

Annual Report
of the
Municipal Officers
of the
Town of Owls Head,
Maine

For the Municipal Year
July 1, 2014 to June 30, 2015

Municipal Officers:
Richard Carver
David Matthews
Linda Post

The photo of the front cover was taken by Pam Curtis
at the Breakwater Vineyard in Owls Head.

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Town of Owl's Head, Maine

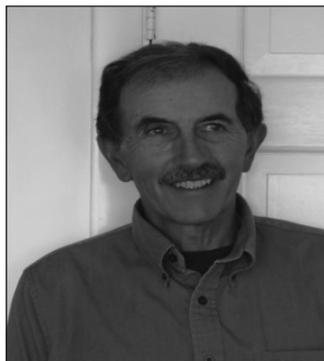
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DEDICATION



The Town's 2014/2015 Annual Report is dedicated to Chair Selectman, Richard Carver. Richard is retiring after serving as Selectman since 2005 and as Chair since 2008. Prior to being elected to the Board of Selectmen, Richard served on the Planning Board for 4 years.

A native of Rockland, Richard graduated from High School there and the Maine Maritime Academy in 1969. He served around the world in the Merchant Marine, retired as Captain and returned to Owls Head. Richard fishes from his boat "ANTARES" out of the Spruce Head Co-Op and was a ship's pilot on Penobscot Bay for many years. He and his wife, Lea, raised their son and daughter at their home on North Shore Drive.

In service to our Town, Richard has spent thousands of hours doing the great and small jobs: for example, attending hundreds of meetings in and out of town; hauling the garbage bags left roadside by all of us during spring cleanup; checking the attic for leaks during rains and snow during driving blizzards; researching Town history in the basement vault for the Town's defense in lawsuits filed against it, appearing in court and testifying for the Town.

Richard has worked, constantly, to make this Town a better place to live.

The Town employees, all part-time, have counted on Richard to stop at Town Hall at least once each day and do whatever is needed including answering the phone when everyone else was busy. Richard has been kind and considerate to each employee and a deeply dedicated Selectman for all of us.

We miss him already.





Town of Owl's Head, Maine

ELECTED & APPOINTED OFFICIALS

MODERATOR

Frederick Newcomb, III

TOWN CLERK

Susan Wilson

SELECTMEN

Richard Carver '15 David Matthews '17 Linda Post '16

ASSESSORS

Linda Post David Matthews Richard Carver

OVERSEERS OF THE POOR

Richard Carver David Matthews Linda Post

ROAD COMMISSIONER

William Leppanen

TAX COLLECTOR

Susan Wilson

TREASURER

Harriet Ferguson

DIRECTOR OF SCHOOL ADMINISTRATIVE RSU#13

Sally Carleton '17

TOWN COUNCIL MEMBERS

Anna Mason '17

Eric Davis '15

Jane Newcomb '16

TOWN OFFICE HOURS

Monday 8 am - 5 pm Tuesday 8 am - 5 pm

Wednesday 8 am - 5 pm Friday 8 am - 5 pm

Tel 594-7434----Fax 594-7598

email: townclerk@owlshead.maine.gov

Selectmen's Meetings: 1st & 3rd Monday of the month at 4:00 pm





ELECTED & APPOINTED OFFICIALS

BUDGET COMMITTEE

Richard Matlack '15

Ronald Murray '16
Ernest Dugan '17

Robert Hirsch '16

PLANNING BOARD

Robert Pratt, Chairman '17

Larry Choate '17
Ken Wexler '16

William Leppanen '15
Dale Martin '15

Marc McNeilly (Alt) '17

SOLID WASTE/RECYCLING COMMITTEE

Linda Post

Richard Carver

David Matthews

HARBOR COMMITTEE

Mike Gustin '15
Mike Keating '17

John Dow '16

Robert O'Hara '17
Richard Goehry '15

CEMETERY COMMITTEE

Ken Crane, III
Dan Clough

Michael Voncannon

William Gay
Andrew Carpenter

CONSERVATION COMMISSION COMMITTEE

Deena Carafelli '15 Beth Long '15 Jeanne Johnson '16
Kathryn Dermarderosion '16 Ken Wexler '15
Alternate John Ware '15

Plumbing Inspector
Registrar of Voters
Harbor Master
Animal Control Officer
Public Health Officer
Code Enforcement Officer

Scott Bickford
Pam Curtis
Jeffrey Labrozzi
Gordon Poland
Anna Mason
Scott Bickford





Town of Owl's Head, Maine

THE MAINE SENATE
Senator David Miramant
District #12
State House State 3
Augusta, Maine 04333
1-800-423-6900 or 207-287-1515
davemiramant@gmail.com

HOUSE OF REPRESENTATIVES
Representative Anne "Pinny" Beebee-Center
District #93
Pinny.Beebee-Center@legislature.maine.gov
1-800-423-2900





OWL'S HEAD FIRE DEPARTMENT

Squad List

Emergency No.
911 or 596-6552

Business Phone
596-7167

Chief

Frank Ross #1
594-4076 / 380-8850 **+

Deputy Chief

Don Pierce #2 ●
594-5044 / 975-1850**+

Assistant Chief

John Gamage #3
390-0016**+

Squad 1

Lieutenant
Steve Hallett #7 ●
226-3448/458-4802**+

Squad 2

Lieutenant
Mike Root #6 ●
691-7151**+

Squad 3

Lieutenant
Jim Philbrook #5 ●
596-0183 / 542-1183 **+

Tim Sternberg #9
975-2347*

Chris Darnell #27
594-9534/691-0776*

David Geddis #18
594-9245/542-2315*

Micah Philbrook #15
542-9317*

Noah Stevens #25
596-7718/596-3174*

Eliot Scott #11
594-4859 /691-3745 **+

Calvin Morin #19
975-3003*

Hunter Schade #24 ●
594-5642/701-1515*

Adam Philbrook #14 ●
594-4154/595-8220*

Rob Carlson #12
542-5663*

David Guiggey #21
975-0357*

Michelle Radloff #22
436-9324*

Daniel Pierce #31 (Jr)
423-0534*

Ross Alex #23
701-9722*

Miranda Sternber#30
436-9324*

David Darnell #16
594-2871 / 691-0934*+

- Fire Police Squad 4 -

Bob Carlson #17
975-3002*+

May Grant #100
B-O-D Member
& Company Treasurer
594-4738

INACTIVE MEMBERS

McCabe Burch #26
691-0164*

Richard Rich #28
390-5188

Kris Koerber #10
406-0514*

Tmg Non-attendance

Tmg Non-attendance

Tmg Non-attendance

Zach Greene #33 (Jr)
593-7056*

Jeff Benner #20
542-4400*

Tmg Non-attendance

Medical Leave





Town of Owl's Head, Maine

Business Meetings are held the first Monday of each month at 6:30 PM.

Drills Are conducted on the third Monday of each month at 6:30 PM, and by special announcement.

Active Members are required to attend training sessions, both by law and for their own safety.

Notations Comm. Capabilities *Pager *+Portable Radio **+ Mobile Radio

Revised July 2015

SCBA Certified denoted by ● beside name



Town of Owl's Head, Maine



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

Paul R. LePage
GOVERNOR

March 30, 2015

Town of Owls Head
PO Box 128
Owls Head, ME 04854-0128

Dear Citizens of Owls Head,

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

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Not only does an income tax cut put more money back in your pockets, but it will attract businesses that can offer good paying careers to keep our young people here in Maine. Further, this tax cut maximizes one of our existing resources — tourism — and ensures the millions of visitors who come to Vacationland each year contribute their small part to our economy.

Simply put, this proposal results in an immediate pay raise for all of you hard-working Mainers. It creates stronger and even more vibrant communities as we show people that we are serious about wanting people and businesses to come — and stay — in Maine.

If we are to make Maine prosperous, we must also work hard to reduce our heating and energy costs. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to affordably and effectively heat and power their homes.

And finally, it is of utmost importance that we begin to address the growing drug problem in our state. Maine's people are its most precious commodity, and our safety is being threatened by the drugs that are entering our state each and every day. My goal is to face the problem head on by employing more drug agents, prosecutors and judges before the epidemic destroys our communities.

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

Sincerely,

Paul R. LePage
Governor





Town of Owl's Head, Maine



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

Dear Friends,

I hope this letter finds you and your family well. It's an honor to represent you in Congress. Thank you for the chance to update you on my work there and in Maine.

Like many here at home, I find the current partisan environment in Washington and Congress to be very frustrating. Attempts to take away people's health care, weaken environmental protections, and stoke controversy have been put ahead of more meaningful work to create jobs, help people through tough times, and give our children a better future.

Still, I have tried to find opportunities to work on issues where my colleagues across the aisle and I can find agreement. As a member of the minority party, I'm very proud that these efforts have earned several legislative victories that benefit the people of our state.

One of the most significant was passage of a Farm Bill containing many reforms I introduced to help the kind of small, diversified, family farms that we have here in Maine. These included more funding to help these farms meet the growing demand for healthy local food, as well as better insurance to fit their needs and helping SNAP recipients use benefits at farmers markets.

Another bill I introduced was signed into law, initiating a study of the York River to see if it is a good candidate for the federal Wild and Scenic Rivers program. The classification would help protect this important natural resource while potentially bringing more visitors to the area and an increased amount of federal investment for its conservation. As a member of the House Appropriations Committee, I've worked to secure other investments for the state as well, including \$20 million to replace a crumbling, unhealthy and outdated tribal school in Washington County.

But not all the work I do is from Washington. My offices in Portland and Waterville assist hundreds of constituents every year who have issues with federal agencies and programs—veterans benefits, Social Security, and passports among them. If you have a problem where I might be of assistance, I encourage you to call (207) 774-5019. My staff and I welcome the opportunity to serve you.

Again, it's a pleasure to represent you in Congress. Please keep in touch.

Best wishes,

Chellie Pingree
Member of Congress



Town of Owl's Head, Maine



ANGUS S. KING, JR.
MAINE

359 DIRKSEN SENATE OFFICE BUILDING
(202) 224-8344
Website: <http://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

Town of Owls Head
PO Box 128,
Owls Head, ME 04854-0128

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,

ANGUS S. KING, JR.
UNITED STATES SENATOR





Town of Owl's Head, Maine

127th Legislature
Senate of
Maine
Senate District 12

Senator David Miramant
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515

Dear Friends of Owl's Head,

Thank you for the opportunity to serve as your State Senator. I appreciate the support and look forward to representing our community. As I traveled around the district over the past year, it was a pleasure to meet with many of you and to hear your thoughts. The feedback is invaluable for me to best represent you.

Maine is a great place to call home. Our natural beauty and quality of life are unmatched. But it is the people who make this a special place. Mainers believe in family, hard work and community. We all know when times get tough, our neighbors and communities come together and work together for what is best – and I will do the same with my colleagues in the Legislature. Maine is full of promise and potential and I will work hard for the people, businesses, and interests of our region.

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dave Miramant", with a long horizontal flourish extending to the right.

Dave Miramant
State Senator





REPORT OF THE BOARD OF SELECTMEN

Town government, by its existence, is busy. Many thanks to the Town employees and Committee members for the exceptional and seamless service they provide to the citizens of Owl's Head in the day to day operations of our community.

The past year presented its share of issues. Following is a list of some issues and highlights from this last year:

After a long series of legal decisions, oral arguments were heard in April by the Maine Supreme Court regarding the Coopers Beach Road matter. A decision from the court is still pending.

After many discussions and a presentation before the County Commissioners, a change in their Charter allowed the Town to gain a permanent position on the Airport Public Advisory Committee which will hopefully allow a greater opportunity for concerns to be heard.

A Special Committee to review the Town's Ordinances was formed and is currently meeting to complete this important work.

A new three year snow removal and road sanding contract was signed with Jake Barbour Inc.

The Town approved an expenditure at a Special Town Meeting to participate in a multi-municipal regional study to determine the viability of establishing broadband high speed fiber accessibility to Owl Head. The study is currently being conducted.

The Selectmen continue to notify owners regarding the status of Dangerous Buildings. The final desired outcome of these notices is the repair or elimination of such structures.

The sale of town owned property off South Shore Drive was completed in March.

The town was recently notified about possible litigation surrounding the circumstances of the fire at Frankie's Garage. No action has been taken at this time.

The Town is still seeking answers to the possibility of renewing the easement at Ship to Shore for the Town ramp and float. If a solution is not obtained by December 7, 2016, the Town risks losing its position as an Army Corps of Engineers maintained





Town of Owl's Head, Maine

harbor. Additionally, the Selectmen have been meeting with the Harbor Committees and others in finding a solution to the requirement that the Town maintain access to Army Corps of Engineers dredged areas, including the possibility of the town purchasing land at Owls Head Harbor.

Susan and Larry Choate were instrumental in establishing and maintaining the Town's website. They have retired as Website Master. We would like to recognize their efforts and give much thanks.

The Town has approved at Special Town Meeting a new Farm Ordinance.

Signs have been posted regarding restrictions at the town's ramp and floats.

The Selectmen would like to take this opportunity to remind all residents and visitors of the ordinance approved by Town meeting to prohibit the discharge of consumer fireworks within the Town of Owls Head. Anyone with questions regarding this ordinance is encouraged to inquire at the Town office.

Richard Carver has decided to Step down as a Selectman for the Town of Owls Head at the end of his term this year. The remaining Selectmen and those who have worked with him during his tenure, wish to thank Dick for his dedication and tireless efforts on behalf of the Town and all its residents. The wealth of knowledge and expertise he has given the town will be sorely missed. We wish him well.

The Selectmen feel privileged to be part of the grand community of Owls Head. Thank you for your support.





**REPORT OF THE ASSESSORS
JULY 1, 2014-JUNE 30, 2015**

ASSESSED VALUATION (AS OF April 1, 2014)

Taxable Real Estate	\$	348,377,450
Taxable Personal Property	\$	5,494,665
Total Taxable Valuation	\$	353,872,115

REVENUE TO BE RAISED BY TAXATION \$ 3,397,172

EXEMPT REAL ESTATE

State of Maine	\$	3,903,940
Town of Owls Head	\$	1,315,620
County of Knox	\$	11,882,520
Owls Head Transportation Museum	\$	3,096,590
Educational Institutions	\$	-
Literary & Scientific Institutions	\$	702,880
Charitable & Benevolent Institutions	\$	3,430,620
Religious Institutions	\$	737,080
Homesteads	\$	4,024,040
Veterans	\$	645,000
Blind	\$	12,000
Total Value of all Real Estate Exempt by Law	\$	29,750,290

EXEMPT PERSONAL PROPERTY \$ 711,350

VALUATION OF THE TOWN OF OWLS HEAD AS OF APRIL 1, 2013

Total Taxable Valuation	\$	353,872,115
Total Exempt Valuation	\$	30,461,640
Total valuation of the Town of Owls Head	\$	384,333,755





Town of Owl's Head, Maine

TREASURER'S REPORT July 1, 2014-June 30, 2015

Cash Balance – July 1		\$1,087,656.64
Town Receipts		
Property Taxes/Liens	\$3,492,324.00	
Prepaid Taxes	\$ 8,119.00	
Vehicle Excise Taxes	\$ 344,809.00	
Boat Excise Taxes	\$ 7,766.00	
Tax/Lien Interest & Costs	\$ 13,969.00	
Tree Growth Reimbursement	\$ 1,197.00	
Homestead Reimbursement	\$ 19,046.00	
Municipal Revenue Sharing	\$ 34,419.00	
Local Road Assistance	\$ 21,336.00	
Veterans Reimbursement	\$ 1,548.00	
Snowmobile Refund	\$ 305.00	
Parks & Recreation	\$ 2,835.00	
General Assistance	\$ 1,692.00	
Vehicle Registration Fees	\$ 79,930.00	
Clerk and Agent Fees	\$ 8,138.00	
Cable TV Franchise	\$ 8,728.00	
Inland Fisheries & Wildlife	\$ 15,555.00	
Interest on Investments	\$ 767.00	
Mooring Fees	\$ 2,900.00	
Wood Dump Usage	\$ 8,376.00	
Dump Stickers	\$ 8,070.00	
Plumbing Permits	\$ 6,440.00	
Building Permits	\$ 5,526.00	
Dog Fees – State	\$ 1,230.00	
Dog Fees – Town	\$ 1,262.00	
PERC Refund	\$ 23,907.00	
Room Rental	\$ 2,375.00	
FEMA Reimbursement	\$ 0.00	
BETA Reimbursement	\$ 2,872.00	
Insurance Refund (MEMIC)	\$ 728.00	
Other	\$ 1,138.00	
	\$4,127,307.00	
Total Receipts		\$5,214,963.64
Town Disbursements		
Warrants	\$1,110,462.67	
Misc. Bank Charges	\$ 254.00	
RSU #13	\$2,477,756.00	
Knox County	\$ 313,283.00	
Total Disbursements		\$3,901,755.67
Cash Balance – June 30, 2015		\$1,313,207.97





2015 UNPAID REAL ESTATE TAXES
AS OF 6/30/15

NAME	BALANCE
319 Enterprises, LLC	\$ 1,349.28 ****
Adams Anne, Adams WB, Adams SH	\$ 335.81 ****
Akers, Nancy B.	\$ 268.37
Akers, Susan T.	\$ 417.65
Ames, Weston	\$ 268.70
Augusto, Lisa J.	\$ 473.38
Augusto, Lisa J.	\$ 703.58
Baker, Christopher P	\$ 2,510.78 ****
Barbour, Marianne	\$ 4,724.45 ****
Baudanza, Matthew (TIC)	\$ 969.02
Bradford, Donna (TIC)	\$ 307.92
Brown, Daniel F.	\$ 1,283.23 ****
Brown, Tina	\$ 450.43
Brown, Tina	\$ 349.25
Carty, Brian	\$ 692.35 (P)
Cayouette, Mark	\$ 1,979.42
Ciaravino, Anthony	\$ 1,622.88 ****
Condon, Christopher	\$ 1,119.79 ****
Crowley, Stephen (JT)	\$ 2,034.02 ****
Curtis, Edwin H.	\$ 556.85 ****
Curtis, Peter	\$ 920.35 ****
Curtis, Paulette	\$ 71.14
Curtis, William O.	\$ 818.73 ****
Daly, Donna	\$ 2,685.22 ****
Damon, Deborah	\$ 2,111.21
Darnell, David E.	\$ 366.34 ****
Dyer, Lewis	\$ 2,079.17
Edwards, Patricia A.	\$ 1,412.54
Elliot Jr., Danny	\$ 4,692.19 ****
Estate of Donald Nickles Sr	\$ 1,059.26
Faulkingham, Charles & Jeri (J/T)	\$ 432.77
Feener, Joseph & Catherine	\$ 1,097.76
Ferraiolo, John & Tammra	\$ 3,703.58
Fifield, Peter & Winston (TIC)	\$ 1,158.53
Fitch, Anthony R.	\$ 1,204.23 ****





Town of Owl's Head, Maine

Fitch, Anthony R.	\$	193.58	****
Fogg, Ray	\$	242.40	****
Freeman, Scott & Diana	\$	53.26	
Frothingham Jr., R.Scott	\$	951.64	
Gamage, John	\$	36.10	
Gamage, Andrea	\$	38.11	
George, William & Louise	\$	3,942.81	****
Godfrey, Susan A.	\$	1,145.47	
Goehry, Richard	\$	1,656.00	
Goehry, Richard	\$	167.71	
Green, Jennie	\$	388.90	
Harding, Pamela	\$	717.12	
Hart, Karen	\$	1,670.02	
Hynes, David T	\$	680.78	****
Ilvonen, Kerry	\$	256.61	
Ilvonen, Uno J.	\$	590.67	****
Ilvonen, Uno R.	\$	2,991.74	****
Joy, Darlene	\$	1,246.75	
Keating, Olive M.	\$	138.34	
Keating, Olive M.	\$	1,398.82	
Lawrence, Glenn	\$	1,354.18	****
Lawrence, Glenn	\$	2,966.50	****
Lawson, Renee	\$	147.55	
Liberty, Robert & Dorothy	\$	9,395.62	
Lindahl, Thomas	\$	857.95	****
Lindahl, Thomas	\$	1,746.05	****
Little, Peter	\$	1,467.94	****
Lowe, Elliott	\$	1,741.15	****
Manning, Charles & Nancy	\$	1,379.57	****
Maple Carl TR	\$	1,617.65	****
Mason, Betty	\$	782.06	****
Mastera, Linda	\$	236.83	
McGonagle, John M.	\$	1,726.94	****
McKenney, H.Reed	\$	2,005.25	
McMahan, Richard H.	\$	938.55	
McMahan, Vance R.	\$	214.75	
McMahan, Vance & Fuller, Angel	\$	133.25	
McNeilly, Joshua D	\$	188.70	
Munroe, James	\$	268.70	****
Munson, Calvin	\$	134.01	
Olson, Kimberly	\$	1,153.20	****



Town of Owl's Head, Maine



Osprey Realty Trust	\$	11.03	****
Overlock, Dwight	\$	1,979.81	
Overlock, Dwight	\$	351.65	
Overlock, Dwight	\$	653.47	
Overlock, Peter	\$	2,081.84	
Owls Head Property, LLC	\$	356.06	****
Owls Head Property, LLC	\$	427.15	****
Pare, Roger & Shelby	\$	222.53	
Pellicani, Gwendolyn	\$	1,283.95	****
Perkins, Jean	\$	701.65	****
Perry, Claire Dean	\$	4,957.54	
Perry, Candy & Richard	\$	1,616.11	
Philbrook, Jason	\$	2,555.11	
Philibert, Glenn	\$	1,433.30	****
Pillin, Cindy & Richard	\$	122.37	
Post, John R.	\$	1,533.65	****
Post, Larkin & Sarah	\$	901.92	****
Quinn, Paul D.	\$	1,874.02	
Richardson, Daren & Sharon	\$	487.20	****
Ross, Vicky	\$	1,762.67	
Rudolph, Gary S.	\$	360.00	****
Salo, Paul H.	\$	893.86	****
Skrzypczak, Frank & Denise	\$	2,067.94	****
SLA, LLC	\$	2,252.41	
Smalley Joint Living Trust	\$	1,337.99	
Smith, Irving	\$	1,547.71	****
Smith, Irving	\$	2,449.87	****
Smith, Jeffrey T.	\$	1,136.30	
Smith, Randy B Family Trust	\$	1,239.26	****
Smith, Randy B Family Trust	\$	217.29	****
Spearing, Charmen & Joshua	\$	1,129.68	
Stevens, Carol Ann	\$	419.04	****
Stewart, Sabrina & David	\$	1,641.12	****
Strickland, Dawn M.	\$	270.87	(P)
Sylvester, Warren	\$	122.78	
Taylor, James P.	\$	4,593.12	****
Trovato, Robert & Teresa (J/T)	\$	243.17	
Van Nuis, Martha	\$	1,783.28	****
Weatherbee, Katherine	\$	1,129.44	****
Weeks, Kenneth & Madelyn Estate	\$	4,666.18	****
Weiss, Paul & Margarte	\$	601.34	****





Town of Owl's Head, Maine

White, Michael & Clare	\$	766.17	****
Winter, William A. (TIC)	\$	334.75	
Witham, Christopher	\$	1,548.29	

2014 UNPAID REAL ESTATE TAXES AS OF 6/30/15

NAME		BALANCE	
Augusto, Lisa J.	\$	561.37	
Augusto, Lisa J.	\$	804.16	
Berry, Tracy	\$	430.47	
Bourgeois, Henry	\$	138.34	
Brown, Tina	\$	537.18	
Cayouette, Mark	\$	1,145.22	
Edwards, Patricia	\$	1,058.67	
Faulkingham, Charles & Geri	\$	518.55	
Fifield, Peter (TIC) & Winston (TIC)	\$	1,265.80	
Gamage, John	\$	153.26	(P)
Green, Jennie	\$	472.28	
Harding, Pamela LE	\$	818.44	
Ilvonen, Kerry	\$	332.77	
Joy, Darlene	\$	610.33	
Mastera, Linda	\$	277.01	
Overlock, Dwight	\$	2,150.10	
Overlock, Dwight	\$	433.00	
Overlock, Dwight	\$	751.31	
Perry, Claire Dean	\$	5,290.49	
Quinn, Paul D.	\$	2,038.53	
Sylvester, Warren	\$	191.63	
Winter, William A (TIC)	\$	391.60	
Witham, Christopher	\$	1,695.01	





**2015 UNPAID PERSONAL PROPERTY TAXES
AS OF 6/30/15**

NAME	BALANCE
319 Enterprises LLC	\$ 57.60 (P)
Dow, James	\$ 158.40
Gamage, Norman Sr.	\$ 148.04 ****
McMahan, Richard	\$ 96.00
Nickles, Jr. Donald	\$ 86.40 ****
Overlock, Dwight	\$ 960.00

**2014 UNPAID PERSONAL PROPERTY TAXES
AS OF 6/30/15**

NAME	BALANCE
McMahan, Richard	\$ 97.50
Overlock, Dwight	\$ 975.00

**2013 UNPAID PERSONAL PROPERTY TAXES
AS OF 6/30/15**

NAME	BALANCE
Overlock, Dwight	\$ 5,186.02

**2012 UNPAID PERSONAL PROPERTY TAXES
AS OF 6/30/15**

NAME	BALANCE
Overlock, Dwight	\$ 5,186.02





Town of Owl's Head, Maine

2011 UNPAID PERSONAL PROPERTY TAXES AS OF 6/30/15

NAME	BALANCE
Overlock, Dwight	\$ 5,449.28

2010 UNPAID PERSONAL PROPERTY TAXES AS OF 6/30/15

NAME	BALANCE
Overlock, Dwight	\$ 6,727.50

2009 UNPAID PERSONAL PROPERTY TAXES AS OF 6/30/15

NAME	BALANCE
Overlock, Dwight	\$ 5,589.15

2008 UNPAID PERSONAL PROPERTY TAXES AS OF 6/30/15

NAME	BALANCE
Overlock, Dwight	\$ 5,089.50

2007 UNPAID PERSONAL PROPERTY TAXES AS OF 6/30/15

NAME	BALANCE
Overlock, Dwight	\$ 3,444.00





**2006 UNPAID PERSONAL PROPERTY TAXES
AS OF 6/30/15**

NAME	BALANCE
Overlock, Dwight	\$ 3,404.00

**2005 UNPAID PERSONAL PROPERTY TAXES
AS OF 6/30/15**

NAME	BALANCE
Overlock, Dwight	\$ 2,775.00

**2004 UNPAID PERSONAL PROPERTY TAXES
AS OF 6/30/15**

NAME	BALANCE
Overlock, Dwight	\$ 13,920.00

***paid after 6/30/15 and before 8/07/15
(P) partial payment
Amounts do not include interest and/or costs.





Town of Owl's Head, Maine

REPORT OF THE TOWN CLERK

We all got through a pretty rough winter and got a reward of a very pretty summer. Snowmobile registrations were at an all time high (something to be said of ALL that snow). I believe that we are blessed to see the change of the seasons, especially here in Owls Head. I want to thank my co-workers, Selectmen and all of you for making another work year for me so enjoyable.

The following statistics and licenses were recorded in the Town of Owls Head for the year 7/01/2014 through 6/30/2015:

VITAL STATISTICS

Births	13
Marriages	21
Deaths	16

HUNTING & FISHING LICENSES

Combination	28
Hunting	24
Fishing	50
Archery	5
Turkey Permits	2
Superpak	1
Lifetime	1
Jr. Hunting	5
Muzzleload	4
Small Game	2

DOG LICENSES

Male/ Female	39
Neutered/ Spayed	291

(All dog licenses expire 12/31/15 and must be licensed no later than 1/31/2016 to avoid late charges. Proof of Rabies and neutering/ spaying must be presented before a license will be issued).





BOATS/ ATVS/ SNOWMOBILES

Boats	232
Documented Boats	33
ATVs	26
Snowmobiles	52

(Please note that all Documented boats must pay excise tax in the town of residence).

Respectfully Submitted,
Susan A. Wilson, Town Clerk





Town of Owl's Head, Maine

CODE ENFORCEMENT OFFICER'S REPORT

Building/Use Permits July 1, 2014--June 30, 2015

I hereby submit my eleventh annual report as your Code Enforcement Officer

Type of Use/Construction

(Other than Shoreland Zoning Districts)

- 14 Accessory structures (sheds, detached garage, storage tents etc.)
- 4 Demolitions
- 3 Dwellings
- 1 Fence
- 2 Filling/Excavation >100 cu.yds.
- 1 Moving structure
- 10 Renovations/additions
- 1 Signs
- 0 Swimming Pool

(SLZ=Shoreland Zoning Districts)

- 7 Accessory structures (sheds, detached garage, storage tents etc.)
- 2 Demolitions
- 1 Piers, docks, wharfs
- 3 Dwellings
- 1 Fences
- 4 Filling/Excavation >10 cu. yds.
- 16 Renovations/additions
- 2 Rip-Rap stabilization
- 1 Shore access (stairs or steps)
- 0 Swimming Pool
- 0 Flood Hazard Development Major
- 0 Flood Hazard Development Minor
- 1 Use (single family to a duplex)

Total town permits issued =74 (of that amount 38 was in the Shoreland Zone)

Total permit fees collected to defray expenses =\$ 5,015.54

Estimated Valuation (when given) =\$ 2,779, 686.00

As a general rule-structures are anything built or placed in or on the ground with few exceptions and do require a permit.

Some structures are in very poor shape and are considered as possibly dangerous. Please keep your structures in good repair and safe.

Permits have decreased this year a little but not significantly. We are all feeling the cost around us.





All permits when issued are posted on the bulletin board at the Community Center for a minimum of 30 days. Please check the board to see what's happening in your town.

As I put this report together this July 4th Holiday weekend, I find when I think I am beginning to get caught up, other things drift to the front to remind me that there is always much more to do.

Time is spent speaking to Real Estate folks and land owners regarding their due diligence with property, sizes and uses. This is very helpful to us all and I look forward to helping as much as possible. Please contact me if i can help answer any questions.

Respectfully Submitted,

Scott E. Bickford
Code Enforcement Officer





Town of Owl's Head, Maine

OWLS HEAD FIRE DEPARTMENT

The Fire Dept responded to 30 incidents during the period 1 July 2013 & 30 June 2014 as follows:

- 4 - Smoke Alarms Sounding
- 7 - Carbon Monoxide Alarms Sounding
- 1 - Gas Alarm Sounding
- 3 - Water Salvage – Flooded Condition
- 1 - Chimney Fire
- 1 - Plugged Pellet Stove Outlet
- 1 - Flooded Oil Burner
- 6 – Motor Vehicle Accidents
- 3 - Ambulance Lift Assist
- 1 - Ambulance Assist – Code
- 1 - Trees In Wires & Roadway
- 1 - Structure Fire – Mutual Aid Clark Island.

The dept made no calls to other communities for assistance and responded to St George to assist then during the period.

The dept has made great strides in reinforcing the dept over the past couple years taking on 5 new personnel which are being training at this time. Personnel start immediately with outside work. Then when fully trained, in about 75 hours, they become interior firefighters.

We still and will always need more help. Please, if you have been waiting for someone to ask you to help, consider this it - **WE NEED YOUR HELP!** We need everyone's help. We would like to start the auxiliary up again to provide assistance during times of need. There is no age limit above 16 years men and women are welcome. We still need firefighters too. Men and women 16 years and up. If you want to help you community here's your chance. There is nothing more rewarding.

Every community is having trouble getting personnel, for anything and everything. Some of our personnel also work for Rockland FD. The work at the Owls Head Fire Dept amounts to about 10 hours a month per person. Of course you can work more with outside training and work parties, and personnel are compensated for their work with the dept.

Respectfully submitted,
Chief Frank E. Ross





OWLS HEAD VOLUNTEER FIRE COMPANY

The Owls Head Volunteer Fire Company is the firefighters and officers of the Owls Head Fire Dept. We take in donations which are tax deductible and raise money from suppers and raffles and use it to do work on the fire dept equipment and building, help people in need, burn centers, buy needed equipment, etc...

Over the last year we have financed the majority of repairs to the Owls Head Fire Station after a Bureau of Labor inspection found some discrepancies. No major problems were found, but things like intermediate stairway railings, lights and such needed to be corrected. While we were doing that we completely refurbished the muster/training room. We also did work in the engine bays like painting and rehabbing the chalk board to a white board, rebuilding the clipboard wall and painting the wall. Repaired the floors and lined the floors and apron. Cut trees around the station to keep them away from our antenna tower and building.

The company lost a friend in February. Fire Police Officer Andrew York expectantly passed away. The company held a supper and raised money thru other operations to pay for a lot of his final expenses.

The company in past years has purchased and donated to the town: a thermal imager, boat and motor, 10 approach suits for aircraft emergencies, uniforms for the personnel. We have also purchased alarm systems and loan out, hospital equipment to people who need them for convalescents.

We would like to start the fire company auxiliary up again. The auxiliary is a group of people who get together to raise money and when emergencies strike and assist people in need. In the past the auxiliary put on suppers that completely funded the fire department. We would like to be able to do more for the town and the department as well as people in need.

If you would be interested in working on the auxiliary please contact one of the fire dept personnel. They will get you into contact with me or the other officers of the company.

Sincerely submitted,
Frank E. Ross
Company Clerk





Town of Owl's Head, Maine

REPORT OF THE PLUMBING INSPECTOR

Plumbing, Subsurface Wastewater for July 1, 2014- June 30, 2015

I hereby submit my eleventh annual report as your Plumbing Inspector as follows:

Internal Plumbing (within the building)	27
Subsurface Wastewater septic systems or parts of)	20
Public Sewer connections	0

Total fees collected: \$ 6,440.00 of which:

75% of \$ 6,440.00 = \$ 4,830.00 paid to the Plumbing Inspector.

25% of \$6,440.00 = \$ 1610.00 paid to the State

Each complete septic system is required to pay an additional \$15.00 fee that is sent to the State. The fund is used for the DEP/DMR to help fund the clean waters of the Shoreline. Sent to the state was \$210.00 which is not shared with the town and not shown above.

The D.E.P. has been looking closely at overboard discharges. They would like to faze them out. As technology for septic systems continue and rules change, land not suitable in previous years may now be able to support systems and eliminate the overboard discharges. A few more "OBD'S were removed this year.

Septic systems may be repaired but only with acknowledgement of the Plumbing Inspector. Fees are automatically doubled for plumbing and septic systems if done without a permit. The law also supports the Plumbing Inspector when requiring exposing work accomplished un-inspected. I have required sheetrock removed and septic systems opened up due to the lack of permits and/or required inspections. Home owners should always ask the contractor if the permit has been obtained.

It is **not true** that a plumbing Inspector is required to respond **within 24 hours** of a request for inspection of work.

It is **true** that a request shall be made **24 hours prior** to that inspection request-leaving it to the plumbing inspector for the time of inspection. I always try to respond as quickly as possible.

Most new or replacement septic systems have a filter in the tank that requires cleaning periodically before the effluent proceeds to the leach field. If you have a reasonably new system and the commode is starting to flush slower than it used to- you may need to wash off the filter if you have one. The rules now require the top of new tanks to have access to within six (6) inches the surface for easier service.

I keep the records of all plumbing on file by Map and Lot, ontact me if I can answer questions or help with anything pertaining to plumbing or septic systems.

Respectfully Submitted,
Scott E. Bickford
Plumbing Inspector





REPORT OF ANIMAL CONTROL OFFICER

During the period of July 1, 2014 to June 30, 2015, the following complaints were acted upon:

1. Late dog License follow up	127
2. Telephone Messages	85
3. Telephone Responses	75
4. Animal Shelter Trips	5
5. Lost pets	24
6. Found pets	14
7. Dead Animal Response	13
8. Nuisance Dogs	6
9. Wild Animal responses	13
10. Dangerous Dog	5
Total Hours	120
Total Miles	751.5

On January 1, 2015 - 127 Dog License letters sent.

February 24, 2015 - 34 phone calls were made.

March 10, 2015 - 9 Final notices sent. As you can see, we are still having problems with owners not properly licensing their pets on time.

Last year I spoke about removing or disturbing any little critters you may find and appear to be abandoned. That's not really the case in many instances. 'Mother' is not far off and will come back later to pick them up. Just do not touch or disturb them. Instead call the Game Warden or Animal Control Officer to report it.

Please remember that if you choose to leave your pets outside for anytime during inclement weather, you must provide them with a proper shelter and fresh water.

A new Maine law that people seem to not realize or choose to disregard states that any person driving an open vehicle may not transport a dog in that portion of the vehicle on any public way, unless the dog is protected in a manner that prevents the dog from falling, jumping or being thrown from the vehicle. Open vehicles include but are not limited to pickup trucks and convertibles.

Just in case any of you did not see last years Animal Control Officer's report, I will repeat a portion of it. Due to my declining health I will no longer continue to trap wild animals. I will gladly loan the traps out to anyone for a reasonable length of time if they wish to attempt to trap nuisance animals with the understanding that if they succeed they are responsible to set them, remove any catches and dispose of them.

Again this past year I attended Animal Control Officer school in Bangor.

Please remember to vaccinate, spay/neuter and license your pets.

Respectfully,
Gordon Poland, ACO





Town of Owl's Head, Maine

ROAD REPORT FOR 2014/2015

This year we paved:

Smalls Lane
Bellevue Street
Everett Ave
Knowlton Ave
Part of Bayside West.

We did some ditching and culvert replacements.

Also the Town Parking Lot along with Stellar Blossom Way was paved.

Some of these roads were with money rolled over from the previous year.

Respectfully submitted,
William Leppanen





FOREST FIRE WARDENS REPORT

Owls Head has been so lucky. The whole area is lucky. No wildfires have devastated our area for many, many years. Don't get complacent, it can happen. We see it on the television, hear about it on the radio and read about it in the newspapers every day. Whole towns burned out.

Proper disposal of solid fuel fired appliance ashes in metal containers until they are completely cold is important. If you have an outside cook fire, fire pit, campfire ring or outside metal fire appliance without a chimney you need a written permit before burning in it. The first time someone will come and inspect the area to make sure it is safe to burn. After the first inspection you just need to renew the permit every year, as long as nothing is changed in the area.

Remember overhanging branches will be subjected to heat over a long period of time. One fire may not be a problem, but fires will eventually dry them out and they may catch fire. Sod must be removed to mineral soil at least 2 feet around the outside of the fire pit, rocks or metal ring. Campfires can be no larger than 30 inches diameter inside.

A campfire is not for disposal of materials. It is for cooking or warming only. If you are disposing of brush, limbs or wood it requires a debris fire permit. Debris permits are not available in advance due to wind and weather conditions.

Permits are available online, however, Owls Head has an ordinance that requires the fire chief or his/her agent to sign all fire permits. So even if you get a permit online it has to be signed locally before it is valid. This ordinance is a result of the online process not being able to predict the wind & weather conditions when issuing. Here on the coast we have unpredictable winds that make burning conditions difficult to predict. Online permits also cost \$7.00 used or not. Locally issued permits are free. For a written fire permits call 594-4076. Usually after 4:00 pm is best so weather conditions can be assessed. Rainy days and days with snow covering the ground call after 8:30 am when weather conditions are available online.

Respectfully submitted,
Frank E. Ross
Town Forest Fire Warden





Town of Owl's Head, Maine

OWLS HEAD CONSERVATION COMMISSION ANNUAL REPORT

June 2015

The Owls Head Conservation Commission meets regularly on the first Monday of the month at the Owls Head Library, South Shore Drive, at 6:30 PM.

The OHCC has been offered a 10+ acre parcel of property accessible from North Shore Drive. The commission plans to create a walking trail to be enjoyed by OH residents. The gift comes to us from Todd Swinton, the new owner of the former Plaisted Property on Lighthouse Road. A nod to Georges River Land Trust, specifically Annette Naegel, who suggested that Todd contact the OHCC to propose land gift. Acceptance of the land will be placed before a town vote at the annual meeting. The Commission is currently seeking grants and accepting donations to create the walking trail, parking spaces, and an information kiosk.

The Owls Head Conservation Commission created a float to enter into the Festival of Lights Parade in Rockland held in November. Volunteers worked to create owl costumes and decorate the float. The purpose was to raise awareness of the conservation efforts that are ongoing in Owls Head. The float was entitled "We Give a Hoot!" Special thanks to Beth Long and her sub committee for bringing it all to fruition.

The OHCC sponsored this year's Tree Lighting in the village. A sub-committee organized refreshments, donations, horse/wagon rides, carols, and luminaries. Donations for the 2014 Tree Lighting fell short of expenses. Residents may submit donations for the 2015 Tree Lighting at the town office. The commission hopes to continue offering the same amenities as in the past, but again, will need ample funds to ensure its success.

The OHCC seeks grants and donations to support a beautification project which involves constructing a stone wall and shrubbery along the fire pond across from the General Store, in place of the guard rail. We have estimates and plans for the work. Frank Ross has been consulted and is supportive of the project and reports that the wall will not obstruct the fire department's access to the pond.

With regard to fundraising, the OHCC sponsored a yard sale that yielded close to \$800. Special thanks to all contributors and specifically to Anna, Elsie and Emma Mason who manned their stations throughout the day.

The Conservation Commission invites all whom are interested, to join the group and work on the many issues that speak to our community today. Future plans include information sharing through lectures and workshops, trail making projects, and a





continued effort to preserve open spaces for the citizens of Owls Head.

The Owls Head Conservation Commission is a registered member of the Maine Association of Conservation Commissions and is thereby eligible for all benefits therein.

Respectfully submitted,
Kathryn DerMarderosian, Chair





Town of Owl's Head, Maine

OWLS HEAD BULK WASTE TRANSFER FACILITY

The “Stump Dump” has seen a few changes this past year. We have added a keeper’s shack for the keeper to take refuge from the elements. Our keeper of many years and everyone’s friend, Andrew “Andy” York, passed away in February 2014 leaving a big hole at the facility. We hired a new attendant Tyler Smith from South Thomaston who has been doing a terrific job operating the facility.

The Department of Environmental Protection has checked the facility and it has been in compliance. Another part of the DEP has been checking water runoff from the closed landfill under the facility and we are working with them to make sure it does not cause any problems anywhere beyond the facility.

You can make sure your trip to the facility goes as planned by separating your material to “stuff going to the containers” No paper or large amounts of cardboard (trash), wholly metal items, hazardous materials, garbage, liquids, bagged or boxed items. “Brush for the burn pile” We only accept brush and natural wood cut to 4 foot lengths. The attendant has to burn the pile so keeping the wood to manageable size is important. “Compost” Grass, leaves, hay and weeds are accepted in the compost pile. Please keep all plastics and other items out of the pile. Remember we compost the material to be given away for use in gardens and lawns. What does not compost is left in the pile for someone to have to remove. It is easier to separate before you bring it to the facility than after it is composted.

State and federal law makes the person bringing in the material to any facility responsible for that material until it is “properly disposed of”. If you bring in something that is not allowed you can be charged the cost to properly dispose of it. Please do not bring in pesticides, unhardened paint in cans, any liquids, fertilizers, anything is glass jars or bottles, cans, boxes or bags except as permitted. Large amounts of cardboard belong in the Buttermilk facility, as do glass bottles and jars, wholly metal items, fluorescent bulbs, televisions & computers, all electronics, household garbage, trash and waste. All of the materials put into the containers are dumped out and sorted so if you put something in the containers that does not belong there it will be found.

If you do not know where items should go ask the attendant or you can call me, Frank Ross at 594-4076 and leave a message. We will do our best to tell you where items, even hazardous materials, may be disposed of.

Respectfully submitted,
Frank E. Ross, Facility Manager





2014-2015 REPORT OF TOWN HEALTH OFFICER

The Local Health Officer (LHO) monitors his or her community through identifying and/or responding to immediate and trends in health risks to individuals or the community through town resident queries of the LHO.

Since being appointed as Health Officer in January there have been several calls concerning the safety of Owls Head residents. All have been resolved.

There have been no reported cases of communicable diseases.

Lyme disease continues to be a concern in the area. If you have been infected with Lyme, or have any questions or concerns call your physician so treatment can begin.

Below are few links that may be helpful if you have any questions regarding Lyme, shingles, or pertussis.

Respectfully submitted,
Anna Mason RN

<http://www.maine.gov/dhhs/mecdc/infectious-disease/epi/vector-borne/lyme/index.shtml>

<http://www.maine.gov/dhhs/mecdc/infectious-disease/epi/vaccine/varicella.shtml>

<http://www.maine.gov/dhhs/mecdc/infectious-disease/epi/vaccine/pertussis.shtml>





Town of Owl's Head, Maine

OWL'S HEAD CEMETERY COMMITTEE

The Cemetery Committee has been tasked with writing new ordinances that would apply to all of the Town's cemeteries, not just the Owl's Head Cemetery located at the corner of Ash Point Drive and Dublin Road. Almost completed, the ordinances are awaiting information for lot sale procedures before going on to the next step of Selectmen review. The ordinances will also indicate the access points for each cemetery. The new owners of the property surrounding the Ginn's Point Cemetery will be working with the Town to change the access in the near future since the old access is no longer viable. In addition, their intent is to post a sign identifying the new road as the way to the cemetery.

Dan Clough, who recently moved back to Owl's Head, expressed an interest in volunteering on the Cemetery Committee and was accepted as a member. He also wants to "adopt" Evergreen Cemetery. As Sue Choate has done for Ingraham (aka Don Wiley) Cemetery, Dan would like to help clean debris, prune trees, etc.—those things that go over and beyond the Town's routine cemetery maintenance—all of which will help make it a better place to honor our loved ones.

Speaking of making our cemeteries a lovelier place, for anyone interested in cleaning their family headstones, a brochure from the Maine Old Cemetery Association about cleaning is available at the Town office. Again, a note of caution: bleach, especially on marble, is damaging. It will cause yellowing and eat away at the stone creating a condition called "sugaring". So, when in doubt, just use water! It is amazing what a soft brush and plenty of clean water can do.

The Town has established an account for the Cemetery Committee so that tax-deductible donations for gravestone repair and restoration can be funded. To donate, please make out a check to "Town of Owl's Head" with a memo or reference to "cemetery restoration".

Just a reminder that all flowers and their containers must be removed from the cemeteries by September 30th.

Last, but not least, we are very thankful for the great job Terry Morang continues to do keeping the Town cemeteries cleaned, mowed, and trimmed. Your efforts are greatly appreciated.

Respectfully submitted,

Kennedy Crane III William G. Gay Michael Voncannon Dan Clough

Owls Head Cemetery Committee





MUSSEL RIDGE HISTORICAL SOCIETY

From Mussel Ridge Historical Societies Mission Statement: ... manage and preserve buildings owned or leased by the Society, and stimulate community interest in the history of Owl's Head, the Mussel Ridge Islands and their families.

After much deliberation our board unanimously voted to discontinue our Fall Craft Fair. The following is from the letter the MRHS sent to our faithful crafters. "The fair was started to raise funds for the restoration of two dilapidated one room schools that we lease from the town. It proved to be so successful, we've hosted one every year since 2009, with the proceeds from the crafters registration fees, baked food and lunch sales and all miscellaneous donations devoted to our School Restoration Project. Each year the time required for planning and the myriad chores involved with producing the craft fair have increased. It's been only through the help of many devoted volunteers that we were able to host a fair for the past six years, with increasing numbers of crafters. This year we were informed by the Owls Head Transportation Museum that we would not be able to use their space. Returning to the Owl's Head Community Building would have severely limited the number of crafters we would be able to host and we would not be able to host the popular lunch."

We continue to forge forward with our seemingly un-surmountable projects. We have a lot of enthusiasm in our small, active group and look forward to some work being accomplished in 2015 at The Old Homestead, Grange Hall, and Village School.

An Ice Cream Social was held in June, to celebrate our schools. Tom Molloy, a former teacher at Owl's Head Central, spoke about his years of teaching there. He also presented to MRHS a book of meeting minutes of the Owl's Head school board, from 1921 to 1958, which he had rescued from a dumpster.

The annual pot luck picnic was held on July 20, 2014. At this popular event MRHS provides bean hole beans, hot dogs drinks and hand cranked ice-cream.

In September Helen Corbitt presented a public program about her descendants, the Perry family. (Shell St.) The Perrys, father and sons, served in the Civil War and a compilation of their letters home to their family members, as well as letters from family to those serving, was the source for the wonderful presentation.

We are planning another public program for September 2015.

The Mussel Ridge News is our newsletter published quarterly. Anyone wishing to submit articles, recipes, pictures, etc. should contact Tom at 594-2438 or send to MRHS, PO Box 133, Owl's Head ME 04854.

The Old Homestead will be open on Wednesday afternoons from 2 to 4 pm, through September.

We would be in sad shape indeed if it were not for our kind and enthusiastic friends and neighbors who continue to support our projects. Thank you all for your time and help.

Kay Dodge, President
Mussel Ridge Historical Society





Town of Owl's Head, Maine

BOARD OF APPEALS

July 1, 2015

The Owls Head Board of Appeals received 2 applications between the dates of July 1, 2014 through June 30, 2015

1. Friends of Ballyhac Road Assoc / Myles Rogers - Administrative Appeal. Appeal was granted and the board directed the CEO to rescind the home occupation permit.
2. Jill DeLaney – Administrative Appeal. The board found that as the building applicant had withdrawn their application to build, the applicant for the appeal was no longer aggrieved and the meeting was cancelled.

The Board requests that if you are considering work that requires permits, variances, or is out of the ordinary for any reason, please do some research to determine your best course of action. The zoning ordinance is available at the town office, and some reading and questions can save everybody a lot of time and expense.

Respectfully submitted:

Rodney Mason for the Owls Head Board of Appeals





OWLS HEAD AIRPORT COMMITTEE

Most of our activities this year were involved with monitoring the Airport's proposed Master Plan.

The Plan as currently approved provides for runway expansion & construction of over twenty airplane hangars along Ash Point Road. We will continue to monitor these developments as they go forward.

We expect to be working with the Town committee updating the ordinances as they relate to the airport in general, and specifically parking and signage at the airport.

As a reminder, we would welcome additional townspeople on the Committee.

Ken Wexler
Dick Matlack
Charlie Silletti
Peter Harrison





Town of Owl's Head, Maine

OWLS HEAD CONSERVATION COMMISSION

June 2015

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With regard to fundraising, the OHCC sponsored a yard sale that yielded close to \$800. Special thanks to all contributors and specifically to Anna, Elsie and Emma Mason who manned their stations throughout the day.

The Conservation Commission invites all whom are interested, to join the group and work on the many issues that speak to our community today. Future plans include information sharing through lectures and workshops, trail making projects, and a continued effort to preserve open spaces for the citizens of Owls Head.

The Owls Head Conservation Commission is a registered member of the Maine As-sociation of Conservation Commissions and is thereby eligible for all benefits therein.

Respectfully submitted,
Kathryn DerMarderosian, Chair





OWLS HEAD GARDEN CLUB

The Owls Head Garden Club was founded in 1972 by a group of local residents to encourage and cultivate an interest in gardening. The Club aids in the protection and conservation of natural resources and encourages to study of horticulture and flower arranging. The organization also promotes the beautification and preservation of community areas.

Garden Club members maintain plantings at the Community Building, the Winnie Barbour Teardrop at the intersection of North Shore Drive and Route 73, the Village Memorial and Foster Square; planters at the Town Line and the Grange Traffic Island, as well as window boxes at the Library and the Grange. We are grateful to Andrew Coffey who repaired and replaced the planter at the Town Line.

The Club's scholarship programs are supported by the annual Spring Plant and Bake Sale in June and other fund raising activities. This year the Club awarded a \$1,000 college scholarship for 2015-16 to Oceanside High School graduate Payton Billingsley of Rockland who will be attending Mississippi State University to study environmental engineering. The Club also gave a \$500 grant to the Herring Gut Learning Center's First Work Experience Program. In addition, the Club donated to the Area Interfaith

Outreach Food Pantry. A new fund-raising project begun this past year was the sale of daffodil bulbs from the Netherland Bulb Company. A portion of the sales will help support the Club's community beautification program.

We are grateful to our members and friends, area residents and visitors who have supported our fund-raising and community beautification programs. We thank the following local businesses: Breakwater Vineyards, Penobscot Island Air, Owls Head Transportation Museum, Farnsworth Museum, The Green Thumb, Plants Unlimited and Moose Crossing Garden Center for their generous support.

Monthly meetings of the Club are held from September through May at the Community Building. The Owls Head Garden Club welcomes new members from the area to become involved in our organization. For more information, please contact owlsheadgardenclub@yahoo.com or call Sue Cran, Treasurer, at 594-4768, or one of our co-presidents, Susan Thomas at 594-5504 or Linda Synnefakis at 594-4906.

Respectfully submitted,
Elizabeth Hunt
Secretary





Town of Owl's Head, Maine

THE OVERSEER OF THE POOR

In the 2014 - 2015 fiscal year the town spent \$1963.00 on 3 families.
We were reimbursed \$981.50 from the State.

Respectfully Submitted,

Pam Curtis





OWL'S HEAD CEMETERY COMMITTEE

The Cemetery Committee has been tasked with writing new ordinances that would apply to all of the Town's cemeteries, not just the Owl's Head Cemetery located at the corner of Ash Point Drive and Dublin Road. Almost completed, the ordinances are awaiting information for lot sale procedures before going on to the next step of Selectmen review. The ordinances will also indicate the access points for each cemetery. The new owners of the property surrounding the Ginn's Point Cemetery will be working with the Town to change the access in the near future since the old access is no longer viable. In addition, their intent is to post a sign identifying the new road as the way to the cemetery.

Dan Clough, who recently moved back to Owl's Head, expressed an interest in volunteering on the Cemetery Committee and was accepted as a member. He also wants to "adopt" Evergreen Cemetery. As Sue Choate has done for Ingraham (aka Don Wiley) Cemetery, Dan would like to help clean debris, prune trees, etc.—those things that go over and beyond the Town's routine cemetery maintenance—all of which will help make it a better place to honor our loved ones.

Speaking of making our cemeteries a lovelier place, for anyone interested in cleaning their family headstones, a brochure from the Maine Old Cemetery Association about cleaning is available at the Town office. Again, a note of caution: bleach, especially on marble, is damaging. It will cause yellowing and eat away at the stone creating a condition called "sugaring". So, when in doubt, just use water! It is amazing what a soft brush and plenty of clean water can do.

The Town has established an account for the Cemetery Committee so that tax-deductible donations for gravestone repair and restoration can be funded. To donate, please make out a check to "Town of Owl's Head" with a memo or reference to "cemetery restoration".

Just a reminder that all flowers and their containers must be removed from the cemeteries by September 30th.

Last, but not least, we are very thankful for the great job Terry Morang continues to do keeping the Town cemeteries cleaned, mowed, and trimmed. Your efforts are greatly appreciated.

Respectfully submitted,
Kennedy Crane III William G. Gay Michael Voncannon Dan Clough
Owls Head Cemetery Committee





Town of Owl's Head, Maine

OWLS HEAD VILLAGE LIBRARY

33 South Shore Drive
P.O. Box 98
Owls Head, ME 04854
207-593-0302

Dear Patrons and Readers of Books

We are open for business Saturday from 9am-5pm, We tried to have open hours on Wednesday evenings but failed to draw any patrons. We are asking the public to tell us what other hours they would prefer we be open. If there is a concensus we will try to accommodate.

The library continues to be on a self check-out system. All materials are due back in two weeks. Please follow the simple directions when checking out books or DVD's. It is very important that the correct dates are entered on BOTH card and slip in back of materials. These cards are filed by DUE DATE in our system.

We have a huge influx of new books and DVD's due to contributions and purchases. Please come in and check out the new titles. If there is a specific genre that you are interested in pursuing, please let me know.

Remember that we do keep a Beach Book section comprised of paperbacks that are easily replaceable in case they are lost or left behind in a summer house. Our thanks once again the Owls Head Garden Club for their valiant work on the window boxes.

NOTE: The library does not charge fees to join or for overdue books, although we do discourage the latter. We rely on your financial donations to keep me in book money. We do take book donations on a limited basis. Please call ahead and leave a message if you have material to donate.

Newer fiction and biographies and of course any Maine books are usually taken. Limited space dictates that we do not keep duplicates. Magazines are not something we collect.

The Owls Head Conservation Committee has met many times at the library and we encourage any small group interested in using the library to call and we will try to accommodate. (Keep in mind that the libray is small and has no bathroom facilities.)

Thank you for your continued support and we hope you can make it in sometime this year.

Sincerely,
Deena Carafelli
Librarian,
Owls Head Village Library





**REGIONAL SCHOOL UNIT 13
ANNUAL REPORT**

This is the annual report to the citizens served by RSU 13 concerning the conditions and progress of the public schools in the municipalities of Cushing, Owls Head, Rockland, South Thomaston, and Thomaston.

RSU 13 is governed by the School Board. These individuals are elected by their city/town and serve all five municipalities as Directors of the Regional School Unit. The members of the RSU 13 Board are:

Steve Roberts, Chair	Rockland	Term Ending 2016
Christine Curtis, Vice Chair	So. Thomaston	Term Ending 2017
Loren Andrews	Cushing	Term Ending 2018
Carol Bachofner	Rockland	Term Ending 2017
Sally Carleton	Owls Head	Term Ending 2017
Ron Gamage	Thomaston	Term Ending 2018
Nancy Jeffers	Rockland	Term Ending 2015
Tess Kilgour	Rockland	Term Ending 2015
Noreen Mullaney	Thomaston	Term Ending 2017
Donald Robishaw	Rockland	Term Ending 2016

Maine State statutes outline the specific duties and responsibilities of the Board of Directors. They are responsible for policy development and approval, finances, evaluation, public relations, personnel, negotiations, and the selection and employment of the Superintendent. Each of these roles is very time consuming and directors give freely of their time to insure that school programs provide students with the best educational programs and services within the District's means.

SCHOOLS

Cushing Community School serves children in grades K-4 from Cushing. Enrollment is 75 students. Ainslee Riley is Principal of Cushing Community School.

Gilford Butler School serves children in grades K-2 from Owls Head and South Thomaston. Enrollment is 90 students. Neal Guyer is Principal of Gilford Butler School and Benjamin Tripp is Assistant Principal.

Lura Libby School serves children in grades K-4 from Thomaston, as well as a regional special education life skills program. Enrollment is 184 students. Ainslee Riley is Principal of Lura Libby School.





Town of Owl's Head, Maine

Owls Head Central School serves children in grades 3-5 from Owls Head and South Thomaston. Enrollment is 61 students. Neal Guyer is the Principal of Owls Head Central School and Benjamin Tripp is Assistant Principal.

Rockland District Middle School serves children in grades 5 from Rockland and grades 6-7 from Owls Head, Rockland and South Thomaston. Enrollment is 218 students. Lynsey Ward is Principal of RDMS.

South School serves children in grades K-4 from Rockland. Enrollment is 261 students. Lynsey Ward is the Principal of South School and Justin Bennett is Assistant Principal.

Thomaston Grammar School serves children in grades 5-7 from Cushing and Thomaston, as well as a regional special education program in life skills. Enrollment is 129 students. William Gifford is the Principal of Thomaston Grammar School.

Oceanside High School-West serves students in grades 8-9 from all six towns. Enrollment is 284 students. William Gifford is the Principal of OHS-W and Edward Hastings is the Assistant Principal.

Oceanside High School-East serves students in grades 10-12 from all six towns. Enrollment is 435 students. Renee Thompson is Principal of OHS-E and Jesse Bartke is the Assistant Principal.

McLain School is the home of district offices and services for RSU 13. Adult Education classes and a regional alternative education program for high school students are located in this school. The Board Room is located here where School Board meetings are televised. They are held on the first Thursday of the month at 6:30pm.

LOOKING TO THE FUTURE

The Superintendent and Board of Directors developed goals for RSU 13. The goals include: Improving student performance, providing unified curriculum for all students and schools, improving communication and community engagement, increasing participation in and the quality of our food service program, developing a plan to improve our school facilities and make them more efficient, and providing effective management and oversight of our policies. We are working very diligently to fulfill these goals.

We are looking ahead to craft plans for the schools of the future in RSU 13 and will be reaching out to our partner communities in many different ways during the coming year for your input as we envision our future together.





RSU 13 FINANCES

RSU 13, like our communities, continues to experience challenging and uncertain financial conditions. Our costs for personnel and benefits and food continue to rise, while student enrollment and state revenues decline. In addition, undecided funding formulas by the state, as well as a modified district make-up, all cause changes that are difficult to quantify. In order to be responsible to our stakeholders, including students, taxpayers and staff, the fiscal 2016 budget is being driven by a process that first determines the education goals of the district and then demands that each district employee justify every expected expenditure to achieve those goals. This “zero-based” approach will help the district develop a responsible budget for your consideration. We will question the way we have always done things and determine if there may be opportunities to do things differently and offer a better value to the taxpayer while improving our service to the student and their family.

The proposed budget for 2015-2016 of \$25,240,635 has been revised and reduced by \$1,017,000 from the original proposed budget to reduce the tax impact on municipalities. The budget affects each town differently and we encourage you to participate in the process. We will attempt to keep you apprised of the entire process. Please visit our website at www.rsu13.org for updates throughout the year.

RSU 13 FY 2016 BUDGET INFORMATION

District Budget Meeting – July 23, 2015

Budget Written Ballot Referendum – August 18, 2015

CONCLUSION

RSU 13’s professional staff and service personnel strive to serve our communities’ students and to insure that the best use is made of tax dollars. The RSU 13 audit for Fiscal Year 2013-2014 has been received and is on file at the Office of the Superintendent, 28 Lincoln Street, Rockland, Maine.

The RSU 13 Adult Education program continues to thrive and provide a variety of programs and opportunities to adults and children in our region. We urge all citizens to take advantage of the many listings in the program guide that is provided at the beginning of each semester. While our free classes in college preparation remain open to the public, and are well attended, it is the diversity of offerings in vocational enrichment and life-long learning that truly reminds us that, at any age, education is the heart of our community.





Town of Owl's Head, Maine

We invite you to visit our website, www.rsu13.org, for more information about all of our schools and district programs. Those interested may also review district-wide assessment results by clicking on 'Assessment Data' under the 'Central Office' website banner. We also remind people that our budget meetings are the place to be if you want your voice to be heard in shaping the school budget - please attend!

On behalf of the staff, a sincere "thank you" is extended to the citizens of our five municipalities, to parents and to our students for your continued support. Your interest and cooperation greatly assists us in carrying out our responsibilities to RSU 13 children. If there are any questions concerning this report, please do not hesitate to call our office or any of the schools.

John C. McDonald
Superintendent of Schools





James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.
Amy E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

July 24, 2015

Members of the Board of Selectmen
Town of Owl's Head
P.O. Box 128
Owl's Head, ME 04854

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Owl's Head, Maine as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Owl's Head, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Owl's Head, Maine, as of June 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.





Town of Owl's Head, Maine

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 8 and 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Owl's Head, Maine's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and supplementary information sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 24, 2015, on our consideration of the Town of Owl's Head, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Town of Owl's Head, Maine's internal control over financial reporting and compliance.

Respectfully Submitted,

James W. Wadman, CPA

James W. Wadman, CPA





TOWN OF OWL'S HEAD, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015

Management of the Town of Owl's Head, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2015. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Owl's Head, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at fiscal year ending June 30, 2015 by \$2,368,142 (presented as “net position”). Of this amount, \$1,198,020 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position increased by \$127,365 (a 5.7% increase) for the fiscal year ended June 30, 2015. Net position of governmental activities increased by \$130,165 (an 8.2% increase), while net position of business-type activities showed a decrease of \$2,800 (a .4% decrease).

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2015, the Town's governmental funds reported a combined ending fund balance of \$1,114,420 with \$961,819 being general unassigned fund balance. This unassigned fund balance represents approximately 24.9% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations decreased by \$25,637 (7.7%) during the current fiscal year. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

The government-wide financial statements can be found on pages 9-10 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are used to account





Town of Owl's Head, Maine

for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach.

The basic governmental fund financial statements can be found on pages 11-13 of this report.

The basic proprietary fund financial statements can be found on pages 14-16.

The fiduciary fund financial statements can be found on pages 17-18 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 19-33 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary).

Required supplementary information can be found on page 34 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

46.5% of the Town's net position reflects its net investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that are still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-like Activities	Total 2015	Total 2014
Current Assets	1,292,085	4,628	1,296,713	1,278,837
Capital Assets	796,251	660,590	1,456,841	1,427,884
Total Assets	2,088,336	665,218	2,753,554	2,706,721
Current Liabilities	91,722	(35,462)	56,260	83,735
Other Liabilities	279,889	41,144	321,033	355,400
Total Liabilities	371,611	5,682	377,293	439,135
Prepaid Taxes	8,119		8,119	26,809
Deferred Inflows of Resources	8,119	-	8,119	26,809
Net Position:				
Net Investment in Capital Assets	490,836	610,608	1,101,444	1,037,804
Restricted	68,678		68,678	55,875
Unrestricted	1,149,092	48,928	1,198,020	1,147,098
Total Net Position	1,708,606	659,536	2,368,142	2,240,777
Total Liabilities Deferred Inflows of Resources and Net Position	2,088,336	665,218	2,753,554	2,706,721





Changes in Net Position

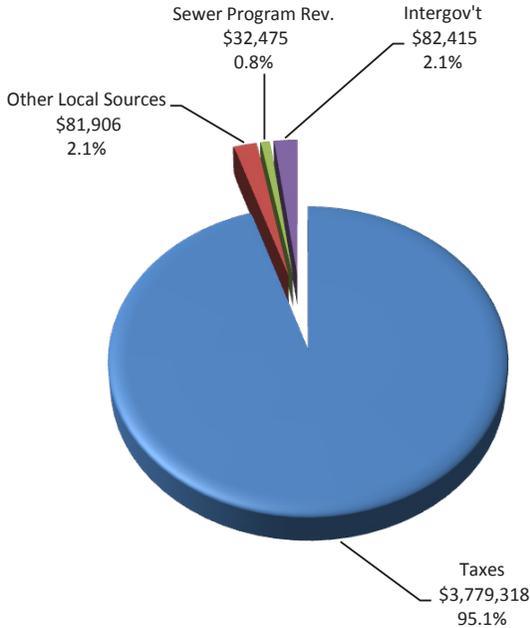
Approximately 95.8% of the Town's total revenue came from property and excise taxes, approximately 2.1% came from State subsidies and grants, and approximately 2.1% came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-like activity assets represents \$96,445 of the total expenses for the fiscal year.

	Governmental Activities	Business-like Activities	Total 2015	Total 2014
Revenues:				
Taxes	3,779,318		3,779,318	3,778,110
Program Revenues		32,059	32,059	32,145
Intergovernmental Revenues	82,415		82,415	123,572
Other Local Sources	81,906	416	82,322	84,609
Total	3,943,639	32,475	3,976,114	4,018,436
Expenses:				
General Government	253,819		253,819	230,937
Public Safety	259,756		259,756	245,988
Public Works	467,261		467,261	438,781
Human Services	2,463		2,463	4,487
Miscellaneous	17,251		17,251	62,764
Assessments	2,791,039		2,791,039	2,859,409
Capital Expenditures	3,945		3,945	3,695
Sewer System		53,215	53,215	43,009
Transfers	17,940	(17,940)	-	-
Total	3,813,474	35,275	3,848,749	3,889,070
Changes in Net Position	130,165	(2,800)	127,365	129,366



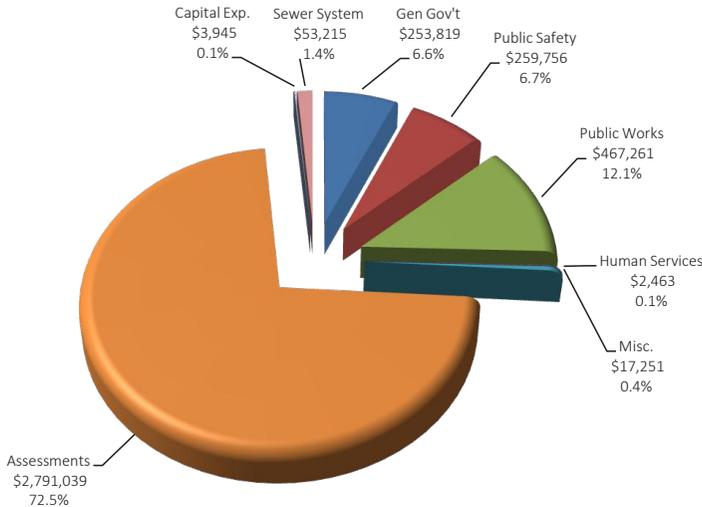


Revenues By Source - Governmental and Business-Like Activities





Expenditures By Sources - Governmental and Business-Like Activities



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, undesignated fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,114,420, an increase of \$140,491 in comparison with the prior year. Approximately 85.8 percent of this total amount constitutes unassigned fund balance. The remainder is assigned to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.





Town of Owl's Head, Maine

Variations between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$29,809 positive variance in excise taxes due to budgeting conservatively and people buying newer vehicles due to lower interest rates.
- \$70,152 positive variance in property taxes due to supplemental taxes in the amount of \$10,483, deferred property tax adjustment of \$84,669 and a deduction of (\$25,000) due to an error in calculating the certificate of assessment.
- \$18,152 positive variance in legal services due to budgeting more than necessary for the fire lawsuit against the town due to the insurance company representing the town.
- \$38,303 positive variance in town roads due to budgeting for more road work than could be done before the end of the year.

Proprietary Funds

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

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business-like activities amounts to \$2,481,203, net of accumulated depreciation of \$1,024,362, leaving a net book value of \$1,456,841. Current year additions include \$125,402 for paving.

Additional information on the Town's capital assets can be found in Note 3, C of the notes to the financial statements on pages 29-30 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Owl's Head, P.O. Box 128, Owl's Head, ME 04854.



Town of Owl's Head, Maine



Cash and Equivalents	1,044,295	1,157	1,045,452	8,965
Receivables				
Taxes	212,607		212,607	
Tax Liens	20,038		20,038	
Sewer User Fees, net of Allowance for Doubtful Accounts		3,471	3,471	
Accounts Receivable	28		28	
Due From Other Governments	7,063		7,063	
Internal Balances	8,054		8,054	
Capital Assets:				
Land	11,000		11,000	
Other Capital Assets, net of Accumulated Depreciation	785,251	660,590	1,445,841	
Total Assets	2,088,336	665,218	2,753,554	8,965
<i>Liabilities, Deferred Inflows of Resources and Net Position</i>				
Liabilities				
Accounts Payable	6,920		6,920	
Due to Other Governments	5,019		5,019	
Payroll Taxes Payable	5,644		5,644	
Accrued Wages Payable	3,673		3,673	
Internal Balances	44,940	(44,940)	-	
Accrued Interest Payable		640	640	
Long-term Liabilities:				
Due within one year	25,526	8,838	34,364	
Due in more than one year	279,889	41,144	321,033	
Total Liabilities	371,611	5,682	377,293	-
Deferred Inflows of Resources				
Prepaid Taxes	8,119		8,119	
Net Position				
Net Investment in Capital Assets	490,836	610,608	1,101,444	
Restricted	68,678		68,678	
Unrestricted	1,149,092	48,928	1,198,020	8,965
Total Net Position	1,708,606	659,536	2,368,142	8,965
Total Liabilities, Deferred Inflows of Resources and Net Position	2,088,336	665,218	2,753,554	8,965





Town of Owl's Head, Maine

Exhibit B

**TOWN OF OWL'S HEAD
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

<i>Functions/Programs Primary Government Governmental Activities</i>	<i>Net (Expense) Revenue and Changes in Net Position</i>				<i>Component Unit Business-like Activities</i>
	<i>Program Revenues</i>		<i>Primary Government</i>		
	<i>Expenses</i>	<i>Charges for Fees, Fines, and Services</i>	<i>Operating Grants</i>	<i>Governmental Activities</i>	
General Government	253,819	14,761		(239,058)	(239,058)
Public Safety	259,756	5,526		(254,230)	(254,230)
Public Works	467,261	11,276	21,336	(434,649)	(434,649)
Human Services	2,463			(2,463)	(2,463)
Miscellaneous	17,251			(17,251)	(17,251)
Assessments	2,791,039			(2,791,039)	(2,791,039)
Assessments	3,945			(3,945)	(3,945)
Total Governmental Activities	3,795,534	31,563	21,336	(3,742,635)	(3,742,635)
<i>Business-type Activities</i>					
Sewer Fund	53,215	32,059		(21,156)	(21,156)
Total Business-type Activities	53,215	32,059		(21,156)	(21,156)
Total Primary Government	3,848,749	63,622	21,336	(3,742,635)	(3,763,791)
Component Unit:					
Fire Department	29,718				(29,718)
General Revenues:					
Taxes					
Property				3,407,655	3,407,655
Auto Excise				344,809	344,809
Boat Excise				7,766	7,766
Intergovernmental Revenues				61,079	61,079
Investment Income				416	416
Transfers				(17,940)	-
Other Local Sources				69,431	69,431
Total Revenues, Special Items and Transfers		3,872,800		18,356	3,891,156
Changes in Net Position		130,165		(2,800)	6,044
Net Position - Beginning		1,578,441		662,336	2,240,777
Net Position - Ending		1,708,606		659,536	2,368,142



Town of Owl's Head, Maine



**TOWN OF OWL'S HEAD
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2015**

Exhibit C

	<i>General Fund</i>	<i>Capital Fund</i>	<i>Total Governmental Funds</i>
Assets			
Cash and Equivalents	980,646	63,649	1,044,295
Receivables			
Taxes	212,607		212,607
Tax Liens	20,038		20,038
Accounts Receivable	28	-	28
Due from Other Governments	7,063		7,063
Due from Other Funds	8,054		8,054
Total Assets	1,228,436	63,649	1,292,085
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts Payable	6,920		6,920
Due to Other Governments	5,019		5,019
Payroll Taxes Payable	5,644		5,644
Due to Other Funds	44,940		44,940
Total Liabilities	62,523	-	62,523
Deferred Inflows of Resources:			
Prepaid Taxes	8,119		8,119
Unearned Property Taxes	107,023		107,023
Total Deferred Inflows of Resources	115,142	-	115,142
Fund Balances			
Restricted	37,314	31,364	68,678
Committed	37,605	31,912	69,517
Assigned	14,033	373	14,406
Unassigned	961,819		961,819
Total Fund Balances	1,050,771	63,649	1,114,420
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	1,228,436	63,649	1,292,085
Total Fund Balances			1,114,420
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$743,322			796,251
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred in the funds:			
Unearned Taxes and Liens Receivable			107,023
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:			
Bonds Payable			(305,415)
Accrued Wages Payable			(3,673)
Net Position of Governmental Activities			1,708,606





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

*Exhibit D
Page 1 of 2*

	<u>General Fund</u>	<u>Capital Fund</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes	3,863,987		3,863,987
Intergovernmental Revenues	82,415		82,415
Other Local Sources	66,838	15,068	81,906
Total Revenues	4,013,240	15,068	4,028,308
Expenditures			
General Government	249,947		249,947
Public Safety	262,137		262,137
Public Works	543,095		543,095
Human Services	2,463		2,463
Miscellaneous	17,251		17,251
Assessments	2,791,039		2,791,039
Capital Expenditures		3,945	3,945
Total Expenditures	3,865,932	3,945	3,869,877
Excess of Revenues Over (Under) Expenditures	147,308	11,123	158,431
Other Financing Sources (Uses)			
Transfers In	32,691	-	32,691
Transfers Out	(50,631)	-	(50,631)
Total Other Financing Sources (Uses)	(17,940)	-	(17,940)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	129,368	11,123	140,491
Fund Balance - July 1	921,403	52,526	973,929
Fund Balance - June 30	1,050,771	63,649	1,114,420



Town of Owl's Head, Maine



**TOWN OF OWL'S HEAD
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

*Exhibit D
Page 2 of 2*

Net change in fund balances - total governmental funds	140,491
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	125,402
Depreciation expense	<u>(76,743)</u>
	<u>48,659</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Unearned Taxes and liens receivable	<u>(84,669)</u>
	<u>(84,669)</u>
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:	
Capital Lease principal payments	312
General obligation bond principal payments	<u>25,637</u>
	<u>25,949</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Accrued Wages Payable	<u>(265)</u>
	<u>(265)</u>
Change in net position of governmental activities	<u>130,165</u>





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2015**

Exhibit E

	<i>Wastewater Enterprise</i>
<i>Assets</i>	
<i>Current Assets:</i>	
Cash and Equivalents	1,157
Due From Other Funds	44,940
Receivables	
User Fees, net	3,471
<i>Total Current Assets</i>	<u>49,568</u>
<i>Noncurrent Assets:</i>	
Capital Assets, net	660,590
<i>Total Noncurrent Assets</i>	<u>660,590</u>
<i>Total Assets</i>	<u><u>710,158</u></u>
<i>Liabilities</i>	
<i>Current Liabilities:</i>	
Due to Other Funds	-
Accrued Interest Payable	640
Bonds Payable	8,838
<i>Total Current Liabilities</i>	<u>9,478</u>
<i>Noncurrent Liabilities:</i>	
Bonds Payable	41,144
<i>Total Noncurrent Liabilities</i>	<u>41,144</u>
<i>Total Liabilities</i>	<u>50,622</u>
<i>Net Position</i>	
Net Investment in Capital Assets	610,608
Unrestricted	48,928
<i>Total Net Position</i>	<u>659,536</u>
<i>Total Liabilities and Net Position</i>	<u><u>710,158</u></u>





TOWN OF OWL'S HEAD
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

Exhibit F

**Wastewater
Enterprise**

Operating Revenues:	
Charges for Services	32,059
Total Operating Revenues:	<u>32,059</u>
Operating Expenses:	
Administration	9,087
Utilities	4,621
Repairs and Maintenance	5,199
Rockland Treatment Usage Fee	11,922
Depreciation and Amortization	37,509
Total Operating Expenses	<u>68,338</u>
Net Operating Income	<u>(36,279)</u>
Nonoperating Revenues (Expenses)	
Interest Revenue	416
Transfer from General Fund	17,940
Interest Expense	(2,684)
Other Income	-
Total Nonoperating Revenues (Expenses)	<u>15,672</u>
Net Income (Loss) before transfers	(20,607)
Add: Depreciation on Fixed Assets Acquired With Contributed Capital	<u>17,807</u>
Change in Net Position	(2,800)
Total Net Position - Beginning	<u>662,336</u>
Total Net Position - Ending	<u><u>659,536</u></u>





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

Exhibit G

	<u>Wastewater Enterprise</u>
<i>Cash Flows from Operating Activities;</i>	
Received from Customers	\$32,059
Payments to Suppliers	(\$9,820)
Payments to Payroll	(\$9,087)
Payments to Contracts	(\$11,922)
Other Receipts / (Payments)	\$6,432
	<hr/>
<i>Net Cash Provided by (Used in) Operating Activities</i>	\$7,662
	<hr/>
<i>Cash Flows from Noncapital Financing Activities</i>	
Repayment of Bonds	(\$8,734)
	<hr/>
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	(\$8,734)
	<hr/>
<i>Cash Flows from Investing Activities</i>	
Interest and Dividends	\$416
	<hr/>
<i>Net Cash Provided by (Used in) Investing Activities</i>	\$416
	<hr/>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(\$656)
	<hr/>
<i>Balances - beginning of the year</i>	\$1,813
	<hr/>
<i>Balances - end of the year</i>	\$1,157
	<hr/> <hr/>
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</i>	
Operating Income (Loss)	(\$36,279)
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation	\$37,509
Changes in Assets and Liabilities;	
Receivables, net	(\$2,328)
Due From Other Funds	\$8,760
	<hr/>
<i>Net Cash Provided by (Used in) Operating Activities</i>	\$7,662
	<hr/> <hr/>





**TOWN OF OWL'S HEAD
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2015**

Exhibit H

Assets	Private Purpose Trust Funds				Total
	Ash Point Cemetery	Cemetery General Care	Hope Bunker	New Cemetery	
Cash	18,481	15,194	13,136	4,849	51,660
Total Assets	18,481	15,194	13,136	4,849	51,660
Liabilities and Net Position					
Liabilities					
Due to Other Funds		8,050	4		8,054
Total Liabilities		8,050	4	-	8,054
Net Position					
Restricted	17,606	4,772	10,000	2,100	34,478
Unrestricted	875	2,372	3,132	2,749	9,128
Total Net Position	18,481	7,144	13,132	4,849	43,606
Total Liabilities and Net Position	18,481	15,194	13,136	4,849	51,660





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2015**

Exhibit I

	<i>Private Purpose Trust Funds</i>				<i>Total</i>
	<i>Ash Point Cemetery</i>	<i>Cemetery General Care</i>	<i>Hope Bunker</i>	<i>Nw Cemeter</i>	
Revenues					
New Funds	1,050			800	1,850
Investment Income	56	27	19	-	102
	<u>1,106</u>	<u>27</u>	<u>19</u>	<u>800</u>	<u>1,952</u>
Expenditures					
Administration					-
Total Expenditures	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	1,106	27	19	800	1,952
Net Position - July 1	<u>17,375</u>	<u>7,117</u>	<u>13,113</u>	<u>4,049</u>	<u>41,654</u>
Net Position - June 30	<u>18,481</u>	<u>7,144</u>	<u>13,132</u>	<u>4,849</u>	<u>43,606</u>





TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Owl's Head have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Financial Reporting Entity

The Town of Owl's Head operates under a Board of Selectmen form of government. The Town's major operations include public works, public safety, human services, recreation and parks, and general administrative services.

For financial reporting purposes the Town includes all organizations, functions, and activities in its financial statements for which it exercises oversight responsibility. Oversight responsibility as defined by the Governmental Accounting Standards Board (GASB) includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

Discretely Presented Component Units: The volunteer fire department for the Town of Owls Head operates as a legally separate entity; however it is financially dependent upon the Town. The Town provided approximately 88.7% of all financial support received by the fire department for the year ended June 30, 2015. The Town believes that the financial statements of the Town would be incomplete without the inclusion of the fire department as a discretely presented component unit.

In addition to entities that should be included within these financial statements, the Town may enter into agreements with other governments for specific purposes. These agreements are referred to as joint ventures or jointly governed entities. The Town participates in the following joint ventures:

COOPERATIVE SOLID WASTE TRANSFER FACILITY – The Town has entered into an interlocal agreement with the Town of Thomaston and the Town of South Thomaston to provide for the disposal of solid waste generated within the territories of the parties. The facility is managed by a Cooperative Solid Waste Committee consisting of two voting members per Town. Operating costs of the facility are allocated among member municipalities based on population. The Town of Owl's Head's costs for fiscal year ended June 30, 2015 was \$134,756.

INTERLOCAL SANITARY SEWER AGREEMENT – The Town has entered into an agreement with the City of Rockland for the City of Rockland to accept the sanitary sewage from Owl's Head delivered to the common boundary of the two municipalities. The Town of Owl's Head paid a one-time connection charge of \$125,760 to the City of Rockland, and the entire cost of designing and constructing the interconnecting line. The responsibility for the administration of this agreement is delegated to the Rockland City Manager, with advice from the Rockland City Council and the Owl's Head Board of Selectmen.

B. Fund Accounting

The accounts of the government are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (continued)

Funds are classified into the following categories: governmental, proprietary, and fiduciary.

Governmental funds are used to account for all or most of the Town's general activities, including the collection and disbursement of earmarked monies (special revenue funds) and the servicing of general long-term debt (debt service fund). The General Fund is used to account for all activities of the general government not accounted in some other fund.

Proprietary funds are established to account for activities for which a fee is charged to external or internal users for goods or services. Their reporting focuses on the determination of operating income and changes in net position. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other agencies primarily within the Town (internal service funds).

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and therefore cannot be used to support the Town's own programs.

C. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Town. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and various intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Town reports the following major governmental funds:

The *general fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Town reports the following major proprietary funds:

The *sewer fund* accounts for the activities of the sewerage operations. The Town operates the sewer collection system and related administrative costs.





**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Government-wide and Fund Financial Statements (continued)

Additionally, the Town reports the following fund types:

Non-expendable trust funds account for monies held in trust by the Town, the investment earnings from which may only be used for the operation of the program.

D. Basis of Accounting, Measurement Focus, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the fund liability is incurred. However, debt service expenditures (if any) are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unearned revenue on its governmental fund financial statements. Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both the revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

E. Assets, Liabilities and Net Position or Fund Equity

1. Deposits and Investments

Governmental Accounting Standards Statement No. 40 requires the disclosure of interest rate risk, credit risk, and custodial risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short term repurchase obligations and short term investments held by a local banking institution. As a means of limiting its exposure credit risk, the Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/investments in insured commercial banks, insured credit unions, and direct debt securities of the United States Government unless such an investment is expressly prohibited by law. For an investment, custodial risk is the risk that in the event of the failure of the counter party the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Equity (Continued)

1. Deposits and Investments (Continued)

As a means of limiting its exposure to custodial risk, the Town requires that, at the time funds are invested, collateral for repurchase agreements be held in the Town's name by a custodial agent for the term of the agreement and investments in obligations of the United States or its agencies be held by the Federal Reserve.

2. Receivables and Payables

Transactions between funds that result in outstanding balances are reported as due to/from other funds.

Property taxes receivable not expected to be collected within 60 days from year-end are classified as unearned revenue. At June 30, \$107,023 has been so classified and reported on the general fund balance sheet.

Property taxes were levied on August 25 on property values assessed on April 1. Taxes were due in two installments due on October 7 and March 17, with interest at 9% beginning November 7 and April 17. Tax liens are placed on real property within 12 months following the tax commitment date if taxes remain delinquent. Liens were placed on the 2014 fiscal year levy on August 8, 2014. The Town has the authority to foreclose on property eighteen months after the filing of the liens if the lien amount and associated costs remain unpaid.

Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.

3. Inventories

Inventories are valued at cost using the first in, first out method.

4. Capital Assets

Capital assets, which property, plant, equipment, and infrastructure (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The Town has not recorded its roads, bridges and similar infrastructure assets during the fiscal year. As allowed by GASB Statement No. 34, the Town intends to report these assets in the upcoming year.





**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Equity (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant, and equipment are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure	30-50
Equipment	10-20

5. Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrue to employees. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

6. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type financial statements. In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources.

Under State Law, no municipality can incur debt, which would cause its total outstanding debt, exclusive of debt incurred for school, storm or sanitary sewer, energy facilities, or municipal airports, to exceed 7.50% of its last full state valuation. A municipality may incur debt for schools not exceeding 10%, storm or sanitary sewers 7.50%, and municipal airports, water districts and special purpose districts 3% of its last full state valuation. In no event can the total debt exceed 15% of its last full valuation. Full state valuation is the valuation of taxable property as certified by the State Tax Assessor, adjusted to 100%.

At June 30, the Town of Owl's Head is in compliance with the above requirements.





Town of Owl's Head, Maine

TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Equity (continued)

7. Fund Equity/Net Position

Fund Balances

In accordance with Government Accounting Standards Board 54, fund balance reporting and governmental fund type definitions, the Town classifies governmental fund balances as follows:

Non-spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through town meeting voting and does not lapse at year-end.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balances may be assigned by the Town Selectmen.

Unassigned – includes positive fund balance within the general fund which has not been classified within the above mentioned categories and negative fund balance in other governmental funds.

The Town considers restricted, committed, assigned, and unassigned amounts to be spent in that order when expenditures for which any of those amounts are available.





**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Equity (Continued)

7. Fund Balances/Net Position (Continued)

Fund Balances

The Town has identified June 30, 2015 fund balances on the balance sheet as follows:

	General Fund	Capital Fund	Total Governmental Funds
<u>Restricted</u>			
Municipal Revenue Sharing	37,314		37,314
South Shore Escrow/Demolition		13,750	13,750
Village Green Project		6,680	6,680
Kitchen Fund		214	214
Kangas Capital Development		10,720	10,720
Total Restricted	37,314	31,364	68,678
<u>Committed</u>			
Historical Society Renovations		31,912	31,912
Salt/Sand Shed	10,558		10,558
Capital Asset Fund	27,047		27,047
Total Committed	37,605	31,912	69,517
<u>Assigned</u>			
Other carryovers	9,469		9,469
Tennis Court Renovation		373	373
75th Anniversary	4,564		4,564
Total Assigned	14,033	373	14,406
<u>Unassigned</u>			
	961,819		961,819
Total	1,050,771	63,649	1,114,420

The Town considers restricted, committed, assigned and unassigned amounts to be paid in that order when expenditures are incurred for which any of those amounts are available.





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Equity (Continued)

7. Fund Balances/Net Position (Continued)

Net Position

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Net position is required to be classified into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.

Restricted – This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General Fund. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at fiscal year end to the extent that they have not been encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 2014-2015, \$33,000 of the beginning General Fund fund balance was applied for this purpose.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments are carried forward to supplement appropriations of the subsequent year.





**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town does not currently have a deposit/investment policy.

State Statute 5706 require banks to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town Treasurer in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts participates in the FDIC Transaction Account Guarantee Program. Under the program, as of January 1, 2013, all interest bearing and non-interest bearing accounts, are aggregated and are insured up to \$250,000 in total by the FDIC.

At year-end, the government's carrying amount of deposits was \$1,097,112 and the bank balance was \$1,143,212. The bank balance is categorized according to credit risk as follows:

Category 1 – Insured by Federal depository or credit union insurance.

Category 2 – Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category 3 – Uninsured and uncollateralized.

	<i>Bank Balance</i>	<i>1</i>	<i>Category 2</i>	<i>3</i>
Cash and Equivalents	1,143,212	411,259	731,953	-

Investments

Included in the Town's cash equivalents at June 30, 2015, were short-term investments in repurchase agreements issued by a local banking institution. Under these agreements, the Town will be repaid principal plus interest on a specified date, which is subsequent to year-end. The agreement is guaranteed/collateralized with securities held by the banking institution, which exceed the amount of the agreement. To the extent that the banking institution may default on its commitment to these obligations, the Town is at risk of economic loss. Management considers this exposure minimal. At June 30, 2015, the Town's investments, maturities and credit ratings are as follows:

Type	June 30, 2015							
	Fair Value	Maturities in Years					Credit Rating	
		Less Than 1	1-5	6-10	More than 10	S&P	Moody's	
Collateralized Repurchase Agreement	731,953	731,953				AA	Aaa	
Total	731,953	731,953	-	-	-			

Investment Policy

The Town does not currently have an investment policy.





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments (continued)

Summary of Deposits and Investment Balances

Following is a reconciliation of the Town's deposit and investment balances as of June 30, 2015:

Deposits and Cash on Hand (including invested repurchase agreement)	<u>\$ 1,097,112</u>				
		Government-wide Statement of Net Position	Proprietary Fund Statement of Net Position	Fiduciary Funds Statement of Net Position	Totals
Cash and Cash Equivalents	\$ 312,342	\$ 1,157	\$ 51,660		\$ 365,159
Investments (repurchase agreement)	<u>\$ 731,953</u>				<u>\$ 731,953</u>
	<u>\$ 1,044,295</u>	<u>\$ 1,157</u>	<u>\$ 51,660</u>		<u>\$ 1,097,112</u>

B. Property Taxes

Property taxes were levied for the fiscal year as follows:

Assessed Value	353,872,115
Tax Rate (per \$1,000)	<u>9.60</u>
Commitment	<u>3,397,172</u>
Appropriations	3,931,274
Less:	
State Municipal Revenue Sharing	32,691
Estimated Revenues	453,951
BETE Reimbursement	3,414
Error in Certificate of Assessment	25,000
Homestead Reimbursement	<u>19,046</u>
	<u>534,102</u>
Net Assessment for Commitment	<u>3,397,172</u>

Uncollected taxes at June 30 for the current year commitment totaled \$154,765, prior year uncollected taxes totaled \$57,842. Unpaid liens at June 30 totaled \$20,038.





**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
Governmental Activities;				
<i>Capital assets not depreciated</i>				
Land	11,000			11,000
 <i>Capital assets being depreciated</i>				
Buildings	477,823			477,823
Equipment	474,535			474,535
Infrastructure	450,813	125,402		576,215
<i>Total capital assets being depreciated</i>	1,403,171	125,402	-	1,528,573
 <i>Less accumulated depreciation for</i>				
Buildings	155,838	17,050		172,888
Equipment	340,166	9,223		349,389
Infrastructure	170,575	50,470	-	221,045
<i>Total accumulated depreciation</i>	666,579	76,743	-	743,322
<i>Net capital assets being depreciated</i>	736,592	48,659	-	785,251
Governmental Activities				
Capital Assets, net	747,592	48,659	-	796,251
 Business-type Activities;				
<i>Capital assets being depreciated</i>				
Sewer System	912,648			912,648
Sewer Equipment	28,982	-	-	28,982
<i>Total capital assets being depreciated</i>	941,630	-	-	941,630
 <i>Less accumulated depreciation for</i>				
Sewer System	255,542	18,253		273,795
Sewer Equipment	5,796	1,449		7,245
<i>Total accumulated depreciation</i>	261,338	19,702	-	281,040
<i>Net capital assets being depreciated</i>	680,292	(19,702)	-	660,590
Business-type Activities				
Capital Assets, net	680,292	(19,702)	-	660,590





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Capital Assets (continued)

Depreciation expense was charged to functions/programs of the primary government as follows;

<u>Governmental Activities</u>	
General Government	3,862
Public Safety	8,444
Highways, including depreciation of general infrastructure assets	<u>64,437</u>
Total Depreciation Expense - Governmental Activities	<u><u>76,743</u></u>

D. Interfund Receivables and Payables

Individual fund interfund receivable and payable balances at June 30, 2015 were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	8,054	44,940
Proprietary Fund:		
Sewer Fund	44,940	
Trust Funds:		
Cemetery Trust		8,050
Hope Bunker Trust	<u> </u>	<u>4</u>
Totals	<u><u>52,994</u></u>	<u><u>52,994</u></u>

The purposes of the due to/due from other funds are to charge revenue and expenditure activity to the appropriate funds. On the Governmental, Proprietary, and Fiduciary Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. All the above balances expect to be paid during the next year, except for the sewer fund. The general fund initially paid for the expenditures of the sewer fund. The sewer fund planned to repay this money owed over 17 years but has not begun to do so yet. See Note 3 F.1 for maturity payments.





**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

E. Long-Term Debt

1. General Obligation Bonds and Notes.

The government issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities.

General obligation bonds and notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and notes currently outstanding are as follows:

<u>Purpose</u> <u>Governmental Fund Activities</u>	<u>Maturity</u> <u>Date</u>	<u>Interest</u> <u>Rate</u>	<u>Amount</u>
2012 Refinanced Salt/Sand Shed	9/27/2025	3.36%	200,240
2014 Refinanced Fire Truck Bond	11/19/2023	3.30%	105,175
			305,415
<u>Business-type Activities</u>			
2010 Sewer Pump Upgrades	9/27/2015	3.35%	6,640
2001 MMBB Sewer Collection System	9/27/2028	5.13%	43,342
			49,982





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

E. Long-Term Debt (Continued)

1. General Obligation Bonds and Notes (Continued)

Annual debt service requirements to maturity for general obligation bonds and notes, including interest of \$80,265 are as follows:

<i>Year Ended June 30,</i>	<i>Governmental Activities Total</i>	<i>Business-type Activities Total</i>	<i>Interfund Activities Total</i>	<i>Totals</i>
2016	35,858	11,289	1,000	50,163
2017	35,857	4,423	1,000	43,297
2018	35,859	4,423	1,000	43,300
2019	35,858	4,423	1,000	43,300
2020	35,858	4,423	1,000	43,301
2021-2025	165,563	22,115	5,000	192,678
2026-2030	22,130	17,583	5,000	44,713
	-	-	1,089	1,089
Total	366,983	68,679	16,089	461,841

2. Changes in Long-Term Liabilities

The following summary of long-term debt transactions of the Town of Owl's Head for the fiscal year ended June 30, 2015:

<i>Long-term Debt payable July 1, 2014</i>	389,768
Debt Issued	-
Debt Retired	(34,371)
<i>Long-term Debt payable June 30, 2015</i>	<u>355,397</u>

3. Overlapping Debt

The Town's proportionate share of debt of all local government units which provide services within the Town's boundaries, and which must be borne by properties in the Town is summarized as follows:

<i>Units</i>	<i>Net debt outstanding June 30, 2015</i>	<i>Percentage applicable to the Town</i>	<i>Town's proportionate share of debt</i>
Regional School Unit #13	2,602,750	10.45%	271,987
Knox County	<u>2,160,000</u>	4.6%	<u>99,360</u>
Totals	<u>4,762,750</u>		<u>371,347</u>

The Town's proportionate share of the above debt is paid through annual assessments by the respective units.





TOWN OF OWL'S HEAD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

G. Trust Funds

The principal amount of all Nonexpendable Permanent Funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The government's Nonexpendable and Expendable Permanent Funds at June 30 are detailed as follows:

<i>Purpose</i>	<i>Nonexpendable</i>	<i>Expendable</i>
Ash Point Cemetery Care	17,606	875
General Cemetery Care	4,772	2,372
Hope Bunker	10,000	3,132
New Cemetery	2,100	2,749
	<u>34,478</u>	<u>9,128</u>

NOTE 4 - OTHER INFORMATION

A. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amount, if any to be immaterial.





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015**

Exhibit J

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues				
Taxes	3,765,172	3,765,172	3,863,987	98,815
Intergovernmental Revenues	47,296	47,296	47,996	700
Other Local Sources	86,115	86,115	66,831	(19,284)
Total Revenues	3,898,583	3,898,583	3,978,814	80,231
Expenditures (Net of Departmental Revenues)				
General Government	267,494	267,494	239,447	28,047
Public Safety	258,481	258,481	262,137	(3,656)
Public Works	500,237	500,237	464,095	36,142
Human Services	2,000	2,000	2,463	(463)
Miscellaneous	25,000	25,000	22,584	2,416
Assessments	2,903,712	2,898,712	2,791,039	107,673
Total Expenditures	3,956,924	3,951,924	3,781,765	170,159
Excess Revenues Over Expenditures	(58,341)	(53,341)	197,049	250,390
Other Financing Sources				
Transfers from Other Funds	32,691	32,691	32,691	-
Transfers to Other Funds	(7,350)	(12,350)	(17,940)	(5,590)
Total Other Financing Sources	25,341	20,341	14,751	(5,590)
Net Change in Fund Balance	(33,000)	(33,000)	211,800	244,800
Beginning Fund Balances			750,019	
Ending Fund Balances - Budgetary Basis			961,819	
Adjustments to Conform to GAAP:				
Elimination of Encumbrances			47,074	
Ending Fund Balances - GAAP Basis			1,008,893	



Town of Owl's Head, Maine



TOWN OF OWL'S HEAD

Exhibit A-1

GENERAL FUND

STATEMENT OF ESTIMATED AND ACTUAL REVENUES FOR THE YEAR ENDED JUNE 30, 2015

	<i>Estimated</i>	<i>Actual</i>	<i>Over (Under) Budget</i>
Taxes			
Property	3,422,172	3,492,324	70,152
Auto Excise	315,000	344,809	29,809
Boat Excise	9,000	7,766	(1,234)
Lien Costs Reimbursed	6,000	5,119	(881)
Interest on Taxes and Liens	13,000	13,969	969
	<u>3,765,172</u>	<u>3,863,987</u>	<u>98,815</u>
Intergovernmental Revenues			
Veterans Exemption	1,700	1,548	(152)
Local Road Assistance	21,336	21,336	-
Homestead Exemption	19,046	19,046	-
Tree Growth Reimbursement	1,300	1,197	(103)
General Assistance Reimbursement	500	1,692	1,192
Snowmobile Reimbursement		305	305
BETE Reimbursement	3,414	2,872	(542)
	<u>47,296</u>	<u>47,996</u>	<u>700</u>
Local Sources			
Investment Interest	325	767	442
Building Permits	6,000	5,526	(474)
Cable Contract	9,000	8,728	(272)
PERC Performance	26,000	23,907	(2,093)
Mooring Fees	3,000	2,900	(100)
Dog Fees/Fines	1,200	1,262	62
Wood Dump	8,100	8,376	276
Parks & Recreation	1,800	2,835	1,035
Room Rental	2,500	2,375	(125)
Copier	190	151	(39)
Agent Fees	8,000	8,138	138
MEMIC Refund	-	728	728
All Other	20,000	1,138	(18,862)
	<u>86,115</u>	<u>66,831</u>	<u>(19,284)</u>
Other Financing Sources			
Transfers In	32,691	32,691	-
	<u>32,691</u>	<u>32,691</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>3,931,274</u>	<u>4,011,505</u>	<u>80,231</u>
Fund Balance Used To Reduce Taxes	<u>33,000</u>		
Total	<u>3,964,274</u>		





Town of Owl's Head, Maine

Exhibit A-2
Page 1 of 3

**TOWN OF OWL'S HEAD
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2015**

	Encumbered from 2014	Appropriations	Expenditures Net of Refund	Encumbered to 2016	(Over) Under Budget
General Government					(2)
Selectmen		10,710	10,712		-
Treasurer		9,915	9,915		-
Tax Collector		37,235	37,235		-
Town Clerk		1,645	1,645		-
Secretary		32,200	28,958		3,242
Public Health Officer		285	285		-
Registrar of Voters		480	480		-
Overseer of the Poor		508	508		-
Temporary Help		500	220		280
Tax Bills/Maps		1,400	1,236		164
Update Tax Maps	5,500	2,000	2,350		5,150
Assessors' Agent		13,520	14,593		(1,073)
Insurance		10,200	11,677		(1,477)
Utilities		7,450	8,349		(899)
Repairs/Maintenance	5,000	3,000	6,110		1,890
Community Building Janitor		4,090	3,917		173
Supplies		3,100	3,011		89
Postage		1,900	1,604		296
Advertising/Printing		4,856	3,779		1,077
Election Workers		1,000	810		190
Reimburse Vehicle Usage		1,500	1,063		437
Legal Services		50,000	31,848		18,152
Dues & Fees		11,350	12,431		(1,081)
Office Equipment		4,200	4,905		(705)
Payroll Taxes		10,300	9,949		351
Health Insurance		28,000	26,108		1,892
Unemployment Insurance		1,350	1,146		204
Bank Fees		100	254		(154)
Lien/Discharge Fees		3,700	3,842		(142)
Town Report		2,100	2,001		99
Volunteer Reimbursement		500	500		-
Audit/Accounting		8,400	8,506		(106)
	10,500	267,494	249,947		28,047



Town of Owl's Head, Maine



Exhibit A-2
Page 2 of 3

**TOWN OF OWL'S HEAD
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2015**

	Encumbered from 2014	Appropriations	Expenditures Net of Refund	Encumbered to 2016	(Over) Under Budget
Public Safety					
Fire Department					
Payroll		25,200	26,361		(1,161)
Fire Warden		500	500		-
Fire Recruit		250	-		250
Equipment		12,100	12,892		(792)
Memberships & Subscriptions		986	725		261
Training		1,500	1,967		(467)
OSHA Exams		1,000	996		4
Insurance		3,800	3,800		-
Dispatching		40,900	40,917		(17)
Gasoline/Fuel		1,000	1,197		(197)
Supplies/Materials		2,500	1,651		849
Maintenance/Repairs		19,365	19,673		(308)
Signs		663	1,010		(347)
Utilities		7,500	7,670		(170)
Fire Truck Debt Payment		13,728	13,728		-
Street Lighting		10,900	12,136		(1,236)
Hydrants		18,045	18,125		(80)
Fire Pond Maintenance		-	150		(150)
Ambulance/First Aid Equipment		79,579	79,579		-
911 Address		515	515		-
EMA Director		515	515		-
Code Enforcement		11,120	11,120		-
Plumbing Inspector		895	893		2
Animal Control		5,920	6,017		(97)
		258,481	262,137		(3,656)
Public Works					
Road Commissioner Salary		895	895		-
Town Roads	79,000	106,000	146,697		38,303
Supplies		3,500	1,068		2,432
Snow Removal		94,400	95,255		(855)
Salt/Sand		47,045	50,570		(3,525)
Salt/Sand Shed	10,558	-	-	10,558	-
Salt/Sand Shed Debt Payment		22,130	22,130		-
Septic Grant		-	840		(840)
Solid Waste Recycling		133,147	134,756		(1,609)
Wood Dump Attendant		12,890	11,711		1,179
Wood Dump Expense		58,000	58,737		(737)





Town of Owl's Head, Maine

Exhibit A-2
Page 3 of 3

**TOWN OF OWL'S HEAD
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2015**

	Encumbered from 2014	Appropriations	Expenditures Net of Refund	Encumbered to 2016	(Over Under Budget)
Public Works (Continued)					
Harbor Master		5,130	4,749		381
Septic Waste		2,300	2,300		-
New Cemetery		1,900	2,017		(117)
Cottage and Knowlton Ave. Connections	4,136	-	-	4,136	-
Cemeteries		12,900	11,370		1,530
	93,694	500,237	543,095	14,694	36,142
Human Services					
General Welfare		1,500	1,963		(463)
Human Service Agencies		500	500		-
		2,000	2,463		(463)
Capital Improvements					
Capital Asset Fund	27,047			27,047	
	27,047			27,047	
Miscellaneous					
Abatements		15,000	12,584		2,416
Library		2,000	2,000		-
Internet Multi Municipal Study		8,000	2,667	5,333	-
	-	25,000	17,251	5,333	2,416
Assessments					
SAD#5		2,477,756	2,477,756		-
County Tax		313,283	313,283		-
Overlay		107,673	-		107,673
		2,898,712	2,791,039		107,673
Transfers					
Transfer to Sewer Fund		12,350	17,940	-	(5,590)
	-	12,350	17,940	-	(5,590)
Total	131,241	3,964,274	3,883,872	47,074	164,569





**TOWN OF OWL'S HEAD
GENERAL FUND
STATEMENT OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2015**

Exhibit A-3

Unassigned Fund Balance, July 1	750,019	
Unassigned Fund Balance, June 30	<u>961,819</u>	
Increase		<u><u>211,800</u></u>

Analysis of Change

Additions		
Budget Surplus		
Revenue Surplus - Exhibit A-1	80,231	
Unexpended Balance of		
Appropriations - Exhibit A-2	<u>164,569</u>	
		244,800
Deductions		
Beginning Fund Balance Used to Reduce Taxes		<u>(33,000)</u>
Increase		<u><u>211,800</u></u>





Town of Owl's Head, Maine

**TOWN OF OWL'S HEAD
GENERAL FUND ASSIGNED ACCOUNTS
COMBINING BALANCE SHEET
JUNE 30, 2015**

Exhibit A-4

<i>Assets</i>	<i>Municipal Revenue Sharing</i>	<i>75th Anniversary</i>	<i>Total</i>
Cash and Equivalents		4,568	4,568
Due from Other Funds	37,314		37,314
Total Assets	37,314	4,568	41,882
 <i>Liabilities and Fund Balances</i>			
Liabilities			
Due to Other Funds		4	4
Total Liabilities		4	4
 <i>Fund Balances</i>			
Fund Balances			
Restricted	37,314		37,314
Assigned		4,564	4,564
Total Fund Balances	37,314	4,564	41,878
Total Liabilities Fund Balances	37,314	4,568	41,882



Town of Owl's Head, Maine



**TOWN OF OWL'S HEAD
GENERAL FUND ASSIGNED ACCOUNTS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2015**

Exhibit A-5

	<i>Municipal Revenue Sharing</i>	<i>75th Anniversary</i>	<i>Total</i>
Revenues			
Intergovernmental Revenues			
State	34,419		34,419
Local Sources		7	7
Total Revenues	34,419	7	34,426
Expenditures			
Professional Services			-
Total Expenditures			-
Excess of Revenues Over (Under) Expenditures	34,419	7	34,426
Other Financing Sources (Uses)			
Transfers Out	(32,691)		(32,691)
	(32,691)		(32,691)
Excess of Revenues Over Expenditures and Other Financing Uses	1,728	7	1,735
Fund Balance - July 1	35,586	4,557	40,143
Fund Balance - June 30	37,314	4,564	41,878





Town of Owl's Head, Maine

TOWN OF OWL'S HEAD
COMBINING BALANCE SHEET
ALL CAPITAL FUNDS
JUNE 30, 2015

Exhibit B-1

<i>Assets</i>	<i>Capital Reserves</i>	<i>Total</i>
Cash	63,649	63,649
Accounts Receivable	-	-
Total Assets	63,649	63,649
 <i>Liabilities and Fund Balance</i>		
Liabilities		
Due To Other Funds		
Total Liabilities	-	-
 <i>Fund Balance</i>		
Fund Balances		
Restricted	31,364	31,364
Committed	31,912	31,912
Assigned	373	373
Total Fund Balance	63,649	63,649
Total Liabilities and Fund Balances	63,649	63,649





**TOWN OF OWL'S HEAD
CAPITAL FUNDS
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2015**

Exhibit B-2

Town of Owl's Head, Maine



	<u>Beginning Balance</u>	<u>Transfers In</u>	<u>Revenues</u>	<u>Transfers Out</u>	<u>Expenditures</u>	<u>Ending Balance</u>
Capital Fund						
Tennis Court Renovation	373	-	-			373
Kangas Capital Development	10,715		5			10,720
Village Green Project	6,305		1,065		(690)	6,680
Historical Society Renovations	31,864		48			31,912
South Shore Escrow/Demolition	1,501		13,749		(1,500)	13,750
Kitchen Fund	1,768		201		(1,755)	214
Total	52,526	-	15,068	-	(3,945)	63,649



Town of Owl's Head, Maine

TOWN WARRANT

TO: Frank Ross, resident in the Town of Owls Head, in the County of Knox

Greetings:

In the name of the State of Maine, you are hereby directed to notify the inhabitants of the Town of Owls Head, qualified by law to vote on this town's affairs, to assemble in the Owls Head Community Building on the 24th day of August, 2015, at 7:00 P.M. to act upon the following articles:

ARTICLE 1 - To choose a Moderator to preside over the meeting.

ARTICLE 2 - To choose a Selectman for a three-year term.

ARTICLE 3 - To choose three Assessors for the ensuing year.

ARTICLE 4 - To choose three Overseers of the Poor for the ensuing year.

ARTICLE 5 - To choose a Road Commissioner for the ensuing year.

ARTICLE 6 - To choose a member for the Town Council for a three-year term.

ARTICLE 7 - To choose a Harbor Master for the ensuing year.

ARTICLE 8 - To choose a RSU#13 School Board Member to fill the vacancy to expire in 2017 at the annual town meeting.

ARTICLE 9 - GENERAL GOVERNMENT

To see what sum of money the Town will vote to appropriate for each of the following general government activities:

Recommend

A. Selectmen's Salary/Car Allowance (3@ \$2954.00; Chairman \$711.00)	\$	9573.00
B. Assessor's Salary/Car Allowance (3@ \$305.00; Chairman \$289.00)	\$	1204.00
C. Overseer of the Poor Pay/Car Allowance	\$	518.00
D. Solid Waste Member	\$	296.00
E. Tax Collector	\$	37980.00
F. Treasurer	\$	10113.00
G. Town Clerk	\$	1678.00





H. Harbor Master/Dep. Salary	\$ 4213.00
I. Code Enforcement Officer/Dep. Salary	\$ 11342.00
J. Public Health Officer	\$ 285.00
K. Registrar of Voters	\$ 480.00
L. Office Clerical/Accounting	\$ 32844.00
M. Clerical Help	\$ 500.00
N. Tax Bills	\$ 1300.00
O Postage	\$ 1650.00
P. Assessor's Agent Salary	\$ 17770.00
Q. General Insurance	\$ 11497.00
R. Health Insurance/Employee Benefits	\$ 30000.00
S. Unemployment Insurance	\$ 2350.00
T. Utilities (Community Bldg.)	\$ 8000.00
U. Maintenance/Repairs	\$ 7000.00
V. Janitor	\$ 4172.00
W. Supplies	\$ 3000.00
X. Lien Discharge Fees	\$ 3800.00
Y. Volunteer Reimbursement	\$ 500.00
Z. Office Equipment	\$ 6700.00
AA. Advertising/Binding	\$ 6975.00
BB. Elections	\$ 1000.00
CC. Legal	\$ 20000.00
DD. Payroll Taxes Expense	\$ 10600.00
EE. Audit	\$ 8500.00
FF. Town Report/ Newsletter	\$ 2050.00
GG. Reimburse Vehicle Use	\$ 1200.00
HH. Dues/Fees	\$ 14265.00
II. Update Maps/Aerial Maps	\$ 3500.00
JJ. Bank Fees	\$ 150.00
Total General Government	\$ 277005.00

ARTICLE 10 - PUBLIC SAFETY

To see what sum of money the Town will vote to appropriate for each of the following safety activities:

A. Fire	
1. Payroll	\$ 38270.00
2. Equipment	\$ 14640.00
3. Memberships/ Subscriptions	\$ 1131.00
4. Training	\$ 1500.00
5. Recruiting	\$ 100.00
6. Insurance	\$ 4070.00





Town of Owl's Head, Maine

7. Dispatching	\$	41209.00
8. Fuel	\$	1000.00
9. Supplies	\$	2000.00
10. Maintenance & Repairs (Fire Dept.)	\$	10915.00
11. Exams	\$	1100.00
12. Utilities (Fire Station)	\$	7500.00
13. Maps/Signs	\$	1500.00
14. Fire Apparatus Loan Payment	\$	13728.00
15. Fire Pond Mt	\$	1000.00
16. EMA Director	\$	515.00
17. 911 Officer	\$	515.00
18. Forest Fire Warden	\$	500.00
Total Fire	\$	141193.00

B. Hydrants	\$	18125.00
C. Street Lights	\$	12150.00
D. Ambulance/First Aid Equipment	\$	82762.00
E. Animal Control Expense	\$	2200.00
F. Animal Control Salary	\$	3838.00

Total Public Safety \$ 260268.00

ARTICLE 11 - PUBLIC WORKS

To see what sum of money the Town will vote to appropriate for each of the following public works activities:

A. Town Roads	\$	142101.00
B. Town Road Supplies	\$	4200.00
C. Road Commissioner Salary	\$	913.00
D. Snow Removal	\$	100000.00
E. Salt and Sand	\$	55868.00
F. Solid Waste/ Recycling	\$	135000.00
G. Septic Waste	\$	2300.00
H. Public Access/Waterfront	\$	1000.00
I. Cemeteries-		
Maintenance/Repairs/Mowing	\$	11500.00
New Cemetery	\$	2000.00
J. Plumbing Inspector	\$	913.00
K. Stump Dump		
Attendant Salary	\$	10530.00
Expenses	\$	60000.00
Bulk Transfer Supervisor for Dump	\$	1390.00





Town of Owl's Head, Maine

ARTICLE 15 - To see if the Town will vote to raise from general property taxes the amounts voted in the preceding Articles 9-13 inclusive to be reduced by the amounts voted in Article 14.

ARTICLE 16 – To see if the Town will vote to accept the categories of funds listed below as provided by the “Maine State Legislature”; State Revenue Sharing; Education, Certification Block Grant; Urban Rural Initiative Program (Local Road Assistance); Tree Growth Refund; Park Fee Sharing; Veterans Exemption Reimbursements; Snowmobile Registration; General Assistance; Library; and any and all kinds of property tax relief.

ARTICLE 17 - To see if the Town will vote to authorize the Selectmen to negotiate and sign contracts as necessary for budgeted services.

ARTICLE 18 - To see if the Town will authorize the Selectmen to transfer funds from unexpended balances and surplus if necessary.

ARTICLE 19 - To see if the Town will vote to authorize the Tax Collector to accept the payment of taxes not yet assessed.

ARTICLE 20 - To see if the Town will vote to adopt the following in regard to the collection of taxes; the first installment will become due and payable October 6, 2015, and interest will be charged at 7.000% annually on all accounts unpaid after November 6, 2015. The second installment will become due and payable March 15, 2016, and interest will be charged at 7.000% annually on all accounts for the second installment unpaid after April 15, 2016. Delinquents will be dealt with pursuant to the order signed by the board of selectmen on 01/04/10.

ARTICLE 21 - To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for nonpayment of taxes thereon, such terms as they may deem advisable, and to execute quit-claim deeds for such property. Property which, in the opinion of the Selectmen, best serves the interest of the Town by remaining Town-owned property need not be sold.

ARTICLE 22 - To see if the Town will vote to authorize the Municipal Officers to sign quitclaim property deeds for properties that the Town does not claim as tax-acquired property and for which the Town has no record of taxes being owed, but on which there are no discharged municipal tax liens. The purpose of said quitclaim deeds would be for clearing the title only.

ARTICLE 23 - To see if the Town will vote to accept and appropriate for the purposes of which they are received the proceeds of all grants made to the Town during





the Town's fiscal year by the federal or state government, their agencies and authorities; and to see if the Town will vote to authorize the municipal officers on behalf of the Town to apply for such grants, provided that any necessary matching funds be appropriated by Town Meeting and that any substantive conditions, other than standard grant condition regarding spending only for the purpose for which the grant is made, be approved by Town Meeting. Nondiscrimination, payment of prevailing wages, and similar administrative matters, must also be approved and accepted by Town Office.

ARTICLE 24 - To see if the Town will vote to increase the property tax levy limit established for Owls Head by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

ARTICLE 25 - To see if the Town will accept the conditional gift of a certain parcel of real estate, to be conveyed to the Town for no monetary consideration by good and sufficient deed from Todd Swinton, which parcel of real estate is located in the Town of Owls Head off North Shore Drive, but this gift will be made on the condition that it be used to preserve and protect the property for access through the property and to the water by the general public and to keep the property in a substantially natural, undeveloped, and scenic condition; and to assure continued enjoyment of the property by the general public for daytime, low impact, outdoor recreation, nature observation and study. This property is bounded and described as follows:

BEGINNING at a 5/8" iron rod found on the northerly side of North Shore Drive at corner of land now or formerly of Wayne E. Lindsey, Sr. and Melinda Lindsey [reference is to deed recorded in the Knox County Registry of Deeds (KCRD) in Book 2053, Page 258];

then N 29° 25' 02" E, along line of land of said Lindsey and partially by a stone wall, 739.87 feet to a 1 and 1/8 inch iron bolt found;

then N 28° 46' 39" E, 151.10 feet to a 5/8 inch iron rod with plastic cap;

then N 48° 33' 00" E, along line of land retained by Swinton 287.97 feet to a four inch square granite monument found at the corner of land now or formerly of Russell F. Stevens and Melissa A. Stevens (reference is to deed recorded in KCRD in Book 1497, Page 025);

then N 70° 54' 49" W, along line of land now or formerly of Peter Kirill and Kathleen H. Kirill, as Trustees of the Peter Kirill and Kathleen H. Kirill Joint Living Trust





Town of Owl's Head, Maine

(reference is to deed recorded in KCRD in Book 4538, Page 283), 499.10 feet to a 5/8 inch iron rod found;

then N 70° 54' 49" W, along line of land now or formerly of the Mary Ellen Thro 1999 Living Trust (reference is to deed recorded in KCRD in Book 2460, Page 98), 172.43 feet to a 5/8 inch iron rod found;

then N 32° 30' 38" W, along line of land now or formerly of the said Mary Ellen Thro 1999 Living Trust, 205.09 feet to a 5/8 inch iron rod with plastic cap marked "1208" found;

then N 32° 30' 38" W, along line of land now or formerly of the said Mary Ellen Thro 1999 Living Trust, 33 feet, more or less, to the shore of the body of water known as Broad Cove;

then in westerly direction following the shore of Broad Cove to a point that is N 00° 56' 58" E about 24 feet, more or less, from a 7/8 inch iron pipe found on line of land now or formerly Allen Investment Properties, LLC (reference is to deed recorded in KCRD in Book 4469, Page 176);

then S 00° 56' 58" W about 24 feet, more or less, to the said 7/8 inch iron pipe found on line of land now or formerly Allen Investment Properties, LLC;

then S 00° 56' 58" W by line of land now or formerly of Allen Investment Properties, LLC, and partially by a chain link fence and partially by a stone wall 488.49 feet to a 1" iron rod found at other land now or formerly of said grantor;

then S 60° 34' 58" E by line of land now or formerly of Amy Louis Fredricks and Libby Ellen Millar (reference is to deed recorded in KCRD in Book 4900, Page 238) 509.89 feet to a 5/8 inch iron rod with plastic cap;

then S 29° 25' 02" W by line of land now or formerly of said Fredricks and Millar 569.69 feet to a 5/8 inch iron rod with plastic cap set on northerly side of North Shore Drive;

then southeasterly by the northerly side of North Shore Drive 100 feet to the place of beginning.

Also conveying the shore, flats and all littoral rights adjacent and appurtenant to the above-described parcel of real estate.





Being a portion of the property described in the deed from Thomas Swinton, in his capacity as Trustee of the Thomas A. Plaisted Revocable Trust, to Todd Swinton, dated May 21, 2014, and recorded in the Knox County Registry of Deeds at Book 4800, Page 160.

Reference is made to plot plan entitled REAL ESTATE BOUNDARY SURVEY FOR TODD SWINTON by F.E. BEAL SURVEYING COMPANY.

ARTICLE 26 - To see if the Town will grant to Georges River Land Trust a CONSERVATION EASEMENT on land received from Todd Swinton, as described in the previous Article, and as recommended by the Owls Head Conservation Commission, which shall insure use of the land according to the conditions imposed by the donor, Todd Swinton. The CONSERVATION EASEMENT shall be granted according to the following terms and conditions:

≈CONSERVATION PURPOSES≈

The purposes of this Conservation Easement are to preserve and protect the Protected Property for access through the property and to the water by the general public and to keep the Protected Property in a substantially natural, undeveloped, and scenic condition; to assure continued enjoyment of the Protected Property by the general public for daytime, low impact, outdoor recreation nature observation and study; and to assure that the Protected Property remains under the ownership of the Town of Owls Head or a bona fide non-profit organization or governmental conservation owner, dedicated to the uses contemplated hereunder.

This Conservation Easement shall run with the Protected Property and be binding in perpetuity upon the inhabitants of the Town of Owls Head, its successors and assigns forever, for the benefit of the general public, pursuant to the Maine Uniform Conservation Easement Act, Title 33 M.R.S.A. Section 476 et seq., as amended.

A. Conservation Easement Land Use Restrictions.

1. **Division.** The Protected Property may not be subdivided or divided, nor used to increase the density of development on other land.
2. **Ownership.** The Protected Property may not be sold, conveyed, or otherwise transferred, except in its entirety, and only to a non-profit or governmental entity that qualifies as a "holder" under Title 33 M.R.S. Section 476(2), or successor provisions thereof, and then only after 30 days notice in writing to HOLDER, its successors and assigns.
3. **Structures.** GRANTOR shall have the right to install and maintain only mi-





Town of Owl's Head, Maine

nor structures necessary or appropriate for low impact, outdoor recreation, nature observation and scientific studies including, but not limited to, small unlighted signs, information kiosks, parking lot and road access gates, viewing platforms, trail gates, parking lot barriers, temporary tents, temporary stages and privies for non-commercial events, not more than one (1) storage shed, trail improvements including rustic hand rails, steps, and bog bridges, erosion control devices, minor rustic enhancements to improve wildlife habitat, and barriers to protect fragile areas and prevent inappropriate use. Notwithstanding the foregoing rights of GRANTOR, the following are specifically prohibited on the Protected Property: campgrounds, recreational courts and playing fields. Other structures, suitable to the purposes of the Conservation Easement, are allowed with approval from the HOLDER.

4. **Soils and Surface.** GRANTOR shall have the right to alter the surface only to the minimum extent necessary or appropriate:

(a) To install and maintain the minor structures and improvements permitted in Section A.3. herein;

(b) To establish and maintain paved or unpaved trails, roads, and parking areas, to accommodate the intended low impact outdoor recreational uses of the Protected Property; provided that the hardened or paved surface area of the Protected Property shall not exceed ten (10) percent of the total area of the Protected Property; and

(c) To excavate soils and alter the natural resources generally, for scientific, ecological, and archeological study under professional supervision, after notice to HOLDER;

provided that all such improvements must be designed and located in a manner to minimize erosion and avoid disturbance to wetlands and fragile natural features, and further provided that all such activities shall be conducted and completed in a manner to cause the least possible disturbance to the conservation values of the Protected Property.

5. **Vegetation Management.** A sufficient buffer of native vegetation must be left or maintained along the shore to minimize erosion. Any vegetation management shall be conducted in accordance with applicable law.

6. **Waste Disposal.** No overboard discharge, and no dumping, storage or burial of waste materials of any nature is permitted on the Protected Property; except that slash, blowdowns, vegetative and other organic debris from permitted activities may be left to decompose on the Protected Property, and other waste from permitted activities may be stored temporarily in appropriate containment for removal consistent with the protection of the scenic and natural character of the Protected Property.





7. Public Outdoor Recreation. GRANTOR agrees to permit and will refrain from prohibiting or discouraging daytime low-impact outdoor recreational use by the general public of the Protected Property, such as walking, hiking, nature observation, and picnicking; that are consistent with the protection and preservation of the scenic and natural character of the Protected Property and the preservation of its conservation values. GRANTOR has the right, after notice to HOLDER, except in emergency, to curtail or limit such public use to the extent necessary for safety, erosion control, control of excessive or inappropriate public uses, protection and preservation of important natural resources and the scenic and natural character of the Protected Property, and ongoing studies or maintenance activities. GRANTOR has the right, but not the obligation, to charge a nominal fee for access to the Protected Property, and to permit snowmobiles to use trails on the Protected Property. GRANTOR also has the right to assign its public use and access management rights and obligations to HOLDER or another entity, for management consistent with the terms of this Conservation Easement.

GRANTOR and HOLDER claim the rights and protections against liability for injury to the public to the fullest extent of the law under Title 14 M.R.S.A. Section 159-A, et seq. as amended and successor provision thereof (The Maine Recreational Use Statute), and The Maine Tort Claims Act, and under any other applicable provision of law and equity.

B. Notices and Requests for Approval

1. Notice and Approval Requirements. GRANTOR agrees to notify HOLDER prior to undertaking any activity or exercising any reserved right that would be reasonably likely to have a material adverse effect on the conservation purposes of this grant, as required under Treasury Regulation 1.170A-14(g)(5)(ii), as particularly required in Paragraphs 3., 4.C., and 7. GRANTOR'S notice of the exercise of such rights must include sufficient information to enable Holder to determine whether GRANTOR'S plans are consistent with the terms of this Conservation Easement and the conservation purposes hereof. Within thirty (30) days of receipt of GRANTOR'S written notice made in compliance herewith, HOLDER will reply in writing, either approving the exercise of such reserved rights or objecting to the same, with specific suggestions to guide GRANTOR in modifying GRANTOR'S proposed plans in order to effect compliance with the terms of this Conservation Easement.

2. Method for Notice. Any notices or requests for approval required or permitted by this Conservation Easement shall be in writing and shall be personally delivered or sent by certified mail, return receipt requested, or by such commercial delivery service as provides proof of delivery, to GRANTOR and HOLDER, at the following addresses, unless one has been notified by the other of a change of address or change of ownership:





Town of Owl's Head, Maine

To Grantor: Town of Owls Head, Board of Selectmen
PO Box 128, Owls Head, Maine 04854

To Holder: Georges River Land Trust, Stewardship Program Manager
8 North Main Street
Rockland, Maine 04841. (207-594-5166)

C. Affirmative Rights Reserved by HOLDER

1. Entry. HOLDER reserves the right to enter the Protected Property in a reasonable manner and at any reasonable time for the purposes of monitoring the conditions and terms of this Conservation Easement, after making efforts to provide reasonable prior notice to Grantor except in emergency, and to exercise the rights in Section C.4. herein.

2. Enforcement. HOLDER reserves the right to enforce this Conservation Easement at law or in equity, including the right to require restoration in the event of a breach, subject to naturally occurring changes; and to the rights of a Holder in the event of a termination or extinguishment of the Conservation Easement as required under Title 33 M.R.S. Section 477-A (2)(B).

3. Assignment of Easement. HOLDER is also granted the right to assign this Conservation Easement, after consultation with Grantor and due regard for Grantor's preferences, but only to an entity that as a condition of transfer agrees to uphold the conservation purposes of this grant, and satisfies the requirements of Section 170(h) (3) of the Internal Revenue Code (or successor provisions thereof) and the requirements of Section 476(2) of Title 33 of the Maine Revised Statutes, as amended (or successor provisions thereof).



Town of Owl's Head, Maine



The Selectmen give notice that they will be in session at the Owls Head Community Building at 6:30 P.M. with the Registrar of Voters for the purpose of correcting the list of voters.

Given under our hands on this _____ day of August, 2015.

Richard Carver

David Matthews

Linda Post

Selectmen, Town of Owls Head

A true copy of the warrant

Attest:

Susan Wilson, Town Clerk

RETURN OF WARRANT

Owls Head, Maine

August _____, 2015

Pursuant to the within Warrant to me directed, I have notified and warned the inhabitants of said Town, qualified as herein expressed, to meet at said time and place, and for the purposes therein named, by posting an attested copy of said Warrant at the door of Town Hall, the Fire Station and the Post Office bulletin board in said Town, being public and conspicuous places in said Town, on the _____ day of August, 2015, being at least seven days before the meeting.

Resident of Owls Head, Maine



