland

Bryan Feezor

Dylan Jackson

Rob Potter

Brian Wright

Logistics

Paul Chilles

Louis Martin

Wes Reed

Denise Hopkins

Debbie Moreland

AMBULANCE DEPARTMENT

Emergency Numbers 911 / 594-5656

Public Safety Building – Non Emergency 863-2119

Kerry McKee, Director – kmckee@townofvinalhaven.org

PARAMEDIC: Kerry McKee

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

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

EMRs: Jim Harris

Drivers: Rob Potter, Troy Ames

Town Officials

Ambulance Director – Kerry McKee

Animal Control Officer – James Knowlton

Assessor – Wesley Robinson

Code Enforcement Officer – Faye T. Grant

Deputy Code Enforcement Officer – Andrew J. Dorr

E-911 Municipal Coordinator/Addressing Officer – Marc Candage

Emergency Management Director – Marc Candage

Deputy Emergency Management Director – Andrew J. Dorr

Excise Tax Collector – Andrew J. Dorr

Fire Chief – Marc Candage

General Assistance Administrator – Andrew J. Dorr

Deputy General Assistance Administrator – Deborah Young

Harbor Master – James Knowlton

Health Officer – Jennifer Desmond

Local Plumbing Inspector – Faye T. Grant

Deputy Local Plumbing Inspector – Andrew J. Dorr

Road Commissioner – Daniel Bickford

Deputy Road Commissioner - Andrew J. Dorr

Tax Collector – Andrew J. Dorr

Deputy Tax Collector – Darlene M. Candage

Treasurer – Andrew J. Dorr

Deputy Treasurer – Tanya Robishaw

Town Clerk – Darlene M. Candage

Deputy Clerk – Tanya Robishaw

Deputy Clerk – Elizabeth Bunker

Deputy Clerk – Andrew J. Dorr

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

Deputy Registrar of Voters – Tanya Robishaw

Committees and Boards

APPEALS BOARD

William Alcorn (06/2019)

Bruce Cohen (06/2019)

Peter Gasperini (06/2021)

Gwenythe Harvey (06/2020)

Vacancy (06/2021)

BUDGET COMMITTEE

William Alcorn (06/2020)

Eric Davis (06/2020)

Ann Farley (06/2019)

Lucy McCarthy (06/2021)

Margaret Qualey	(06/2021)
Holly Sault	(06/2020)
Janann Sherman	(06/2021)
Vacancy	(06/2019)
Vacancy	(06/2019)

CEMETERY TRUSTEES

Eric Davis	(06/2019)
Luther Tolman	(06/2020)
Marion Tolman	(06/2020)
Cheryl Warren	(06/2019)
Lorraine Bunker	(06/2019)
David Brown	(06/2019)
Amy Lear	(06/2020)

DOWNTOWN REVITALIZATION COMMITTEE

Kris Davidson	(06/2019)
Elin Elisofon	(06/2021)
Betsy Hopkins	(06/2021)
Margaret Qualey	(06/2019)
Holly Sault	(06/2020)
Kathy Warren	(06/2021)
John Wasielewski	(06/2020)
David Wylie	(06/2020)
Vacancy	(06/2021)
Vacancy	(06/2019)
Vacancy	(06/2020)

FERRY TARIFF ADVISORY COMMITTEE

Alan Barker, Sr.	(06/2019)
Evan Brown	(06/2019)
Phil Crossman	(06/2019)
Cheryl Warren	(06/2019)
Chet Warren	(06/2019)

FIREWORKS COMMITTEE

Joseph Bickford	(06/2021)
Jennifer Feezor	(06/2020)
Lynn James	(06/2019)
I. Torry Pratt	(06/2020)
Julie Peterson	(06/2019)

FOX ISLAND BROADBAND TASK FORCE

George Fosque	(06/2020)
Eric Gasperini	(06/2021)
Emily Lane	(06/2020)
Norbert Leser	(06/2021)
Patrick McCormick	(06/2019)
Donald W. Poole	(06/2020)
Patrick Shane	(06/2021)
Janann Sherman	(06/2019)

HARBOR COMMITTEE

Jeffrey Aronson	(06/2021)
James D. Dickey	(06/2019)
Peter Gasperini	(06/2020)
Frederick Lord	(06/2019)
Yvonne Rosen	(06/2020)
Vacancy, Alt.	(06/2019)
Vacancy, Alt.	(06/2019)

HOUSING COMMITTEE

Jeffrey Aronson	(06/2019)
Evan Brown	(06/2019)
Elin Elisofon	(06/2019)
Pamela Kitteridge	(06/2019)
Kathi Young	(06/2019)

KNOX COUNTY DISPATCH ADVISORY COMMITTEE

Marc Candage	(06/2019)
Pat Lundholm	(06/2019)

LANES ISLAND STEWARDSHIP COMMITTEE

Chris Lane	(06/2019)
Dinah Moyer	(06/2019)
Vacancy	(06/2019)
Vacancy	(06/2019)
Vacancy	(06/2019)
Vacancy	(06/2019)
Vacancy	(06/2019)

LIBRARY TRUSTEES

Pamela Conway Alley	(06/2020)
Mark Jackson	(06/2019)
Jill Oakes	(06/2019)
Deborah Tuminski	(06/2021)
Jen Wadleigh	(06/2020)
Heather White	(06/2019)
Vacancy	(06/2021)

MAINE ISLANDS COALITION

Katherine Warren	(04/2020)
Andrew Dorr, Alt.	(04/2020)

MSFS - ADVISORY BOARD

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

PARK COMMISSION

Pamela Conway Alley	(06/2019)
Wilson Boone	(06/2020)
Deborah Pixley	(06/2019)
Peter Richards	(06/2019)
Patience Trainor	(06/2020)
Aya Mares	(06/2021)
Ross Tabor	(06/2021)
Will Calkins	(06/2020)

PLANNING BOARD

Jeanne Bineau-Ames	(06-2021)
Niall Conlan	(06/2019)
Robert Warren, Jr.	(06/2020)
Vacancy	(06/2019)
Vacancy	(06/2021)
Kristie Butler, Alt.	(06/2019)
Vacancy, Alt.	(06/2019)

PLANNING COMMISSION

Wes Reed	(06/2021)
Holly Sault	(06/2020)
Katherine Warren	(06/2019)
David Wylie	(06/2020)
Elin Elisofon	(06/2019)

SEA-LEVEL RISE COMMITTEE

Phil Crossman	(06/2019)
Marian Grogan	(06/2019)
Linnell Mather	(06/2021)
Margaret Qualey	(06/2019)
Yvonne Thomas	(06/2020)
Vacancy	(06/2021)
Vacancy	(06/2019)

SEWER COMMISSION

Pam Conway Alley	(06/2019)
Ann Farley	(06/2019)
Jackson Gregory	(06/2019)
L. Patrick Trainor	(06/2019)
Vacancy	(06/2019)

SIDEWALK COMMITTEE

Phil Crossman	(06/2019)
Wes Reed	(06/2019)
Janann Sherman	(06/2019)
Vacancy	(06/2019)
Vacancy	(06/2019)
Vacancy	(06/2019)
Vacancy	(06/2019)

SOLID WASTE, COMPOSTING AND RECYCLING ORDINANCE COMMITTEE

Eric Davis	(06/2019)
Amy Lear	(06/2020)
Patricia Lundholm	(06/2020)
Gabrian McPhail	(06/2021)
Anna Poe	(06/2021)
Hillary Bunker	(06/2019)
Vacancy	(06/2020)

THANK YOU

To all of our residents who volunteer to serve our town so well as members of our many boards and committees. Your willingness to serve is greatly appreciated.

Residents interested in serving on any board or committee may notify the Board of Selectmen or the chair of the respective committee.

FEDERAL, STATE & COUNTY CONTACTS

UNITED STATES SENATE

Susan M. Collins (R-Bangor)
413 Dirksen Senate Office Building
Washington, DC 20510
Augusta: (207) 622-8414
Washington, DC: (202) 224-2523
To contact via e-mail, visit collins.senate.gov

Angus S. King, Jr. (I-Brunswick)

133 Hart Building
Washington, DC 20510
Augusta: (207) 622-8292
Washington, DC: (202) 224-5344
To contact via e-mail, visit king.senate.gov

UNITED STATES HOUSE OF REPRESENTATIVES, DISTRICT 1

Chellie Pingree (D-North Haven)
1037 Longworth House Office Building
Washington, DC 20515
(202) 225-6116
To contact via e-mail, visit <http://forms.house.gov/pingree/contact-form.shtml>

GOVERNOR

Janet Mills
1 State House Station
Augusta, ME 04333-0001
(207)287-3531
To contact via e-mail, visit governor@maine.gov

MAINE STATE SENATOR- SENATE DISTRICT 12

David Miramant (D-Camden)
174 Mountain St.
Camden, ME 04843
(207) 236-4845
To contact via e-mail, visit David.Miramant@legislature.maine.gov

MAINE STATE REPRESENTATIVE- HOUSE DISTRICT 134

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

COUNTY JUDGE OF PROBATE

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

COUNTY REGISTER OF PROBATE

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

COUNTY TREASURER

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

COUNTY REGISTER OF DEEDS

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

COUNTY SHERIFF

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

COUNTY DISTRICT ATTORNEY

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

COUNTY COMMISSIONER

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

**SELECTMEN / TOWN MANAGER'S
2017/2018 FISCAL YEAR REPORT**

The Board of Selectmen (BOS) goals for 2016/2017 fiscal year goals included:

- Lane's Island Bridge – Approach/guardrail improvement
- Update the town sidewalk plan
- Establish a timeline for the completion of the Public Works Garage
- Create a plan for the Main Street project
- More effective law enforcement
- Update Solid Waste Ordinance
- Review and update the Harbor Ordinance

During FY 17/18 here are some of the highlights that were accomplished

- Hired a new Code Enforcement/Licensed Plumbing Inspector.
- Hired a new Harbor Master
- Transferred ownership of the Islands Community Medical Center to Island's Community Medical Services.
- Completed a weekend-long charette through the Design and Resiliency Team program to produce concepts for Main Street design based on community input.
- Installed a new float at the Thorofare.
- Cost estimates and design concepts for the Carrying Place Bridge were provided. Construction is estimated to be about \$500,000.
- Review of 2006 Local Law Enforcement study and discussion about creating a Constable to help enforce local ordinances.
- Review and close tracking of the state's Marijuana laws.
- Town/School/ICMS worked together along with community members to explore a collaboration addressing opioid/substance abuse issues.
- Conducted a joint training with North Haven BOS on Newly Elected Officials through MMA.
- Active participation in the discussion about increased MSFS rates.
- Reviewed viable locations for placement of a new Public Works Facility.
- BOS received a report from Ron Harvey regarding preservation options for the Galamander.
- Approval of Single Stream Recycling at the Transfer Station.
- Implementation of a receipting system for the Transfer Station.
- Outdoor LED lighting upgrade at the Old Fire Hall, Library, Town Office, and Public Safety Building.
- The Broadband Taskforce continued to research best options for the community in an endeavor to improve connectivity and internet speeds.

Come to the annual town meeting June 17, 2019 to learn more about what the Board and your town committees are up to this coming year.

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

Board of Selectmen (2017/2018):

Eric Gasperini, Chair
Phil Crossman, Vice-Chair
Jake Thompson

Pam Conway Alley
Donald Poole

Andrew Dorr, Town Manager

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ASSESSOR'S REPORT

The total taxable property valuation for the 2018 tax year was \$502,725,472, a reduction of \$6,593,914 (-1.3%) from the previous tax year. There were 337 Homestead exemptions valued at \$6,740,000 and 32 Veterans exemptions valued at \$192,000 granted. In all, there was \$74,158,600 of property exempt from taxation (excluding Homestead and Veterans exemptions).

There were 10 parcels enrolled in the Tree Growth Tax Law program compared to 12 parcels last year, which corresponded to 434.5 acres in tree growth, down from 547.5 acres. The two parcels that are no longer enrolled were transferred penalty-free to the Open Space program. The valuation of the Tree Growth property was \$3,673,430.

There were 64 parcels enrolled in the Open Space program valued at \$24,830,500, and four parcels classified as farmland, valued at \$67,000.

The town has one Tax Increment Financing (TIF) account. This year the town reimbursed Fox Islands Wind \$143,559 in taxes as part of this agreement.

After including reimbursements and other anticipated revenues, Vinalhaven had to raise \$6,168,441.54 from property taxes to support the services voted at the town & school meetings, and for the county assessment. This calculated to a rate of \$12.27 per thousand dollars of assessed valuation.

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

	% CHANGE FROM PREVIOUS YEAR:		
	% OF BUDGET:		
	\$2,954,37		
Municipal	7	42.67%	6.43%
	\$3,238,68		
School	9	46.77%	8.05%
County	\$542,001	7.83%	4.21%
TIF Financing	\$143,559	2.07%	-3.32%
Overlay	\$45,512	0.66%	6.57%
	\$6,924,13		
Total	8	100.00%	
	\$6,168,44		
Note:	2	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 \$245.40 this year. There are also exemption programs for blind residents and veterans. Please contact me for further information.

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

Respectfully Submitted,

Wesley Robinson, CMA
Assessor

TOWN CLERKS REPORT
Jan 1, 2018 – Dec 31, 2018

Vital Statistics Recorded

We had 10 births and 11 marriages. We had 15 deaths.

IN MEMORY OF

Glen H. Alley	70	January 18, 2018
Robert E. Clark	89	May 19, 2018
Marjorie A. Conway	92	July 25, 2018
Phillip D. Dyer	91	March 23, 2018
Clarence S. Hatt	64	May 23, 2018
Roy V. Heisler	92	November 2, 2018
Madelyn M. Hildings	89	October 29, 2018
Bruce G. Johnson	90	April 6, 2018
Charles A. Mullen	86	June 24, 2018
Lawrence R. Philbrook	84	November 17, 2018
Stephen J. Small	63	November 9, 2018
Irene G. Warren	82	July 25, 2018
Ruth S. Warren	78	November 30, 2018
John E. Wulp	90	November 27, 2018
Beatrice I. Young	81	March 1, 2018

Inland Fisheries and Wildlife

Licenses (Hunt/Fish/Archery)	160
Permits (Duck/Expanded Archery)	61
State Registered Boats	516
ATV's	17
Snowmobiles	16

Documented Boats 123

Dogs Registered 409

Respectfully Submitted,

Darlene M. Candage, CCM
Town Clerk

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FIRE DEPARTMENT REPORT

The Vinalhaven Fire Department responded to 78 calls for assistance from January 1, 2018 through December 31, 2018, broken down as follows:

Medical Assists / Lifeflight LZs	19	Fuel / Gas Spills & Leaks	12
Good Intent Calls	9	Fire Alarm Activations	5
Marine Related Incidents	4	Fuel Burner Malfunctions	3
Motor Vehicle Accidents	3	Carbon Monoxide Incidents	3
Unauthorized Burning	3	Structure Fires	2
Woods / Grass Fires	2	Electrical / Utility Problems	2
Water Removal	2	Agency Assists	2
Marine Supply Equipment Fire	1	Vehicle Fire	1
“Other” Service Calls	5		

In 2018 the fire department acquired a new utility truck which replaced the 1996 Jeep Cherokee. The bid from Shepard Dodge was approved by the Selectmen in April and Utility 1 was delivered at the end of August. The truck is a 4wd, ¾ ton pick-up with a service body that accommodates a multitude of tools, equipment, and supplies that are used in our day to day operations, including traffic control equipment, oil spill supplies, personal protective equipment, 1st response medical kit, chainsaw, and a diversity of other hand tools and rescue equipment. The open back has also proven to be very useful in transporting hoses, pumps, and other equipment to and from emergency scenes. The total cost of the vehicle, including the lighting, and striping, came in at \$45,622. We are very pleased with the new Utility and it has worked out well for us.

In 2018 Vinalhaven and North Haven Fire Departments hosted a Basic Fire School for several members from each department. We were able to have all but one of the training sessions on one or the other of the islands, which is a huge benefit to the participants. A big thank you to Rick Johnson from Maine Fire Service Institute for making this happen. At the end of the training we were able to add three members (Whitney Brown, Jeremy Robishaw, and Dusty Smith) who are now certified for interior firefighting. The participants all spent a considerable amount of time, energy, and commitment to get through the program and their efforts are much appreciated. Capt. Jessica Martin completed a 30-hour Basic Fire Officer Class early in 2018. The class was broken into 10 sections, giving the participants the basic skills necessary to succeed in their roles as fire officers. At this time, we are in the planning stage to host a Basic Fire Officer Class for the rest of our officers as well as prospective candidates. We are hoping to once again host this class jointly with North Haven Fire Department later this year.

In 2018 the fire department started a project to upgrade and replace its aging self-contained breathing apparatus (SCBAs). As with all equipment, it has become time to start updating and replacing some of the units. The Vinalhaven Firefighters Association began a fund-raising campaign to help off- set the costs of this project. Our plans are to purchase 5 new SCBAs and re-condition/convert 5 of the existing 2004 models which were originally purchased with funds from an Assistance to Firefighters Grant. We are switching to SCBAs that operate at a higher pressure (4500psi), which allows us to use smaller cylinders, which are lighter in weight and have a smaller profile than the older style 2200psi cylinders. The units also have more advanced safety features. To date we have been able to purchase 3 new units as well as 3 new masks and 6 cylinders. The Vinalhaven Firefighters Association plans to continue its fund-raising efforts to support this project until all 10 SCBAs have been replaced or converted. The fire department also is working on an annual basis to keep up with other aging equipment, such as hose, turnout gear, radios, and pagers, just to name a few. We try and buy a limited amount of such equipment every year, in an attempt to avoid having to purchase a large amount of these more expensive items

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at once. Examples: 1 set of turnout gear for 1 firefighter = approx. \$2200, 1 SCBA with mask and 2 cylinders = \$7900, 1 pager = \$400, 1 – 50' length of 2 ½" hose = \$200.

The fire department wrote 817 burning permits in 2018, which is 144 more than in 2017 (673). A burning permit is required for anyone wishing to burn and the fire must be attended, watched, and controlled. The law strictly prohibits the burning of plastics, rope, Styrofoam, rubber, chemicals, or other solid waste and the fire has to be out before you leave it. Permits can be obtained at the Public Safety Building or at the Town Office. Deputy Chief James Harris and Asst. Chief Mike Bunker can also issue permits. There is a Fire Danger sign on the outside of the Public Safety Building which has the fire danger level posted for the day. The class day is updated daily and comes from the fire weather forecast given by the State each day at around 9:00am. I will be waiting until I receive this forecast and predicted class day, before I issue any permits on days when conditions are marginal. We continue to get a few calls a year where a fire is not authorized, meaning it has been left unattended or there was no permit issued for the fire. Please be cautious when participating in outdoor burning and adhere to the requirements set forth on the permit.

Access for emergency vehicles – I have written about this in the past. If you expect emergency vehicles to respond to your residence in a time of need, whether it be an ambulance or a fire truck, we need a certain width and height cleared of vegetation. In case no one has noticed ambulances and fire trucks are a “little” wider and a “little” higher, than most family vehicles. In order for us to navigate these private roads and driveways without having to stop, slow response, or damage the vehicle we ask you to take the time and make the effort to please clear back the vegetation. Trees and branches should be cleared a minimum of 3' from either side of the drive to a minimum height of 12'. A reminder also to post your assigned E-911 Address on your residence. If your residence is within 50' from the edge of the road, the number should be displayed on the front of the residence, near or on the front door. If your residence is located more than 50' off from the road, please post the number on a post, mailbox, fence, or other structure adjacent the walkway, path, or driveway to the residence. The numbers should be 4" in height and a color that contrasts with the background it is mounted on. Reflective numbers can be purchased and are more easily seen at night.

I would like to again give my thanks to the men and women who serve in the fire department. The time and commitment they give should not go unnoticed. Lastly, Thank You to the people of Vinalhaven for the support you give our department.

Respectfully Submitted,

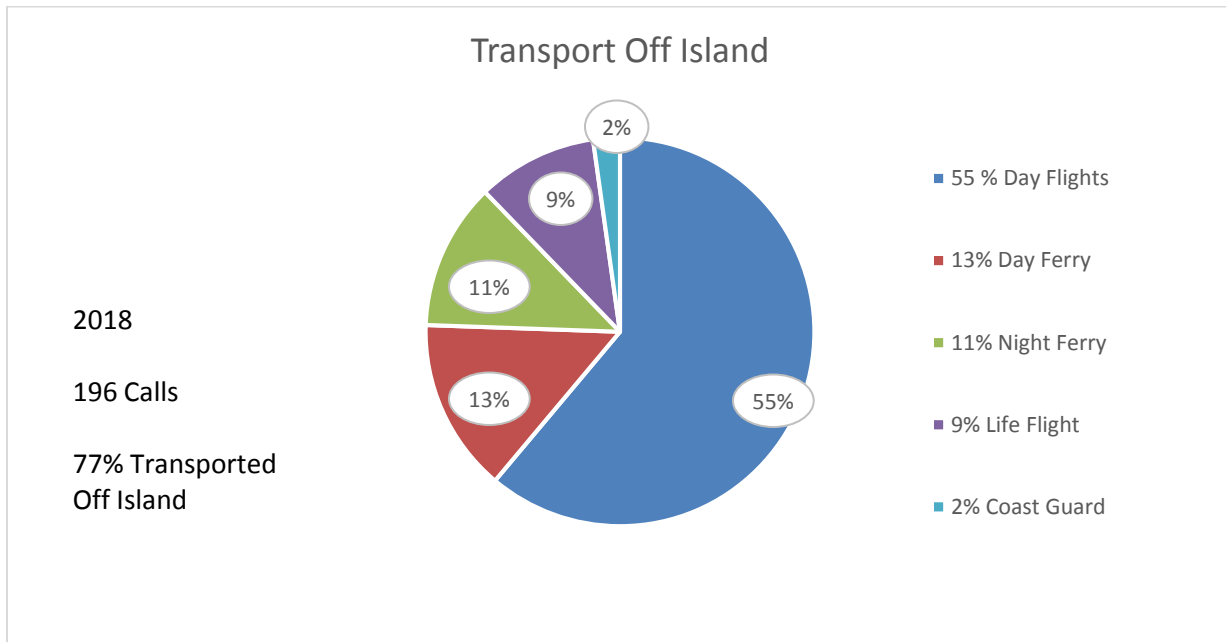
Marc Candage

Fire Chief

VINALHAVEN AMBULANCE

In 2018 we responded to 196 calls 151 of those were transported. We responded to 78% medical calls, 16% trauma and the remaining 6% fire standby or cancelled en route.

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



Our service has seen changes this year. Our very devoted and loyal director has stepped down to enjoy a much-deserved semi-retirement. **Pat Lundholm AEMT**, will still be responding to calls in her free time but will be spending more hours in her garden, hiking, and time with family and friends. We thank her for all of her hard work, endless hours, and community commitment. Our ambulance service has been licensed at the emergency medical technician (EMT) level but permitted to the advanced EMT. This means we always respond with a minimum of an EMT and when available we can provide care at the advanced level. This winter we permitted to the Paramedic level. Increasing our level of patient care when a paramedic is available.

Many thanks to our dedicated crew:

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

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

EMR: Jim Harris

Drivers: Troy Ames, Rob Potter and other members of the Fire Department.

We had 3 students complete their Basic EMT class in 2018: Ross tabor, Jeanne Bineau Ames, and Anne Debow. Denise Hopkins completed her Advanced EMT course.

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

We have **AED's** placed all around the island. They can be found on both ferries, at the ferry terminal, Harbor Warf (in the rest room), Tide Water Motel (street side entrance), Union Church (in the basement), Vinalhaven School (main hallway), Pleasant River Chapel (near the coat rack), AED Box at the Thorofare, and Calderwood Neck AED box.

Our **Benefit Challenge Committee** organizes our only fundraiser the Run/Bike race to be held this year on Sunday July 21st, 2019. We are so thankful for all the community support!

Respectfully Submitted,

Kerry McKee

Paramedic, Ambulance Director, Vinalhaven Ambulance

EMERGENCY MANAGEMENT REPORT

2018 went by with no major emergencies or disasters affecting our community. The Office of Emergency Management (OEM) continues its mission to prepare for, mitigate, respond, and recover from natural or man-made disasters. The planning and preparing is a large part of the mission. We are still in the process of updating the Town's Emergency Operations Plan which is the document that governs how the Town and its agencies respond during emergencies and disasters.

As a result of the severe wind storm in October of 2017 we were able to participate in the FEMA Public Assistance Program which resulted in the Town being approved for financial reimbursement from FEMA, as well as the State of Maine for expenses incurred as a result of the wind storm. The amount we received was approximately \$7000.00.

We are currently participating in the Knox County Hazard Mitigation Planning process. The plan has been written and is in the process of being sent to FEMA for review and approval. The plan identifies hazards and vulnerabilities within our community and Knox County that would be susceptible to damages from various disasters, whether natural or man-made and identifies various strategies to help mitigate them. Participation in the County Plan eliminates the need for the Town to have its own stand-alone plan, thus saving us much work and at the same time meeting our requirements.

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

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

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

Respectfully Submitted,

Marc Candage

Emergency Management Director

CODE ENFORCEMENT OFFICE REPORT

Using the word unique to describe Vinalhaven has always bothered me because this is home, and I never thought we were special or different. The more I have traveled and seen other places I have come to realize that Vinalhaven is a very unique place to live after all. I have found other State workers and CEOs tend to agree, and also find us to be unique.

Home owners, architects, lobstermen and women, and the year round and seasonal residents all trying to work within the Shoreland Zone (SLZ) laws and Town Land Use Ordinances can make work and life interesting. I cannot explain how much I enjoy helping, researching, and communicating with everyone. Though not all findings are pleasant, I have found that most everyone understands it is not a personal issue- it is the law.

This past year was the first year that Vinalhaven had hosted a Mid-Coast CEO monthly meeting. We had Brent Lawson- State Plumbing Inspector, Ken Strandon- State Site Evaluator, and Colin Clark- Director of the SLZ and DEP as our speakers, along with eight CEOs from the mid-coast area as guests. We toured four sites that had questions pertaining to each state department that was present. We all enjoyed a nice lunch of lobsters, corn on the cob, biscuits, and cookies- nothing like a fresh lobster feed at the end of a very productive day. We hope to host another Mid-coast CEO meeting again this coming September.

The classes I have attended are not only informational, but have also allowed me to make new friends from around the state that carry a wealth of knowledge, and resources. The State Department in Augusta has been extremely helpful, and very pleasant. Whenever I have called, there has been someone to come out to the island to inspect, instruct, and/or help with major decisions. They see and understand what I am talking about, and they no longer look at me like I am totally nuts- well a few still do. The state department has come to see that not only are we an island, but with the island mostly being granite it makes things rather difficult at times. The state department has been very helpful in solving and addressing problems along with finding solutions that are not the norm in other areas within the state.

Who knew fire pits cannot be closer than 100 feet to a high-water mark? The reason being it is considered a structure, so it has to follow the SLZ guidelines. I always thought the closer to the shore the better. Some fire pits are grandfathered- just like other structures that were already in place before SLZ came into effect. I, like everyone, thought “my land I can do what I want”. Wrong: just like driving a car, it is a privilege to own property as it is to have a driver’s license. Like the rules of the road for the ocean, roads, highways, and land we have to abide by them. We have to protect ourselves and our neighbors along with the environment.

The Subservice Waste Disposal permits are not only my friend, but everyone’s friend. Years ago, I went to Venezuela on a cruise ship. At night the mountains looked like a firefly storm- it was beautiful. The houses/homes were called Ranchos- pretty name. When daylight came and we were ferried into the harbor we saw the mountain side. It was covered with hundreds of

cardboard shanties, satellite antennas wires running every which way, and raw sewage running down the mountain. If you were lucky enough to live on the top you might not lose your house in a rainstorm, or have raw sewage running all over all of your possessions. This is why all septic and sewer rules are necessary, and our friend.

A year has passed since I took on the job, and I must say I love it! I have met tons of people and seen property on Vinalhaven that I would never have known existed. I am intrigued by the beauty, and the creativity of building to maximize land and views. Thank you all for allowing me to do a job that has brought me so much happiness, along with the ability to learn new things and implement them.

2018 has been a very productive and busy year. The following is a short report on what we have accomplished:

Permits Processed

Planning Board – 33

CEO- 76

LPI- 60

Respectfully Submitted,

Faye T. Grant

Code Enforcement Officer/

Local Plumbing Inspector

Planning Board Report

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

Vinalhaven Park Commission 2018 Report and New Goals

Committee members: Pam Alley, Peter Richards, Debbie Pixley, Ross Tabor, Wilson Boone, Patience Trainor. (We are actively recruiting 1 new member, but have not heard back at time of this report) I'd like to open by acknowledging Bodine Ames' recent passing and to reflect on all that she did for the VH Park Commission over her many years of service....

Despite fewer meetings this year, park commission members continue to focus on outlined goals and work tirelessly to keep our parks accessible, clean and a viable part of the Vinalhaven community.

2018 Work accomplished:

1. Old picnic table removed from State Beach point, replaced with a new table in the same location. (Thank you Paul Chilles, Aya Mares and Ross Tabor)
2. A new brochure with an inserted island map is on route to the printers which show ALL available open space areas including town parks as well as Vinalhaven Land Trust trails. (Thank you, Cay Kendrick, and Linnell Mather).
3. Boy Scout Point (Lanes Island) is being cleared for targeted use this summer. Trails being developed, shore front cleared and parking area awaiting gravel from the town. (Thank you Eric Davis).
4. New trails added and old trails cleared at Armbrust Hill, new picnic table by the frog pond and old wood road cleared. Neighbor friendly kiosk installed with trail map to follow in the spring. (Thank you Deb Pixley, Steve Rosen, Cay and George Kendrick)

2019-2020 New Goals:

1. Enlarge parking area at Lawson's Quarry
2. Begin clearing Ball ground field to recreate sledding opportunities on hill.
3. Ongoing clean up and monitoring of all town parks. Plan to offer opportunities to VH school students for community service including trail clearing, litter pick up, brush clearing etc.
4. Clear brush at Booth's Quarry by Pequot road side to discourage tree growth in granite cracks
5. Ongoing discussion about moving General Wool Monument with historic plaque

BUDGET requests:

\$1,000 donation to VLT to help cover printing costs of new brochures

\$500 for equipment for volunteers during clean-up/community service work. (gloves, trash bags, gas for weed whacker, beverages, snacks, transportation etc.)

\$1,500 Total costs

Respectfully submitted,

Patience M. Trainor

LANES ISLAND STEWARDSHIP COMMITTEE

Sadly, we lost Bodine Ames, the longtime Chair of the Lanes Island Stewardship Committee early in 2019. Bodine worked tirelessly to see that Lanes Island was kept pristine for the benefit of everyone. She would often be picking up trash, old pot buoys and lobster traps so the Preserve was well maintained. In 2000, the Nature Conservancy acknowledged Bodine's years of long devotion to keeping the Preserve inviting for all to enjoy.

As you walk the paths this year and enjoy the picnic tables and other areas of the Preserve, please remember Bodine and all that she did to keep it in such great condition for us all to enjoy. On another note, please remember to take precautions against ticks when you are on the preserve. Tick bite prevention includes using a chemical repellent with Deet, permethrin or picardin; wear light colored clothing; tuck pant legs into socks; and check yourself and pets for ticks. You should also put your clothes in the dryer for at least 6 minutes before washing to kill any ticks. As part of our prevention program, I know that the bushes along the paths will need to be cut back as they are each year.

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

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

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

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

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

Respectfully Submitted,

Dinah B. Moyer

VINALHAVEN PUBLIC LIBRARY ANNUAL REPORT

Before discussing library statistics and programs, it's important that I begin this report with an expression of thanks for several individuals and an organization that have been incredibly supportive over the past year. Linda Whittington, the best assistant librarian *ever*, deserves the highest praise for everything she does on a daily basis. Her hard work, energy, and love for the library community are deeply valued. Thanks, too, go to Susie Pitts and Hillary Savage who stepped in while Linda was healing to help me during a very busy summer. I couldn't have survived the summer without them and I hope they know how very grateful I am for all of their work and positivity. Finally, I want to express my gratitude to the Friends of the Vinalhaven Public Library. This group supports library programming, funds landscaping, and pays for interlibrary loan postal fees – a service for which most public libraries charge their patrons. Vinalhaven is incredibly lucky to have this organization working on behalf of our library.

Statistics for Calendar Year 2018:

*Circulation: 17, 589 Items

*Interlibrary Loans: 346 Items

*Public Access Computer Use: 1, 154 Patrons

The Library had a full schedule of programs during the past year. Special thanks go to all who presented programs, helped set up for events, and attended these programs. Below is a selection of programs held at the Library during 2018.

*The Cassatt String Quartet performed on 15 July as part of the Seal Bay Festival.

*Georgie Davis presented her annual “Teddy Bears’ Picnic” on 21 July.

*Steve Gifford presented “Finnish Coastal Maine Settlement” on 28 July. This was followed by a walking tour of Scandinavian homes throughout the community.

*The Library featured a display of Vinalhaven 4th of July paintings by Bill Collins during the first week of July.

*Kayla Soyer-Stein facilitated writing workshops in the reading room during July.

*Aviva Rahmani facilitated “Island Place”, a reading/discussion group addressing environmental issues facing Vinalhaven. This series of workshops was supported by a Maine Humanities Council grant.

*A poetry appreciation group met in the reading room on Fridays this past August and will do so again during the summer of 2019.

*The Monday Night Knitting Group held a benefit “Sock tion” for the Friends of the Library on the evening of 9 August. The event was a huge success and we are incredibly grateful for their hard work and tremendous generosity.

*Charles Heino presented a program about Finnish Saunas on 16 August. The event was co-sponsored by the Vinalhaven Historical Society.

*William Ayot presented a program on 7 September of his own poetry and his thoughts on the legacy of Robert Kennedy vis-à-vis the current American political and social turmoil.

Current/Upcoming Library Activities:

*Movie Nights at the Library (with Munch Grogan)

*We are currently engaged in presenting “The Great Island Read”, modeled on the popular PBS series “The Great American Read”.

*The theme for 2019 programs is “Sharing Our Stories”. The theme for 2020 is “Maine at 200”.

*I attended the annual Reading Round Up Conference in Augusta this April and participated in the following workshops: 1) Building the Bridge: Connecting Public and School Libraries, 2) Promoting Diversity Through Young Adult Literature and Services, 3) Helping Parents Help Us Promote Literacy in Young Children, and 4) Title Talk: Summer /Fall 2019 Book Trends for Children and Teens.

*The Vinalhaven Public Library will, once again, participate in the annual ReadME summer reading program co-sponsored by the Maine Humanities Council and the Maine State Library. This year’s books were selected by Tess Gerritsen. The fiction selection is *Paris Was the Place* by Susan Conley and the nonfiction selection is *After the Eclipse: A Mother’s Murder, a Daughter’s Search*. There will be a culminating event with the authors at a Maine venue.

Again, I would like to thank all who have contributed to making the Library a vibrant and crucial part of our island community. Your generosity and support are deeply appreciated.

Respectfully submitted,

Scott Candage
Library Director



Waste Watchers: Solid Waste, Recycling, and Composting Ordinance Committee Report

Single-stream Recycling

After over a year of planning, this past year we finally launched a single-stream recycling system at the transfer station. The Town has contracted with Maine industry leader ecomaine to take our household recyclables—paper, cardboard, metal, plastics, and glass. Single-stream is a time saving recycling method that does not require sorting so it's easy for more people to participate. Since launching the single-stream program, we've increased our quarterly average for recycling by 3.7 tons! That's 3.7 tons of reusable material being turned back into other products and being kept out of the landfill—*very thrifty!* Single-stream has enabled more institutional recycling. The school, ICMS, town departments, and many, many other businesses and organizations are using the single-stream system. In addition, recycling is saving you money. By keeping recyclables out of the trash (\$2/bag) and putting them into recycling (\$0/bag) you can easily reduce your trash bill. Once you start the habit, it's easy to maintain. To make recycling even more convenient you can purchase blue 18-gallon ecomaine recycling totes from the Town.

Composting

As important as it is to return paper, plastics, glass, and metals to the resource stream, they have to be shipped off island to be made use of. On the other hand, keeping food waste here can save us a lot of money and produce compost to enrich our thin soils. In September 2018 we launched a small-scale composting pilot project funded through a seed grant from the Natural Resources Counsel of Maine. The system uses repurposed Xactics with forced air circulation and serves 25 households and one food business. Because of its small size, it can only accommodate 400 lbs of food scraps every 2–3 months (0.64–0.96 tons, annually) and will produce just 4–6 cubic yards of compost each year. Demand by households and businesses to use the Town compost system is growing. To give everyone access to composting at the transfer station, the Select Board voted to expand municipal composting. To this end, we applied for a DEP waste diversion grant. If funded, we should be able to increase the scale of the Town's composting program before the fall of 2019. Since food waste comprises approximately 25% of household waste, if everyone chose to compost or feed food scraps to animals instead of throwing food into the garbage, the Town could prevent over 157 tons of unnecessary waste each year. That's a potential waste disposal cost savings of \$18,900! In addition, annually we could produce close to 471 cubic yards of compost to enrich our soils.

What's Next?

Our 2019-20 Plan of Work includes

- Continuing to strengthen our recycling and composting programs
- Setting up returnable collection at the transfer station (maintained by Eldercare volunteers)
- Planning to improve traffic and overall layout at the transfer station
- *Revising the transfer station ordinance*

No matter the work we do, any success toward waste reduction and costs should be credited to the enthusiastic participation of so many—including transfer station staff Kenny, Luther, and Michael for diligence in recycling training and oversight; Carver's Harbor Market for making the courageous, voluntary shift away from plastic bags; our school children for learning new recycling habits; and individuals and organizations for taking the time to recycle and compost. *Thanks, and keep up the great work everyone!*

Respectfully,
Anna Poe, *Chair*
Pat Lundholm, *Secretary*
Hillary Bunker
Eric Davis
Amy Lear
Gabe McPhail

WasteWatchers supports the Town of Vinalhaven in its efforts to reduce solid waste, increase recycling, and reuse as much discarded material as possible with the goal of lowering financial and environmental costs incurred by the Transfer Station.

SUPERINTENDENT'S REPORT

Dear Citizens of Vinalhaven Island,

It is with pleasure that I write my second, and last article for the Vinalhaven Town Report. I have resigned effective June 30, 2019 and I look forward to helping in any way possible to insure a smooth transition of leadership.

This past year, with the support of our Vinalhaven Community, we have worked diligently to improve the services we provide our special education students, with the ultimate goal of improving the experience of all students. In the past year we:

1. initiated our "Discovery Program" that serves our highest needs students.
2. employed several highly qualified educational technicians.
3. provided ACES (Adverse Childhood Experiences) training for our entire staff to help them better understand how adverse experiences impact children and their educations, and how we can best support these children.
4. provided BHP (Behavior Health Professional) training to 20 teachers and ed. techs.
5. engaged in "mindfulness" training and methodologies with staff and students.

In November 2018, the community approved a referendum to fund a new school and community playground. This affirmative vote was the culmination of many years of work and engagement by a multitude of community members. I thank Holly Sault for leading our playground committee to this successful outcome. Construction begins in April 2019.

Over the past several years, our Priority Team, comprised of administrators, teachers and parents, has developed three key goals based upon an analysis of our student assessment data and extensive feedback from parents and teachers. The goals are:

1. Proficiency Based Education (PBE): Aligning our standards, indicators, assessments and reporting practices.
2. Family Engagement: Helping students and families understand PBE, increasing community presence at school, and improving two-way communication between the family and the school.
3. Response to Intervention (RTI): Implementing strategies to assist students in our PBE environment by differentiating how we teach, supporting students who struggle, and creating an environment whereby students "own" their learning.

This year, we conducted a comprehensive online survey of all students, staff and parents to gain insight into perceptions about our school. This valid and reliable survey can now be used yearly to track our progress toward our goals.

It has been an exciting and challenging year at Vinalhaven School. I thank a very supportive School Board, staff, community, parents and students for welcoming me to the community.

Respectfully Submitted,

Roy Crawford
Superintendent of Vinalhaven School

Vinalhaven Water District

The Vinalhaven Water District is pleased to report on its activities during 2018. Vinalhaven water customers continue to be some of the most efficient water users in Maine. Average residential water use in 2018 decreased to 101 gallons per day, a figure well below the Maine average of 125 gallons per day.

Round Pond continues to be an excellent source of fresh water, and the District continues to provide water service that meets or exceeds all federal and state public health requirements throughout the year. Annual water quality reports are available at www.mainewater.com. 2018 was a normal year in terms of rainfall, and Round Pond remained at safe levels throughout the year.

Maintenance expenses of the District increased slightly in 2018, due to leak repairs, snow removal and needed vehicle repairs. We had only two significant main breaks during the year, but we continue to be challenged by frozen water service lines that split and allow the water to run. When this happens in unoccupied buildings over the winter, it can be difficult to find and fix quickly. Please be sure to winterize your property properly to avoid frozen and broken water pipes.

Capital investments decreased this year overall. A Water System Capital Improvement Plan (CIP) was completed by Woodard and Curran Engineering in July, which identifies existing and future water system needs. The District plans to replace one of two raw water pumps this year at the Folly Pond Pump Station, which is a need identified in the CIP.

Water rates were last changed on December 1, 2017 through the first time use of an infrastructure surcharge instead of changing base rates. The surcharge is available when the District is replacing parts of the water system. Currently, the surcharge of 9.76% covers the new investment in the Mountain Street area. As always, the District will work to minimize future rate increases and will keep you informed on any plan to increase rates as far in advance as possible. Starting soon, the District will begin collecting additional revenue through an antenna lease agreement with U.S. Cellular.

<u>Operating Statistics:</u>	<u>2018</u>	<u>2017</u>
Water Delivered to Customers (gallons)	11,673,949	13,290,864
Average Residential Customer Water Use (gal/day)	101	114
Largest Individual Customer: Tidewater Motel (gal/day)	1,414	664

Full financial and operating information for the calendar year 2018 is available in the Annual Report to the Public Utilities Commission filed in the District Office and online at <http://www.maine.gov/mpuc/online/index.shtml>. As always, if you have questions or concerns about your water service, please contact one of the Trustees or call the customer service office of the Maine Water Company at 1-800-287-1643.

Your Trustees,

Pam Alley, Chair

Paddy Trainor

Alan Koenig

2018 Annual Report of the Vinalhaven Wastewater System

The Vinalhaven Wastewater system operated throughout 2018 in compliance with its Waste Discharge license granted by the State of Maine and administered by the Maine Department of Environmental Protection, although the system had one excursion on September 12, 2018. Following two days of rain, bacteria levels in the discharge exceeded the limit allowed in our license by less than 10%. Daily and weekly lab testing is completed to monitor the discharge from the treatment facility and, with the exception of this one event, confirm all discharge to the harbor is within the limits allowed by the operating license.

The system treated 7.86 million gallons of wastewater in 2018, an average of 21,534 gallons per day. This is a slight increase from 2017, which was 19,673 gallons per day. July was the peak flow month, with average daily use of the system increasing to 26,258 gallons per day. Diverting this wastewater from direct discharge into the harbor or to groundwater is the purpose of the system. A cleaner environment for our village is the goal.

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

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

User rates remained stable and there were no changes to the sewer ordinance in 2018.

The Sewer Committee oversees the ordinance and the operation of the wastewater system and makes recommendations to the Select Board. Thanks are due to Pam Alley, Jackson Gregory, Bruce Hopkins and Paddy Trainor who volunteered their time to this committee in 2018.

The Maine Islands Coalition - 2018 Annual Report

In 2018, the MIC convened and hosted four discussions which have been, and likely will long be, of great interest and concern to all of Maine's fifteen year-round island communities.

On March 1st, we met in Augusta to catch up on how **Opioids** are affecting our islands and what we should know about addressing this national, state - and most certainly local - challenge. The media have loudly reported how in 2017 Maine averaged one opioid death per day. Our fragile island communities can hardly bear to add this scary issue to all the other challenges to our survival. This one tears apart more than families; it has an impact on everyone in town. The *Center for Disease Control* is a go-to resource organization for island healthcare organizations.

On May 4th, we brought **Economic Development** back as a topic that will always be front and center in the sustainability of our islands. Jobs, jobs, jobs – they matter. They are critical! But opportunities are periodically, even regularly, being vetted, attempted, invested in and assessed on these islands. And they long have been, but recently Websites have become a most important marketing tool. And Broadband initiatives are in various stages of development up and down the coast – which should continue to improve both the process and the potential. Breweries, coffee shops and gift shops have been and continue to be traditional forms of enterprise; farming has been on the upswing for a while now; and aquaculture looks to be an ever more important option as the warming waters of the Gulf of Maine threaten our traditional fisheries. Apprenticeships can provide start-out access otherwise difficult to attain. On August 2nd, in the spirit of former, and soon-to-pass-on, President George H.W. Bush we focused on **Volunteering**. His Thousand Points of Light created a model for volunteerism, but that model has been changing and evolving generationally due to cultural, financial and other factors. Presenters at this meeting included *Envision Prosperity* and the *UMaine Center for Aging's Encorps*. Management is a perpetual challenge for instituting best practices in recruiting, training and development of skills useful to our communities – as well as keeping volunteers satisfied and engaged.

And, finally, on November 2nd we continued to zero in on **Island Housing**. And this, of course, means workforce housing. Housing which can be affordable for the younger families we would count on to bolster or backbone! our aging and population-challenged villages. And for the elderly who do not want to have to leave their island homes for mainland options. And for teachers, who may have ten-month rentals but typically have to move out and to perch elsewhere for a bit while landlords look to cash in on summer rental dollars. The *Genesis Fund* remains a direct go-to resource as well as a link to navigating other resources, such as the *State Housing Authority*. Questions include: what does “affordable” mean? What are criteria for qualifying for island rentals? How does a successful selection process work? How do we purchase half-million-dollar properties and make them fit this purpose? How do we deal with community resistance?

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

Andy Dorr and Kathy Warren are Vinalhaven's representatives to the MIC.

Annual Town Report 2017-2018

SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends,

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

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act I* authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act I* authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act I* authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997. I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins, United States Senate

Annual Town Report 2017-2018

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-6344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 3, 2019

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

Dear Friends,

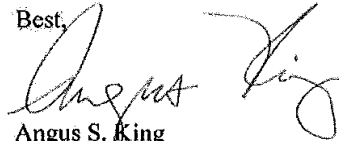
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets) – that's because at our heart, we're one big community. It's not only a pleasure to serve you – it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8080

PRESQUE ISLE
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Presque Isle, ME 04769
(207) 764-6124

SCARBOROUGH
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Scarborough, ME 04074
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COMMITTEE ON APPROPRIATIONS
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INTERIOR, ENVIRONMENT, AND RELATED
AGENCIES

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

Dear Friends,

I hope this message finds you well. I am honored to represent you and your family and am grateful for the chance to offer both an update from Congress and my thoughts on the year ahead.

In Maine, we care less about political parties than about getting the job done. That's why I'm happy to report several recent victories I had reaching across the aisle to address issues important to our state.

Signed into law after months of deadlock, the 2018 Farm Bill contained several provisions I introduced. We were able to boost local food investment and organic research programs that are important to the Maine farmers driving a resurgence in our agricultural economy. The bill also created a pilot program to help doctors write prescriptions and offer vouchers to patients who need to change their diet but can't afford fresh food. Finally, the legislation included several steps I introduced to reduce food waste, a national problem that is not only costly to the environment and economy, but a missed opportunity to help millions of Americans who don't have enough to eat.

At the end of 2018, the President signed into law legislative language I introduced to assist veterans who had been blindsided by debt with the Department of Veterans Affairs. After hearing from several veterans who did not receive mailings about their debt until it was too late to take action, I introduced a bill to require the VA to improve its notification system. The final legislation requires that veterans have the option of getting electronic notifications and that the VA report on the underlying issues.

And on the House Appropriations Committee, I worked to protect programs that our state relies on, such as small business grants, rural broadband investment, effective responses to the opioid epidemic, shipbuilding at Bath Iron Works, and more.

As a new Congress gets underway, I will keep working with Republicans to make progress on key issues like these. But with Democrats now in the majority, I look forward to having an open debate on problems that have been ignored for too long. This includes the gun violence plaguing our nation, the dangers climate change presents to our country, crushing student loan debt, the influence of big money in politics, and the need for all Americans to access affordable health care and prescriptions.

In Washington and Maine, my offices stand ready to answer your questions, listen to feedback, and assist with federal issues and agencies. My hard-working staff helps many hundreds of constituents every year and I welcome the chance to serve you.

Best wishes,

Chellie Pingree
Member of Congress

2 PORTLAND FISH PIER, SUITE 304
PORTLAND, ME 04101
PHONE: 207-774-5019
FAX: 207-871-0720



1 SILVER STREET
WATERVILLE, ME 04902
PHONE: 207-873-5713
FAX: 207-873-5717

Annual Town Report 2017-2018



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

PAUL R. LePAGE
GOVERNOR

Dear Citizens of Maine:

For the past eight years as your Governor, my priority has been to make Maine prosperous. I am proud to say that my administration has had some success, but there is more that can be done.

Mainers experienced strong, record-setting economic growth in 2018, setting so many new records: a record-high number of employers; a record-high number of private-sector jobs; record-high revenues for the state; record-low unemployment; and the fastest net-earnings growth in New England. Our poverty rate declined to the lowest since 2005 with the fewest number of children in poverty in 17 years. Maine's future is the brightest it has been in decades: there's more new businesses, more money in your paycheck, and better opportunities for our children. And that's what it's all about: the future of our state.


We have brought stability to state finances and implemented pro-business, pro-growth policies across state government. The incoming administration is taking on a state government that is vastly improved—both structurally and financially—from the one I inherited. Therefore, I have suggested to the new administration that now is the time to cut taxes by an additional 20 percent.

My administration lowered taxes by 20 percent for more than half-a-million Mainers. Cutting taxes for our families has proven to be an excellent policy decision. Despite this cut, we are seeing higher revenue in almost every tax category—sales and use tax, individual income tax, and corporate income tax. We must always remember that the revenue we receive in taxes is due to the hard work of Maine's people. Democrats stated they want to use surplus money to fully fund revenue sharing at 5 percent, rather than the 2 percent the towns have received for the past 6 years. **However, there is no guarantee your local government will cut your property taxes by one penny—never mind dollar-for-dollar—if revenue sharing is increased.**

The people of Maine and the municipal balance sheets would be better off if the state cut income taxes and allowed municipalities to collect property taxes or service fees from non-profits to supplement the local property taxes. Everyone should contribute to the operation of local community governments.

I encourage you to pay attention to what happens in your municipality and in Augusta. So many good people have worked much too hard to achieve our current prosperity. We must avoid letting politicians drive Maine's finances and its economy back into the ground. I promise you that I will be watching.

Sincerely,


Paul R. LePage
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)
www.maine.gov

FAX: (207) 287-1034

*129th Legislature
Senate of
Maine
Senate District 12*

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

Dear Friends and Residents of Vinalhaven,

Thank you for the opportunity to serve as your state senator. I'm honored to have been chosen to represent the residents of Vinalhaven in Augusta, and I promise to work hard on your behalf.

I have been appointed to chair the Marine Resources Committee. During this legislative session, I will work to protect our marine resources so they are sustainable for future generations. Our fisheries contribute millions to our economy each year, and the hard working men and women of our coastal economy deserve the strongest support we can provide.

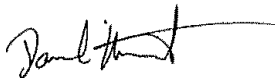
I will also continue my work to make Maine a leader in new energy technologies. We have not yet taken the bold steps necessary to seriously pursue a true renewable energy economy, but we have a real chance to make substantial progress toward that goal. It's time to move forward on smart solar energy policies, creating good paying jobs right here in Maine and supplying clean energy for people across the state.

If you have any concerns or ideas for legislation, I am always available. Please feel free to call or email me anytime. We face challenges, but with this group of smart, talented and committed lawmakers, I'm hopeful we can get things done. While we may not always agree, I am always willing to listen to and learn from all sides.

I can be reached at (207) 287-1515 or David.Miramant@legislature.maine.gov. I also encourage you to sign up to receive my regular legislative updates. Go to www.mainesenate.org to join my mailing list.

I look forward to working with you this year!

Sincerely,



Dave Miramant
State Senator

Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Website: legislature.maine.gov/senate



Genevieve McDonald

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

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: MAINE RELAY 711

Dear Vinalhaven Residents,

It is an honor to serve as your State Representative. Over the next two years, I will be working hard on your behalf to provide responsive constituent services, be your advocate in the State House and advance legislation that improves life in our district and in our state.

Over the coming months, we expect to take up over 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, expanding access to renewable energy, reducing student debt, fighting and dealing with the effects of climate change, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors, and making sure we are caring for our neighbors with disabilities.

We will also be balancing the state budget for the next two years and will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am serving 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.

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

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

Respectfully,

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

Genevieve McDonald
State Representative

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

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Annual Town Report 2017-2018

Treasurer's Report

General Fund -FY 2017-2018 Balances

<u>General Fund Checking</u>		<u>General Fund Sweep Account</u>	
Beginning Balance	\$ 35,038.38	Beginning Balance	\$ 1,567,797.90
Deposits	\$ 11,609,566.35	Deposits	\$ 5,432,448.26
Interest	\$ 436.49	Interest	\$ 22,041.55
Warrants/Fees	(\$11,610,004.08)	Warrants/Fees	(\$4,522,177.99)
Transfers	\$ 0.00	Transfers	\$ 0.00
Inc/Dec Market	\$ 0.00	Inc/Dec Market	\$ 0.00
Advisory Fee	\$ 0.00	Advisory Fee	\$ 0.00
 YTD Subtotal	 (\$ 1.24)	 YTD Subtotal	 \$ 932,311.82
 Ending Balance	 \$ 35,037.14	 Ending Balance	 \$ 2,500,109.72
 <u>General Fund Savings</u>		 <u>Capital Reserves</u>	
Beginning Balance	\$ 57,571.43	Beginning Balance	\$ 1,162,673.89
Deposits	\$ 0.00	Deposits	\$ 247,701.79
Interest	\$ 25.48	Interest	\$ 20,514.40
Warrants/Fees	(\$ 57,596.91)	Warrants/Fees	\$ 0.00
Transfers	\$ 0.00	Transfers	\$ 0.00
Inc/Dec Market	\$ 0.00	Inc/Dec Market	\$ 0.00
Advisory Fee	\$ 0.00	Advisory Fee	\$ 0.00
 YTD Subtotal	 (\$ 57,571.43)	 YTD Subtotal	 (\$ 1.24)
 Ending Balance	 \$ 0.00	 Ending Balance	 \$ 35,037.14

Vinalhaven Sewer Department - FY 2017-2018 Balances

<u>Wastewater Checking</u>		<u>Wastewater Savings</u>	
Beginning Balance	\$ 137,901.83	Beginning Balance	\$ 95,529.47
Deposits	\$ 274,069.40	Deposits	\$ 0.00
Interest	\$ 1,714.44	Interest	\$ 1,198.28
Warrants/Fees	(\$250,941.23)	Warrants/Fees	\$ 0.00
Transfers	\$ 0.00	Transfers	\$ 0.00
Inc/Dec Market	\$ 0.00	Inc/Dec Market	\$ 0.00
Advisory Fee	\$ 0.00	Advisory Fee	\$ 0.00
 YTD Subtotal	 \$ 24,842.61	 YTD Subtotal	 \$ 1,198.28
 Ending Balance	 \$ 162,744.44	 Ending Balance	 \$ 96,727.75

Annual Town Report 2017-2018

Sewer Connection

Beginning Balance	\$	5,935.91
Deposits	\$	714.68
Interest	\$	77.61
Warrants/Fees	\$	0.00
Transfers	\$	0.00
Inc/Dec Market	\$	0.00
Advisory Fee	\$	0.00
 YTD Subtotal	 \$	 792.29
 Ending Balance	 \$	 6,728.20

Town Permanent Funds - FY 2017-2018 Balances

Cemetery Checking

Beginning Balance	\$	18,772.06
Deposits	\$	2,200
Interest	\$	261.95
Warrants/Fees	\$	0.00
Transfers	\$	0.00
Inc/Dec Market	\$	0.00
Advisory Fee	\$	0.00
 YTD Subtotal	 \$	 2,461.95
 Ending Balance	 \$	 21,234.01

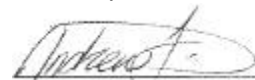
TIF Account

Beginning Balance	\$	88,609.84
Deposits	\$	148,330.00
Interest	\$	1,182.58
Warrants/Fees	(\$)	133,497.00
Transfers	\$	0.00
Inc/Dec Market	\$	0.00
Advisory Fee	\$	0.00
 YTD Subtotal	 \$	 16,015.58
 Ending Balance	 \$	 104,625.42

ICMC Building Investment Fund

Beginning Balance	\$	268,477.66
Deposits	\$	0.00
Interest	\$	8,723.81
Warrants/Fees	\$	0.00
Transfers	(\$)	291,650.67
Inc/Dec Market	\$	15,655.13
Advisory Fee	(\$)	1,205.93
 YTD Subtotal	 (\$)	 268,477.66
 Ending Balance	 \$	 0.00

Sincerely,



Andrew Dorr, Treasurer

Annual Town Report 2017-2018

Tax Collector's Report of Taxes Due on June 30th, 2018					
2015 Real Estate Taxes					
AREY, BRUCE		50		1,999.95	*
				\$ 1,999.95	
2016 Real Estate Taxes					
AREY, BRUCE		50		1,368.55	*
HALLA, LEE F. & DAWN A.		659		2,467.96	*
WOODCOCK, SHELDON		511		794.59	*
				\$ 4,631.10	
2017 Real Estate Taxes					
AREY, BRUCE L.		50		1,524.80	*
BAKER, RICHARD D		69		1,787.43	*
BECKMAN, SIGWARD		104		565.43	*
BLACKINGTON, DANA		1388		1,008.61	*
BLACKINGTON, DANA		1390		90.56	*
BLACKINGTON, DANA H.		144		348.66	*
BURGESS, GORDON, HEI		229		435.82	*
BURGESS, STEPHEN ET A		228		435.82	*
COPPOLA, LOIS DORR		355		2,336.45	*
DYER, BRENNAN W.		472		817.30	*
DYER, BRENNAN W.		474		710.90	*
HALLA, LEE F. & DAWN A.		659		6,479.57	
HARVEY, GWENYTH B.		711		1,774.98	*
HUNTLEY, NANCY L. HEIRS		1061		1,398.02	*
MORTON, LANCE E		1032		1,579.70	*
NELSON, SANDRA L, GREG		1060		866.51	*
OAKES, LARRY		1087		1,623.29	*
PERKINS, PHILIP BURTON		1154		163.41	*
SCHMIDT, TRACIE		843		2,666.99	*

WADSWORTH, MARY LOU	1627		239.98	P
WOODCOCK, SHELDON	511		1,349.34	*
			\$28,203.57	
2018 Real Estate Taxes				
AMBLER, THOMAS ET AL			14,349.34	*
AMBLER, THOMAS ET AL			4,866.37	*
AMES, WAYNE D.			237.33	*
ANDREWS, TIMOTHY GEO			3,119.49	P
AREY, BRUCE L		50	1,536.93	*
BAKER, RICHARD D		69	1,798.22	
BALLETTA, LOUIS		1109	284.11	*
BECKER, DAVID CHRISTY		94	3,783.20	*
BECKER, DAVID CRISTY		1990	4.63	*
BECKER, STEPHEN M.		96	3,170.84	*
BECKMAN, SIGWARD		102	1,147.85	P
BECKMAN, SIGWARD &		103	1,494.71	*
BECKMAN, SIGWARD		104	2,153.07	*
BEVERAGE, WAYNE W		119	1,419.40	P
BICKFORD, TERRA		1815	183.70	*
BLACKINGTON, DANA		1388	1,016.63	*
BLACKINGTON, DANA		1390	91.28	*
BLACKINGTON, DANA H.		144	351.43	*
BLACKINGTON, NEIL P		145	670.34	*
BURGESS, STEPHEN ET AL		228	826.08	*
CARLSEN, RICHARD A		1996	1,856.98	*
CARLSEN, RICHARD A.		1392	3,707.11	*
CARTER, ELLIC JOSHUA		271	55.91	*
CASH, SEAN M.		568	80.52	*
CHANDLER, PHILIP B		283	185.30	*
CODELLA, PETER		314	2,247.77	*
COOK, JOHN M.		660	226.63	*
COOMBS NECK TRUST		707	4,160.65	*

Annual Town Report 2017-2018

COPPOLA, LOIS DORR		355		2,333.34	*
CREELMAN, ANDREW &		364		4,008.90	*
CREELMAN, ANDREW & E		221		1,348.66	*
CREELMAN, ANDREW B		361		1,433.66	*
DICKEY, JAMES D.		415		1,406.85	*
DORR, GREG N.		423		762.19	*
DRAKE, GERMAINE		432		930.48	*
DRAKE, GERMAINE		433		1,366.92	*
DYER, BRENNAN W.		472		805.55	*
DYER, BRENNAN W.		474		706.28	P
ELISABETH DAVIS LIVING		731		10,903.40	
FARNHAM, MICHAEL		495		1,026.33	*
FARNHAM, MICHAEL		525		2,534.73	*
FARNHAM, RANDALL		526		648.66	*
GASTON, GIGI		581		10.53	*
GOODERHAM, MARY &		243		5,857.24	*
GOODWIN-ALLEY, JENNIF		1932		1,377.19	*
GROSS, CARL B & WATT,		970		2,359.59	
GROSS, CARL B.		131		309.21	*
GUPTILL, REBECCA S		650		1,058.27	*
HALL, LYDIA AREY		658		2,188.44	*
HALLA, LEE F. & DAWN A.		659		6,958.96	
HARKNESS, FRED (D/B/A)		1270		1,954.25	*
HARVEY, GWENYTH B.		711		1,668.14	
HILDINGS, RICHARD L		281		1,184.36	*
HUNDLEY, WILLIAM G. &		772		284.11	
HUTCHINSON, BRIANNA		33		945.89	*
IVES, LOUISA S.		1163		10,316.60	*
JACKSON, ERIK DYLAN		1963		237.90	*
JEWELL, CRAIG		1746		431.87	*
JOHNSON, BRUCE GORD		814		1,351.51	*
JONES, DARREN		818		1,117.61	*
JONES, WENDELL PETER		826		1,134.15	*

JONES, WENDELL PETER		827		502.04	*
KEIR, ANDREW K & KEIR,		832		286.96	*
KEIR, ANDREW K. & DIAN		833		596.17	*
KENNAN, JOHN; KENNAN,		1715		2,972.41	*
KING, SUSAN P.		849		356.51	*
LEAR, AMY P. R.		1061		1,365.78	*
LEONARD, CAROLINE		1366		1,498.13	*
MACFEE, ADAM NASON		938		290.96	*
MAINE COAST HERITAGE T		1288		238.47	*
MCCORMACK, ROBERT J		987		2,048.09	*
MCLEAN, SARAH B.		701		1,603.43	*
MCPHAIL, GABRIAN		1329		453.55	*
MILLER, JOHN ROBERT JR		1641		3.01	*
MILLER-HILDINGS, NATHA		715		1,216.95	*
MILLS JOY L &		1183		194.54	*
MORTON, LANDON		2011		1,075.96	*
MORTON, LONNIE W. &		1035		3,111.51	*
MTR OF HACKETTSTOWN		105		834.07	*
MWO PROPERTIES		993		751.30	*
NEKOLA, CHARLOTTE		1354		1,091.93	*
NELSON, GREGORY		1049		1,787.37	*
NELSON, JOE DEVISEES		1064		28.53	*
NELSON, SANDRA L, GREG		1060		3,402.46	P
OAKES, LARRY		1087		1,460.48	*
OLNEY, VIRGINIA B.		68		1,916.88	
OSGOOD, NICOLE B		236		1,557.46	*
OSGOOD, PHILIP		295		2,976.30	*
PARKER, LILY M.		1073		764.47	*
PARKER, TERRILL & GRIM		1142		413.04	*
PERKINS, PHILIP BURTON I		1154		335.45	*
PERKINS, SARA D		1153		2,296.83	*
PERKINS, SARA D & SAMU		1152		4,759.11	*
PERRY SEAL PARTNERS, L		1906		2,870.75	*

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PETILLO, JOHN JOSEPH II E	1184		-657.62	*
POOLE, JAMES H. II	1262		2,134.81	*
QUILTY, JOHN JR.	1238		755.46	*
ROBISHAW, JEREMY &	1735		741.65	*
ROSELL, ADAM P.	1814		677.75	*
SANBORN, DERALD M &	1324		555.44	*
SANDS COVE ASSOCIATES	1326		2,554.73	*
SANFT, LISA A & SANFT,	1653		297.11	*
SCHMIDT, TRACIE	843		2,661.95	
SILVERMAN, GINA	669		646.30	*
SMITH, JEFFREY E & SMIT	1056		1,651.03	
SMITH, LISA PERS REP	1032		2,844.51	*
STARR, SOPHIE A	1408		5,934.34	*
STARR, SOPHIE A.	1409		73.02	*
STEVENS, DR. JOHN	1423		17,288.12	*
STEVENS, JOHN K.	1424		14,402.84	*
SWAIN, DAVID S	1456		2,325.36	*
SWEARS, CAROL HEIRS &	1468		742.79	*
THE VH NOMINEE TRUST	680		1,730.32	*
TWITCHELL, JOHN M. JR.	1563		742.22	*
VAN PRAAG, NADJA	203		1,482.91	*
VAN PRAGG, NICHOLAS	942		1,199.08	*
WADLEIGH, STACY	1622		1,283.63	
WADSWORTH, MARY LOU	1627		184.84	
WARREN, COREY A	1671		248.17	*
WATT, KARENA	1710		451.84	
WATT, TAZA	1976		1,012.07	*
WATT, TAZA J.	1709		346.86	*
WATT, TAZA J.	1711		353.71	*
WEBSTER, KENNETH W.	2014		457.54	*
WELLER, DAVID C. JR.	1717		2,877.60	*
WILLIAMS, SUSAN B. TRUS	1747		5,416.33	*
WILLIAMS, SUSAN R.	1748		8,947.72	*

WILLIAMS, SUSAN			1751		224.78	*
WOODCOCK, MARION G.			1762		1,349.80	*
WOODCOCK, SHELDON			511		1,285.91	*
					\$ 256,273.41	
* = Paid in full or abated after June 30, 2018						
P = Partially paid or abated after June 30, 2018						

TOWN OF VINALHAVEN

VINALHAVEN, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2018

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Smith & Associates, CPAs
A Professional Association

500 US Route One, Suite 102 • Yarmouth, Maine 04096
Ph (207)846-8881 • Fax (207) 846-8882
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REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Selectmen and Manager
TOWN OF VINALHAVEN
Vinalhaven, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and aggregate remaining fund information of the Town of Vinalhaven, Maine as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

Basis for Qualified Opinion on the Government-Wide Financial Statements

As disclosed in the notes to the financial statements, information necessary to determine the amounts of any OPEB liabilities or similar amounts arising in conjunction with the Town's participation in the Maine Education Association Benefit Trust health plan is not currently available. The amounts, if any, by which the government-wide financial statements may be misstated as a result are not known.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on the Government-Wide Financial Statements", the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the Town as of June 30, 2018 and the changes in net position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund and aggregate remaining fund information of the Town as of June 30, 2018 and the changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of the Town's Proportionate Share of Net Pension Liability, the Schedule of Town Pension Contributions, and the Schedules of the Town's Group Life and Health Plan OPEB Liabilities and Related Ratios be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Smith & Associates

SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
May 3, 2019

Smith & Associates, CPAs
A Professional Association

Yarmouth, Maine 04096

Town of Vinalhaven

TOWN OF VINALHAVEN
STATEMENT OF NET POSITION
JUNE 30, 2018
EXHIBIT I

	<u>Primary Government</u>		
		Business -	
	<u>Governmental</u>	<u>Type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>	
Assets			
Cash and Cash Equivalents	\$ 4,818,795	\$ 242,404	\$ 5,061,199
Taxes and Liens Receivable	291,108	0	291,108
Accounts and Grants Receivable	212,242	147,605	359,847
Capital Assets, Net of Accumulated Depreciation	<u>12,433,228</u>	<u>6,313,676</u>	<u>18,746,904</u>
Total Assets	<u>\$ 17,755,373</u>	<u>\$ 6,703,685</u>	<u>\$ 24,459,058</u>
Deferred Outflows of Resources	<u>\$ 99,321</u>	<u>\$ 0</u>	<u>\$ 99,321</u>
Liabilities			
Accounts Payable	\$ 77,436	\$ 17,273	\$ 94,709
Accrued Expenses	235,525	2,009	237,534
Non-Current Liabilities			
Due Within One Year	706,133	54,476	760,609
Due in More Than One Year	<u>2,404,304</u>	<u>759,807</u>	<u>3,164,111</u>
Total Liabilities	<u>\$ 3,423,398</u>	<u>\$ 833,565</u>	<u>\$ 4,256,963</u>
Deferred Inflows of Resources	<u>\$ 96,003</u>	<u>\$ 0</u>	<u>\$ 96,003</u>
Net Position			
<i>Net Investment in Capital Assets</i>	\$ 9,484,695	\$ 5,882,334	\$ 15,367,029
<i>Restricted</i>			
Tax Incremental Financing	104,625	0	104,625
Grant and Entitlement Purposes	70,238	0	70,238
School District	801,452	301	801,753
Sewer Hook Ups and Loans	20,726	0	20,726
Permanent Funds, Non-Expendable	219,961	0	219,961
<i>Unrestricted</i>	<u>3,633,596</u>	<u>(12,515)</u>	<u>3,621,081</u>
Total Net Position	<u>\$ 14,335,293</u>	<u>\$ 5,870,120</u>	<u>\$ 20,205,413</u>

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

**TOWN OF VINALHAVEN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018
EXHIBIT II**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Assets		<u>Total</u>
		<u>Charges for Services</u>	<u>Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Primary Government Business –</u>		
					<u>Type Activities</u>		
Primary Government							
Governmental Activities							
General Government	\$ 607,733	\$ 32,055	\$ 0	\$ (575,678)	\$ 0		\$ (575,678)
Public Works and Sanitation	995,958	174,829	103,164	(717,965)	0		(717,965)
Public Safety	861,483	118,336	0	(743,147)	0		(743,147)
Culture and Recreation	86,960	20,815	0	(66,145)	0		(66,145)
Public Health and Welfare	3,653	0	0	(3,653)	0		(3,653)
Education	3,477,136	52,149	1,033,311	(2,391,676)	0		(2,391,676)
Fixed Charges	542,385	0	0	(542,385)	0		(542,385)
Interest on Long-Term Debt	122,799	0	0	(122,799)	0		(122,799)
Depreciation – Unallocated	<u>703,117</u>	<u>0</u>	<u>0</u>	<u>(703,117)</u>	<u>0</u>		<u>(703,117)</u>
Total Government Activities	<u>\$ 7,401,224</u>	<u>\$ 398,184</u>	<u>\$ 1,136,475</u>	<u>\$(5,866,565)</u>	<u>\$ 0</u>		<u>\$(5,866,565)</u>
Business - Type Activities							
Wastewater Department	\$ 454,497	\$ 288,531	\$ 0	\$ 0	\$ (165,966)		\$ (165,966)
School District	<u>552</u>	<u>125</u>	<u>0</u>	<u>0</u>	<u>(427)</u>		<u>(427)</u>
Total Business - Type Activities	<u>\$ 455,049</u>	<u>\$ 288,656</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (166,393)</u>		<u>\$ (166,393)</u>
Total Primary Government	<u>\$ 7,856,273</u>	<u>\$ 686,840</u>	<u>\$ 1,136,475</u>	<u>\$(5,866,565)</u>	<u>\$ (166,393)</u>		<u>\$(6,032,958)</u>
General Revenues							
Property and Other Taxes			\$ 6,198,703		\$ 0		\$ 6,198,703
Grants and Contributions Not Restricted to Special Programs				77,733	0		77,733
Unrestricted Investment Earnings				70,561	2,929		73,490
Miscellaneous Income				<u>44,236</u>	<u>0</u>		<u>44,236</u>
Total General Revenues			<u>\$ 6,391,233</u>		<u>\$ 2,929</u>		<u>\$ 6,394,162</u>
Changes in Net Position			\$	524,668	\$ (163,464)		\$ 361,204
Net Position – July 1, 2017, Restated			<u>\$ 13,810,625</u>		<u>\$ 6,033,584</u>		<u>\$19,844,209</u>
Net Position – June 30, 2018			<u>\$ 14,335,293</u>		<u>\$ 5,870,120</u>		<u>\$20,205,413</u>

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

**TOWN OF VINALHAVEN
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018
EXHIBIT III**

	General	School	Other	Total
	<u>Fund</u>	<u>District</u>	<u>Governmental</u>	<u>Governmental</u>
Assets			<u>Funds</u>	<u>Funds</u>
Cash and Cash Equivalents	\$ 2,196,940	\$ 857,607	\$ 1,764,248	\$ 4,818,795
Taxes and Liens Receivable	291,108	0	0	291,108
Accounts and Grants Receivable	104,009	87,468	13,998	205,475
Due from Other Funds	<u>0</u>	<u>145,210</u>	<u>605,868</u>	<u>751,078</u>
Total Assets	\$ 2,592,057	\$ 1,090,285	\$ 2,384,114	\$ 6,066,456
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 2,592,057</u>	<u>\$ 1,090,285</u>	<u>\$ 2,384,114</u>	<u>\$ 6,066,456</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities				
Accounts Payable	\$ 37,202	\$ 40,234	\$ 0	\$ 77,436
Accrued Expenses	18,173	205,864	0	224,037
Due to Other Funds	<u>253,012</u>	<u>454,057</u>	<u>37,242</u>	<u>744,311</u>
Total Liabilities	<u>\$ 308,387</u>	<u>\$ 700,155</u>	<u>\$ 37,242</u>	<u>\$ 1,045,784</u>
Deferred Inflows of Resources				
Unavailable Revenue – Property Taxes	<u>\$ 177,303</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 177,303</u>
Fund Balance				
<i>Nonspendable</i>				
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 219,961	\$ 219,961
<i>Restricted</i>				
Tax Incremental Financing	0	0	104,625	104,625
Grant and Entitlement Purposes	0	0	70,238	70,238
Sewer Hook Ups and Loans	0	0	20,726	20,726
<i>Committed</i>				
Capital Projects	0	0	1,747,471	1,747,471
Appropriated for FY 2018/19	36,916	200,000	0	236,916
School District	0	190,130	0	190,130
<i>Assigned</i>				
Permanent Funds – Expendable	0	0	203,038	203,038
<i>Unassigned</i>				
Special Revenue Fund Deficits	0	0	(19,187)	(19,187)
General Fund	<u>2,069,451</u>	<u>0</u>	<u>0</u>	<u>2,069,451</u>
Total Fund Balance	<u>\$ 2,106,367</u>	<u>\$ 390,130</u>	<u>\$ 2,346,872</u>	<u>\$ 4,843,369</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,592,057</u>	<u>\$ 1,090,285</u>	<u>\$ 2,384,114</u>	<u>\$ 6,066,456</u>

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

TOWN OF VINALHAVEN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT
OF NET POSITION
JUNE 30, 2018
EXHIBIT IV

Total Fund Balance – Total Governmental Funds \$ 4,843,369

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

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet. 12,433,228

Interest payable on long-term debt does not require current financial resources and therefore interest payable is not reported as a liability in Governmental Funds Balance Sheet. (11,488)

Unavailable property tax revenues are not available to pay for Current financial expenditures and, therefore, are deferred inflows of resources. 103,747

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

Due in One Year	\$ 706,133	
Due in More Than One Year	2,368,764	
Accrued Compensated Absence Payable	<u>35,540</u>	(3,110,437)

Differences Between Deferred Inflows and Deferred Outflows Relating To OPEB Plans Pursuant to GASB Statement No. 75. 12,455

Differences Between Deferred Inflows and Deferred Outflows Regarding Related Pension Expenses Due to Implementation of GASB No. 68. 64,419

Net Position of Governmental Activities \$ 14,335,293

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

TOWN OF VINALHAVEN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018
EXHIBIT V

	<u>General</u> <u>Fund</u>	<u>School</u> <u>District</u>	<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
Revenues				
Taxes	\$ 6,034,861	\$ 0	\$ 148,330	\$ 6,183,191
Intergovernmental	149,696	781,273	147,403	1,078,372
Licenses, Permits and Fees	42,416	0	0	42,416
Charges for Services	286,372	36,419	32,977	355,768
Investment Income	22,504	2,082	45,975	70,561
On-Behalf Pension/OPEB Contributions	0	150,877	0	150,877
Miscellaneous	<u>7,022</u>	<u>7,076</u>	<u>33,356</u>	<u>47,454</u>
Total Revenues	<u>\$ 6,542,871</u>	<u>\$ 977,727</u>	<u>\$ 408,042</u>	<u>\$ 7,928,640</u>
Expenditures				
<i>Current</i>				
General Government	\$ 465,605	\$ 0	\$ 133,497	\$ 599,102
Public Works and Sanitation	833,728	0	34,353	868,081
Public Safety	563,666	0	297,817	861,483
Culture and Recreation	86,312	0	648	86,960
Public Health and Welfare	3,653	0	0	3,653
Debt Service	240,504	0	0	240,504
Education	0	4,000,306	155,009	4,155,315
Fixed Charges	542,385	0	0	542,385
<i>Capital Outlay</i>	<u>147,506</u>	<u>0</u>	<u>54,505</u>	<u>202,011</u>
Total Expenditures	<u>\$ 2,883,359</u>	<u>\$ 4,000,306</u>	<u>\$ 675,829</u>	<u>\$ 7,559,494</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 3,659,512</u>	<u>\$ (3,022,579)</u>	<u>\$ (267,787)</u>	<u>\$ 369,146</u>
Other Financing Sources (Uses)				
Transfers In (Out)	<u>\$ (3,234,529)</u>	<u>\$ 2,907,625</u>	<u>\$ 326,904</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 424,983	\$ (114,954)	\$ 59,117	\$ 369,146
Fund Balance – July 1, 2017, Restated	<u>1,681,384</u>	<u>505,084</u>	<u>2,287,755</u>	<u>4,474,223</u>
Fund Balance – June 30, 2018	<u>\$ 2,106,367</u>	<u>\$ 390,130</u>	<u>\$ 2,346,872</u>	<u>\$ 4,843,369</u>

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

**TOWN OF VINALHAVEN
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018
EXHIBIT VI**

Net Change in Fund Balance – Total Governmental Funds \$ 369,146

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

Governmental Funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period, net of disposals of same. 19,629

Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds. (703,117)

The issuance of long-term debt (e.g. accrued compensated Absence pay) provides current financial resources to Governmental Funds, while the repayment of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. 806,742

Some property tax will not be collected for several months after the Town’s fiscal year end; they are not considered current financial resources in the Governmental Funds. This amount is the net effect of the differences. 15,512

Accrued interest expense on long-term debt is reported in the Government- Wide Statement of Activities and changes in net position, but does not require the use of current financial resources; therefore, accrued interest expense is not reported as expenditures in Governmental Funds. 30,624

Changes in Deferred Outflows and Deferred Inflows and Net OPEB Liability Relating to Implementation of GASB Statement No. 75. (6,812)

Changes Between Deferred Inflows and Deferred Outflows Related to Pension Expenses and Net Pension Liability Due to Implementation of GASB No. 68. (7,056)

Change in Net Position of Governmental Activities \$ 524,668

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

**TOWN OF VINALHAVEN
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
EXHIBIT VII**

Revenues	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Taxes	\$ 5,911,004	\$ 5,911,004	\$ 6,034,861	\$ 123,857
Intergovernmental	120,781	120,781	149,696	28,915
Licenses, Permits and Fees	33,300	33,300	42,416	9,116
Charges for Services	180,000	180,000	286,372	106,372
Investment Income	10,000	10,000	22,504	12,504
Miscellaneous	<u>0</u>	<u>0</u>	<u>7,022</u>	<u>7,022</u>
Total Revenues	<u>\$ 6,255,085</u>	<u>\$ 6,255,085</u>	<u>\$ 6,542,871</u>	<u>\$ 287,786</u>
Expenditures				
<i>Current</i>				
General Government	\$ 549,310	\$ 514,907	\$ 465,605	\$ 49,302
Public Works and Sanitation	858,985	853,124	833,728	19,396
Public Safety	632,195	648,195	563,666	84,529
Culture and Recreation	100,595	100,595	86,312	14,283
Public Health and Welfare	8,179	8,179	3,653	4,526
Debt Service	242,000	242,000	240,504	1,496
Education	2,977,865	2,977,865	2,977,865	0
Fixed Charges	561,685	561,685	542,385	19,300
<i>Capital Outlay</i>	<u>150,000</u>	<u>250,000</u>	<u>147,506</u>	<u>102,494</u>
Total Expenditures	<u>\$ 6,080,814</u>	<u>\$ 6,156,550</u>	<u>\$ 5,861,224</u>	<u>\$ 295,326</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>\$ 174,271</u>	<u>\$ 98,535</u>	<u>\$ 681,647</u>	<u>\$ 583,112</u>
Other Financing Sources (Uses)				
Transfers In (Out)	<u>\$ (213,000)</u>	<u>\$ (256,664)</u>	<u>\$ (256,664)</u>	<u>\$ 0</u>
Net Change in Fund Balances	<u>\$ (38,729)</u>	<u>\$ (158,129)</u>	<u>\$ 424,983</u>	<u>\$ 583,112</u>
Fund Balance – July 1, 2017	<u>1,681,384</u>	<u>1,681,384</u>	<u>1,681,384</u>	<u>0</u>
Fund Balance – June 30, 2018	<u>\$ 1,642,655</u>	<u>\$ 1,523,255</u>	<u>\$ 2,106,367</u>	<u>\$ 583,112</u>

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

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

**TOWN OF VINALHAVEN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2018
EXHIBIT VIII**

	<u>Business-Type Activities – Enterprise Funds</u>		
		School	Total
	<u>Wastewater</u>	<u>District</u>	<u>Proprietary Funds</u>
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 235,336	\$ 7,068	\$ 242,404
Accounts Receivable	<u>147,605</u>	<u>0</u>	<u>147,605</u>
Total Current Assets	\$ 382,941	\$ 7,068	\$ 390,009
Noncurrent Assets			
Capital Assets (Net of Accumulated Depreciation)	<u>6,313,676</u>	<u>0</u>	<u>6,313,676</u>
Total Assets	<u>\$ 6,696,617</u>	<u>\$ 7,068</u>	<u>\$ 6,703,685</u>
Liabilities			
Current Liabilities			
Accounts Payable	\$ 10,506	\$ 0	\$ 10,506
Accrued Expenses	2,009	0	2,009
Due to Other Funds	0	6,767	6,767
Bonds Payable	<u>54,476</u>	<u>0</u>	<u>54,476</u>
Total Current Liabilities	\$ 66,991	\$ 6,767	\$ 73,758
Noncurrent Liabilities			
Bonds Payable	<u>759,807</u>	<u>0</u>	<u>759,807</u>
Total Liabilities	<u>\$ 826,798</u>	<u>\$ 6,767</u>	<u>\$ 833,565</u>
Net Position			
Net Investment in Capital Assets	\$ 5,882,334	\$ 0	\$ 5,882,334
Unrestricted	<u>(12,515)</u>	<u>301</u>	<u>(12,214)</u>
Total Net Position	<u>\$ 5,869,819</u>	<u>\$ 301</u>	<u>\$ 5,870,120</u>

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

TOWN OF VINALHAVEN
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018
EXHIBIT IX

	<u>Business - Type Activities – Enterprise Funds</u>		
	<u>Wastewater</u>	<u>School District</u>	<u>Total Proprietary Funds</u>
Operating Revenues			
Charges for Sales and Services			
User Fees	\$ 288,531	\$ 125	\$ 288,656
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues	<u>\$ 288,531</u>	<u>\$ 125</u>	<u>\$ 288,656</u>
Operating Expenses			
Cost of Sales and Service	\$ 196,673	\$ 0	\$ 196,673
Depreciation	239,460	0	239,460
Site Improvements	0	552	552
Administration	<u>6,967</u>	<u>0</u>	<u>6,967</u>
Total Operating Expenses	<u>\$ 443,100</u>	<u>\$ 552</u>	<u>\$ 443,652</u>
Operating Income (Loss)	<u>\$ (154,569)</u>	<u>\$ (427)</u>	<u>\$ (154,996)</u>
Non-Operating Revenues (Expenses)			
Investment Income	\$ 2,913	\$ 16	\$ 2,929
Interest Expense	<u>(11,397)</u>	<u>0</u>	<u>(11,397)</u>
Total Non-Operating Revenues (Expenses)	<u>\$ (8,484)</u>	<u>\$ 16</u>	<u>\$ (8,468)</u>
Changes in Net Position	<u>\$ (163,053)</u>	<u>\$ (411)</u>	<u>\$ (163,464)</u>
Net Position – July 1, 2017, Restated	<u>6,032,872</u>	<u>712</u>	<u>6,033,584</u>
Net Position – June 30, 2018	<u>\$ 5,869,819</u>	<u>\$ 301</u>	<u>\$ 5,870,120</u>

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

**TOWN OF VINALHAVEN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018
EXHIBIT X**

	<u>Business-Type Activities – Enterprise Funds</u>		
	<u>Wastewater</u>	<u>School District</u>	<u>Total Proprietary Funds</u>
Cash Flows from Operating Activities			
Receipts from Customers	\$ 273,962	\$ 125	\$ 274,087
Payments to Vendors and Employees	<u>(206,084)</u>	<u>0</u>	<u>(206,084)</u>
Net Cash Provided by (Used) in Operating Activities	<u>\$ 67,878</u>	<u>\$ 125</u>	<u>\$ 68,003</u>
Cash Flows from Capital and Related Financing Activities			
Principal and Interest Paid During the Year	<u>\$ (65,467)</u>	<u>\$ 0</u>	<u>\$ (65,467)</u>
Cash Flow from Noncapital Financing Activities			
Transfers to Other Funds	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Cash Flows from Investing Activities			
Investment Income Received	<u>\$ 2,913</u>	<u>\$ 16</u>	<u>\$ 2,929</u>
Net Increase (Decrease) in Cash	<u>\$ 5,324</u>	<u>\$ 141</u>	<u>\$ 5,465</u>
Cash and Cash Equivalents– July 1, 2017	<u>230,012</u>	<u>6,927</u>	<u>236,939</u>
Cash and Cash Equivalents – June 30, 2018	<u>\$ 235,336</u>	<u>\$ 7,068</u>	<u>\$ 242,404</u>
Reconciliation of Operating Income to Net Cash Provided by (Used) in Operating Activities:			
Operating Income (Loss)	<u>\$ (154,569)</u>	<u>\$ (427)</u>	<u>\$ (154,996)</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used) in Operating Activities			
Depreciation Expense	\$ 239,460	\$ 0	\$ 239,460
(Increase) Decrease in Accounts Receivable	(14,569)	0	(14,569)
Increase (Decrease) in Accounts Payable	(2,444)	0	(2,444)
Increase (Decrease) in Due to Other Funds	0	552	552
Increase (Decrease) in Accrued Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Total Adjustments	<u>\$ 222,447</u>	<u>\$ 552</u>	<u>\$ 222,999</u>
Net Cash Provided by (Used) in Operating Activities	<u>\$ 67,878</u>	<u>\$ 125</u>	<u>\$ 68,003</u>

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

**TOWN OF VINALHAVEN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2018
EXHIBIT XI**

	Agency Funds
Assets	
Cash and Cash Equivalents	\$ <u>63,021</u>
Liabilities	
Amounts Held for Others	\$ <u>63,021</u>
Net Position	\$ <u><u>0</u></u>

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

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

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

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

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

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

The financial statements include:

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

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

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity

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

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

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

C. – Financial Statements – Government-Wide Statements

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

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

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

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements

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

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Proprietary Funds (Continued)

Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has a third party requirement that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

The Wastewater Department, a major fund, operates in a manner similar to private business enterprises. The intent is that costs for sewer services provided to the general public on a continuing basis be recovered or financed primarily through charges to users. Maine Administrative District No. 8 maintains one enterprise fund, the Smith Hokansen Memorial Hall Fund. These funds are intended to improve the educational experience for District students.

Fiduciary Funds

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

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The Maine School Administrative District No. 8 Student Activities accounts are considered Fiduciary Funds.

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

E. – Measurement Focus/Basis of Accounting

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

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets.

Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

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

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

F. – Budgetary Control

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

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

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

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

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

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. – Cash and Investments

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

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

H. - Capital Assets

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

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

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

I. - Compensated Absences

The Town of Vinalhaven recognizes accumulated sick leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay was \$35,540 at June 30, 2018.

J. - Interfund Activity

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

K. – Equity Classifications

Government-Wide Statements

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

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. – Equity Classifications (Continued)

Government-Wide Statements (Continued)

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

Fund Statements

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

L. – Deferred Outflows and Inflows of Resources

The Town has implemented the following statements:

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

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

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

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

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The deferred inflows and outflows of resources listed at June 30, 2018 in Exhibit I amounted to \$99,321 (comprised of \$12,455 relating to OPEB and \$86,866 relating to pension benefits) and \$96,003 (comprised of \$73,556 relating to property taxes and \$22,447 relating to pension benefits), respectively. Per Exhibit III, the modified accrual deferred inflows of resources amounted to \$177,303 (all related to property taxes), and there was no deferred outflow of resources at that point in time.

M. – Use of Estimates

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

N. – Accounts Receivable

Accounts Receivable at June 30, 2018, primarily consist of miscellaneous intergovernmental and ambulance receivables. There is an allowance for doubtful accounts for ambulance receivables for the Town in the amount of \$46,000.

NOTE 2 – CASH AND INVESTMENTS

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

A. Deposits

At June 30, 2018, cash and cash equivalents of the Town and School District were all insured or collateralized and are all thus do not carry custodial credit risk.

B. Investments

At June 30, 2018, the Town held no investments in securities.

NOTE 3 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverage's during the fiscal year and no significant settlements that exceeded insurance coverage.

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 4 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Vinalhaven’s property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2017, upon which the levy for the year ended June 30, 2018, was based, amounted to \$516,292,323. This assessed value was 100% of the estimated market value and 109.38% of the 2018 State valuation of \$472,000,000. The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$42,524 for the year ended June 30, 2018.

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

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

The following summarizes the 2017-2018 levy:

Assessed Value	\$ 516,292,323
Less: BETE	(72,937)
Less: Homestead Exemption	<u>(6,900,000)</u>
Net Assessed Value	\$ 509,319,386
Tax Rate (Per \$1,000)	<u>11.41</u>
Commitment	\$ 5,811,334
Supplemental Taxes Assessed	<u>11,239</u>
Sub-Total	\$ 5,822,573
Less: Abatements	(22,223)
Collections	<u>(5,544,077)</u>
Receivable at Year End	<u><u>\$ 256,273</u></u>

Collection Rate 95.2%

Property taxes on real and personal property accounts were due on November 2, 2017 and May 2, 2018. Interest was charged at 7% on delinquent accounts after those dates.

NOTE 5 – JOINTLY GOVERNED VENTURE

School Administrative District No. 8 is one of ten participants in the Region 8 Vocational School, a governmental unit which provides vocational training for its members’ students. There is no equity interest; however, the District has an ongoing financial responsibility each year to fund a proportionate part of the Vocational School’s budget. In fiscal year 2018, the District provided \$104,522 in funding, or approximately 3.12% of the Vocational School’s budget of \$3,344,477.

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018, was as follows:

<u>Beginning Balance</u>				Ending
<u>Governmental Activities</u>	<u>July 1</u>	<u>Additions/ Completions</u>	<u>Retirements/ Adjustments</u>	<u>Balance June 30</u>
<i>Capital Assets Not Being Depreciated</i>				
Land and Construction in Progress	\$ 1,248,162	\$ 0	\$ 0	\$ 1,248,162
<i>Capital Assets, Being Depreciated</i>				
Buildings and Improvements	\$15,624,903	\$ 0	\$ 0	\$15,624,903
Machinery and Equipment	653,406	7,017	0	660,423
Vehicles	1,313,634	12,612	84,890	1,241,356
Infrastructure	<u>3,368,812</u>	<u>0</u>	<u>0</u>	<u>3,368,812</u>
Total Capital Assets, Being Depreciated	<u>\$20,960,755</u>	<u>\$ 19,629</u>	<u>\$ 84,890</u>	<u>\$20,895,494</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 6,731,268	\$ 503,710	\$ 0	\$ 7,234,978
Machinery and Equipment	608,423	12,708	0	621,131
Vehicles	999,112	102,479	84,890	1,016,701
Infrastructure	<u>753,398</u>	<u>84,220</u>	<u>0</u>	<u>837,618</u>
Total Accumulated Depreciation	<u>\$ 9,092,201</u>	<u>\$ 703,117</u>	<u>\$ 84,890</u>	<u>\$ 9,710,428</u>
Total Capital Assets, Being Depreciated, Net	<u>\$11,868,554</u>	<u>\$ (683,488)</u>	<u>\$ 0</u>	<u>\$11,185,066</u>
Governmental Activities Capital Assets, Net	<u>\$13,116,716</u>	<u>\$ (683,488)</u>	<u>\$ 0</u>	<u>\$12,433,228</u>
<u>Business-Type Activities</u>				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 87,734	\$ 0	\$ 0	\$ 87,734
<i>Capital Assets, Being Depreciated</i>				
Buildings and Improvements	\$9,563,470	\$ 0	\$ 0	\$9,563,470
Machinery and Equipment	<u>14,912</u>	<u>0</u>	<u>0</u>	<u>14,912</u>
Total Capital Assets, Being Depreciated	<u>\$9,578,382</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$9,578,382</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$3,108,131	\$ 239,087	\$ 0	\$3,347,218
Machinery and Equipment	<u>4,849</u>	<u>373</u>	<u>0</u>	<u>5,222</u>
Total Accumulated Depreciation	<u>\$3,112,980</u>	<u>\$ 239,460</u>	<u>\$ 0</u>	<u>\$3,352,440</u>
Total Capital Assets, Being Depreciated, Net	<u>\$6,465,402</u>	<u>\$ (239,460)</u>	<u>\$ 0</u>	<u>\$6,225,942</u>
Business-Type Activities, Net	<u>\$6,553,136</u>	<u>\$ (239,460)</u>	<u>\$ 0</u>	<u>\$6,313,676</u>

Depreciation expense has not been charged as a direct expense.

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7 – LONG-TERM DEBT

At June 30, 2018, loans and bonds payable consisted of the following individual issues:

<u>Governmental Activities</u>	<u>Business - Type Activities</u>
 Bar Harbor Bank and Trust	
2015 Public Works Vehicle Bond of \$85,000, Maturity 2019, Annual Principal Payments of \$17,000 Plus Interest at 1.69%	34,000 0
2015 Road Reconstruction and Paving Bond of \$650,000, Maturity 2024, Annual Principal Payments of \$65,000 Plus Interest at 2.39%	455,000 0
2016 Public Works Truck Bond of \$185,000, Maturity 2021, Annual Principal Payments of \$37,000 Plus Interest at 1.79%	111,000 0
 Maine Municipal Bond Bank	
2002 School Construction Bond , Maturity on October 25, 2021, Annual Payments of \$587,132 Plus Interest, 3.048% - 5.423% Interest Rate. Subsequent to June 30, 2018, the Bond Bank revised the District’s future debt service obligations as the result of a favorable refunding issue recently completed by the Bond Bank, effectively eliminating the District’s interest obligations on this bond subsequent to June 30, 2018.	2,348,533 0
2011 State Revolving Loan Fund, Maturity 10/1/31, Annual Principal Payments of \$ 51,319 - \$61,999, Interest Rate 1%	_____ 0 _____ 814,283
Total Loans and Bonds Payable	<u>\$ 2,948,533</u> <u>\$ 814,283</u>

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7 – LONG-TERM DEBT (CONTINUED)

Changes in Outstanding Debt

Transactions for the year ended June 30, 2018, are summarized as follows:

	<u>Balance July 1</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Balance June 30</u>	<u>Due Within One Year</u>
Governmental Activities					
General Obligation Bonds	\$ 3,757,092	\$ 0	\$ 808,559	\$ 2,948,533	\$ 706,133
Net Pension Obligation	77,097	0	21,697	55,400	0
Net OPEB Liability	51,697	19,267	0	70,964	0
Accrued Compensated Absence Payable	<u>33,721</u>	<u>1,819</u>	<u>0</u>	<u>35,540</u>	<u>0</u>
Total	\$3,919,607	\$ 21,086	\$ 830,256	\$3,110,437	\$ 706,133
Business-Type Activities					
General Obligation Bonds	<u>868,220</u>	<u>0</u>	<u>53,937</u>	<u>814,283</u>	<u>54,476</u>
Total	<u>\$ 4,787,827</u>	<u>\$ 21,086</u>	<u>\$ 884,193</u>	<u>\$ 3,924,720</u>	<u>\$ 760,609</u>

Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2018, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2019	\$ 706,133	\$ 13,436	\$ 54,476	\$ 10,988	\$ 785,033
2020	706,133	10,933	55,021	10,440	782,527
2021	689,133	8,430	55,571	9,888	763,022
2022	652,134	6,214	56,128	9,326	723,802
2023	65,000	4,661	56,688	8,765	135,114
2024/28	65,000	3,107	292,059	35,161	395,327
2029/33	<u>65,000</u>	<u>1,553</u>	<u>244,340</u>	<u>17,378</u>	<u>328,271</u>
Total	<u>\$ 2,948,533</u>	<u>\$ 48,334</u>	<u>\$ 814,283</u>	<u>\$ 101,946</u>	<u>\$ 3,913,096</u>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2018, the amount of outstanding long-term debt was equal to 0.80% of property valuation for the year then ended.

Under a provision of state law, the State of Maine reimburses the School District for the financial costs of the approved School construction. Annual principal and interest payments of \$560,333 for the School's long-term debt were received for the year ended June 30, 2018. Such amounts were used to reduce the assessments levied to the participating municipality. Future reimbursements are dependent upon appropriation by the legislature of the State of Maine.

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 8 – INTERFUND ACTIVITY

Interfund balances at June 30, 2018 consisted of the following:

Due To	
School District	\$ 145,210
<i>Non-Major Governmental Funds</i>	
Special Revenue Funds - School	42,474
Capital Projects - School	310,382
Capital Projects – Town	251,621
Permanent Funds - Town	<u>1,391</u>
Total	<u>\$ 751,078</u>
Due From	
General Fund	\$ 253,012
School District	454,057
School Proprietary Funds	6,767
<i>Non-Major Governmental Funds</i>	
Special Revenue Funds – School	22,791
Capital Project Funds - School	<u>14,451</u>
Total	<u>\$ 751,078</u>

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

Interfund transfers for the year ended June 30, 2018, consisted of the following:

Transfer To

School District	\$ 2,977,865
General Fund	10,000
<i>Non-Major Governmental Funds</i>	
Special Revenue Funds - School	5,240
Capital Project Funds - School	65,000
Capital Project Funds - Town	<u>266,664</u>
Total	<u>\$ 3,324,769</u>
Transfer From	
General Fund	\$ 3,244,529
School District	70,240
<i>Non-Major Governmental Funds</i>	
Permanent Funds - Town	<u>10,000</u>
Total	<u>\$ 3,324,769</u>

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

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 9 – GOVERNMENTAL FUND BALANCES

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

The Town’s fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen;

(4) **Assigned Purposes**, which includes balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceed the total net resources of the fund.

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

The Town’s General Fund unassigned fund balance total of \$2,069,451 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. Other fund balances per Exhibit III at year-end consisted of amounts which the Town of Vinalhaven intends to use for the following purposes:

Nonspendable

Permanent Funds, Nonexpendable School District

L. Grant Duell Scholarship	\$ 20,000
Gwendolyn Green Scholarship	10,000
Philip and Miona Bennett Scholarship	5,200
Amy Cousens Scholarship	5,594
Madeline A. Hanley Nursing	1,850
Otto C. Hedderic Scholarship	1,200
Town	
Cemetery Funds	123,501
Mary Talbot Fund	<u>52,616</u>
Total	<u>\$ 219,961</u>

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 9 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Restricted

Town	
Sewer Hook Ups and Loans	\$ 20,726
Tax Incremental Financing	104,625
Total	<u>\$ 125,351</u>

Restricted

Grants and Entitlement Purposes - School

Unemployment Fund	\$ 31,368
Laptop	20,561
PEPG Grant	4,600
Island Institute	4,262
MBNA Wall Lighting Grant	2,000
Regional Planning Grant	1,968
Professional Based Education Transition Grant	3,051
Friends of Library	686
Girls Point of View	1,656
ITV	14
Garbage to Garden	72
Total	<u>\$ 70,238</u>

Committed

Capital Projects

School District

Capital Projects and Improvements	\$ 240,044
Minor Capital Playground	73,334
Playground Fund	23,882
Technology Reserve	60,000

Town

Sidewalk Reserve	325,619
Roads Capital Reserve	299,183
Fire Department Equipment and Truck	167,676
Harbor Reserve	91,733
Ambulance Vehicle and Equipment	91,651
Public Works Garage	39,037
Public Works Reserve	50,441
Carrying Place Bridge	58,589
Lanes Island	50,000
Landfill Compactor	59,861
Planning Balance Carryforward	34,402
Historical Sites	22,308
Library Reserve	19,839
Parks Reserve	5,976
Equipment Replacement	5,488
Municipal Building – EMS Addition	4,356
Ambulance Training and Education	19,129

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 9 – GOVERNMENTAL FUND BALANCES

Nativity Scene	2,600
New Playground	325
Park Commission	958
Landfill Equipment	740
Old Fire Hall	<u>300</u>
Total	<u>\$ 1,747,471</u>

Committed

School District

Appropriated for FY 2018/19	\$ 200,000
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Town

Appropriated for FY 2018/19	<u>36,916</u>
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Total	<u>\$ 236,916</u>
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Assigned

Permanent Unreserved Funds, Expendable

School District

L. Grant Duell Scholarship	\$ 5,588
Fraser/Calderwood	10,527
Gwendolyn Green Scholarship	476
Amy Cousens Scholarship	12
Madeline A Hanley Nursing	1,610
Otto C. Heddericg Scholarship	1,373
Rubashkin Inspirational Scholarship	2,617
Philip and Miona Bennett Scholarship	2,027

Town

Harriet Chatfield Trust	136,611
Cemetery Funds	31,668
Mary Talbot Fund	<u>10,529</u>

Total	<u>\$ 203,038</u>
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Committed

School District	<u>\$ 190,130</u>
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Unassigned

General Fund	\$ 2,069,451
<i>Non-Major Special Revenue Fund Deficits - School</i>	
Local Entitlement	(9,006)
ESEA	(8,762)
Marine Trades	<u>(1,419)</u>

Total	<u>\$ 2,050,264</u>
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Grand Total	<u>\$ 4,843,369</u>
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Certain of these amounts must be earmarked to conform to State Law and comply with Federal Regulations.

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 10 – NET POSITION – BUSINESS TYPE ACTIVITIES

The unrestricted net position of the Business Type Activities - Enterprise Funds for the School District consist of the following balances at June 30, 2018:

Smith Hokansen Memorial Hall	\$ 301
Total	<u><u>\$ 301</u></u>

NOTE 11 – RETIREMENT PLANS

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

A. Plan Description

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

B. Funding Policy

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

C. Pension Benefits

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

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

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 11 – RETIREMENT PLANS (CONTINUED)

D. Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2018, the member contribution rate was 7.65%, the District’s contribution rate was 3.97% (normal cost), and the State of Maine contributed 11.68% (UAL).

E. Revenue Recognition

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

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

At June 30, 2018, the District reported a net pension liability of \$55,400. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The District proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At the June 30, 2017 measurement date, the District proportion was 0.003814%, compared to 0.004364% as of the June 30, 2016 measurement date.

At June 30, 2018 the District’s reported net pension liability was a portion of the total proportionate share of the collective net pension liability associated with the District’s participation in the Teacher plan, as follows:

District’s Proportionate Share of Net Pension Liability	\$ 55,400
State of Maine’s Proportionate Share of Net Pension Liability	<u>1,777,819</u>
Total	\$ <u>1,833,219</u>

For the fiscal year ended June 30, 2018, the District recognized pension expense of \$204,921 and State support of \$134,179 at the government-wide level. Within the governmental fund financial statements, the District recognized on-behalf pension contributions from the State in the amount of \$149,527 as revenues and offsetting expenditures.

At June 30, 2018, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 11 – RETIREMENT PLANS (CONTINUED)

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
	\$ 2,329	
Differences between Expected and Actual Experience		\$ 0
Changes in Assumptions	0	866
Net Difference between Projected and Actual Earnings on Pension Plan Investments	15,456	16,271
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	5,395	5,310
District Contributions Subsequent to the Measurement Date	<u>63,686</u>	<u>0</u>
Total	<u>\$ 86,866</u>	<u>\$ 22,447</u>

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

For the Year Ended June 30,	<u>Amount</u>
2019	\$ 65,738
2020	1,279
2021	370
2022	<u>(2,968)</u>
Total	<u>\$ 64,419</u>

G. Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

- **Inflation** 2.75%
- **Salary Increases** 2.75% to 14.50%
- **Investment Rate of Return** 6.875%
- **Cost of Living Benefit Increases** 2.20%

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

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 11 – RETIREMENT PLANS (CONTINUED)

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of the June 30, 2017 valuation are summarized in the following table:

Long-Term

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

H. Discount Rate

The discount rate used to measure the total pension liability was 6.875%. The projection of cash flows used to determine the discount rate assumed that plan member contribution will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long- term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.875%, as well as what the District proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.875%) or 1 percentage point higher (7.875%) than the current rate:

	Current 1% Decrease <u>(5.875%)</u>	Discount Rate <u>(6.875%)</u>	1% Increase <u>(7.875%)</u>
Proportionate Share of the Net Pension Liability	\$97,210	\$55,400	\$20,879

J. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2017 Comprehensive Annual Financial Report available online or by contacting the System at (207) 512-3100.

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 11 – RETIREMENT PLANS (CONTINUED)

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

The Town of Vinalhaven provides full time employees with a retirement benefit of 6% of the individuals gross annual earnings, not including overtime, to be deposited in an IRA or 457(b) account. An employee shall have the option to match any or all of the employer contributed amount. IRA and 457(b) administration is subject to applicable Federal and State regulations. The Town's total employer contributions under this plan for the year ended June 30, 2018 amounted to \$23,297.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

The Town of Vinalhaven and School Administrative District No. 8 participate in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that they have not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2018, may be impaired. In the opinion of the Town and School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective agents; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 13 – TAX INCREMENTAL FINANCING

On November 5, 2009 the inhabitants of the Town of Vinalhaven qualified by law to vote approved the Municipal Development and Tax Increment Financing (TIF) District (Fox Island Wind Project) and adopted the Development Program for such District presented at a Special Town Meeting. Fox Island Wind, LLC (FIW) proposed to construct three 1.5-megawatt wind turbines in the District at a cost of \$14.5 million. The District's means and objectives are to capture and retain all (100%) of this increased assessed value from both real and personal property improvements in the District.

The Town will allocate a portion of the tax increment revenue attributable to the FIW Project to FIW to help finance costs of the Project. The Town will retain 10% of the balance of the Tax increment revenue attributable to the Project to help finance public improvements. Allocation to FIW of 90% is pursuant to a Credit Enhancement Agreement between the Town and FIW dated July 1, 2010. The term of 30 years runs from July 1, 2010 to June 30, 2040.

NOTE 14 – OVERLAPPING DEBT

The Town's proportionate share of Knox County's debt is not recorded in the financial statements of the Town of Vinalhaven. At June 30, 2017, the latest date for which information is available, the Town's share was 6.56% or \$139,091 of the Knox County outstanding debt of \$2,120,680.

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 15 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

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

B. - Excess of Expenditures over Appropriations and Deficit Balances

For the year ended June 30, 2018, expenditures did not exceed appropriations. Exhibit VII shows no overdrafts.

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. As of June 30, 2018, three special revenue funds carried deficit balances as identified in Note 9.

NOTE 16 – OPEB PLANS

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

Plan Description

Qualifying personnel of the Town participate in the MMEHT Group Health Plan. This plan is a single-employer OPEB plan not administered through a trust or similar arrangement.

Accordingly, no assets are accumulated within the plan for the payment of future benefits.

Benefits

Under the Health Plan, MMEHT provides healthcare and life insurance benefits for retirees and their dependents. Town employees over the age of 55 with at least 5 years of continuous service are allowed to participate in the plan. Retirees that are designated in a plan pay 100% of the single coverage premium and 100% of the family coverage premium. At January 1, 2018 there were twelve active employees participating in this plan and no inactive employees, retirees or beneficiaries entitled to and/or receiving benefits.

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

The Town's total Health Plan OPEB liability of \$70,964 was measured as of January 1, 2018 and was determined by an actuarial valuation at that date. For the year ended June 30, 2018 the Town recognized OPEB expense of \$7,065 related to the Health Plan. At June 30, 2018 the Town reported deferred inflows of resources and deferred outflows of resources related to the Health Plan from the following sources:

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 16 – OPEB PLANS (CONTINUED)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 2,047	\$ 0
Changes in Assumptions	<u>10,408</u>	<u>0</u>
Total	<u>\$ 12,455</u>	<u>\$ 0</u>

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

For the Year Ended June 30,	<u>Amount</u>
2019	\$ 1,780
2020	1,780
2021	1,780
2022	1,780
2023	1,780
Thereafter	<u>3,555</u>
Total	<u>\$ 12,455</u>

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

- **Inflation** 3.00%
- **Salary Increases** 2.75%
- **Discount Rate** 3.44%
- **Healthcare Cost Trend Rates** 8.27% for 2018, decreasing 0.28% per year
- **Retirees' Share of Benefit Costs** 100% of projected premiums

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

The discount rate of 3.44% used to measure the Health Plan OPEB liability was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

The following presents the Town's total OPEB liability related to the Health Plan calculated using the discount rate of 3.44%, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.44%) or 1 percentage point higher (4.44%) than the current rate:

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 16 – OPEB PLANS (CONTINUED)

	1% Decrease <u>(2.44%)</u>	Current Discount Rate <u>(3.44%)</u>	1% Increase <u>(4.44%)</u>
Total OPEB Liability	\$83,752	\$70,964	\$60,651

The following presents the Town’s total OPEB liability related to the Health Plan calculated using the healthcare cost trend rate of 8.27% decreasing 0.28% per year, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.27% decreasing 0.28% per year) or 1 percentage point higher (9.27% decreasing 0.28% per year) than the current rate:

	Health Care Cost <u>1% Decrease Trend Rates</u>		<u>1% Increase</u>
Total OPEB Liability	\$60,277	\$70,964	\$84,575

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

Plan Description

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

Benefits

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

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

Commencing with the year ended June 30, 2018, the District has adopted the provisions of GASB Statement No. 75 as applicable to the District’s OPEB plans. At June 30, 2018, the District reported a net OPEB liability of \$0, as the State of Maine’s non-employer contributing entity required participation level is 100%. At June 30, 2018 the District’s reported net OPEB liability was a portion of the total proportionate share of the collective net OPEB liability associated with the School Department’s participation in the Teacher plan, as follows:

District’s Proportionate Share of Net OPEB Liability	\$ 0
State of Maine’s Proportionate Share of Net OPEB Liability	<u>14,892</u>
Total	<u>\$ 14,892</u>

**TOWN OF VINALHAVEN NOTES TO
FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 16 – OPEB PLANS (CONTINUED)

For the fiscal year ended June 30, 2018, the District recognized OPEB expense of \$1,657, State support of \$1,657, and on-behalf payments of \$1,350.

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

Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2017 Comprehensive Annual Financial Report available online at www.maineprs.org or by contacting the System at (207) 512-3100.

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

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

NOTE 17 – PRIOR PERIOD ADJUSTMENTS

During the year ended June 30, 2018, it was determined that the School District’s unemployment fund, which had historically been considered an enterprise fund, is more properly viewed as a special revenue fund. Accordingly, within the current year’s financial statements, the prior year’s ending balance in this fund of \$33,648 has been reclassified from enterprise fund status to special revenue fund status.

During the year ended June 30, 2018, the Town adopted the provisions of GASB Statement No. 75 relating to other post-employment benefits (“OPEB”). As a result, a prior period adjustment reducing government-wide net position in the amount of \$51,697 as of the beginning of the year, and corresponding to the OPEB liability existing as of that point in time.

NOTE 18 – SUBSEQUENT EVENTS AND DATE OF MANAGEMENT’S REVIEW

Management has evaluated subsequent events through May 3, 2019, the date on which the financial statements were available to be issued.

**TOWN OF VINALHAVEN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY
JUNE 30, 2018
EXHIBIT XII**

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

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

**TOWN OF VINALHAVEN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DISTRICT'S PENSION CONTRIBUTIONS
JUNE 30, 2018
EXHIBIT VIII**

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

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

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

**TOWN OF VINALHAVEN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE
OF NET OPEB LIABILITY – GROUP LIFE PLAN
JUNE 30, 2018
EXHIBIT XIV**

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

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

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

**TOWN OF VINALHAVEN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF NET OPEB LIABILITY – GROUP HEALTH PLAN
JUNE 30, 2018
EXHIBIT XV**

6/30/18

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

Amounts presented for each fiscal year were determined as of the prior January 1. The data above was determined by the actuarial valuation date which was six-months prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

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

Smith & Associates, CPAs
A Professional Association

Yarmouth, Maine 04096

TOWN OF VINALHAVEN
 BUDGET/ APPROPRIATIONS
 ESTIMATED FOR FY 2020

	Proposed Budget	Fund Balance	LRAP/URIP	State Aid Roads	Bldg/Plumb Permit Fees	Landfill Fees	Boat/RV Excise	Harbor Fee/Fine	Dog Fees
Selectmen	\$3,000.00	\$3,000.00							
Administration	\$313,150.00	\$2,600.00							
Assessor	\$31,525.00	\$6,500.00							
Professional Services	\$40,000.00	\$40,000.00							
Washington School	\$43,025.00								
Police Services	\$130,400.00								
Ambulance	\$231,445.00								
Public Safety Building	\$31,375.00	\$10,000.00							
Fire Department	\$141,225.00	\$5,650.00							
Harbor	\$32,475.00	\$5,000.00					\$18,000.00		
Insurance	\$96,165.00								
Social Security and Medicare	\$64,175.00								
LPI/CEO	\$25,250.00				\$12,500.00				
Licensed Septage	\$2,300.00	\$2,300.00							
Animal Control	\$7,600.00								\$2,000.00
Transfer Station	\$433,445.00	\$10,800.00				\$175,000.00			
General Assistance	\$3,000.00	\$3,000.00							
Public Works	\$562,750.00	\$30,000.00		\$21,000.00					
Capital Projects/Reserve	\$390,500.00		\$35,000.00					\$0.00	
Cemetery Care	\$46,500.00								
Library	\$102,750.00								
Town Property	\$139,300.00	\$3,000.00							
Donations	\$2,358.00	\$2,358.00							
Planning/Community Develo	\$56,500.00	\$28,500.00							
Debt Service	\$165,100.00								
	\$3,095,313.00	\$152,708.00	\$35,000.00	\$21,000.00	\$12,500.00	\$175,000.00	\$18,000.00	\$0.00	\$2,000.00

5/9/2019

	AS	Clrk/Agt Fees	Rent/Lease	Excise Taxes	Ambulance Fees	PLOD & Tree Growth Reimbursement	Tax Fees & Interest	Investment/Interest Inc.	Local Taxation	Total	% total of budget
Selectmen									\$0.00	\$3,000.00	0.10%
Administration	\$8,300.00						\$20,000.00	\$282,250.00		\$313,150.00	10.12%
Assessor						\$15,000.00		\$10,025.00		\$31,525.00	1.02%
Professional Services								\$0.00		\$40,000.00	1.29%
Washington School								\$43,025.00		\$43,025.00	1.39%
Police Services								\$130,400.00		\$130,400.00	4.21%
Ambulance				\$50,000.00				\$181,445.00		\$231,445.00	7.48%
Public Safety Building								\$21,375.00		\$31,375.00	1.01%
Fire Department								\$135,575.00		\$141,225.00	4.56%
Harbor								\$9,475.00		\$32,475.00	1.05%
Insurance								\$96,165.00		\$96,165.00	3.11%
Social Security and Medicare								\$64,175.00		\$64,175.00	2.07%
LPI/CEO								\$12,750.00		\$25,250.00	0.82%
Licensed Septage								\$0.00		\$2,300.00	0.07%
Animal Control								\$5,600.00		\$7,600.00	0.25%
Transfer Station								\$247,645.00		\$433,445.00	14.00%
General Assistance								\$0.00		\$3,000.00	0.10%
Public Works			\$275,000.00					\$236,750.00		\$562,750.00	18.18%
Capital Projects/Reserve								\$355,500.00		\$390,500.00	12.62%
Cemetery Care								\$46,500.00		\$46,500.00	1.50%
Library								\$102,750.00		\$102,750.00	3.32%
Town Property		\$3,350.00			\$8,000.00			\$124,950.00		\$139,300.00	4.50%
Donations								\$0.00		\$2,358.00	0.08%
Planning/Community Develo								\$28,000.00		\$56,500.00	1.83%
Debt Service								\$165,100.00		\$165,100.00	5.33%
	\$8,300.00	\$3,350.00	\$275,000.00	\$50,000.00	\$8,000.00	\$15,000.00	\$20,000.00	\$2,299,455.00		\$3,095,313.00	

Department	Line Description	FY 18 Actual	FY 19 YTD 12/31/2018	FY 19 Budget	FY 20 Proposed		% Inc/Dec	
					BC	BOS		
Selectmen	Total	\$3,027.25	\$750.00	\$3,000.00	\$3,000.00	\$3,000.00	0.0%	\$0.00
	Budgeted	\$3,500.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00		
	Surplus	\$472.75	\$2,250.00	\$0.00	\$0.00	\$0.00		
Admin	Salaries	71,816.64	35,108.18	\$70,110.00	\$74,350.00	\$74,350.00	6.0%	\$4,240.00
	Wages	106,748.79	54,258.47	\$109,670.00	\$113,825.00	\$112,925.00	3.0%	\$3,255.00
	Insurance	43,414.54	19,185.39	\$46,000.00	\$47,800.00	\$47,800.00	3.9%	\$1,800.00
	Retirement	10,268.00	0.00	\$10,565.00	\$10,950.00	\$10,875.00	2.9%	\$310.00
	Service Fee	27,283.61	13,590.00	\$22,000.00	\$19,525.00	\$19,525.00	-11.3%	-\$2,475.00
	Lodging and Meals	3,072.71	1,937.73	\$5,300.00	\$5,225.00	\$5,225.00	-1.4%	-\$75.00
	Travel and Trans	3,599.10	1,464.32	\$5,150.00	\$4,450.00	\$4,450.00	-13.6%	-\$700.00
	Supplies	2,392.65	1,056.87	\$4,000.00	\$6,600.00	\$6,600.00	65.0%	\$2,600.00
	Telephone	3,171.07	1,621.10	\$3,800.00	\$2,575.00	\$2,575.00	-32.2%	-\$1,225.00
	Postage	3,849.69	3,077.28	\$5,000.00	\$4,000.00	\$4,000.00	-20.0%	-\$1,000.00
	Advertising	3,000.00	1,500.00	\$3,500.00	\$3,500.00	\$3,500.00	0.0%	\$0.00
	Trng/Due/Subs	5,979.89	2,857.35	\$8,500.00	\$8,800.00	\$8,800.00	3.5%	\$300.00
	Printing	3,900.00	0.00	\$3,750.00	\$4,500.00	\$4,500.00	20.0%	\$750.00
	Selectmen Cont	254.95	163.00	\$1,500.00	\$500.00	\$500.00	-66.7%	-\$1,000.00
	Computer Software	\$0.00	\$0.00	\$9,000.00	\$7,525.00	\$7,525.00	-16.4%	-\$1,475.00
		Total	\$288,751.64	\$135,819.69	\$307,845.00	\$314,125.00	\$313,150.00	1.7%
	Budgeted	\$302,840.00	\$307,845.00	\$307,845.00	\$314,125.00	\$313,150.00		
	Surplus	\$14,088.36	\$172,025.31	\$0.00	\$0.00	\$0.00		
Washington School	Custodial Wages	\$8,320.15	\$4,452.90	\$10,705.00	\$11,000.00	\$11,000.00	2.8%	\$295.00
	Service Fees	\$9,991.74	\$6,010.94	\$11,000.00	\$7,825.00	\$7,825.00	-28.9%	-\$3,175.00
	Supplies	\$1,620.39	\$419.46	\$1,050.00	\$4,200.00	\$4,200.00	300.0%	\$3,150.00
	Utilities	\$9,695.52	\$3,636.95	\$13,555.00	\$14,000.00	\$14,000.00	3.3%	\$445.00
	Improvements	\$0.00	\$936.90	\$7,000.00	\$6,000.00	\$6,000.00	-14.3%	-\$1,000.00
		Total	\$29,627.80	\$15,457.15	\$43,310.00	\$43,025.00	\$43,025.00	-0.7%
	Budgeted	\$37,720.00	\$43,310.00	\$43,310.00	\$43,025.00	\$43,025.00		
	Surplus	\$8,092.20	\$27,852.85	\$0.00	\$0.00	\$0.00		

Assessor	Wages	\$16,179.00	\$9,002.40	\$25,158.00	\$20,650.00	\$20,775.00	-17.4%	-\$4,383.00
	Service Fees	\$2,703.00	\$3,243.62	\$2,875.00	\$9,500.00	\$9,500.00	230.4%	\$6,625.00
	Lodg and Meals	\$0.00	\$0.00	\$200.00	\$300.00	\$300.00	50.0%	\$100.00
	Travel and Trans	\$0.00	\$0.00	\$700.00	\$700.00	\$700.00	0.0%	\$0.00
	Supplies	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	0.0%	\$0.00
	Total	\$18,882.00	\$12,246.02	\$29,183.00	\$31,400.00	\$31,525.00	8.0%	\$2,342.00
	Budgeted	\$17,050.00	\$29,183.00	\$29,183.00	\$31,400.00	\$31,525.00		
Surplus	-\$1,832.00	\$16,936.98	\$0.00	\$0.00	\$0.00			
Professional Services	Legal Services	\$13,446.82	\$3,849.39	\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00
	Engineering Services	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00		\$25,000.00
	Total	\$13,446.82	\$3,849.39	\$15,000.00	\$40,000.00	\$40,000.00	166.7%	\$25,000.00
	Budgeted	\$15,000.00	\$15,000.00	\$15,000.00	\$40,000.00	\$40,000.00		
	Surplus	\$1,553.18	\$11,150.61	\$0.00	\$0.00	\$0.00		
Town Property	Town Wharf	\$1,764.98	\$329.09	\$2,000.00	\$6,900.00	\$6,900.00	245.0%	\$4,900.00
	Old Fire Hall	\$2,931.58	\$2,032.67	\$3,350.00	\$3,350.00	\$6,350.00	89.6%	\$3,000.00
	Brown's Head	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Thoroughfare Lease	\$8,517.33	\$543.95	\$3,800.00	\$3,800.00	\$3,800.00	0.0%	\$0.00
	Park Commission	\$8,000.00	\$635.99	\$8,000.00	\$8,000.00	\$8,000.00	0.0%	\$0.00
	Airfield	\$1,121.04	\$516.06	\$1,200.00	\$1,200.00	\$1,200.00	0.0%	\$0.00
	Streetlights	\$21,775.59	\$10,806.55	\$23,000.00	\$25,950.00	\$25,950.00	12.8%	\$2,950.00
	Hydrants	\$82,609.88	\$43,271.52	\$81,000.00	\$86,600.00	\$86,600.00	6.9%	\$5,600.00
	Historical Society	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Indian Creek Lease	\$0.00	\$1,890.00	\$2,000.00	\$500.00	\$500.00	-75.0%	-\$1,500.00
	Total	\$126,720.40	\$60,025.83	\$124,350.00	\$136,300.00	\$139,300.00	12.0%	\$14,950.00
	Budgeted	\$138,200.00	\$124,350.00	\$124,350.00	\$136,300.00	\$139,300.00		
Surplus	\$11,479.60	\$64,324.17	\$0.00	\$0.00	\$0.00			

Law Enforcement	Wages	\$0.00	\$0.00	\$14,625.00	\$14,625.00	\$14,625.00	0.0%	\$0.00
	Insurance	\$0.00	\$0.00	\$5,200.00	\$5,400.00	\$5,400.00	3.8%	\$200.00
	Retirement	\$0.00	\$0.00	\$880.00	\$900.00	\$900.00	2.3%	\$20.00
	Service Fees	110.00	186.20	\$3,200.00	\$3,200.00	\$3,200.00	0.0%	\$0.00
	Lodging	9,000.00	2,500.00	\$10,200.00	\$10,800.00	\$10,800.00	5.9%	\$600.00
	Travel and Trans	1,153.25	1,602.00	\$2,400.00	\$1,300.00	\$1,300.00	-45.8%	-\$1,100.00
	Equipment Repair	662.19	196.00	\$3,000.00	\$3,000.00	\$3,000.00	0.0%	\$0.00
	Supplies	783.67	4.50	\$500.00	\$500.00	\$500.00	0.0%	\$0.00
	Gas and Oil	2,279.90	1,529.61	\$5,000.00	\$3,500.00	\$3,500.00	-30.0%	-\$1,500.00
	Utilities	4,215.17	675.87	\$4,500.00	\$4,500.00	\$4,500.00	0.0%	\$0.00
	Telephone	1,589.85	704.51	\$1,860.00	\$1,875.00	\$1,875.00	0.8%	\$15.00
	Contract Services	74,817.38	32,542.01	\$94,400.00	\$80,800.00	\$80,800.00	-14.4%	-\$13,600.00
	Total	\$94,611.41	\$39,940.70	\$145,765.00	\$130,400.00	\$130,400.00	-10.5%	-\$15,365.00
	Budgeted	\$116,450.00	\$145,765.00	\$145,765.00	\$130,400.00	\$130,400.00		
Surplus	\$21,838.59	\$105,824.30	\$0.00	\$0.00	\$0.00			
Fire Department	Salaries	53,320.28	\$26,844.16	\$54,605.00	\$57,425.00	\$57,425.00	5.2%	\$2,820.00
	Wages	14,998.17	\$1,487.50	\$20,000.00	\$20,000.00	\$20,000.00	0.0%	\$0.00
	Insurance	18,222.42	\$9,203.88	\$19,305.00	\$20,050.00	\$20,050.00	3.9%	\$745.00
	Retirement	3,101.00	\$0.00	\$3,176.00	\$3,225.00	\$3,225.00	1.5%	\$49.00
	Service Fees	7,024.56	\$100.64	\$7,815.00	\$9,150.00	\$9,150.00	17.1%	\$1,335.00
	Lodging and Meals	1,322.53	\$598.98	\$2,000.00	\$2,000.00	\$2,000.00	0.0%	\$0.00
	Travel and Trans	1,351.93	\$460.00	\$1,200.00	\$1,200.00	\$1,200.00	0.0%	\$0.00
	Equipment	3,962.06	\$638.41	\$3,330.00	\$5,000.00	\$5,000.00	50.2%	\$1,670.00
	Equipment Repair	4,008.16	\$455.70	\$2,825.00	\$3,000.00	\$3,000.00	6.2%	\$175.00
	Supplies	2,723.31	\$726.43	\$2,300.00	\$2,300.00	\$2,300.00	0.0%	\$0.00
	Gas and Oil	1,614.58	\$679.61	\$2,300.00	\$2,300.00	\$2,300.00	0.0%	\$0.00
	Telephone	2,151.21	\$984.65	\$2,160.00	\$3,025.00	\$3,025.00	40.0%	\$865.00
	Postage	109.03	\$10.39	\$100.00	\$100.00	\$100.00	0.0%	\$0.00
	Advertising	393.50	\$308.95	\$400.00	\$400.00	\$400.00	0.0%	\$0.00
	Trng/Dues/Subs	750.00	\$1,791.40	\$3,000.00	\$3,000.00	\$3,000.00	0.0%	\$0.00
	Hepatitis Vacc	154.30	\$0.00	\$400.00	\$400.00	\$400.00	0.0%	\$0.00
	Respiratory	3,146.77	\$217.60	\$6,130.00	\$6,150.00	\$6,150.00	0.3%	\$20.00
	Emergency Mngt	840.14	\$516.30	\$1,500.00	\$1,500.00	\$1,500.00	0.0%	\$0.00
	Matching Funds	0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	0.0%	\$0.00
	Total	\$119,193.95	\$45,024.60	\$133,546.00	\$141,225.00	\$141,225.00	5.8%	\$7,679.00
Budgeted	\$123,500.00	\$133,546.00	\$133,546.00	\$141,225.00	\$141,225.00			
Surplus	\$4,306.05	\$88,521.40	\$0.00	\$0.00	\$0.00			

Ambulance	Wages	60,249.58	\$30,732.14	\$70,000.00	\$90,850.00	\$90,850.00	29.8%	\$20,850.00
	Insurance	0.00	\$0.00	\$0.00	\$12,025.00	\$12,025.00		\$12,025.00
	Retirement	0.00	\$0.00	\$0.00	\$2,950.00	\$2,950.00		\$2,950.00
	Service Fees	10,879.70	\$3,846.37	\$12,900.00	\$12,875.00	\$12,875.00	-0.2%	-\$25.00
	Lodging and Meals	1,304.29	\$843.76	\$2,750.00	\$4,850.00	\$4,850.00	76.4%	\$2,100.00
	Travel and Trans	209.75	\$100.65	\$600.00	\$600.00	\$600.00	0.0%	\$0.00
	Equipment	\$3,812.57	\$941.63	\$1,000.00	\$1,000.00	\$1,000.00	0.0%	\$0.00
	Supplies	\$7,472.45	\$0.00	\$9,000.00	\$3,000.00	\$3,000.00	-66.7%	-\$6,000.00
	Gas/Oil	\$917.77	\$2,341.43	\$1,000.00	\$1,050.00	\$1,050.00	5.0%	\$50.00
	Telephone/Communication	\$639.80	\$415.92	\$900.00	\$900.00	\$900.00	0.0%	\$0.00
	Trng/Dues/Subs	\$2,158.98	\$1,467.00	\$2,870.00	\$2,875.00	\$2,875.00	0.2%	\$5.00
	Vehicle Expense	\$2,861.32	\$401.49	\$6,630.00	\$3,870.00	\$3,870.00	-41.6%	-\$2,760.00
	Patient Transport	\$64,570.85	\$30,562.50	\$89,000.00	\$94,075.00	\$94,075.00	5.7%	\$5,075.00
	Uniforms	\$0.00	\$439.47	\$350.00	\$525.00	\$525.00	50.0%	\$175.00
	Total	\$155,077.06	\$72,092.36	\$197,000.00	\$231,445.00	\$231,445.00	17.5%	\$34,445.00
Budgeted	\$170,600.00	\$197,000.00	\$197,000.00	\$231,445.00	\$231,445.00			
Surplus	\$15,522.94	\$124,907.64	\$0.00	\$0.00	\$0.00			
Public Safety Bldg	Service Fees	\$1,462.56	\$1,654.26	\$5,625.00	\$5,675.00	\$5,675.00	0.9%	\$50.00
	Equipment	\$2,451.00	\$2,392.00	\$2,600.00	\$3,350.00	\$3,350.00	28.8%	\$750.00
	Supplies	\$1,652.06	\$417.16	\$1,350.00	\$1,350.00	\$1,350.00	0.0%	\$0.00
	Utilities	\$10,015.20	\$2,973.43	\$12,225.00	\$11,000.00	\$11,000.00	-10.0%	-\$1,225.00
	Improvements	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00		\$10,000.00
	Total	\$15,580.82	\$7,436.85	\$21,800.00	\$31,375.00	\$31,375.00	43.9%	\$9,575.00
	Budgeted	\$19,950.00	\$21,800.00	\$21,800.00	\$31,375.00	\$31,375.00		
	Surplus	\$4,369.18	\$14,363.15	\$0.00	\$0.00	\$0.00		

Department	Line Description	FY 18 Actual	FY 19 YTD 12/31/2018	FY 19 Budget	FY 20 Proposed		% Inc/Dec	
					BC	BOS		
Harbor Master	Salaries	2,875.00	\$3,054.15	\$14,700.00	\$0.00	\$14,700.00	0.0%	\$0.00
	Insurance	0.00	\$0.00	\$5,200.00	\$0.00	\$5,200.00	0.0%	\$0.00
	Retirement	0.00	\$0.00	\$880.00	\$0.00	\$900.00	2.3%	\$20.00
	Service Fee	2,005.10	\$1,097.26	\$4,655.00	\$0.00	\$4,000.00	-14.1%	-\$655.00
	Repairs and Maint	2,506.70	\$1,734.35	\$1,000.00	\$0.00	\$1,250.00	25.0%	\$250.00
	Boat Insurance	717.70	\$522.00	\$0.00	\$0.00	\$0.00		\$0.00
	Supplies	184.33	\$0.00	\$1,250.00	\$0.00	\$5,700.00	356.0%	\$4,450.00
	Gas and Oil	79.00	\$0.00	\$150.00	\$0.00	\$150.00	0.0%	\$0.00
	Travel and Training	\$0.00	\$0.00	\$500.00	\$0.00	\$575.00	15.0%	\$75.00
	Total	\$8,367.83	\$6,407.76	\$28,335.00	\$0.00	\$32,475.00	14.6%	\$4,140.00
	Budgeted	\$18,000.00	\$28,335.00	\$28,335.00	\$0.00	\$32,475.00		
Surplus	\$9,632.17	\$21,927.24	\$0.00	\$0.00	\$0.00			
Insurance	Gen Insurance	\$36,973.00	\$18,105.00	\$37,700.00	\$40,825.00	\$40,825.00	8.3%	\$3,125.00
	Worker's Comp	\$21,048.40	\$20,645.90	\$24,025.00	\$47,300.00	\$47,300.00	96.9%	\$23,275.00
	Unemployment	\$1,129.14	\$417.94	\$3,310.00	\$3,000.00	\$3,000.00	-9.4%	-\$310.00
	Airport	\$1,500.00	\$0.00	\$1,500.00	\$2,000.00	\$2,000.00	33.3%	\$500.00
	Volunteers	\$1,232.00	\$0.00	\$1,510.00	\$1,550.00	\$1,550.00	2.6%	\$40.00
	Road Treatment	\$0.00	\$0.00	\$240.00	\$240.00	\$240.00	0.0%	\$0.00
	Service Fee	\$0.00	\$0.00	\$0.00	\$1,250.00	\$1,250.00		\$1,250.00
	Total	\$61,882.54	\$39,168.84	\$68,285.00	\$96,165.00	\$96,165.00	40.8%	\$27,880.00
	Budgeted	\$72,300.00	\$68,285.00	\$68,285.00	\$96,165.00	\$96,165.00		
Surplus	\$10,417.46	\$29,116.16	\$0.00	\$0.00	\$0.00			
Social Sec/Medicare	Social Security	\$38,812.19	\$19,638.31	\$46,000.00	\$52,575.00	\$52,300.00	13.7%	\$6,300.00
	Medicare	\$9,077.19	\$4,592.91	\$10,730.00	\$11,950.00	\$11,875.00	10.7%	\$1,145.00
	Total	\$47,889.38	\$24,231.22	\$56,730.00	\$64,525.00	\$64,175.00	13.1%	\$7,445.00
	Budgeted	\$54,900.00	\$56,730.00	\$56,730.00	\$64,525.00	\$64,175.00		
Surplus	\$7,010.62	\$32,498.78	\$0.00	\$0.00	\$0.00			

Department	Line Description	FY 18 Actual	FY 19 YTD 12/31/2018	FY 19 Budget	FY 20 Proposed		% Inc/Dec	
					BC	BOS		
Transfer Station	Wages	82,700.96	44,490.13	\$82,910.00	\$87,500.00	\$87,500.00	5.5%	\$4,590.00
	Insurance	35,042.40	17,696.71	\$37,150.00	\$38,600.00	\$38,600.00	3.9%	\$1,450.00
	Retirement	4,508.00	0.00	\$4,625.00	\$4,800.00	\$4,800.00	3.8%	\$175.00
	Service Fees	287.12	28.72	\$3,000.00	\$3,720.00	\$3,720.00	24.0%	\$720.00
	Lodging and Meals	0.00	0.00	\$150.00	\$150.00	\$150.00	0.0%	\$0.00
	Travel and Trans	1,254.25	159.70	\$1,100.00	\$1,100.00	\$1,100.00	0.0%	\$0.00
	Equipment	5,262.02	0.00	\$9,575.00	\$4,200.00	\$4,200.00	-56.1%	-\$5,375.00
	Equipment Repair	7,254.83	135.00	\$10,000.00	\$10,000.00	\$10,000.00	0.0%	\$0.00
	Supplies	4,485.16	5,049.73	\$5,500.00	\$5,500.00	\$5,500.00	0.0%	\$0.00
	Gas and Oil	911.23	544.12	\$1,000.00	\$1,150.00	\$1,150.00	15.0%	\$150.00
	Utilities	3,460.42	1,001.48	\$3,500.00	\$4,075.00	\$4,075.00	16.4%	\$575.00
	Telephone	435.65	223.85	\$540.00	\$850.00	\$850.00	57.4%	\$310.00
	Trailer Rental	673.20	280.50	\$710.00	\$1,900.00	\$1,900.00	167.6%	\$1,190.00
	Trng/Dues/Subs	365.00	0.00	\$150.00	\$350.00	\$350.00	133.3%	\$200.00
	J Cars/Metal	7,502.13	6,644.00	\$18,000.00	\$7,000.00	\$7,000.00	-61.1%	-\$11,000.00
	Solid Waste	109,371.82	51,682.11	\$120,000.00	\$120,350.00	\$120,350.00	0.3%	\$350.00
	Special Waste	8,776.05	131.00	\$18,000.00	\$26,800.00	\$26,800.00	48.9%	\$8,800.00
	Recycling	16,600.10	12,028.25	\$21,500.00	\$21,900.00	\$21,900.00	1.9%	\$400.00
	Tipping Fees	68,592.57	35,071.96	\$79,000.00	\$84,000.00	\$84,000.00	6.3%	\$5,000.00
	PPE	189.94	0.00	\$500.00	\$500.00	\$500.00	0.0%	\$0.00
	DEP Well Test	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
Capital Improv	\$0.00	\$725.00	\$12,000.00	\$4,000.00	\$4,000.00	-66.7%	-\$8,000.00	
	Total	\$357,672.85	\$175,892.26	\$433,910.00	\$433,445.00	\$433,445.00	-0.1%	-\$465.00
	Budgeted	\$360,965.00	\$433,910.00	\$433,910.00	\$433,445.00	\$433,445.00		
	Surplus	\$3,292.15	\$258,017.74	\$0.00	\$0.00	\$0.00		
General Assistance	Total	\$0.00	\$269.74	\$3,000.00	\$3,000.00	\$3,000.00	0.0%	\$0.00
	Budgeted	\$6,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00		
	Surplus	\$6,000.00	\$2,730.26	\$0.00	\$0.00	\$0.00		

Department	Line Description	FY 18 Actual	FY 19 YTD 12/31/2018	FY 19 Budget	FY 20 Proposed		% Inc/Dec	
					BC	BOS		
Public Works	Wages	177,873.61	82,056.58	\$203,000.00	\$208,475.00	\$208,475.00	2.7%	\$5,475.00
	Insurance	51,378.06	28,659.79	\$59,000.00	\$62,500.00	\$62,500.00	5.9%	\$3,500.00
	Retirement	6,585.00	0.00	\$8,515.00	\$8,825.00	\$8,900.00	4.5%	\$385.00
	Service Fees	26,366.95	7,194.44	\$25,000.00	\$25,000.00	\$25,000.00	0.0%	\$0.00
	Lodging and Meals	808.09	902.16	\$1,350.00	\$2,550.00	\$2,550.00	88.9%	\$1,200.00
	Travel and Trans	7,824.51	1,260.78	\$5,250.00	\$5,000.00	\$5,000.00	-4.8%	-\$250.00
	Equipment	10,630.21	0.00	\$5,000.00	\$19,000.00	\$34,000.00	580.0%	\$29,000.00
	Equipment Repair	45,030.06	5,989.57	\$30,000.00	\$30,000.00	\$30,000.00	0.0%	\$0.00
	Site Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Supplies	47,882.93	\$27,382.25	\$40,000.00	\$40,000.00	\$40,000.00	0.0%	\$0.00
	Gas and Oil	21,712.44	5,951.89	\$20,500.00	\$26,050.00	\$26,050.00	27.1%	\$5,550.00
	Utilities	3,186.87	1,001.02	\$3,200.00	\$6,600.00	\$6,600.00	106.3%	\$3,400.00
	Telephone	1,806.57	904.81	\$1,900.00	\$1,925.00	\$1,925.00	1.3%	\$25.00
	Trng/Dues/Subs	135.00	106.00	\$500.00	\$500.00	\$500.00	0.0%	\$0.00
	Cold Patch/Fill	13,366.44	8,758.80	\$25,000.00	\$20,000.00	\$20,000.00	-20.0%	-\$5,000.00
	Salt/Sand	61,452.26	34,214.12	\$60,000.00	\$74,500.00	\$70,000.00	16.7%	\$10,000.00
	Calcium Chloride	0.00	0.00	\$10,000.00	\$20,000.00	\$20,000.00	100.0%	\$10,000.00
	PPE	\$1,131.25	\$0.00	\$1,250.00	\$1,250.00	\$1,250.00	0.0%	\$0.00
	Total	\$477,170.25	\$204,382.21	\$499,465.00	\$552,175.00	\$562,750.00	12.7%	\$63,285.00
	Budgeted	\$495,920.00	\$499,465.00	\$499,465.00	\$552,175.00	\$562,750.00		
Surplus	\$18,749.75	\$295,082.79	\$0.00	\$0.00	\$0.00			

Department	Line Description	FY 18 Actual	FY 19 YTD 12/31/2018	FY 19 Budget	FY 20 Proposed		% Inc/Dec	
					BC	BOS		
Capital Projects/Reserve Funds	Fire Truck Reserve	\$0.00	\$0.00	\$0.00				\$0.00
	Fire Dept Reserve	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	0.0%	\$0.00
	Road Repair	\$88,657.79	\$26,087.93	\$125,000.00	\$100,000.00	\$100,000.00	-20.0%	-\$25,000.00
	Public Works Garage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	PW Vehicle Resv	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	0.0%	\$0.00
	Amulance Resv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Ambulance Purchase	\$0.00	\$0.00	\$0.00				\$0.00
	Police Cruiser Resv	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$5,000.00	-50.0%	-\$5,000.00
	Lane's Island Bridge	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	-100.0%	-\$25,000.00
	Carrying Place Bridge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Equipment Resv	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	0.0%	\$0.00
	Roads Capital Resv	\$35,960.00	\$0.00	\$109,000.00	\$100,000.00	\$100,000.00	-8.3%	-\$9,000.00
	Gravel Roads Recon	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Paved Roads Recon	\$58,847.93	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Washington School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Historic Sites	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	0.0%	\$0.00
	Compactor Resv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Landfill Equip Resv	\$30,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00
	Old Fire Hall	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
	Sidewalk Resv	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	0.0%	\$0.00
	Harbor Reserve	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	0.0%	\$0.00
	PW Garage Design	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Fireworks Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00		\$3,000.00
Total	\$373,465.72	\$26,087.93	\$451,500.00	\$392,500.00	\$390,500.00	-13.5%	-\$61,000.00	
Budgeted	\$473,000.00	\$451,500.00	\$451,500.00	\$392,500.00	\$390,500.00			
Surplus	\$99,534.28	\$425,412.07	\$0.00	\$0.00	\$0.00			
Cemeteries	Salaries	\$1,000.00	\$250.00	\$1,000.00	\$1,000.00	\$1,000.00	0.0%	\$0.00
	Service Fees	\$31,720.00	\$15,860.00	\$42,000.00	\$42,000.00	\$42,000.00	0.0%	\$0.00
	Supplies	\$974.95	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	0.0%	\$0.00
	Total	\$33,694.95	\$16,110.00	\$46,500.00	\$46,500.00	\$46,500.00	0.0%	\$0.00
	Budgeted	\$44,500.00	\$46,500.00	\$46,500.00	\$46,500.00	\$46,500.00		
	Surplus	\$10,805.05	\$30,390.00	\$0.00	\$0.00	\$0.00		

Department	Line Description	FY 18 Actual	FY 19 YTD 12/31/2018	FY 19 Budget	FY 20 Proposed		% Inc/Dec	
					BC	BOS		
Library	Wages	\$44,258.14	\$23,130.94	\$52,300.00	\$56,050.00	\$56,050.00	7.2%	\$3,750.00
	Insurance	\$10,854.12	\$5,481.53	\$11,505.00	\$11,950.00	\$11,950.00	3.9%	\$445.00
	Retirement	\$1,936.00	\$0.00	\$2,070.00	\$2,175.00	\$2,175.00	5.1%	\$105.00
	Service Fee	\$3,802.77	\$1,482.59	\$10,000.00	\$7,850.00	\$7,850.00	-21.5%	-\$2,150.00
	Lodging and Meals	\$172.00	\$0.00	\$800.00	\$800.00	\$800.00	0.0%	\$0.00
	Travel and Trans	\$0.00	\$0.00	\$350.00	\$350.00	\$350.00	0.0%	\$0.00
	Equipment Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Supplies	\$995.69	\$462.78	\$2,750.00	\$2,750.00	\$2,750.00	0.0%	\$0.00
	Utilities	\$7,813.32	\$3,421.00	\$9,400.00	\$9,625.00	\$9,625.00	2.4%	\$225.00
	Telephone	\$1,138.87	\$573.66	\$1,200.00	\$1,200.00	\$1,200.00	0.0%	\$0.00
	Trng/Dues/Subs	\$454.00	\$307.00	\$840.00	\$1,000.00	\$1,000.00	19.0%	\$160.00
	Books/Magazines	\$6,886.93	\$1,511.80	\$9,000.00	\$9,000.00	\$9,000.00	0.0%	\$0.00
	Total	\$78,311.84	\$36,371.30	\$100,215.00	\$102,750.00	\$102,750.00	2.5%	\$2,535.00
	Budgeted	\$92,595.00	\$100,215.00	\$100,215.00	\$102,750.00	\$102,750.00		
Surplus	\$14,283.16	\$63,843.70	\$0.00	\$0.00	\$0.00			
Social Services/Donation	Memorial Day	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	4th of July	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Historical Society	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	VH Elder Services	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00	-100.0%	-\$7,000.00
	Penquis Cap	\$629.00	\$0.00	\$473.00	\$258.00	\$258.00	-45.5%	-\$215.00
	Surplus Food	\$404.50	\$189.50	\$300.00	\$0.00	\$300.00	0.0%	\$0.00
	Lifeflight	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	0.0%	\$0.00
	New Hope for Women	\$250.00	\$0.00	\$660.00	\$693.00	\$693.00	5.0%	\$33.00
	PERC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Broadreach	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Health Equ Alli	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	WCAP	\$0.00	\$0.00	\$0.00	\$107.00	\$107.00		\$107.00
	Maine Public	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Total	\$2,283.50	\$189.50	\$9,433.00	\$2,058.00	\$2,358.00	-75.0%	-\$7,075.00
Budgeted	\$2,179.00	\$9,433.00	\$9,433.00	\$2,058.00	\$2,358.00			
Surplus	-\$104.50	\$9,243.50	\$0.00	\$0.00	\$0.00			

Department	Line Description	FY 18 Actual	FY 19 YTD 12/31/2018	FY 19 Budget	FY 20 Proposed		% Inc/Dec	
					BC	BOS		
Planning/Community Development	Wages	\$0.00	\$6,522.90	\$21,000.00	\$21,000.00	\$21,000.00	0.0%	\$0.00
	Service Fees	\$30,000.00	\$1,671.00	\$3,000.00	\$42,000.00	\$30,500.00	916.7%	\$27,500.00
	Londging/Meals	\$5,000.00	\$13.28	\$1,000.00	\$500.00	\$500.00	-50.0%	-\$500.00
	Trans	\$0.00	\$0.00	\$2,000.00	\$500.00	\$500.00	-75.0%	-\$1,500.00
	Supplies	\$1,000.00	\$142.52	\$1,000.00	\$1,000.00	\$1,000.00	0.0%	\$0.00
	Training/Educ	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00		\$3,000.00
	Total	\$36,000.00	\$8,349.70	\$28,000.00	\$68,000.00	\$56,500.00	101.8%	\$28,500.00
	Budgeted	\$36,000.00	\$28,000.00	\$28,000.00	\$68,000.00	\$56,500.00		
Surplus	\$0.00	\$19,650.30	\$0.00	\$0.00	\$0.00			
Debt Servcie	Paving (2006)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	2010 Paving	\$73,970.24	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Backhoe	\$20,430.81	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	2014 Paving	\$77,415.21	\$75,857.48	\$74,500.00	\$74,500.00	\$74,500.00	0.0%	\$0.00
	2014 Ford 550	\$17,859.53	\$17,571.45	\$17,500.00	\$17,500.00	\$17,500.00	0.0%	\$0.00
	Sidewalk Snowblower	\$11,153.74	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	2015 Plow Truck	\$39,674.60	\$0.00	\$39,000.00	\$38,500.00	\$38,500.00	-1.3%	-\$500.00
	DPW Facility	\$0.00	\$0.00	\$18,000.00	\$16,025.00	\$16,025.00	-11.0%	-\$1,975.00
	Carrying Place Bridge				\$8,825.00	\$8,825.00		
	2019 Paving	\$0.00	\$0.00	\$10,000.00	\$9,750.00	\$9,750.00	-2.5%	-\$250.00
	Total	\$240,504.13	\$93,428.93	\$159,000.00	\$165,100.00	\$165,100.00	3.8%	\$6,100.00
	Budgeted	\$242,000.00	\$159,000.00	\$159,000.00	\$165,100.00	\$165,100.00		
Surplus	\$1,495.87	\$65,571.07	\$0.00	\$0.00	\$0.00			
Contingency	Total	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Budgeted	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Surplus	\$9,500.00	\$0.00	\$0.00				
Municipal Subtotal	Total	\$2,606,268.02	\$1,039,839.17	\$2,954,377.00	\$3,063,663.00	\$3,095,313.00	4.77%	\$140,936.00
	Budgeted	\$2,764,264.00	\$2,954,377.00	\$2,954,377.00	\$3,063,663.00	\$3,095,313.00		
	Surplus	\$157,995.98	\$1,914,537.83	\$0.00				

**TOWN OF VINALHAVEN
TOWN MEETING WARRANT
JUNE 17, 2019**

County of Knox, ss.

State of Maine

To: Tanya Robishaw, Resident of Vinalhaven, in the County of Knox, State of Maine,

Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Vinalhaven in said county and state, qualified by law to vote in town affairs, to meet at the **School Auditorium** in said Town on **Monday, the 17th day of June A.D. 2019, at seven o'clock (7:00)** in the afternoon, then and there to act upon Article 1 through 49 set out below, to wit:

- Article 1** To elect a moderator to preside at said meeting and to fix compensation.
- Article 2** To see if the Town will vote to appropriate **\$3,000** for *Selectmen* from Fund Balance and to fix Selectmen's compensation at \$600 per member for a twelve month period.
- Article 3** To see if the Town will vote to raise and/or appropriate **\$313,150** for the *Administration Account*, \$8,300 from Clerk and Agent Fees, \$20,000 from Investment Income, \$2,600 from Fund Balance and \$282,250 from Taxation.
- Article 4** To see if the Town will vote to raise and/or appropriate **\$31,525** for the *Assessor Account*, \$15,000 from Tax Fees and Interest, \$6,500 from Fund Balance, and \$10,025 from Taxation.
- Article 5** To see if the Town will vote to appropriate **\$40,000** for the *Professional Services Account* from Fund Balance.
- Article 6** To see if the Town will vote to raise and appropriate **\$43,025** for the *Washington School Municipal Building* from Taxation.
- Article 7** To see if the Town will vote to raise and appropriate **\$130,400** for *Police Protection* from the Knox County Sheriff's Department, \$130,400 from Taxation.
- Article 8** To see if the Town will vote to raise and/or appropriate **\$231,445** for the *Ambulance Account*, \$50,000 from patient ambulance fees and \$181,445 from Taxation.
- Article 9** To see if the Town will vote to raise and/or appropriate **\$31,375** for the *Public Safety Building*, \$10,000 from Fund Balance and \$21,375 from Taxation.

- Article 10** To see if the Town will vote to raise and/or appropriate **\$141,225** for the **Fire Department Account**, \$5,650 from Fund Balance and \$135,575 from Taxation.
- Article 11** To see if the Town will vote to raise and/or appropriate **\$32,475** for the **Harbormaster Account**, \$18,000 from Watercraft/RV Excise Taxes, \$5,000 from Fund Balance, and \$9,475 from Taxation.
- Article 12** To see if the Town will vote to raise and appropriate **\$96,165** for the **Insurance Account** from Taxation.
- Article 13** To see if the Town will vote to raise and appropriate **\$64,175** 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 **\$25,250** for the **Code Enforcement Officer and Local Plumbing Inspector**, \$12,500 from Building Permit and Plumbing Fees and \$12,750 from Taxation.
- Article 15** To see if the Town will vote to raise and/or appropriate **\$2,300** for the **Licensed Septage Site**, \$2,300 from Fund Balance.
- Article 16** To see if the Town will vote to raise and/or appropriate **\$7,600** for the **Animal Control Account**, \$2,000 from Dog Fees and \$5,600 from Taxation.
- Article 17** To see if the Town will vote to raise and/or appropriate **\$433,445** for the **Transfer Station/Recycling Center Account**, \$175,000 from Transfer Station Fees, \$10,800 from Fund Balance and \$247,645 from Taxation.
- Article 18** To see if the Town will vote to appropriate **\$3,000** for the **General Assistance Account** from Fund Balance.
- Article 19** To see if the Town will vote to raise and/or appropriate **\$562,750** for the **Public Works Department**, \$275,000 from Motor Vehicle Excise Taxes, \$21,000 from State Aid Road Assistance, \$30,000 from Fund Balance, and \$236,750 from Taxation.
- Article 20** To see if the Town will vote to raise and appropriate **\$25,000** for the **Public Works Vehicle/Equipment Reserve** from Taxation.
- Article 21** To see if the Town will vote to raise and appropriate **\$100,000** for the **Roads Capital Reserve Fund**. \$35,000 or any amount as received from the State of Maine Local Road Assistance Program (LRAP) and \$65,000 from Taxation

- Article 22** To see if the Town will vote to raise and appropriate **\$100,000** for **Road Repair** from Taxation.
- Article 23** To see if the Town will vote to raise and appropriate **\$50,000** for the **Sidewalk Reserve Fund** from Taxation.
- Article 24** To see if the Town will vote to raise and appropriate **\$25,000** for the **Fire Department Vehicle and Equipment Reserve** from Taxation.
- Article 25** To see if the Town will vote to raise and appropriate **\$5,000** for the **Police Vehicle and Equipment Reserve** from Taxation.
- Article 26** To see if the Town will vote to raise and appropriate **\$15,000** for the **Landfill Equipment Reserve** from Taxation.
- Article 27** To see if the Town will vote to raise and appropriate **\$10,000** for the **Historic Sites Account** from Taxation.
- Article 28** To see if the Town will vote to raise and appropriate **\$50,000** for the **Harbor Reserve, \$50,000** from Taxation.
- Article 29** To see if the Town will vote to raise and appropriate **\$5,000** for the **Old Fire Hall Reserve, \$5,000** from Taxation.
- Article 30** To see if the Town will vote to raise and appropriate **\$3,000** for the **Fireworks Reserve, \$3,000** from Taxation.
- Article 31** To see if the Town will vote to raise and appropriate **\$2,500** for the **Equipment Reserve, \$2,500** from Taxation.
- Article 32** To see if the Town will vote to raise and appropriate **\$46,500** for the **Cemetery Care Account** from Taxation.
- Article 33** To see if the Town will vote to raise and appropriate **\$102,750** for the **Public Library Account** from Taxation.
- Article 34** To see if the Town will vote to raise and/or appropriate **\$139,300** for various **Town Properties** as listed below, \$8,000 from Payments in Lieu of Taxes, \$3,350 from Old Fire Hall Rental Income, \$3,000 from Fund Balance, and \$124,950 from Taxation.
- | | |
|-----------------|----------|
| Town Wharf | \$ 6,900 |
| Old Fire Hall | \$ 6,350 |
| Thorofare Lease | \$ 3,800 |
| Park Commission | \$ 8,000 |
| Airfield | \$ 1,200 |
| Streetlights | \$25,950 |

Hydrants	\$86,600
Indian Creek Lease	\$ 500

Article 35 To see if the Town will vote to appropriate any remaining balance of the annual Payment In Lieu of Taxes at the end of the Fiscal Year to the Parks Reserve.

Article 36 To see if the Town will vote to appropriate **\$2,358** for *Donations and/or Social Services* for the following organizations in the amounts indicated from Fund Balance.

Penquis CAP	\$ 258
Food Pantry/Surplus Food	\$ 300
Lifeflight	\$1,000
New Hope for Women	\$ 693
WCAP	\$ 107

Article 37 To see if the Town will vote to raise and/or appropriate **\$56,500** for *Planning/Community Development*, \$28,500 from Fund Balance and 28,000 from Taxation.

Article 38 To see if the Town will vote to raise and appropriate **\$165,100** for *Debt Service* from Taxation.

2014 Paving Loan	\$74,500	Final Payment	08/01/2024
2015 Ford F550	\$17,500	Final Payment	08/01/2019
2015 Plow Truck	\$38,500	Final Payment	01/06/2021
Public Works Facility	\$16,025	Est. Final Payment	07/31/2029
Carrying Place Bridge	\$ 8,825	Est. Final Payment	07/31/2029
2019 Paving	\$ 9,750	Est. Final Payment	10/31/2026

Article 39 To see if the Town will vote to authorize the Board of Selectmen to transfer up to 10% of the unexpended balances from various accounts as needed to provide for the smooth transition of Town business.

Article 40 To see if the Town will vote to appropriate an amount equal to the tax rate times the value of \$13,000,000 to fund the required Tax Increment Financing (TIF) payment to Fox Islands Wind LLC (90%) for the Fiscal Year 2019-2020 pursuant to the Credit Enhancement Agreement between the Town of Vinalhaven and Fox Islands Wind LLC and to place the remaining funds (10%) from the total property tax payment in a reserve fund dedicated to capital improvements in or related to the TIF District.

Article 41 To see if the Town will vote to increase the property tax levy limit established for the Town of Vinalhaven by State law in the event that the municipal budget approved under the preceeding articles will result in a tax commitment that is greater than the property tax limit.

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

- Article 42** To see if the Town will vote to authorize the Board of Selectmen to accept conditional gifts of money to the Town and to appropriate and expend the funds for the purposes for which the gift was made and in accordance with any conditions imposed by the donor and to accept conditional gifts of personal property to the Town and to use the property in the manner specified by the donor.
- Article 43** 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 44** 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 9.00 percent.)
Selectmen Recommend Due Dates of November 1, 2019 and May 1, 2020 and an interest rate of 9%.
- Article 45** 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 46** 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 47** To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes for the 2019-2020 Fiscal Year that are not yet due or assessed, and to pay interest thereon at a rate of 0%.
- Article 48** 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 49** To see if the Town will vote to authorize the Board of Selectmen to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A. § 2953.

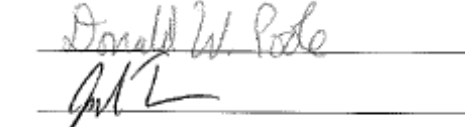
The Registrar of Voters will be available at the School Auditorium from 7:00 p.m., on June 17th, 2019 until adjournment of Town Meeting for the purpose of correcting the list of voters.

Given under our hands this 22nd day of April, Two Thousand and Nineteen (2019), A.D.

Eric Gasperini



Phillip Crossman



Donald Poole

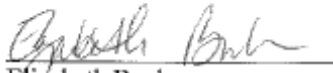


Jacob Thompson

Pamela C. Alley

Selectmen of Vinalhaven

A True Copy Attested:


Elizabeth Bunker
Deputy Town Clerk

