

**Eliot Select Board Meeting
Thursday, October 14, 2021 at 5:30 pm
Meeting Room and Use of the Owl for Remote via Zoom**

Call to Order:

A. Roll Call:

B. Public Comments:

C. PUBLIC HEARINGS:

1. Adult Use Marijuana Testing Facility Renewal Application, located at 19 Levesque Drive, Map 29, Lot 26.

2. Special Referendum Warrant Articles for Tuesday, November 02, 2021.

D. Approval of Minutes of Previous Meeting(s): Regular Meeting Minutes of September 09, 2021

E. Presentation:

1. Audit Presentation for Fiscal Year 2020
2. Feasibility Study
3. Non-Union Salary Market/Staffing Study

F. Department Head/Committee Report:

1. Assessing Update
2. Aging-In-Place Appointment: Maureen Clark
3. Town Manager Report
4. ARPA Grant Acceptance

G. New Business:

H. Old Business:

I. Approval of Warrants:

1. A/P Warrant # 23 \$ 1,024,556.74
2. A/P Warrant # 25 \$ 57,714.82

J. Selectmen's Report:

1. Seeking Committee Members Listing

K. Executive Session:

L. Adjournment:

To Join Live Zoom Meeting:

Go to Zoom. com

Enter meeting ID Number: 870 8832 8947

Enter meeting Passcode: 656530

Call into the meeting:

Call 1-646-558-8656 You can call into the meeting, enter the same ID and Passcode from above. Please stay muted, press *9 to speak.

Staff Report

Public Hearing CatLab, LLC- October 14, 2021

Renewal Application for Marijuana Testing Facility

Background: According to Chapter 11.7 (b) of the Marijuana Ordinance, Upon the filing of a completed application for a marijuana license, the town manager shall immediately schedule a public hearing on the application before the town select board to occur within 30 days

I received the application on September 23, 2021, so the 30-day requirement has been met.

Issue: To hear public comment in regards to the application during the public hearing, the Select Board to make a determination to approve or deny application.

This is a renewal application for CAT Lab, LLC. Before the ordinance change in June 2021, testing facilities did not need a public hearing. This is the reason why this is the first time this application has come to the Select Board.

Discussion: All conditions of Section 11-7 (Marijuana Licensing Procedures) have been satisfied. CAT Lab, LLC. Has an active State License from the Office of Marijuana Policy.

CAT Lab, LLC. Has paid the necessary fees to the Town of Eliot, ME for the renewal.

Fiscal Impact: None

Recommendation: To approve renewal. **Sample Motion:** "Eliot Select Board approve the renewal application for CAT Lab, LLC. For a Marijuana Testing Facility, located at 19 Levesque Drive, Suite #2, Map 29, Lot 26."

Prepared by: Melissa Albert, Administrative Assistant

Town Manager Recommendation: The Town Manager concurs with the recommendation

Carol Granfield

Carol Granfield, ICMA-CM

Interim Town Manager

Submit license from OMP

Application Received Date: <u>9/23/21</u>	Application Complete Date: _____
Application Number: _____ (Office Use)	Pd \$2000 9/23/21
TOWN OF ELIOT Adult Use Marijuana Stores, Cultivation Facilities, Manufacturing Facilities, and Testing Facilities Application	
Check the Classification of the <u>Adult Use Marijuana Business</u> :	
<input type="checkbox"/> Marijuana Store	<input type="checkbox"/> Cultivation Facility <input type="checkbox"/> Manufacturing Facility <input checked="" type="checkbox"/> Testing Facility
Check the Classification of the <u>Medical Marijuana Business</u> :	
<input type="checkbox"/> Marijuana Store	<input type="checkbox"/> Cultivation Facility <input type="checkbox"/> Manufacturing Facility <input checked="" type="checkbox"/> Testing Facility
<input checked="" type="checkbox"/> REGULAR APPLICATION FEE: \$1,500 <input type="checkbox"/> EXCHANGE/CONVERSION APPLICATION FEE: \$750	
Note: If constructing a new building, contact the Code Enforcement Office.	
Note: Marijuana Stores, Cultivation Facilities, Manufacturing Facilities, and Testing facilities are restricted to certain areas under the Table of Uses in the Town's Zoning Ordinance and are subject to specific setbacks in the Town's Adult Use and Medical Marijuana Stores, Cultivation Facilities, Manufacturing Facilities, and Testing Facilities Ordinance. You must check with the Town's Planning Office for this information before filing an application for a permit/license.	
Note: Each Marijuana License issued shall be effective for one year from the date of Issuance	
Note: Renewal applications must be submitted at least 30 days prior to the date of expiration of the annual Local Marijuana License. An application for the renewal of an expired License shall be treated as a new License application.	
Map and Lot of Subject Property: Map <u>29</u> Lot <u>26</u> Zone: <u>COMMERCIAL</u>	
Physical Address of Subject Property: <u>19 KUEQUE AR #2 ELIOT ME. 03903</u>	
<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Limited Liability Company	
Name of Business (For additional individual(s), attach sheet listing name(s) with the following information): <u>CATLAB LLC</u>	
Mailing Address: <u>PO BOX 123 ELIOT MAINE 03903</u>	
Telephone: <u>207 200 9950</u>	Email Address: <u>QUYS@CATLABLLC</u>
Federal Tax Identification Number: <u>84-5173807</u>	
<input checked="" type="checkbox"/> Attach a photo copy of a recent Passport, Drivers License or State ID for all applicant(s)	
Has the applicant or any officer, partner, director, stockholder, or member of the applicant ever been convicted of a felony in a federal, State, or other court? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, please provide the following:	

Name and Location of Court	Charge Convicted of	Sentence	Date of Sentencing	Last Date of Incarceration/Parole/Probation

Has the applicant been denied an application for an adult use or a medical marijuana license by another jurisdiction?

☐ Yes ☒ No If yes, explain on a separate sheet.

Has the applicant had an adult use or a medical marijuana license suspended or revoked by another jurisdiction?

☐ Yes ☒ No If yes, explain on a separate sheet.

Has any establishment in which an applicant has had an influential interest in the last five years been subject to either of the following (please check if either apply and include a statement):

- ☐ Been declared by a court of law to be a nuisance
☐ Been subject to a court order of closure

Applicant (s) Full Legal Name: (Attach notarized statement designating agent(s) if applicable)

GUY SGLUKSTER

Mailing Address:

PO BOX 123 ELLIOT MAINE 03903

Physical Address:

Telephone:

207-2009950

Email Address:

GUY S@CATLARILL.COM

State Maine Driver's License:

HA

Verified Applicant is at least 21 year of age ☐

Date of Birth:

5/12/1956

Social Security Number:

568882234

Name of Property Owner (If different than applicant):

Mailing Address:

Telephone:

Email Address:

☐ Attach copy of lease of subject property

Property Owner Signature

Property Owner Printed Name

Date

Do swear/affirm under penalty of law that you are the designated agent and have permission to execute this application.

Agents Signature:

[Signature]

State of Maine, County of York

Name of Notary:

Melissa Albert

Notary Public State of Maine

Signature of Notary:

[Signature]

My Commission Expires:

Melissa Albert
Notary Public, State of Maine
My Commission Expires March 19, 2022

☐ Attach copy of all current State Marijuana License(s) if any.

☐ If a State of Maine application for a Medical Marijuana Business and/or Adult Use Marijuana Business has been filed, but has not yet been granted, attach complete copies. Date(s) filed: _____

Is the applicant proposing to surrender their Medical Marijuana Business license and entirely convert to an Adult Use Marijuana Business on their currently licensed premises? ☐ Yes ☒ No

☐ If Yes, attach proof of surrendered license.

NOTE: That Adult Use and Medical Marijuana businesses cannot be co-located in the same store. Co-location with cultivation and manufacturing facilities is allowed with restrictions per 28-B M.R.S. §501.

If not included in the Applicant's state License Application please attach the following:

☒ Attested copies of the articles of incorporation and bylaws if the Applicant is a corporation, operating agreement if the Applicant is a limited liability company, evidence of partnership if the Applicant is a partnership, or articles of association and bylaws if the Applicant is an association.

☐ An affidavit that identifies all owners, officers, members, managers, or partners of the Applicant, their ownership interests, and their places of residence at the time of the application and for the immediately preceding three (3) years.

☐ A release authorized by 16 M.R.S.A. §620 (6), as may be amended, with the application for each Applicant and for each officer, owner, member, manager, or partner of the Applicant seeking a Local License.

Is there currently a Medical Marijuana Business on the subject property that began operating before the enactment of 28-B M.R.S. c. 1? ☐ Yes ☒ No

☐ If Yes, attach evidence that a Medical Marijuana Business had commenced on the property prior to December 31, 2016.

Is the proposed Adult Use Marijuana Business is within 1,000 feet of a public or preexisting private school, and/or within 500 feet of a college, daycare, hospital, religious institution, designated recreation area for children up to 18 years in age, or municipal "safe zone" per 30-A M.R.S. §3253? ☐ Yes ☒ No

☒ Attach a Description of Plan for developing and operating an Adult Use Marijuana Store, Cultivation Facility, Manufacturing Facility, or Testing Facility.

Anticipated date for project commencement: in operation Anticipated date for project completion: 2022

☒ Attach a sketch showing the subject premises, including building footprint, interior layout with floor space to be occupied by the business, and parking plan. The sketch must be drawn to scale with marked dimensions.

☒ Attach a copy of a Town Tax Map depicting the subject's property lines and any structures containing existing Marijuana Businesses within 1,000 feet of the subject property; the property lines of any public or preexisting private school within 1,000 of the subject's property lines; and the property lines of any established college, daycare, hospital, religious institution, designated recreational area for children up to 18 years, or municipal "safe zone" per 30-A M.R.S. §3253 within 500 feet of the subject's property lines.

State the estimated average number of vehicles per day anticipated on or using the site: (Include owner(s), employee(s), landlord(s), contractor(s), and staff). 7

State the number of parking spaces planned for the site: 74

Note: The nominal parking dimension is 9'x18'. For more information regarding accessible parking standards, contact the Town's Planning Dept. at 439-1813.

Describe method of sewage disposal for proposed site: TOWN SEWAGE

Describe method of water supply to proposed site: TOWN WATER

Are there additional federal, State or local permits or approvals required? ☒ Yes ☐ No
If yes, please list:

State the hours and days of operation: (Note: Maximum open hours are between 9 AM to 9 PM)
Sun 8-6pm Mon 8-6pm Tues 8-6pm Wed 8-6pm Thu 8-6pm Fri 8-6pm Sat _____

List below the names and addresses of the owners of abutting property and those with property on the opposite side of the street or public way. (Attach a separate sheet if necessary)

Name	Address	Map/Lot
<u>JAKE RODGER</u>	<u>19 LEUESLEY</u>	<u>#3 R101</u>
<u>HARVEY KING</u>	<u>19 LEUESLEY DR</u>	<u>R101</u>

FOR MARIJUANA STORES ONLY:

Describe how you will ensure that the Marijuana Store will not sell, give, distribute, or deliver marijuana or marijuana products to persons who are under the age of twenty-one (21), or to persons who appear to be under the influence of an alcohol, inhalants, or other controlled substance: ☐ Please check if additional sheets are attached

Describe how marijuana and marijuana products at the Marijuana Store will be displayed and sold: ☐ Please check if additional sheets are attached

☐ Attach samples of the logo and labeling that will be used in the store, and the sign to be attached to the store N/A

☒ Attach the Security Plan for this location. (Include location of Knox Box)

☒ Attach the Odor Control Plan for this location.

The Planning Office shall notify the following Department Heads for input including but not limited to adequate traffic safety and emergency vehicle access (please include internal comment sheet):

- ☒ Fire Rescue Chief
- ☒ Police Chief
- ☐ Director of Public Works

☐ The Planning Office shall notify the Town Manager for their review and any recommendations.

☐ The Planning Officer, in conjunction with the Code Enforcement Office, shall submit a letter regarding whether the applicant is in violation of any Town land use ordinance on the subject parcel. They shall also notify all abutting property owners through certified mail (please include list of names and certified mailing tracking numbers)

Evidence of all land use approvals conditional land use approvals or other local approvals required to operate a marijuana establishment pursuant to Eliot's code of Ordinance, including, but not limited to the following, please check all which are attached:

- ☐ Approved Building Permit
- ☐ Special exception approval
- ☐ Planning Board Notice of Decision
- ☐ Certificate of Occupancy
- ☐ Food License

☒ Other MARIJUANA TESTING FACILITY

Notes reserved for office staff only:

Check abutters?

Upon Planning Board approval, the application shall be forwarded to the Select Board for a Public Hearing for consideration of approval of a permit/license. All advertising fees for the public hearing will be invoiced to the applicant.

Annual Permit/License Fees (Payable annually upon Board of Selectmen permit/license issuance):

☐ Marijuana Store: \$7,500

☐ Marijuana Cultivation:

☐ Tier I Cultivation: Up to 30 mature plants \$1,500

☐ Tier II Cultivation: 501-2,000 SF of mature plant canopy: \$3,500

☐ Tier III Cultivation: 2,001-7,000 SF of mature plant canopy: \$7,500

☐ Tier IV Cultivation: 7,001-20,000 SF of mature plant canopy: \$15,000

☐ Nursery Cultivation: Cultivation of not more than 1,000 SF of plant canopy per 28-B M.R.S. §501.3
\$2,000

☐ Marijuana Manufacturing Facility: \$5,000

☒ Marijuana Testing Facility: \$500

Note: The cost of advertising public hearing notices and the cost of postage for notifying abutters is included in the application fee.

Only sign next to the following statement if you are applying for a Marijuana Store, a Marijuana Cultivation Facility, or a Marijuana Products Manufacturing Facility license:

I certify that I do not have an ownership in, or a direct or indirect financial interest in a Marijuana Testing Facility license.

Applicant Signature

Applicant Printed Name

Date

Only sign the following statement if you are applying for a Marijuana Testing Facility license:

I certify that I do not have an ownership in, or a direct or indirect financial interest in a Marijuana Store, a Marijuana Cultivation Facility, or a Marijuana Manufacturing Facility.


Applicant Signature

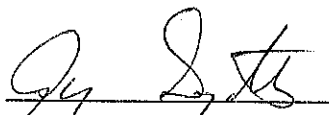

Applicant Printed Name

9/22/21
Date


By operating an adult use marijuana business pursuant to a conditional use permit issued by the Eliot Planning Board, and an annual Town of Eliot Adult Use Marijuana municipal license issued by the Municipal Officers, a permit holder releases the Town of Eliot, its officers, elected and appointed officials, employees, attorneys and agents from any liability for injuries, damages, or liabilities of any kind that result from any arrest or prosecution of the licensee or permit holder, its owners, operators,

employees, clients or customers for a violation of any state or federal law, rule or regulations related to marijuana, or from forced closure of the licensed premises because the Maine Adult Use Marijuana Legalization Act M.R.S.A. Title 28-B is found to be invalid under any applicable law, including but not limited to Federal law. As part of the conditional use permit application and the Town of Eliot Adult Use Marijuana municipal license application for an adult use marijuana facility in the Town of Eliot, an applicant shall sign and submit a waiver that states the following:

1. By applying for and accepting a Conditional Use Permit issued by the Eliot Planning Board, and an annual Town of Eliot Adult Use Marijuana municipal license issued by the Municipal Officers, the permit holder waives and releases the Town of Eliot, its officers, elected and appointed officials, employees, attorneys and agents from any liability for injuries, damages or liabilities of any kind that result from any arrest or prosecution of business owners, operators, employees, clients or customers for a violation of state or federal laws, rules or regulations.
2. By applying for and accepting a Conditional Use Permit, and an annual Town of Eliot Adult Use Marijuana municipal license all permit holders, jointly and severally if more than one agree to indemnify, defend, and hold harmless the Town of Eliot, its officers, elected and appointed officials, employees, attorneys and agents against all liability, claims and demands on account of any injury, sickness, disease, death, property loss or damage, or any other loss of any kind whatsoever arising out of or in any manner connected with the operation of the adult use marijuana business that is subject of the conditional use permit and an annual Town of Eliot adult use marijuana municipal license.



Signature of Applicant



Applicant Printed Name

Must be approved/signed by the majority of the Select Board for approval

Richard Donhauser, Select Board Member

Alexandros Orestis, Select Board Member

Robert McPherson, Select Board Member

William Widi, Select Board Member

Lauren Dow, Select Board Member

Staff Use Only:

Select Board Approval Date: _____ Public Hearing Date: _____

Fee Paid \$ _____ Date Fee Paid: _____

NOTES:

10-14-2021

TOWN OF ELIOT, MAINE
OFFICE OF THE SELECT BOARD
1333 State Road, Eliot, ME 03903

PUBLIC HEARING NOTICE

AUTHORITY:

ELIOT SELECT BOARD

PLACE:

ELIOT TOWN OFFICE

DATE OF HEARING:

THURSDAY, OCTOBER 14, 2021

TIME:

6:00PM

Notice is hereby given that the Select Board of the Town of Eliot, Maine will hold a public hearing on Thursday, October 14, 2021 at 6:00PM in said Town to hear public comment on the Special Referendum Warrant Articles to be voted by secret ballot on Tuesday, November 2, 2021 as follows:

- **Article 2:** Town Code Amendment – Chapter 35, Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees
- **Article 3:** Town Code Amendment – Chapter 45, Zoning Related to Demolition of Historic Structures
- **Article 4:** Town Code Amendment – Chapter 44, Shoreland Zoning, Related to Shoreline Vegetation and Development Site Photographs
- **Article 5:** Town Code Amendment – Chapter 45, Zoning, Related to Firewood Sales
- **Article 6:** Town Code Amendment – Chapter 7, Animal Control, Related to Rooster Noise

All interested persons are invited to attend the public hearing and will be given an opportunity to be heard at that time.

Copies of the Special Referendum Warrant, proposed Town Code Amendments and other informational material are available at the Town Office and on the Municipal Website (www.eliotmaine.org).

Municipal Officers' Return

Eliot, Maine

Pursuant to 30-A M.R.S.A. §2528(5), on Tuesday, September 28, 2021 being at least seven (7) days before the hearing Wendy Rawski, Town Clerk notified the inhabitants of Eliot of a public hearing, to be held at the Eliot Town Office on Thursday, October 14, 2021, for the purposes stated on the notice, by posting a copy of the notice at the following public and conspicuous places in Eliot: Town Office, Transfer Station, Post Office and William Fogg Library.

Given under our hands this 14th day of October, 2021.

Alexandros Orestis, Chairman

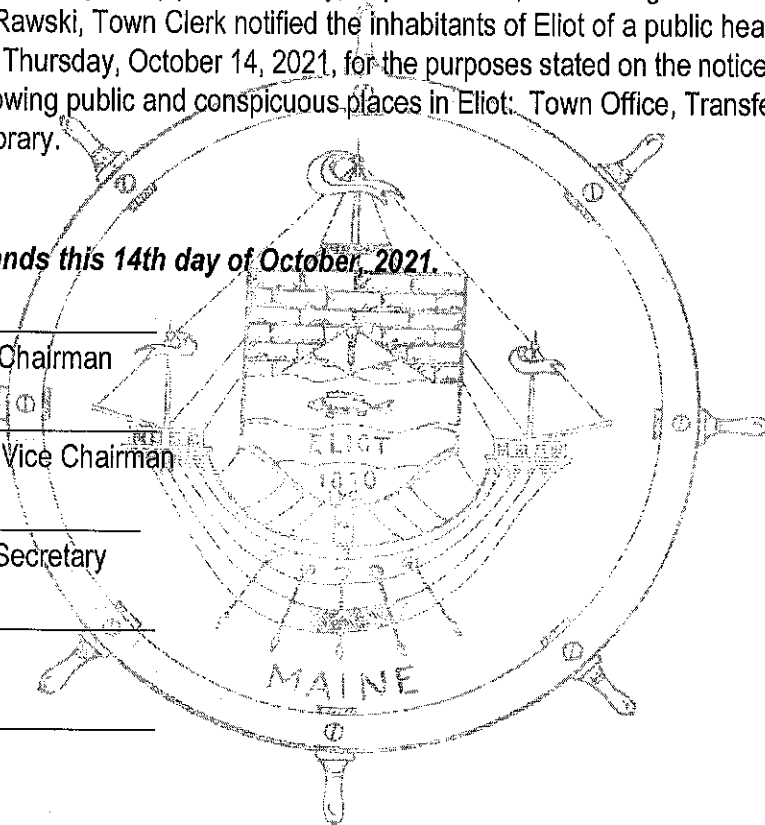
Richard Donhauser, Vice Chairman

Robert McPherson, Secretary

William Widi

Lauren Dow

**Municipal Officers
Eliot, Maine**



Staff Report

Special Town Referendum Public Hearing – October 14, 2021

Select Board Meeting: October 14, 2021

Background: Required Public Hearing on referendum material to be voted on by secret ballot as required by 30-A MRS §2528(5).

Issue: Title 30-A MRS §2528(5) requires that the Municipal Officers hold a public hearing on the subject of articles to be voted upon by secret ballot referendum. The hearing must be held at least 10 days before the election.

At least seven days before the hearing, the municipal officers must give notice of the hearing by posting a notice that includes the date, time, and place of the hearing along with a description of the proposed articles.

The Municipal Officers shall make a return on the original notice stating where and when the notice was posted, and whom posted it.

Discussion: The proposed ordinance amendments presented under articles two through six were certified by the Board at the Aug. 26, 2021 meeting. Jeff Brubaker, Town Planner is planning to attend the Public Hearing to answer any questions the public may have.

Fiscal Impact: None

Recommendation: Make note that the Notice of the Public Hearing was posted by Wendy Rawski, Town Clerk on Tuesday, September 28, 2021 at the required locations in town and it was in the Portsmouth Herald on Tuesday, October 5, 2021, both being seven days before the hearing. Select Board should sign return

The Public Hearing is to begin at 6:00pm, allow public comment/questions.

Prepared by: Wendy Rawski, Town Clerk

Town Manager Recommendation: The public hearing must be held and no action or motion is required as all requirements have been met.

/s/Carol M. Granfield

Carol M. Granfield, ICMA-CM
Interim Town Manager

**TOWN OF ELIOT, MAINE
SPECIAL TOWN REFERENDUM WARRANT
TUESDAY, NOVEMBER 2, 2021**

To: Sara Ouimet, Resident of the Town of Eliot, County of York, State of Maine

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Eliot, County of York, State of Maine, qualified by law to vote in town affairs, to meet at Marshwood Middle School, 626 H. L. Dow Highway, Eliot, Maine, on Tuesday, November 2, 2021 at 7:30AM for opening ceremonies and action on Article One, Election of Moderator. The polls for voting will be open from 8:00 AM to 8:00 PM for secret ballot voting on Articles Two through Six.

Pursuant to Title 21-A, Section 759(7) absentee ballots will be processed at the polling place from 9:00 AM – 8:00 PM on the hour, every hour as needed.

The Town will provide any reasonable accommodations for any disabled resident to attend this Election. Please notify the Town Clerk at the Town Office of the need. This is in accordance with the ADA Law.

NOTE: Please use the Depot Road entrance to access the designated voter parking area.

ARTICLE #1: To elect a moderator by written ballot to preside at said meeting.

ARTICLE #2: Shall an Ordinance entitled "Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees" be enacted?

Planning Board Recommends Approval (Vote: 3 – 0 – 2 absent)

Select Board Recommends Approval (Vote: 4 – 0 – 1 absent)

The complete text is available at the Town Office and on the Town Website (www.eliotmaine.org) for review.

ARTICLE #3: Shall an Ordinance entitled "Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 45 – Zoning, Related to Demolition of Historic Structures" be enacted?

Planning Board Recommends Approval (Vote: 4 – 0 – 1 absent)

Select Board Recommends Approval (Vote: 4 – 0 – 1 absent)

The complete text is available at the Town Office and on the Town Website (www.eliotmaine.org) for review.

ARTICLE #4: Shall an Ordinance entitled "Proposed Town Code Amendments of Chapter 44 – Shoreland Zoning, Related to Shoreline Vegetation and Development Site Photographs" be enacted?

Planning Board Recommends Approval (Vote: 3 – 0 – 2 absent)

Select Board Recommends Approval (Vote: 4 – 0 – 1 absent)

The complete text is available at the Town Office and on the Town Website (www.eliotmaine.org) for review.

ARTICLE #5: Shall an Ordinance entitled "Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales" be enacted?

Planning Board Recommends Approval (Vote: 3 – 0 – 2 absent)
Select Board Recommends Approval (Vote: 4 – 0 – 1 absent)

The complete text is available at the Town Office and on the Town Website (www.eliotmaine.org) for review.

ARTICLE #6: Shall an Ordinance entitled "Proposed Town Code Amendments of Chapter 7 – Animal Control, Related to Rooster Noise" be enacted?

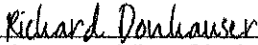
Two Select Board Members Recommend Approval, Two Select Board Members Oppose Approval (Vote: 2 – 2 – 1 absent) *Please Note: All Select Board Members present voted in the affirmative to place the amendment on the warrant.

The complete text is available at the Town Office and on the Town Website (www.eliotmaine.org) for review.

Given under our hands this 9th day of September, 2021

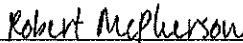
Alexandros Orestis, Chairman

DocuSigned by:



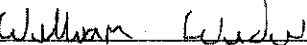
Richard Donhauser, Vice Chairman

DocuSigned by:



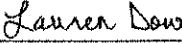
Robert McPherson, Secretary

DocuSigned by:



William Widi, Selectman

DocuSigned by:



Lauren Dow, Selectman

**Select Board
Town of Eliot, Maine**

RETURN OF THE WARRANT

Eliot, Maine

_____, 2021

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 Eliot Town Office Interior & Exterior Bulletin Boards, the Eliot Transfer Station Bulletin Board, the Eliot Post Office Bulletin Board and the William Fogg Library Bulletin Board in said town, being public and conspicuous places in said town, on the _____ day of _____, 2021 being at least seven days before the meeting.

Sara Ouimet, Resident, Town of Eliot, Maine

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees

August 3, 2021 – Initial Planning Board review

August 11, 2021 – Legal review

August 17, 2021 – Planning Board public hearing; Planning Board recommends (3-0)

August 26, 2021 – Select Board recommends (4-0)

ARTICLE #2: Shall an Ordinance entitled “Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees” be enacted?

Background and rationale – short

Extends post-construction stormwater management requirements in Chapter 35 of the Town Code from the Urbanized Area only to town-wide. Maintains the same threshold where Chapter 35 is only applicable to developments disturbing one acre or more. Changes the current stormwater management facility annual inspection fee toward recovering Town staff costs related to post-construction stormwater management agreements. Clarifies that the annual stormwater certification sent by the property owner (or other entity responsible for maintaining stormwater facilities) must attach the associated inspection report done by a qualified post-construction stormwater inspector.

Background and rationale – long

This amendment extends post-construction stormwater management requirements in Chapter 35 of the Town Code from the Urbanized Area only to town-wide. For developments subject to Chapter 35 that install stormwater management facilities, property owners (or other responsible entities, such as homeowners’ associations) are responsible for maintaining the facilities so they continue to function properly. Chapter 35 applies to development or redevelopment that disturbs one acre or more of land, or development that disturbs less than one acre if the development is part of a larger common plan of development or sale – but only for development in the Urbanized Area, which is a U.S. Census-based designation that only covers a part of the town. These amendments would change Section 35-3 so that all parts of town would be covered. The general “one acre or more of disturbed area” threshold would stay the same. While the Town of Eliot and nearby communities are subject to state stormwater rules that only apply to Urbanized Areas, many of these nearby communities have a town-wide scope for their post-construction stormwater management requirements.

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees

This amendment also changes the current stormwater management facility annual inspection fee toward recovering Town staff costs related to post-construction stormwater management agreements. Estimated staff time per site per year to send annual certification reminder letters and log, review, and follow up on annual inspections done by property owners is five (5) hours. This would be covered by a “base fee”. The amendment also establishes fees for Town staff or third-party stormwater consultant inspections, as needed. These inspections may be needed if the stormwater facilities are reported to be not working properly, if the annual certification and inspection report has deficiencies, or for other reasons. The current fee is \$100. The amendment establishes a base fee of \$250, with additional per-inspection cost recovery fees if Town staff or third-party consultant inspection is needed: \$300 for a Town staff inspection; \$900 for a third-party consultant inspection. Finally, this amendment modifies Appendices 1 and 2 of Ch. 35 to add requirements that the annual certification be accompanied by the inspection report.

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees

(New text underlined in bold)

~~Deleted text in strikethrough~~

Sec. 1-25. - Fee schedule.

PUBLIC WORKS/ROAD COMMISSIONER	
PURPOSE	FEE
<u>Stormwater management facilities – review of annual certifications and inspection reports for properties entered into a maintenance agreement with the Town (Sec. 35-4(b)(6))</u>	<u>\$250.00 – annual base fee</u>
Stormwater management facilities - annual <u>Town inspection (as needed)</u> of properties entered into a maintenance agreement with the Town (Sec. 35-4(b)(6); <u>Sec. 35-5(b)</u>)	\$100.00 – annual inspection fee <u>\$300.00 per Town staff inspection</u> <u>\$900.00 per Town-contracted third-party consultant inspection</u>
Excavation permit - for excavation of town ways (Sec. 37-55)	\$100.00
Driveway construction permit	\$50.00

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees

Sec. 35-3. - Applicability.

(a) *In general.* This chapter applies to:

- (1) Development or redevelopment that disturbs one acre or more of land within the ~~Urbanized Area~~ municipality; and
- (2) Development that disturbs less than one acre if the development is part of a larger common plan of development or sale within the ~~Urbanized Area~~ municipality.

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees

APPENDIX 1

Maintenance Agreement for
Stormwater Management Facilities

This Maintenance Agreement is made this ____ day of _____ 20____ by and between _____ and the Town of Eliot, Maine.

The project name is _____.

The location is: _____, Eliot, Maine.

The project's Tax Map and Lot Numbers are Tax Map Lot _____

The project is shown on a plan entitled " _____ " dated _____ and most recently revised on _____, approved by the _____ [Municipal Permitting Board] on _____ and recorded in the _____ County Registry of Deeds in Plan Book _____ Page _____ (the "Project").

WHEREAS, the approval of the Project includes Stormwater Management Facilities which requires periodic maintenance; and

WHEREAS, in consideration of the approval of the Project the Town of Eliot requires that periodic maintenance be performed on the Stormwater Management Facilities;

NOW, THEREFORE, in consideration of the mutual benefits accruing from the approval of the Project by the Town and the agreement of _____ to maintain the Stormwater Management Facilities, the parties hereby agree as follows:

1. _____, for itself, and its successors and assigns, agrees to the following:
 - (a) To use a Qualified Post-Construction Storm Water Inspector to inspect the Stormwater Management Facilities; and to clean, maintain, and repair the Stormwater Management Facilities, which includes, to the extent they exist, parking areas, catch basins, detention basins or ponds, drainage swales, pipes and related structures, at least annually, to prevent the build up and storage of sediment and debris in the system as described in the Post-Construction Maintenance Plan for the facilities;
 - (b) To provide a certification of inspection to the Town by July 1 each year. **The Qualified Post-Construction Storm Water Inspector's inspection report must be provided along with the certification.**
 - (c) To repair any deficiencies in the Stormwater Management Facilities noted during the annual inspection and provide notice to the Town of the repairs within 60 days of identification or within a schedule approved by the Code Enforcement Officer; and
 - (d) For subdivisions, to create a homeowners' association for the purpose of maintaining the Stormwater Management Facilities.

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees

2. For subdivisions, upon creation of the homeowners' association, the homeowners' association shall become responsible for compliance with the terms of this Agreement.
3. This Agreement shall constitute a covenant running with the land, and _____ shall reference this Agreement in all deeds to lots and/or units within the Project.

	By: _____ Its:
Witness	TOWN OF ELIOT, MAINE
Witness	By: _____ Its:
STATE OF MAINE _____, ss.	_____, 20__

Personally appeared the above-named _____, the _____ of _____, and acknowledged the foregoing Agreement to be said person's free act and deed in said capacity.

	Before me, _____ Notary Public/Attorney at Law
Print Name:	_____
STATE OF MAINE _____, ss.	_____, 20__

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees

Personally appeared the above-named _____, the _____ of the Town of _____, and acknowledged the foregoing Agreement to be said his/her free act and deed in said capacity.

	Before me, _____ Notary Public/Attorney at Law
Print Name:	_____

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees

APPENDIX 2

Inspection Certification for
Stormwater Management Facilities

I, _____ (print or type name), certify the following:

1. I am making this Annual Stormwater Management Facilities Certification for the following property: _____

(print or type name of subdivision, condominium or other development) located at _____ (print or type address), (the "Property");

2. The owner, operator, tenant, lessee or homeowners' association of the Property is: _____ (names of owner, operator, tenant, lessee, homeowners' association or other party having control over the Property);

3. I am (circle one):

a. a Qualified Post-Construction Stormwater Inspector hired by the person or party specified in #2, and have reviewed the approved Stormwater Management Plan for the facility and have inspected the Stormwater Management Facilities;

or,

b. the person (or a duly authorized representative of the party) specified in #2, and I have hired a Qualified Post-Construction Stormwater Inspector and received and reviewed a copy of their inspection report;

4. On _____, 20____, the Stormwater Management Facilities were inspected, including but not limited to parking areas, catch basins, drainage swales, detention basins and ponds, pipes and related structures required by the approved Stormwater Management Plan for the Property;

5. At the time of the inspection (check one and complete any required information):

a. ____ The Stormwater Management Facilities were adequately maintained and functioning as intended, or

b. ____ The Stormwater Management Facilities required maintenance, which was completed within the required 60-day time period, and were functioning as intended after maintenance was completed, or

c. ____ The Stormwater Management Facilities required maintenance which was not completed within the required 60-day time period. (Attach additional

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees

sheets as necessary to describe the maintenance required, proposed schedule for completion, and an appropriate contact person. The Code Enforcement Officer will contact them to confirm or adjust the schedule to complete the maintenance and any needed further course of action.)

Date: _____, 20__.

By: _____ (Signature)
(Print Name__

Personally appeared the above-named _____, the _____ of _____, and acknowledged the foregoing Agreement to be said person's free act and deed in said capacity.

	Before me,
	Notary Public/Attorney at Law
Print Name:	_____
STATE OF MAINE _____, ss.	_____, 20__

The Town of Eliot requires this form, along with the associated inspection report, to be sent to the Code Enforcement Officer by July 1 each year.

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees

Municipal Officers' Certification of Official Text of a Proposed Ordinance

To the Town Clerk of the Town of Eliot, Maine:

We hereby certify to you that the document to which we have affixed this certificate is a true copy of the official text of an ordinance entitled "Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 35 – Post-Construction Stormwater Management, Related to Post-Construction Stormwater Management Applicability and Fees", which is to be presented to the voters for their consideration on November 2, 2021.

Pursuant to 30-A M.R.S.A. § 3002(2), you will retain this copy of the complete text of the ordinance as a public record and make other copies available for distribution to the voters, and you will ensure that copies are available at the town meeting/polling places on the day of the vote.

Dated: August 26, 2021

Alexandros Orestis, Chairman

DocuSigned by:

Richard Donhauser

Richard Donhauser, Vice Chairman

DocuSigned by:

Robert McPherson

Robert McPherson, Secretary

DocuSigned by:

William Widi

William Widi

DocuSigned by:

Lauren Dow

Lauren Dow

Select Board

Town of Eliot, Maine

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 45 – Zoning, Related to Demolition of Historic Structures

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 45 – Zoning, Related to Demolition of Historic Structures

August 12, 2021 – Legal review

August 12-16, 2021 – Review comments from Eliot Historical Society and Maine Historic Preservation Commission

August 17, 2021 – Initial Planning Board review

August 24, 2021 – Planning Board public hearing; Planning Board recommends (4-0), with revisions

August 26, 2021 – Select Board recommends (4-0)

ARTICLE #3: Shall an Ordinance entitled “Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 45 – Zoning, Related to Demolition of Historic Structures” be enacted?

Background and rationale – short

Establishes a 90-day delay period applicable to a demolition permit application for a building or portion of a building that is 100 years in age or older, or that is on the National Register of Historic Places, so that alternatives to demolition can be explored. Exempts demolition of dangerous buildings from this requirement. Allows time for consultation to occur between the applicant for the demolition and-or property owner, Town staff, the Planning Board, the public, and local and state historic preservation stakeholders to explore potential alternatives, but does not prohibit or indefinitely delay any demolition. Provides for a Planning Board public hearing on applicable demolition permits. Authorizes the Code Enforcement Officer to waive or lessen the delay period based on advisory opinions that a structure is not historically or architecturally significant. If demolition is to be the final result, requires a property recordation and encourages the salvaging of building materials.

Background and rationale – long

This ordinance amendment establishes a 90-day delay period applicable to a demolition permit application for a building or portion of a building that is 100 years in age or older, or that is on the National Register of Historic Places, so that alternatives to demolition of historically or architecturally significant buildings (or potentially historically or architecturally significant buildings) can be explored. The delay period would start upon receipt of a complete demolition

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 45 – Zoning,
Related to Demolition of Historic Structures

permit application. It would not apply to buildings deemed dangerous that may need to be demolished quickly. To that end, the amendment adds a definition of “dangerous building” in Section 1-2, modeled on a state law definition, and includes an exemption from the delay period for dangerous building demolition.

The delay period allows time for consultation to occur between the applicant for the demolition and-or property owner, Town staff, the Planning Board, the public, and local and state historic preservation stakeholders to explore potential demolition alternatives. It does not, and is not intended to, prohibit or indefinitely delay anyone from demolishing or altering historically or architecturally significant or sensitive structures. It provides for a Planning Board public hearing so that abutting property owners and other members of the public have an opportunity to provide input on the proposed demolition. The Planning Board could issue an advisory opinion to inform the Code Enforcement Officer’s review of the application. The delay period may be waived or lessened based on advisory opinions from the Planning Board, plus either the local historical society or State Historic Preservation Commission, that the building or portion thereof that is contemplated for demolition is not architecturally or historically significant. During the delay period, the applicant and-or property owner are encouraged to seek alternative options that will preserve, rehabilitate, restore, or move the building. If demolition is to be the final result, historically/architecturally significant buildings would need to have a recordation of the property done either by the applicant or owner or a local historical society, and the applicant/owner would be encouraged to salvage building materials.

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 45 – Zoning,
Related to Demolition of Historic Structures

New text in bold underline

~~Deleted text in strikethrough~~

Sec. 1-2. - Definitions and rules of construction.

[Note: section abridged to only show definitions proposed to be added by this ordinance amendment]

Add a new definition to the section in alphabetical order:

Dangerous building means a building that is structurally unsafe, unstable or unsanitary; constitutes a fire hazard; is unsuitable or improper for the use or occupancy to which it is put; constitutes a hazard to health or safety because of inadequate maintenance, dilapidation, obsolescence or abandonment; or is otherwise dangerous to life or property.

State Law reference—Definition based on 17 M.R.S.A. § 2851(2-A) at the time of adoption

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 45 – Zoning,
Related to Demolition of Historic Structures

Add a new section:

Section 45-136. -- Demolition Delay for Historic Structures

- (a) *Purposes:* The purposes of this section are to help preserve architecturally and historically significant resources in the community, increase town involvement in the preservation of the town's unique cultural and historical assets (2009 Comprehensive Plan Historic and Archaeological Policy 1), and help provide town decision-makers with the necessary support to protect the town's most valued historical assets (2009 Comprehensive Plan Historic and Archaeological Policy 2). This section does not, and is not intended to, prohibit or indefinitely delay anyone from demolishing or altering historically significant or sensitive structures. It is intended to delay the issuance of a demolition permit for certain structures, or parts of structures, for a short period of time to allow for the exploration of alternatives to demolition.
- (b) Except as described in paragraphs (c) and (f), no permit for the demolition, in whole or in part, of a building (or its additions, ells, or wings) that is one hundred (100) years in age or older, or that is on the National Register of Historic Places, shall be issued until at least ninety (90) days after a complete application for demolition has been received by the Code Enforcement Officer.
- (c) The delay period referenced in paragraph (b) shall not apply to the demolition of a dangerous building as defined in Section 1-2. Nothing in this section shall be interpreted as delaying the review of a demolition permit for such a building. The applicant for a demolition permit for a building subject to this section shall include with their application a statement, with supporting information, that the building is a dangerous building. The statement must be signed or endorsed by a licensed building inspector or other professional qualified to assess buildings based on the dangerous building definition. The delay period also shall not apply, and the dangerous building statement shall not be required, for buildings ordered to be demolished or deemed dangerous buildings or life safety hazards by the Maine Superior Court, Select Board, Code Enforcement Officer, or Fire Chief.
- (d) After receiving a complete application for demolition that is subject to paragraph (b), the Code Enforcement Officer, or designee, shall date the application and determine if it applies to paragraph (c) relating to demolition of a dangerous building. If the Code Enforcement Officer deems that it does not apply to paragraph (c):
 - a. The Code Enforcement Officer, or designee, shall:
 - i. Notify the applicant of the delay period and its start and end dates and

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 45 – Zoning,
Related to Demolition of Historic Structures

- ii. Forward a copy of the application to a local historical society, the Maine Historic Preservation Commission, the Planning Board, and the Town Planner.
- b. Within sixty (60) days of receipt of the complete application, the Planning Board shall hold a public hearing on the permit application for the purpose of discussing the historical and architectural significance of the building and inviting comment from abutting property owners, the public, and the applicant or property owner. Notice for a public hearing shall be given in compliance with Section 33-130. Prior to the public hearing, the applicant shall pay the Planning Board public hearing fee specified in Section 1-25.
- c. After the public hearing, the Planning Board, at its discretion, may issue an advisory opinion on the building's historical significance and possible alternatives to demolition.
- (e) During the 90-day delay period, the applicant and-or property owner is encouraged to work with any interested parties to explore possible alternatives to demolition, including, but not necessarily limited to, preserving, rehabilitating, restoring, or moving the building.
- (f) The Code Enforcement Officer may lessen or waive the 90-day delay period after receipt and consideration of an advisory opinion from the Planning Board after the public hearing described in paragraph (d), and written opinions from either the Maine State Historic Preservation Commission or a local historical society, that the building or portion thereof that is contemplated for demolition is not architecturally or historically significant. Such opinions are at the discretion of the aforementioned entities; nothing in this section is intended to establish or imply an obligation for them to provide an opinion. In order to provide an opinion, these entities may require more information than what is included in a typical demolition permit application. While the Town initially forwards applications to these entities, it is the responsibility of the applicant to provide any additional information they may need in order for them to render a decision.
- (g) If a building or portion thereof is deemed to be architecturally or historically significant, and demolition will be the final result:
 - a. Prior to issuance of the demolition permit, the applicant or owner shall prepare and submit a historical building recordation of the property consistent with the Maine Historic Preservation Commission's *Guidelines for Architectural and Engineering Documentation (Non-MHBS/MHER Reports)*. The purpose of this recordation is to preserve an accurate record of historic properties that can be used in research and other historic preservation activities. The Code Enforcement Officer may waive this requirement if a local historical society, working with the applicant or owner, prepares and submits a similar recordation of the property.

**Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 45 – Zoning,
Related to Demolition of Historic Structures**

- b. The applicant or property owner is encouraged to work with interested parties to salvage, recycle, and reuse as many of the building materials as possible.**
- (h) Once the review process has been completed and, if required, the historical building recordation has been submitted, the Code Enforcement Officer may issue the demolition permit.**

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 45 – Zoning,
Related to Demolition of Historic Structures

Municipal Officers' Certification of Official Text of a Proposed Ordinance

To the Town Clerk of the Town of Eliot, Maine:

We hereby certify to you that the document to which we have affixed this certificate is a true copy of the official text of an ordinance entitled "Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 45 – Zoning, Related to Demolition of Historic Structures", which is to be presented to the voters for their consideration on November 2, 2021.

Pursuant to 30-A M.R.S.A. § 3002(2), you will retain this copy of the complete text of the ordinance as a public record and make other copies available for distribution to the voters, and you will ensure that copies are available at the town meeting/polling places on the day of the vote.

Dated: August 26, 2021

Alexandros Orestis, Chairman

DocuSigned by:
Richard Donhauser
Richard Donhauser, Vice Chairman

DocuSigned by:
Robert McPherson
Robert McPherson, Secretary

DocuSigned by:
William Widd
William Widd

DocuSigned by:
Lauren Dow
Lauren Dow

Select Board
Town of Eliot, Maine

Proposed Town Code Amendments of Chapter 44 – Shoreland Zoning, Related to Shoreline Vegetation and Development Site Photographs

Proposed Town Code Amendments of Chapter 44 – Shoreland Zoning, Related to Shoreline Vegetation and Development Site Photographs

July 29 and August 10, 2021 – DEP preliminary reviews/preliminary approval

August 3, 2021 – Initial Planning Board review

August 9, 2021 – Legal review

August 17, 2021 – Planning Board public hearing; Planning Board recommends (3-0)

August 26, 2021 – Select Board recommends (4-0)

ARTICLE #4: Shall an Ordinance entitled “Proposed Town Code Amendments of Chapter 44 – Shoreland Zoning, Related to Shoreline Vegetation and Development Site Photographs” be enacted?

Background and rationale

In accordance with state law – 38 MRSA §439-A(10) – adds a requirement to Chapter 44 – Shoreland Zoning requiring that an applicant for a shoreland zoning permit provide preconstruction photos and, no later than 20 days after completion of the development, postconstruction photos of the shoreline vegetation and the development site. Provides that the postconstruction photo requirement would be a standard condition of approval of any shoreland zoning permit.

Proposed Town Code Amendments of Chapter 44 – Shoreland Zoning, Related to Shoreline Vegetation and Development Site Photographs

(New text underlined in bold)

~~Deleted text in strikethrough~~

Sec. 44-43. - Permit application.

- (a) Every applicant for a permit shall submit a written application, including a scaled site plan, on a form provided by the municipality, to the appropriate official as indicated in section 44-34. A fee in the amount established by the fee schedule in section 1-25 shall be submitted with the application.
- (b) All applications shall be signed by an owner or individual who can show evidence of right, title or interest in the property or by an agent, representative, tenant, or contractor of the owner with authorization from the owner to apply for a permit hereunder, certifying that the information in the application is complete and correct.
- (c) All applications shall be dated, and the code enforcement officer or planning board, as appropriate, shall note upon each application the date and time of its receipt.
- (d) If the property is not served by a public sewer, a valid plumbing permit or a completed application for a plumbing permit, including the site evaluation approved by the plumbing inspector, shall be submitted whenever the nature of the proposed structure would require the installation of a subsurface sewage disposal system.
- (e) When an excavation contractor will perform an activity that requires or results in more than one cubic yard of soil disturbance, the person responsible for management of erosion and sedimentation control practices at the site must be certified in erosion control practices by the Maine Department of Environmental Protection. This person must be present at the site each day earthmoving activity occurs for a duration that is sufficient to ensure that proper erosion and sedimentation control practices are followed. This is required until erosion and sedimentation control measures have been installed, which will either stay in place permanently or stay in place until the area is sufficiently covered with vegetation necessary to prevent soil erosion. The name and certification number of the person who will oversee the activity causing or resulting in soil disturbance shall be included on the permit application. This requirement does not apply to a person or firm engaged in agriculture or timber harvesting if best management practices for erosion and sedimentation control are used; and municipal, state and federal employees engaged in projects associated with that employment.
- (f) **All applications shall include preconstruction photographs clearly showing shoreline vegetation on the property and the site(s) of any proposed development. If the Planning Board or Code Enforcement Officer, as appropriate, approves an application, they shall include a condition of approval requiring that, no later than 20 days after completion of the development, the applicant provide postconstruction photographs of the same shoreline vegetation and developed site(s).**

Proposed Town Code Amendments of Chapter 44 – Shoreland Zoning, Related to Shoreline Vegetation and Development Site Photographs

Municipal Officers' Certification of Official Text of a Proposed Ordinance

To the Town Clerk of the Town of Eliot, Maine:

We hereby certify to you that the document to which we have affixed this certificate is a true copy of the official text of an ordinance entitled "Proposed Town Code Amendments of Chapter 44 – Shoreland Zoning, Related to Shoreline Vegetation and Development Site Photographs", which is to be presented to the voters for their consideration on November 2, 2021.

Pursuant to 30-A M.R.S.A. § 3002(2), you will retain this copy of the complete text of the ordinance as a public record and make other copies available for distribution to the voters, and you will ensure that copies are available at the town meeting/polling places on the day of the vote.

Dated: August 21st, 2021

Alexandros Orestis, Chairman

DocuSigned by:

Richard Donhauser

Richard Donhauser, Vice Chairman

DocuSigned by:

Robert McPherson

Robert McPherson, Secretary

DocuSigned by:

William Widi

William Widi

DocuSigned by:

Lauren Dow

Lauren Dow

**Select Board
Town of Eliot, Maine**

Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales

Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales

August 3, 2021 – Initial Planning Board review

August 9, 2021 – Legal review

August 17, 2021 – Planning Board public hearing; Planning Board recommends (3-0)

August 26, 2021 – Select Board recommends (4-0)

ARTICLE #5: Shall an Ordinance entitled “Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales” be enacted?

Background and rationale

Adds firewood sales as an allowed use in the Commercial-Industrial (C/I) zoning district. Creates consistency since firewood sales are allowable in other zoning districts, and the C/I district’s purpose (Section 45-289) includes encouraging commercial uses.

Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales

(New text underlined in bold)~~Deleted text in strikethrough~~

[Note: This ordinance amendment uses Town Code sections that predated updates approved in June 2021. While the Town has submitted those amendments to MuniCode, they have not yet been incorporated into the MuniCode online code. The intention is to have this proposed amendment revise the current (post-June-2021) code.]

Sec. 45-290. - Table of permitted and prohibited uses. *[prior to June 2021-approved changes]*

The following table of land uses designates permitted uses by a yes and prohibited uses by a no. Any use not listed is a prohibited use. The letters CEO, SPR, and SD are explained in section 45-402.

Table of Land Uses

Land uses	R	S	V	C/I
Accessory dwelling unit	CEO	CEO	CEO	CEO
Agriculture, except animal breeding and care	yes	yes	yes	no
Animal breeding	yes ¹	12	SPR ^{1&3}	no
Animal husbandry	yes ¹	yes ¹	yes ¹	no
Apartment house, see multiple-family dwelling	---	---	---	---
Apartment, see single-family dwellings	---	---	---	---
Aquaculture	13	13	SPR ⁸	no
Assisted living facility	no	SPR/SD	SPR/SD	SPR/SD
Auto graveyards	SPR	no	no	no
Auto junkyard	no	no	no	no
Auto recycling business	9	9	no	SPR
Auto recycling operation	9	no	no	SPR

Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales

Auto recycling operation, limited	9	9	no	SPR
Auto repair garages	14	14	SPR ⁸	SPR
Auto service stations	no	9	no	SPR
Banks	no	no	SPR	SPR
Bathhouse	11	11	no	no
Bathing beach	yes	yes	yes	no
Bed and breakfasts	14	14	SPR ⁸	SPR
Boarding homes, see lodging businesses	—	—	—	—
Boarding kennel	no	no	no	SPR
Bulk oil fuel tanks	no	no	no	SPR ²
Business office	14	14	SPR ⁸	SPR
Campgrounds	SPR	no	no	no
Cemeteries	SPR	SPR	SPR	no
Clearing	yes	yes	yes	yes
Clinics	no	no	no	SPR
Clustered housing	SPR	no	no	no
Commercial adult enterprise	no	no	no	SPR
Commercial establishment, 2 or more where allowed	-	9	no	SPR
Day nurseries	SPR	16	SPR ⁸	SPR
Earth material removal, less than 100 cubic yards	yes	yes	yes	yes
100 cubic yards or greater	SPR	SPR	SPR	SPR
Elderly housing	no	SPR/SD	SPR/SD	SPR/SD

Proposed Town Code Amendments of Chapter 45 -- Zoning, Related to Firewood Sales

Emergency operations	yes	yes	yes	yes
Equipment storage, trucks, 3 or more	no	no	no	yes
Essential services	yes	yes	yes	yes
Expansion of an existing telecommunication structure or collocation of antenna on a existing telecommunication structure or alternate tower structure	CEO	CEO	CEO	CEO
Farm equipment stores	SPR	10	no	SPR
Fences	yes ⁵	yes ⁵	yes ⁵	yes ⁵
Firewood sales	yes	13	SPR ⁸	no <u>yes</u>
Fireworks sales	no ²⁰	no ²⁰	no ²⁰	no ²⁰
Forest management, except timber harvesting	yes	yes	yes	yes
Funeral establishment	no	no	SPR	SPR
Gambling casino	no	no	no	no
Gardening	yes	yes	yes	yes
Gasoline stations	no	9	no	SPR
Governmental buildings or uses	SPR	SPR	SPR	SPR
Grain or feed stores	SPR	10	no	SPR
Harvesting wild crops	yes	yes	yes	yes
Home business	SPR ⁸	SPR ⁸	SPR ⁸	no
Home occupations	10	10	no	no
Home office	CEO	CEO	CEO	CEO
Hospitals	no	no	no	SPR

Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales

Indoor commercial, recreational and amusement facilities	no	no	no	SPR
Industrial and business research laboratory	no	no	no	SPR
Industrial establishments and uses	no	no	no	SPR
Institutional buildings and uses, indoor	no	9	no	no
Junkyards	no	no	no	no
Landfill, dump	no	no	no	no
Libraries	SPR	SPR	SPR	SPR
Life care facility	no	SPR/SD	SPR/SD	SPR/SD
Lodging businesses, including bed and breakfasts, boarding homes or houses, hotels, inns, lodginghouses, rooming homes, and the like	14	14	SPR ⁸	SPR
Manufacturing	SPR ⁸	SPR ⁸	SPR ⁸	SPR
Marijuana establishment*	no	no	no	SPR ²¹
Mobile home parks	SPR/SD ⁷	SPR/SD ⁷	SPR/SD ⁷	no
Motel	no	no	no	SPR
Multiple-family dwelling	no	SPR	SPR	no
Museums	SPR	SPR	SPR	SPR
New construction of telecommunication structure 70 feet and higher	9	9	no	SPR
New construction of telecommunication structure less than 70 feet high	CEO	CEO	CEO	CEO
Nonprofit medical marijuana dispensary	no	no	no	SPR ¹⁹

Proposed Town Code Amendments of Chapter 45 -- Zoning, Related to Firewood Sales

Nurseries, plants	CEO	17	SPR ⁸	no
Nursing facility	no	SPR	SPR	SPR
Off-site parking	no	no	no	no
Parks	SPR	SPR	SPR	no
Places of worship	SPR	SPR	SPR	SPR
Playgrounds	SPR	SPR	SPR	no
Printing plant	14	14	SPR ⁸	SPR
Produce and plants raised locally, seasonal sales	yes	yes	yes	no
Professional offices	14	14	SPR ⁸	SPR
Public utility facilities	SPR	SPR	SPR	SPR
Recreational facilities, nonintensive	SPR	SPR	SPR	no
Recreational use not requiring structures	SPR	yes	yes	no
Restaurant	9	9	SPR ⁸	SPR
Restaurant, takeout	no	no	no	SPR
Retail stores, local, other	18	18	SPR ⁸	SPR
Road construction	CEO	CEO	CEO	SPR
Schools	SPR	SPR	SPR	SPR
Sewage disposal systems, private	CEO	CEO	CEO	CEO
Signs, 6 square feet	CEO	CEO	CEO	CEO
Signs, other	CEO	CEO	CEO	CEO
Single-family dwellings	CEO	CEO	CEO	no ⁶
Small wind energy system	SPR	SPR	SPR	SPR

Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales

Solar energy system	CEO	CEO	CEO	CEO
Surveying and resource analysis	yes	yes	yes	yes
Timber harvesting	yes	yes	yes	yes
Truck terminals and storage	no	no	no	SPR
Two-family dwellings	CEO	CEO	CEO	no ⁶
Veterinary hospital	15	15	No	SPR
Warehouse	no	no	no	SPR
Waste containers	CEO ³	CEO ³	CEO ³	CEO ³
Wholesale	no	no	no	SPR
Wholesale business facilities	no	no	no	SPR
Uses similar to allowed uses	CEO	CEO	CEO	CEO
Uses similar to uses requiring a CEO permit	CEO	CEO	CEO	CEO
Uses similar to uses requiring a planning board permit	SPR	SPR	SPR	SPR

*Marijuana establishment is defined in section 11-3 of this Code.

Notes:

1. Buildings housing animals shall be no less than 100 feet from property lines.
2. Each bulk oil fuel tank shall not exceed 50,000 gallons in size and use shall be limited to local use only.
3. Only as an accessory to an allowed principal use on the lot. Must conform to the requirements of 45-422, Waste containers.
4. Individual stores shall not have more than 2,500 square feet of gross floor area, except stores located on Route 236 may have up to 5,000 square feet. Customer sales areas shall be confined to one floor.

Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales

5. Must conform to the requirements of section 45-423.
6. See section 45-192(b) for an exception on accessory uses and structures.
7. See division 2 of article V of chapter 41 of this Code for specific areas where mobile home parks are allowed.
8. Must conform to the requirements of section 45-456.1 Home business.
9. Use is prohibited unless property abuts Route 236. If property abuts Route 236, use is "SPR" and must be visually screened from abutting (same street side) non-commercial properties.
10. Use is prohibited unless property abuts Route 236. If property abuts Route 236, use is "SPR" and must be visually screened from abutting (same street side) non-commercial properties.
11. Use is prohibited unless property abuts Route 236. If property abuts Route 236, use is "CEO" and must be visually screened from abutting (same street side) non-commercial properties.
12. Use is "SPR 1 & 8" unless property abuts Route 236. If property abuts Route 236, use is "SPR 1" and must be visually screened from abutting (same street side) non-commercial properties.
13. Use is "SPR 8" unless property abuts Route 236. If property abuts Route 236, use is "yes" and must be visually screened from abutting (same street side) non-commercial properties.
14. Use is "SPR 8" unless property abuts Route 236. If property abuts Route 236, use is "SPR" and must be visually screened from abutting (same street side) non-commercial properties.
15. Use is prohibited unless property abuts Route 236. If property abuts Route 236, use is "SPR" and must be visually screened from abutting (same street side) non-commercial properties in accordance with Sec. 33-175(a). Overnight boarding and outdoor kenneling of animals is prohibited in the rural and suburban zoning districts.
16. Use is "SPR 8" unless property abuts Route 236. If property abuts Route 236, use is "SPR" and must be visually screened from abutting (same street side) noncommercial properties.
17. Use is "SPR 8" unless property abuts Route 236. If property abuts Route 236, use is "CEO" and must be visually screened from abutting (same street side) noncommercial properties.
18. Use is "SPR 8" unless property abuts Route 236. If property abuts Route 236, use is "SPR 4" and must be visually screened from abutting (same street side) noncommercial properties.
19. Must conform to the requirements of section 33-189.
20. See chapter 12 for additional regulations pertaining to the sale and use of fireworks.
21. Must conform to the requirements of section 33-190.

(T.M. of 11-2-82; T.M. of 6-26-85; T.M. of 11-23-85; T.M. of 11-4-86; T.M. of 4-21-87; T.M. of 3-19-88; T.M. of 12-20-89, (§ 207); T.M. of 12-15-93; Amend. of 3-25-95; T.M. of 3-27-99(1), § 5; Ord. of 3-25-00(1); T.M. of 3-16-02, (art. 3), (art. 4); T.M. of 6-19-01, (art. 6), (art. 7); T.M. of 11-5-02; T.M. of 11-4-03; T.M. of 11-4-03; T.M. of 3-20-04; T.M. of 6-14-08; T.M. of 6-12-2010(3); T.M. of 6-18-2011(6); T.M. of 11-8-2011; T.M. of 6-16-2012(1); T.M. of 6-16-2012(2); T.M. of 11-5-2019(5); T.M. of 7-14-2020(5).)

Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales

Cross reference— Review procedures and standards for site review requirements in the zoning table of uses, § 33-56 et seq.

Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales

Municipal Officers' Certification of Official Text of a Proposed Ordinance

To the Town Clerk of the Town of Eliot, Maine:

We hereby certify to you that the document to which we have affixed this certificate is a true copy of the official text of an ordinance entitled "Proposed Town Code Amendments of Chapter 45 – Zoning, Related to Firewood Sales", which is to be presented to the voters for their consideration on November 2, 2021.

Pursuant to 30-A M.R.S.A. § 3002(2), you will retain this copy of the complete text of the ordinance as a public record and make other copies available for distribution to the voters, and you will ensure that copies are available at the town meeting/polling places on the day of the vote.

Dated: August 26, 2021

Alexandros Orestis, Chairman

DocuSigned by:

Richard Donhauser

Richard Donhauser, Vice Chairman

DocuSigned by:

Robert McPherson

Robert McPherson, Secretary

DocuSigned by:

William Widd

William Widd

DocuSigned by:

Lauren Dow

Lauren Dow

**Select Board
Town of Eliot, Maine**

Proposed Town Code Amendments of Chapter 7 – Animal Control, Related to Rooster Noise

Proposed Town Code Amendments of Chapter 7 – Animal Control, Related to Rooster Noise

August 26, 2021 – Select Board voted to place on the ballot, with revisions; voted 2-2 on actual recommendation on article

ARTICLE #6: Shall an Ordinance entitled “Proposed Town Code Amendments of Chapter 7 – Animal Control, Related to Rooster Noise” be enacted?

Background and rationale

Modifies Section 7-8 to authorize the Town to address frequent or persistent, loud, and unreasonable rooster noise that causes disturbance on other properties, unless such regulation is preempted by state statute. Adds a definition of “rooster” to Section 1-2.

Proposed Town Code Amendments of Chapter 7 – Animal Control, Related to Rooster Noise

New text in bold underline

~~Deleted text in strikethrough~~

Sec. 7-2. – Definitions

[Add a new definition] **Rooster shall mean an adult male domestic chicken.**

Sec. 7-8. - Animal noise.

- (a) Owning, possessing or harboring any domestic animal that frequently or for the continued duration makes loud and unreasonable sounds that creates a disturbance on other properties shall be prohibited. For purposes of this chapter, a dog that barks, bays, howls, cries or makes any other noise continuously and/or incessantly for a period of ten minutes or barks intermittently for one-half hour or more to the disturbance of any person at any time of day or night, regardless of whether the dog is physically situated in or upon private property is considered a public nuisance. However, this shall not include a dog if, at the time the dog is barking or making any other noise, a person is trespassing or threatening to trespass upon private property in or upon which the dog is situated, or for any other legitimate cause which teased or provoked the dog.**
- (b) Owning, possessing, or harboring a rooster that frequently or for a duration of at least thirty (30) minutes makes loud and unreasonable sounds that create a disturbance on other properties shall be prohibited, except that nothing in this paragraph shall be interpreted to supersede the Maine Agriculture Protection Act (7 MRSA 151 et seq) or any other applicable state statute.**

Proposed Town Code Amendments of Chapter 7 – Animal Control, Related to Rooster Noise

Municipal Officers' Certification of Official Text of a Proposed Ordinance

To the Town Clerk of the Town of Eliot, Maine:

We hereby certify to you that the document to which we have affixed this certificate is a true copy of the official text of an ordinance entitled "Proposed Town Code Amendments of Chapter 7 – Animal Control, Related to Rooster Noise", which is to be presented to the voters for their consideration on November 2, 2021.

Pursuant to 30-A M.R.S.A. § 3002(2), you will retain this copy of the complete text of the ordinance as a public record and make other copies available for distribution to the voters, and you will ensure that copies are available at the town meeting/polling places on the day of the vote.

Dated: August 26 2021

Alexandros Orestis, Chairman

DocuSigned by:

Richard Donhauser

Richard Donhauser, Vice Chairman

DocuSigned by:

Robert McPherson

Robert McPherson, Secretary

DocuSigned by:

William Widd

William Widd

DocuSigned by:

Lauren Dow

Lauren Dow

Select Board

Town of Eliot, Maine

Draft SELECT BOARD MEETING
September 9, 2021 5:30PM
Town Hall (hybrid)

CORRESPONDENCE # **D**
SELECTMEN'S MEETING
10.14.2021

1 **Quorum noted**

2
3 **A. 5:30 PM:** Meeting called to order by Chairperson Orestis.

4
5 **B. Roll Call:** Mr. Donhauser – Acting Chair, Mr. McPherson, Mr. Widi, and Ms. Dow.

6
7 **Absent:** Mr. Orestis (excused).

8
9 **Pledge of Allegiance recited**

10
11 **Moment of Silence observed for the 9/11 Anniversary**

12
13 **C. Public Comment/Requests:**

14
15 **5:32 PM Gene Wypyski – Update Community & Business Directory**

16
17 Mr. Wypyski, Creek Crossing, said that I am here to give everyone the Eliot
18 Community & Business Directory; that perhaps some folks have already seen this
19 in the mail. I was here in March. We proposed a business directory for Eliot. I
20 asked for money to print and mail it and this is the result. It was a pretty
21 successful effort. If you open up to where there is a piece of paper it shows that
22 we sent out to about 3,200 to 3,300 addresses in Eliot. We listed 238 businesses
23 and I found 223 businesses in Eliot. Of those, 50 people paid to bold their listing
24 or place a display ad in the directory. It was those display ads I was able to sell to
25 these businesses, which funded the festival. My pitch was that it was exposure for
26 them, it is cheap advertising, it's direct mail, and the Town supports you and
27 that's why we're doing it. If you want to do an upgrade with bolding or a display,
28 100% goes to a bigger and better festival in the fall. I contacted probably 130 to
29 140 businesses to get them ponied up. The bottom line was that you guys invested
30 \$7,500 in the project and the Festival Day Committee made \$13,125. Some other
31 benefits, in addition to just having up-to-date information out there, and last one
32 was done in 2013 and I also had one by the Lion's Club done in 1995 and it was
33 startling to see how similar this is in terms of the companies and format, etc.
34 Several times people perceived it as a partnership between the Town and
35 businesses. People perceived me as being a Town officer or Town official; that I
36 explained what my role was and got comments like, "Appreciate the Town
37 reaching out." and "This is good.", "It's free to us.", etc. In other words, "yeah
38 you want money for the festival. We understand that." But, also, people were
39 willing to kind of step into the notion that maybe the Town's starting to reach out
40 to the business community, which I think is positive for Town leadership to know
41 that people are anxious to see that kind of stuff, that kind of synergy start to
42 happen. Thank you for your support and look forward to seeing everybody
43 September 25th, last Saturday in September.

**Draft SELECT BOARD MEETING
September 9, 2021 5:30PM (continued)
Town Hall (hybrid)**

The SB thanked Mr. Wypyski very much for his efforts. It looks great.

Mr. Wypyski said that I love the Festival and it's a win-win.

D. Approval of Minutes of Previous Meeting(s)

There were no minutes tonight.

E. Department Head/Committee Reports

5:36 PM 1) Approval of Sewer Allocation - 12 Lilac Lane

Mr. Widi moved, second by Ms. Dow, that the Select Board approve the sewer allocation of 120 gallons per day to 12 Lilac Lane.

Roll Call Vote:

Mr. Donhauser – Yes

Mr. McPherson - Yes

Mr. Widi – Yes

Ms. Dow - Yes

Unanimous vote to approve motion.

5:37 PM 2) Fire Chief – New Fire Truck Update

Chief Muzeroll said that we are moving forward with the purchase of the truck. We've done two inspections on the vehicle and the third inspection, final inspection, will be done prior to being delivered. Further work should be completed, hopefully, before the 1st week in December. It's been a long process and we're replacing an older truck. There are a number of things I'm going to be coming to the SB for in the future other than what I'm coming to you here. How are we going to pay for the remaining balance, which is going to be around \$300,000. Mr. Miles has some ideas as to how we should pay for it moving forward, whether it comes totally out of the reserve fund or we do a lease/purchase or Master lease program with all the other equipment that the Town is looking to purchase, from dump trucks to police cruisers to everything else. Those are probably things we'll discuss as an agenda item in the middle of next month, or so. The basis for me being here tonight is that the committee has worked very hard, as a group of 10 people, from the department of all different positions to identify how we would like to outfit the truck and what makes sense to outfit the truck, not just move old equipment to a new vehicle but maybe

Draft SELECT BOARD MEETING
September 9, 2021 5:30PM (continued)
Town Hall (hybrid)

upgrade some equipment on that truck. You will see in that list that I gave you that it all comes with a value; that we are looking at about \$23,000 to \$24,000 of additional equipment that would make this top of the line. That is everything from hand tools to hose. There is a clerical error on page 2 where it says recommendations; that it's not \$25, it's \$25,000. I'll entertain any questions, reminding the SB that we were able to allocate \$132,000 from TIF funding to go towards the purchase of this truck so that additional \$25,000 is still within that \$600,000 range, it's just that we saved \$132,000 and took it from another fund. We're not changing the end price, just adding some equipment that we think is necessary. I did provide you with a suggested motion on a separate piece of paper that may help.

5:40 PM Ms. Dow said that there is already a Fire Truck Fund.

Chief Muzeroll said that we already have the Fire Truck Reserve Fund. It's an ongoing addition every year to support this purchase and future purchases.

Mr. Donhauser said that, each year, we add to that fund.

Chief Muzeroll agreed. We are finally getting a bit more aggressive, as we should be, and I think we're in the \$100,000/year range. That's why, when we do the meeting in the future, here, as to how we're going to pay for that, we're going to have specific money that's available and those options and, then, we can make decisions as to how the final check will be written and where that money will come from.

5:42 PM Mr. Widi said a backstory regarding the fire truck, we anticipated it would cost \$500,000 and it came in at \$600,000+. That's why the money isn't sitting there.

Chief Muzeroll said that we paid half of it, up front, to save a few. I think we saved 2½ % by paying \$300,000, up front, of money we already had, this past year. That is something I've tried to do over the years, negotiate a pre-payment. I don't want to give it all to them.

5:43 PM Mr. Widi moved, second by Mr. McPherson, that the Select Board authorize the Treasurer allocate up to \$25,000 for the purpose of purchasing additional new equipment for the new 2021 Smeal/Spartan Fire Truck. Funds to be allocated from the Fire Truck Reserve Account.

DISCUSSION

Mr. Donhauser asked if Mr. Tessier had any comments, being here representing the Budget Committee.

**Draft SELECT BOARD MEETING
September 9, 2021 5:30PM (continued)
Town Hall (hybrid)**

Mr. (Jim) Tessier, Johnson Lane, clarified that I didn't run for the Budget Committee this term so I am no longer a member. As a former member of the Budget Committee, as Chief Muzeroll said, last year there was only \$480,000 allocated in the Fire Truck Reserve Fund and that number didn't get updated until December to the \$600,000. Then, that got bumped up to \$625,000 and now we're at another roughly \$25,000. I'm not in any way criticizing the Chief because we've got a long-term period of about 25 years from the previous truck to this one. It's hard to get accurate numbers but I think, going forward, it would be really helpful to the Town, the Budget Committee, and the SB if we all tried the best we can to periodically update these numbers so we don't get that \$120,000 surprise when we have to order a truck. I think that would help the Town out over time.

5:45 PM Chief Muzeroll said that we are in a long process of purchasing the difference between purchasing the 2002 fire truck, which was the last one we bought, and guesstimating what a 2021 fire truck would be. There are a number of factors that are involved with the purchase of a new vehicle. No one was more surprised than I was when this bare-minimum truck came in at; that I understand what Mr. Tessier is saying in that it was a best-guess scenario. We have a little bit more heightened awareness as to where the industry is going year after year after year and we have some formulas that have been provided to us that will help us with cost factors in the future. Some things that we cannot control are material costs and labor costs. Those are what's basically driving the cost of this vehicle. Yes, the vehicle was \$625,000. For Ms. Dow's benefit, we were able to trade in the other vehicle, which no other manufacturer or rep would allow us to do, for \$25,000. So, it will go out the door, somebody else is going to buy it somewhere along the line for whatever they use it for, so the actual cost to the Town is \$600,000. Yes, we paid half up front and a lot of that decision was based on the fact that of what we had for money and what we thought was going to happen over the next 18 months.

5:47 PM Mr. Donhauser asked what makes a fire truck wear out.

Chief Muzeroll said that, in this case, the replacement of this one is mostly the use of the pump, itself, and the cost-factor to re-build or refurbish it. Once a fire truck approaches the 20-year mark, or the 25-year mark, it becomes increasingly difficult to get parts off the shelf. Trucks are made of old razor blades now. They're not made out of raw steel. We don't know where the steel is coming from or how the aluminum was manufactured. So, we started seeing body wear-and-tear. It's like a car with 150,000 miles on it, after awhile it just doesn't make sense to keep throwing money into it because all you're going to have is a \$20,000 vehicle. My biggest concern is that we pump-test these things every year

**Draft SELECT BOARD MEETING
September 9, 2021 5:30PM (continued)
Town Hall (hybrid)**

to support the insurance surfaces office and that truck we are replacing does not pass, on a yearly basis, the requirements to keep it as a front-line pumper. That's another driving cost and this vehicle, itself, is an expensive re-furb. It was going to be around \$60,000 to \$65,000 to get the pump replaced and do all the things that need to happen. But, when you get it all done, you still have a 1996 vehicle

DISCUSSION ENDED

Roll Call Vote:

Mr. Donhauser – Yes

Mr. McPherson - Yes

Mr. Widi – Yes

Ms. Dow - Yes

Unanimous vote to approve motion.

5:48 PM 3) Fire Chief – Radio Communication System

Chief Muzeroll said that we had suffered a failure in our new radio computer repeater system and, according to everyone, we did not expect to lose our antenna, which is actually transmitting and receiving our emergency signals, both for the Fire Department and the Police Department. We started noticing a degradation in the ability to effectively communicate. Shortly after we had the wind event, which the insurance company paid to replace a repeater last year. We are still investigating but we think this was part of that initial damage and went unidentified. It continued to degrade and how those connections are made inside the antenna has made it virtually useless. We're back to where we were before. The Police and Fire Departments can't talk on portable. So, after lots of pushing and shoving with 2-Way, they finally got it tested and identified that the antenna needs to be replaced, as it's a non-repairable item. You'll see that I have a proposal for them to the tune of about \$6,000. The most expensive portion of the whole thing are the fools that climb the radio tower to replace the equipment. A side story to this is, until that antenna is down on the ground, they cannot effectively determine whether it is broken. I'm hoping, with their verbiage, that I'll be able to file an amendment to our initial insurance claim and that we can recover some of this money. That is why that motion reads the way that it does; that just in case we can't, we need to pay for it. It isn't something I or the Police Chief have in our budgets. The extra \$1,000 in the motion is just in case something else is determined that it needs to be replaced once they get it down off the tower, which is the one out behind York Woods on Route 236. Either way, I will authorize them, and push them, and they are going to repair it next Friday, weather permitting. For the sake of safety, I told them to go ahead and do it...if I

**Draft SELECT BOARD MEETING
September 9, 2021 5:30PM (continued)
Town Hall (hybrid)**

have to pay for it out of Bobby's pocket (chuckles all around). This is a rarity. I've had some assurances from 2-Way and Motorola that they very, very rarely see that; that this antenna is spec'd to be 160 mph wind-resistant. So, there we are.

5:51 PM

Mr. Widi talked with the Treasurer about using some of the extra funds from the Police Department budget from last year and he thought it was better served if that money be used towards funding the School Resource Officer, going forward, because there's a deficit, there, and we could do that without having to use those funds.

Mr. Widi moved, second by Ms. Dow, that the Select Board authorize the Treasurer to pay up to \$7,000 to 2-Way Communication for the repair of the radio repeater antenna. Funds to be appropriated from the Contingency Fund. Any recapture of funds from insurance claims or other means to be allocated back to that fund.

Roll Call Vote:

Mr. Donhauser – Yes

Mr. McPherson - Yes

Mr. Widi – Yes

Ms. Dow - Yes

Unanimous vote to approve motion.

5:53 PM

4) Town Manager Report

Ms. Granfield said that the **time capsule** is being sealed at Heritage Day at Hammond Park and the Bicentennial Committee is in the process of having a bronze plaque made, which takes several weeks. They just advised me recently that they have scheduled a date to actually bury the capsule Friday, October 15th at 10 AM. We looked at locations and it's going to be somewhere between the gazebo and the park bench. The reason that date and time was selected is that they coordinated it with the school because they want the school children to be a part of it and because they will actually be around 50 years from now. We continue to have several boards with the **Zoom hybrid meetings**. This month the Aging-in-Place Committee and the Board of Appeals will be holding public hearings to see if they are going to forth and adopt that policy. Some positive news with the **American Rescue Plan** – the ARPA funds. I've officially applied for it and we've been having correspondence. We had to fill out a lot of information. Actually, the amount has gone up since the first estimate we received and the amount we'll be receiving is \$729,593.96. Once the funds are received, we are placing them in a separate account and, then, once the SB and the Town

**Draft SELECT BOARD MEETING
September 9, 2021 5:30PM (continued)
Town Hall (hybrid)**

determine what uses you want to have for those funds, we can draw it out of those accounts. You'll be pleased to hear that we received an initial draft of the **2020 audit** and anticipate that Smith & Associates will provide a presentation to the SB at your October 14th meeting. We've added contact information on the website. The new **Health Officer's** email and phone number so people can contact her if they need to get in touch with her. We have hired **two new employees**. One is Ann Lucgord who is the new recording secretary for the Board of Appeals and can also fill in if we have a need on some of our other boards. We also hired Brendan Crosby as the new Program Coordinator for the Community Services Department. Lastly, I wanted to note that I attended the **York County Manager's Meeting**, they have monthly meetings, and we talked a lot about ARPA funding and what uses the county was using. One thing that will impact our public safety department is that one of the items they will be doing is building a significantly-sized training center there. In particular for Fire, Police, and EMS personnel and this way our folks won't have to go all the way up north, plus, it will be open 24/7 and the departments are excited about that. They can go there to attend their training when they are not working so it should be positive. That's going to be located in Alfred. They have several other infrastructure projects. They are updating the jail, and such. That's all I have to report right now. Any questions I would be happy to answer.

F. New Business:

5:58 PM 1) Approval of Special Town Referendum for November 2, 2021

Mr. Donhauser said that we are basically calling a special meeting and we need a motion to actually do that.

Mr. Widi moved, second by Mr. McPherson, that the Select Board accept the November 2021 Town Meeting Referendum Warrant, as written.

Roll Call Vote:

Mr. Donhauser – Yes

Mr. McPherson - Yes

Mr. Widi – Yes

Ms. Dow - Yes

Unanimous vote to approve motion.

Draft SELECT BOARD MEETING
September 9, 2021 5:30PM (continued)
Town Hall (hybrid)

5:59 PM 2) Request to Disband Solid Waste & Recycling Committee (SW&RC)

Ms. Granfield said that you have a letter from Mr. Tessier and a brief staff report about the request.

Mr. (Jim) Tessier, Chair, said that a little over a year ago the recycling program was dealing with some significant challenges. We were not able to use the recycling building because of the virus and, as a result, there was almost no recycling going on in Town. There were changes in the recycling world and, as a result, Maine commodities we collect there wasn't a market for or it was a very reduced market so the pricing we were getting went down substantially. Also, the State changed their policy in how they handle funding for redemptions and, as a result, some of the local redemption centers closed. The ones that were still open were charging us pretty high fees to come collect the material so that put us back quite a bit. Shortly after all these problems occurred, the Public Works Director put containers outside the building so people didn't have to go in the building. They could just drop off those materials at those containers outside so that helped us get back into recycling right away. So, here we are a little more than a year later and things at the Transfer Station are almost back to normal. The various markets world-wide are improving a lot. There are more mills coming online; that they produce cardboard and that's helping the recycling efforts. And commodity prices have come up a lot, starting to recover quite a bit. An example of that is the #2 HDPE, which are the milk bottles, over the last several months the pricing for recycling products and those milk jugs has gone up to around \$1.00/pound. I've been on this committee for over 20 years and I have never seen that price much over \$.50, so, that's a substantial increase. The other commodities haven't gone up anywhere near that but they are going in the right direction. Cardboard is going up, aluminum is going up and, even miscellaneous paper, that a year ago there was absolutely no market for and we had to throw that in the trash, the market is actually increasing now and we are selling it, which will be a great help to the Town. As a result of these significant improvements, at our last SW&RC meeting we discussed whether we felt we needed to stay as a committee, because we've been doing this for over 20 years. The committee felt, because of all the improvements and things at the Transfer Station are going really, really well, markets are improving, things are pretty stable, and also talked with the Public Works Director who felt it was an appropriate time to disband the committee. The PW Director said that, if they need some help at some point with some particular issue, he could come to the SB and ask to set up an ad-hoc committee to deal with that specific issue rather than keep our committee on full-time. That's why I'm here. We are recommending you disband the committee but, as part of this process, I really want to thank all the current members of the committee. There's Bud Moynahan, there's Donald Webber, there's Corrine Carignan, there's Pam Mondschein; that they have all been a tremendous help, as well as all the other

Draft SELECT BOARD MEETING
September 9, 2021 5:30PM (continued)
Town Hall (hybrid)

members who have been a part of this process for the last 20 years. I would really like to call the attention of the SB to Bud Moynahan. He has been on this committee since day one since it started over 20 years ago. In addition to that, he was on the first committee that actually participated in building the recycling building and started recycling in Eliot. He has gone above and beyond the call of duty, I feel in the Town and has been a tremendous asset to this committee. One other thing, after I sent out a memo to you requesting a disbandment, I received an email from Rosanne Adams from the Bicentennial Committee requesting that we add something to the Eliot time capsule so I am working with the committee trying to put some things together. What I would ask is, if you agree to disband the committee, for you to set a date at the end of September as a time for disbanding to allow us to work on putting something together. I'd be happy to answer any questions.

6:04 PM

Mr. Donhauser said that, without your committee having some oversight at the Transfer Station, do you think that's a good thing in your own mind. I like the comfort of the committee having some oversight.

Mr. Tessier said that I think that Mr. Robinson (DPW Director) is doing a fantastic job out there. He's paying a lot of attention to the Transfer Station and working with the committee to do a lot but he's also got a great staff. They just recently updated the Transfer Station portion of the Town website. It is super and they have done a fantastic job. I would really encourage you to look at it. The committee put together a map that shows the layout of the Transfer Station and where everything is, and that's on the website, along with many other great updates. So, I think with that, with all the work the committee has done over the last several years, and what Public Works has done, the Town is in really good shape. Back in 2013, or so, the Town was spending over \$400,000/year to run the Transfer Station and, after that, we went to Pay-to-Throw and the food waste program, and that number has dropped down to around \$250,000/year. The Town has been saving substantial amounts of money and the Transfer Station has revenue from the recycling because the Town is doing source-separated recycling bales, explaining that source-separated means that people are separating out their milk jugs and aluminum cans and plastic bottle, and so on. They are feeding the balers and, then, the staff makes the bales. When the staff takes that bale out of the baler, it's a nice clean bale, not contaminated with other things. Because those bales are so clean and well-made, that's a commodity that is desired by the manufacturers. The bales coming out of single-stream recycling, the paper and cardboards are contaminated with broken glass and plastic and vice-versa and, as a result, they are a much poorer quality. I think the Town is well-positioned and I think that Mr. Robinson and his staff are doing a really good job. There's a possibility, if the committee is still around, if you have an issue or Mr. Robinson feels he needs some help, he can call us to help him look at something. He can

**Draft SELECT BOARD MEETING
September 9, 2021 5:30PM (continued)
Town Hall (hybrid)**

call me at any time, as I stay plugged in with the Northeast Recovery Association; that I go to some of those meetings and there is a tremendous source of help there. We've been a member there for many years.

6:08 PM Mr. Donhauser said that, at one time, we used to take recycling from York. The Town didn't continue that, as I understand that, because it was actually contaminating some of our recycling.

Mr. Tessier said that we were taking their cardboard because they didn't want to deal with it and, because we were baling our cardboard anyway, we would take it for free and bale it up and generate a little more revenue. They were not monitoring their residents and the cardboard was getting contaminated; that it was taking more time by the Eliot staff to clean the trash out of the cardboard than what we were seeing for revenue, and that's why we stopped taking it. As far as I know, we haven't restarted that.

6:09 PM Mr. McPherson said that everyone on the committee is on-board with disbanding this.

Mr. Tessier said yes, along with Mr. Robinson.

Mr. Donhauser said to Mr. Tessier that you have done a fine, fine job and we thank you.

Mr. Widi moved, second by Ms. Dow, that the Select Board disband the Solid Waste Recycling Committee, effective October 15, 2021.

Roll Call Vote:

Mr. Donhauser – Yes

Mr. McPherson - Yes

Mr. Widi – Yes

Ms. Dow - Yes

Unanimous vote to approve motion.

G. Old Business:

There was no old business.

Unanimous vote to approve motion.

**Draft SELECT BOARD MEETING
September 9, 2021 5:30PM (continued)
Town Hall (hybrid)**

H. Approval of Warrant(s):

6:10 PM Mr. Donhauser moved, second by Mr. McPherson, that the Select Board approve A/P Warrant #14 in the amount of \$174,302.78, dated August 18, 2021; A/P Warrant #17 in the amount of \$193,146.52, dated August 25, 2021; A/P Warrant #143 in the amount of \$1,702.96, dated August 18, 2021.

Roll Call Vote:

Mr. Donhauser – Yes

Mr. McPherson - Yes

Mr. Widi – Yes

Ms. Dow - Yes

Unanimous vote to approve motion.

I. Selectmen's Report:

6:11 PM 1) Seeking Committee Members

Mr. Donhauser said that we are always seeking committee members.

There were no Selectmen's reports tonight.

J. Executive Session

6:12 PM Mr. Donhauser moved, second by Mr. McPherson, that the Select Board enter into executive session as allowed by 1 M.R.S.A. § 405(6)(a) legal consultation and §405(6)(e) contract negotiations.

Roll Call Vote:

Mr. Donhauser – Yes

Mr. McPherson - Yes

Mr. Widi – Yes

Ms. Dow - Yes

Unanimous vote to approve motion.

7:11 PM Out of executive session. There was no action taken.

K. Adjourn

**Draft SELECT BOARD MEETING
September 9, 2021 5:30PM (continued)
Town Hall (hybrid)**

474 **7:12 PM** **Mr. Donhauser moved, second by Mr. Widi, that the Select Board adjourn.**

475

476 **Roll Call Vote:**

477

478 **Mr. Donhauser – Yes**

479 **Mr. McPherson - Yes**

480 **Mr. Widi – Yes**

481 **Ms. Dow - Yes**

482

483 **Unanimous vote to approve motion.**

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485 The meeting adjourned at 7:12 PM.

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488 **Respectfully submitted,**

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490 **Ellen Lemire, Recording Secretary**

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Mr. Bob McPherson, Secretary

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Date approved:

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TOWN OF ELIOT

ELIOT, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2020

**TOWN OF ELIOT
ELIOT, MAINE
JUNE 30, 2020**

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Smith & Associates, CPAs

A Professional Association

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Ph (207) 846-8881 • Fax (207) 846-8882
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REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Select Board and Manager
TOWN OF ELIOT
Eliot, Maine

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 Eliot, Maine as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the 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 as of June 30, 2020 and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

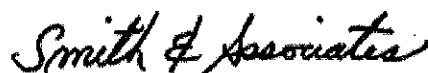
Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A), the Schedule of the Town's Proportionate Share of Net Pension Liability, the Schedule of Town Pension Contributions, and the Schedule of the Town's Group Health Plan OPEB Liabilities and Related Ratios 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 response 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2021 on our consideration of the Town of Eliot, Maine's internal control over financial reporting and 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 Eliot, Maine's internal control over financial reporting and compliance.



SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
October 4, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

This Management Discussion and Analysis is an analysis of the financial condition and operating results of the Town for the fiscal year ended June 30, 2020, written by Town management. The purpose is to foster increased interest from citizenry and taxpayers and to provide an easily read overview of the Town's financial condition in conjunction with the audited financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the Town of Eliot exceeded its liabilities at the close of the most recent fiscal year by \$15,983,927 per Exhibit I (net position). Of this amount, \$5,534,380 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's total net position increased by \$1,317,345.
- At the close of the current fiscal year, the Town of Eliot's governmental funds reported combined ending fund balances of \$11,432,300, an increase of \$1,381,636 over the prior year. The amount of \$4,124,053 is the General Fund Unassigned Fund Balance which is available for appropriation in the next budget cycle and represents 25% of the total general fund expenditures and transfers to other funds for the year.
- The Town of Eliot has \$5,394,280 restricted for the Route 236 TIF District; \$1,093,214 committed for Capital Projects and \$613,489 committed for Special Revenues. See Note 9 for details of these and other funds.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town of Eliot's financial statements. The Town's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-Wide Financial Statements: The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* (Exhibit I) presents information on all of the Town's assets and liabilities as well as deferred outflows and inflows of resources, with the difference among these reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *Statement of Activities* (Exhibit II) presents revenue and expenses and shows how the government's net position changed during the most recent fiscal year. All changes in net position are reported in a manner similar to the approach used by a private-sector business in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred. Accordingly, revenues are reported even when they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

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

Governmental funds – Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations following the corresponding fund financial statements.

Proprietary funds – When the Town charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The Town's Sewer Fund is reported as a proprietary fund and as a business-type activity.

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 fund financial statements.

COMPARATIVE DATA

The following tables provide a summary of the Town of Eliot's net position and statement of activities for the year ended June 30, 2020, with comparative data for the previous year. Net position serves as a useful indicator of the Town's financial position. Changes in net position generally indicate the direction (positive and negative) of the Town's financial health over time.

COMPARATIVE DATA (CONTINUED)

TOWN OF ELIOT'S NET POSITION

Condensed Statement of Net Position	Governmental Activities		Business - Type Activities		Total (Note A)	
	30-Jun-20	30-Jun-19	30-Jun-20	30-Jun-19	30-Jun-20	30-Jun-19
Assets						
Current and Other Assets	\$ 12,623,993	\$ 11,064,959	\$ 646,027	\$ 456,122	\$ 12,811,958	\$ 11,251,385
Capital Assets	<u>3,833,783</u>	<u>5,471,247</u>	<u>2,945,918</u>	<u>1,316,975</u>	<u>6,779,701</u>	<u>6,788,222</u>
Total Assets	<u>\$ 16,457,776</u>	<u>\$ 16,536,206</u>	<u>\$ 3,591,945</u>	<u>\$ 1,773,097</u>	<u>\$ 19,591,659</u>	<u>\$ 18,039,607</u>
Deferred Outflows of Resources	<u>\$ 391,087</u>	<u>\$ 367,543</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 391,087</u>	<u>\$ 367,543</u>
Liabilities						
Current and Other Liabilities	\$ 952,582	\$ 747,228	\$ 6,024	\$ 0	\$ 500,544	\$ 477,532
Long Term Liabilities	<u>1,651,561</u>	<u>2,986,431</u>	<u>1,544,816</u>	<u>0</u>	<u>3,196,377</u>	<u>2,986,431</u>
Total Liabilities	<u>\$ 2,604,143</u>	<u>\$ 3,733,659</u>	<u>\$ 1,550,840</u>	<u>\$ 0</u>	<u>\$ 3,696,921</u>	<u>\$ 3,463,963</u>
Deferred Inflows of Resources	<u>\$ 301,898</u>	<u>\$ 276,605</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 301,898</u>	<u>\$ 276,605</u>
Net Position						
Net Investment in Capital						
Assets	\$ 3,563,373	\$ 3,725,461	\$ 1,401,102	\$ 1,316,975	\$ 4,964,475	\$ 5,042,436
Restricted	5,485,072	4,738,734	0	0	5,485,072	4,738,734
Unrestricted	<u>4,894,377</u>	<u>4,429,290</u>	<u>640,003</u>	<u>456,122</u>	<u>5,534,380</u>	<u>4,885,412</u>
Total Net Position	<u>\$ 13,942,822</u>	<u>\$ 12,893,485</u>	<u>\$ 2,041,105</u>	<u>\$ 1,773,097</u>	<u>\$ 15,983,927</u>	<u>\$ 14,666,582</u>

Note A – Net of elimination of intra-government receivables and payables of \$458,062 and \$269,696, respectively.

The first portion of the Town's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital 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.

An additional portion of the Town's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$5,534,380 (prior year \$4,885,412) may be used to meet the governments' ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate government and business-type activities. The same situation held true for the prior year. The Town's net position increased by \$1,317,345 during the current fiscal year as shown in Exhibit II.

COMPARATIVE DATA (CONTINUED)

TOWN OF ELIOT'S CHANGES IN NET POSITION

Condensed Statement of Activities	Governmental Activities		Business – Type Activities		Total	
	30-Jun-20	30-Jun-19	30-Jun-20	30-Jun-19	30-Jun-20	30-Jun-19
Revenues:						
<i>Program Revenues</i>						
Charge for Services	\$ 512,760	\$ 651,511	\$ 592,581	\$ 602,836	\$ 1,105,341	\$ 1,254,347
Grants and Contributions	35,280	34,704	0	0	35,280	34,704
<i>General Revenues</i>						
Property and Other Taxes	16,064,752	15,938,337	0	0	16,064,752	15,938,337
Grants and Contributions Not Restricted to Specific Programs	834,438	682,859	0	0	834,438	682,859
Investment Return and Miscellaneous	<u>245,908</u>	<u>242,750</u>	<u>0</u>	<u>0</u>	<u>245,908</u>	<u>242,750</u>
Total Revenues	<u>\$ 17,693,138</u>	<u>\$ 17,550,161</u>	<u>\$ 592,581</u>	<u>\$ 602,836</u>	<u>\$ 18,285,719</u>	<u>\$ 18,152,997</u>
Expenses						
General Government	\$ 1,859,071	\$ 1,101,707	\$ 0	\$ 0	\$ 1,859,071	\$ 1,101,707
Public Safety	1,509,401	1,447,194	0	0	1,509,401	1,447,194
Public Works	1,777,830	2,101,551	0	0	1,777,830	2,101,551
Health and Welfare	6,513	7,751			6,513	7,751
Recreation and Culture	416,952	442,727	0	0	416,952	442,727
Education	10,024,430	9,822,660	0	0	10,024,430	9,822,660
County Tax and Overlay	550,515	527,762	0	0	550,515	527,762
Sewer Fund Operations		0	482,082	496,382	482,082	496,382
Other	<u>341,580</u>	<u>331,529</u>	<u>0</u>	<u>0</u>	<u>341,580</u>	<u>331,529</u>
Total Expenses	<u>\$ 16,486,292</u>	<u>\$ 15,782,881</u>	<u>\$ 482,082</u>	<u>\$ 496,382</u>	<u>\$ 16,968,374</u>	<u>\$ 16,279,263</u>
Excess (Deficiency) Before Transfers	\$ 1,206,846	\$ 1,767,280	\$ 110,499	\$ 106,454	\$ 1,317,345	\$ 1,873,734
Transfers	<u>\$ (157,509)</u>	<u>\$ 0</u>	<u>\$ 157,509</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Increase (Decrease) In Net Position	\$ 1,049,337	\$ 1,767,280	\$ 268,008	\$ 106,454	\$ 1,317,345	\$ 1,873,734
Net Position, July 1	<u>\$ 12,893,485</u>	<u>\$ 11,126,205</u>	<u>\$ 1,773,097</u>	<u>\$ 1,666,643</u>	<u>\$ 14,666,582</u>	<u>\$ 12,792,848</u>
Net Position, June 30	<u>\$ 13,942,822</u>	<u>\$ 12,893,485</u>	<u>\$ 2,041,105</u>	<u>\$ 1,773,097</u>	<u>\$ 15,983,927</u>	<u>\$ 14,666,582</u>

ANALYSIS OF OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

As noted above, the Statement of Activities indicates that the total revenues exceeded total expenses by \$1,317,345 resulting in an even stronger overall financial position for the year ended June 30, 2020. The Statement of Activities at Exhibit II provides greater detail of the sources of this excess. Of this increase in net position, after transfers governmental activities produced \$1,049,337 while business-type activities yielded \$268,008. The primary drivers behind the excess in governmental activities were positive operating results in both the general fund as well as the Route 236 TIF fund, as noted in the following section.

ANALYSIS OF SIGNIFICANT INDIVIDUAL FUND BALANCES, TRANSACTIONS AND CHANGES IN FUND BALANCES

General Fund – Revenues were in excess of expenditures and other financing sources by \$614,099 thereby increasing the fund balance to \$4,260,176; this increase is slightly below the prior year's general fund balance increase of \$645,616. While the amount of fund balance that any town needs to maintain is debatable, this amount is reasonable by most standards, as it corresponds to approximately 25% of total general fund expenditures and transfers for the year.

Route 236 TIF District – This TIF District's fund balance grew by \$700,098 as the result of the annual appropriation of the relevant incremental tax revenues, coupled with investment income and gains, net of expenses. The balance of \$5,394,280 at June 30, 2020 is available for expenditure in accordance with the terms of the corresponding development program.

Sewer Bond Fund – This is a relatively new fund created two years ago to account for the receipt and expenditures of the proceeds from the \$1,700,000 Clean Water State Revolving Fund bond issued by Maine Municipal Bond Bank to be used for pump station repairs and upgrades. During the year ended June 30, 2020, the Town drew the final \$81,826 from this financing source as work on this project reached substantial completion, with this final draw and all related balances and activities relating to this project being transferred to the Sewer Enterprise Fund.

All Other Governmental Funds – The increase of \$67,439 in combined fund balances for this category is primarily due to budgeted transfers into various capital projects and special revenue funds, partly offset by various capital outlays and other expenditures from those funds. Listings of the ending balances of the various funds included in this column are provided in Note 9.

GENERAL FUND BUDGETARY HIGHLIGHTS

As presented in Exhibit VII, general fund budgeted expenditures and transfers amounted to \$17,081,869. The town department budgets were under spent by \$792,897 and revenues were below budgeted estimates by \$178,798. Combined, these factors resulted in a favorable performance against budget in the amount of \$614,099.

CAPITAL ASSETS AND DEBT AND OTHER LONG-TERM LIABILITIES

Capital Assets

Additions to Capital Assets totaled \$438,202 for the fiscal year ended June 30, 2020. Included here were a new backhoe, two new trucks, plow gear, communications equipment, and final construction costs for the sewer pump station project. Total depreciation incurred in 2020 amounted to \$446,723 for governmental and business-type activities combined.

CAPITAL ASSETS AND DEBT AND OTHER LONG-TERM LIABILITIES (CONTINUED)**Debt and Other Long-Term Liabilities**

The Town's total debt in the form of bonds and leases payable increased by \$69,440 to \$1,815,226. This net increase resulted from the final draw from the sewer bond discussed earlier coupled with a new capital lease obtained for the backhoe noted above, less regular payments against principal made during the year. Accrued compensation payable amounted to \$262,115 at June 30, 2020, a \$52,462 increase from prior year. The Town's net pension liability grew during the year by \$54,189, to a balance of \$921,533 at year-end, while the Town's net OPEB liability grew by \$33,855 to \$197,503.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

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

That said, the Town continues to benefit from a stable financial condition and is proud of a number of initiatives recently completed or currently underway, including major progress to-date within our Route 236 TIF project, and is well-positioned to continue to serve our citizens effectively and efficiently.

EXHIBIT I

**TOWN OF ELIOT
STATEMENT OF NET POSITION
JUNE 30, 2020**

	<u>Primary Government</u>		
	<u>Governmental</u>	<u>Business -</u>	
	<u>Activities</u>	<u>Type</u>	<u>Total(a)</u>
		<u>Activities</u>	
Assets			
Cash and Cash Equivalents	\$ 6,594,960	\$ 0	\$ 6,594,960
Investments	5,631,677	0	5,631,677
Taxes Receivable	236,249	0	236,249
Tax Liens Receivable	102,736	0	102,736
Accounts Receivable	58,371	646,027	246,336
Capital Assets, Net of Accumulated Depreciation	<u>3,833,783</u>	<u>2,945,918</u>	<u>6,779,701</u>
Total Assets	\$ 16,457,776	\$ 3,591,945	\$ 19,591,659
Deferred Outflows of Resources			
Related to Pension Benefits	\$ 351,948	\$ 0	\$ 351,948
Related to OPEB	<u>39,139</u>	<u>0</u>	<u>39,139</u>
Total Deferred Outflows of Resources	\$ 391,087	\$ 0	\$ 391,087
Liabilities			
Accounts Payable	\$ 867,201	\$ 0	\$ 409,139
Accrued Expenses	85,381	6,024	91,405
Non Current Liabilities			
Bonds and Leases Due Within One Year	51,316	78,758	130,074
Bonds and Leases Due in More Than One Year	219,094	1,466,058	1,685,152
Compensated Absences	262,115	0	262,115
Net Pension Liability	921,533	0	921,533
OPEB Liability	<u>197,503</u>	<u>0</u>	<u>197,503</u>
Total Liabilities	\$ 2,604,143	\$ 1,550,840	\$ 3,696,921
Deferred Inflows of Resources			
Related to Pension Benefits	\$ 265,348	\$ 0	\$ 265,348
Prepaid Property Taxes	19,280	0	19,280
Related to OPEB	<u>17,270</u>	<u>0</u>	<u>17,270</u>
Total Deferred Inflows of Resources	\$ 301,898	\$ 0	\$ 301,898
Net Position			
<i>Net Investment in Capital Assets</i>	\$ 3563,373	\$ 1,401,102	\$ 4,964,475
<i>Restricted</i>			
Tax Increment Financing	5,440,520	0	5,440,520
Permanent Funds	44,552	0	44,552
<i>Unrestricted</i>	<u>4,894,377</u>	<u>640,003</u>	<u>5,534,380</u>
Total Net Position	\$ 13,942,822	\$ 2,041,105	\$ 15,983,927

(a) Net of elimination of intra-government receivables and payables of \$458,062.
The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT II

**TOWN OF ELIOT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>		<u>Total</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Primary Government Business - Type Activities</u>	
Primary Government Governmental Activities						
General Government	\$ 1,859,071	\$ 134,433	\$ 0	\$(1,724,638)	\$ 0	\$(1,724,638)
Public Safety	1,509,401	17,299	0	(1,492,102)	0	(1,492,102)
Public Works	1,777,830	98,235	35,280	(1,644,315)	0	(1,644,315)
Health and Welfare	6,513	0	0	(6,513)	0	(6,513)
Recreation and Culture	416,952	262,793	0	(154,159)	0	(154,159)
Education	10,024,430	0	0	(10,024,430)	0	(10,024,430)
County Tax and Overlay	550,515	0	0	(550,515)	0	(550,515)
Interest Expense and Other	6,781	0	0	(6,781)	0	(6,781)
Depreciation – Unallocated	334,799	0	0	(334,799)	0	(334,799)
Total Government Activities	\$16,486,292	\$ 512,760	\$ 35,280	\$(15,938,252)	\$ 0	\$(15,938,252)
Business - Type Activities						
Sewer Fund	\$ 482,082	\$ 592,581	\$ 0	\$ 0	\$ 110,499	\$ 110,499
Total Primary Government	\$16,968,374	\$ 1,105,341	\$ 35,280	\$(15,938,252)	\$ 110,499	\$(15,827,753)
General Revenues						
Property and Other Taxes				\$ 16,064,752	\$ 0	\$ 16,064,752
Grants and Contributions Not Restricted to Special Programs				834,438	0	834,438
Investment Income, Gains and Losses				241,561	0	241,561
Miscellaneous Income				4,347	0	4,347
Total General Revenues				\$ 17,145,098	\$ 0	\$ 17,145,098
Changes in Net Position Before Transfers				\$ 1,206,846	\$ 110,499	\$ 1,317,345
Transfers Between Activities				(157,509)	157,509	0
Changes in Net Position				\$ 1,049,337	\$ 268,008	\$ 1,317,345
Net Position – July 1, 2019				\$ 12,893,485	\$ 1,773,097	\$ 14,666,582
Net Position – June 30, 2020				\$ 13,942,822	\$ 2,041,105	\$ 15,983,927

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

EXHIBIT III

**TOWN OF ELIOT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020**

	General Fund	Route 236 TIF District	Sewer Bond Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 5,879,406	\$ 389,625	\$ 167,984	\$ 157,945	\$ 6,594,960
Investments	0	4,034,680	0	1,596,997	5,631,677
Taxes Receivable	236,249	0	0	0	236,249
Tax Liens Receivable	102,736	0	0	0	102,736
Accounts Receivable	58,371	0	0	0	58,371
Due from Other Funds	<u>13,451</u>	<u>969,975</u>	<u>0</u>	<u>108,129</u>	<u>1,091,555</u>
Total Assets	\$ 6,290,213	\$ 5,394,280	\$ 167,984	\$ 1,863,071	\$ 13,715,548
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 6,290,213</u>	<u>\$ 5,394,280</u>	<u>\$ 167,984</u>	<u>\$ 1,863,071</u>	<u>\$ 13,715,548</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
Accounts Payable	\$ 327,313	\$ 0	\$ 81,826	\$ 0	\$ 409,139
Accrued Expenses	82,912	0	0	0	82,912
Due to Other Funds	<u>1,378,232</u>	<u>0</u>	<u>86,158</u>	<u>85,227</u>	<u>1,549,617</u>
Total Liabilities	<u>\$ 1,788,457</u>	<u>\$ 0</u>	<u>\$ 167,984</u>	<u>\$ 85,227</u>	<u>\$ 2,041,668</u>
Deferred Inflows of Resources					
Unavailable Property Taxes	<u>\$ 241,580</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 241,580</u>
Fund Balance					
<i>Restricted</i>					
Tax Increment Financing	\$ 0	\$ 5,394,280	\$ 0	\$ 46,240	\$ 5,440,520
Permanent Funds -	0	0	0	44,552	44,552
<i>Committed</i>					
Capital Projects	0	0	0	1,093,214	1,093,214
Special Revenues	0	0	0	613,489	613,489
<i>Assigned</i>					
Permanent Funds	0	0	0	2,721	2,721
General Fund	136,123	0	0	0	136,123
<i>Unassigned</i>					
Capital Projects Fund Deficits	0	0	0	(17,391)	(17,391)
Special Revenue Fund Deficits	0	0	0	(4,981)	(4,981)
General Fund	<u>4,124,053</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,124,053</u>
Total Fund Balance	<u>\$ 4,260,176</u>	<u>\$ 5,394,280</u>	<u>\$ 0</u>	<u>\$ 1,777,844</u>	<u>\$ 11,432,300</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 6,290,213</u>	<u>\$ 5,394,280</u>	<u>\$ 167,984</u>	<u>\$ 1,863,071</u>	<u>\$ 13,715,548</u>

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

EXHIBIT IV

**TOWN OF ELIOT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2020**

Total Fund Balance – Total Governmental Funds \$ 11,432,300

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

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet. 3,833,783

Interest payable on long-term debt does not require current financial resources and therefore interest payable is not reported as a liability in Governmental Funds Balance Sheet. (2,469)

Unavailable property tax revenues are not available to pay for Current financial expenditures and, therefore, are deferred inflows of resources. 222,300

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

Due in One Year	\$ 51,316	
Due in More Than One Year	219,094	
Net Pension Liability	921,533	
OPEB Liability	197,503	
Accrued Compensated Absence Payable	<u>262,115</u>	(1,651,561)

Deferred Inflows and Deferred Outflows Relating to Pension and OPEB Benefits Are Not Reported in the Governmental Funds Balance Sheet. 108,469

Net Position of Governmental Activities **\$ 13,942,822**

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

EXHIBIT V

TOWN OF ELIOT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	<u>General Fund</u>	<u>Route 236 TIF District</u>	<u>Sewer Bond Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Property Taxes	\$ 13,785,631	\$ 695,906	\$ 0	\$ 0	\$ 14,481,537
Excise Taxes	1,623,215	0	0	0	1,623,215
Intergovernmental Revenue	869,718	0	0	0	869,718
Charges for Services	512,760	0	0	0	512,760
Investment Income, Gains (Losses)	0	168,927	0	72,634	241,561
Miscellaneous	<u>4,347</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,347</u>
Total Revenues	\$ 16,795,671	\$ 864,833	\$ 0	\$ 72,634	\$ 17,733,138
Expenditures					
<i>Current</i>					
General Government	\$ 1,555,630	\$ 139,735	\$ 0	\$ 28,195	\$ 1,723,560
Public Safety	1,509,401	0	0	0	1,509,401
Public Works	1,376,885	0	0	0	1,376,885
Health and Sanitation	6,513	0	0	0	6,513
Recreation and Culture	416,952	0	0	0	416,952
Education	10,024,430	0	0	0	10,024,430
County Tax and Overlay	550,515	0	0	0	550,515
Debt Service	45,679	0	0	0	45,679
<i>Capital Outlay</i>	<u>802,967</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>802,967</u>
Total Expenditures	\$ 16,288,972	\$ 139,735	\$ 0	\$ 28,195	\$ 16,456,902
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 506,699	\$ 725,098	\$ 0	\$ 44,439	\$ 1,276,236
Other Financing Sources (Uses)					
Proceeds from Borrowing	\$ 105,400	\$ 0	\$ 0	\$ 0	\$ 105,400
Transfers In (Out)	<u>2,000</u>	<u>(25,000)</u>	<u>0</u>	<u>23,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	\$ 107,400	\$ (25,000)	\$ 0	\$ 23,000	\$ 105,400
Net Change in Fund Balance	\$ 614,099	\$ 700,098	\$ 0	\$ 67,439	\$ 1,381,636
Fund Balance – June 30, 2019	<u>3,646,077</u>	<u>4,694,182</u>	<u>0</u>	<u>1,710,405</u>	<u>10,050,664</u>
Fund Balance – June 30, 2020	<u>\$ 4,260,176</u>	<u>\$ 5,394,280</u>	<u>\$ 0</u>	<u>\$ 1,777,844</u>	<u>\$ 11,432,300</u>

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

**TOWN OF ELIOT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Net Change in Fund Balance – Total Governmental Funds **\$ 1,381,636**

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

Governmental Funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period, net of disposals of same. 402,022

Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds. (334,799)

The issuance of long-term debt (e.g., bonds payable, notes payable, capital leases payable) provides current financial resources to Governmental Funds, while the repayment of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. (65,592)

Some property tax will not be collected for several months after the Town's fiscal year end; they are not considered current financial resources in the Governmental Funds. This amount is the net effect of the differences. (40,000)

Accrued interest expense on long-term debt is reported in the Government-Wide Statement of Activities and changes in net position, but does not require the use of current financial resources; therefore, accrued interest expense is not reported as expenditures in Governmental Funds. Accrued compensated absence pay expense is accounted for in a similar fashion. (53,372)

Changes in Deferred Outflows and Deferred Inflows and Pension and OPEB Liabilities Relating to Implementation of GASB Statements No. 68 and 75. (83,049)

Transfer of net investment in capital assets from governmental activities to business-type activities. (157,509)

Change in Net Position of Governmental Activities **\$1,049,337**

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

EXHIBIT VII

**TOWN OF ELIOT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$ 13,718,902	\$ 13,718,902	\$ 13,785,631	\$ 66,729
Excise Taxes	1,702,759	1,702,759	1,623,215	(79,544)
Intergovernmental Revenue	809,592	809,592	869,718	60,126
Charges for Services	734,216	734,216	512,760	(221,456)
Miscellaneous	<u>9,000</u>	<u>9,000</u>	<u>4,347</u>	<u>(4,653)</u>
Total Revenues	\$ 16,974,469	\$ 16,974,469	\$ 16,795,671	\$ (178,798)
Expenditures				
<i>Current</i>				
General Government	\$ 1,465,587	\$ 1,465,587	\$ 1,555,630	\$ (90,043)
Public Safety	1,589,343	1,589,343	1,509,401	79,942
Public Works	1,816,136	1,816,136	1,376,885	439,251
Health and Sanitation	20,000	20,000	6,513	13,487
Recreation and Culture	479,943	479,943	416,952	62,991
Education	10,010,904	10,010,904	10,024,430	(13,526)
County Tax	614,217	614,217	550,515	63,702
Debt Service	118,250	62,489	45,679	16,810
<i>Capital Outlay</i>	<u>960,600</u>	<u>1,023,250</u>	<u>802,967</u>	<u>220,283</u>
Total Expenditures	\$ 17,074,980	\$ 17,081,869	\$ 16,288,972	\$ 792,897
Excess (Deficiency) of Revenue Over (Under)				
Expenditures	\$ (100,511)	\$ (107,400)	\$ 506,699	\$ 614,099
Other Financing Sources (Uses)				
Proceeds from Borrowing	\$ 0	\$ 105,400	\$ 105,400	\$ 0
Transfers In (Out)	<u>100,511</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	\$ 100,511	\$ 107,400	\$ 107,400	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 614,099	\$ 614,099
Fund Balance – July 1, 2019	<u>3,646,077</u>	<u>3,646,077</u>	<u>3,646,077</u>	<u>0</u>
Fund Balance – June 30, 2020	<u>\$ 3,646,077</u>	<u>\$ 3,646,077</u>	<u>\$ 4,260,176</u>	<u>\$ 614,099</u>

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

EXHIBIT VIII

**TOWN OF ELIOT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020**

	<u>Sewer Fund</u>
Assets	
Current Assets	
Cash and Cash Equivalents	\$ 0
Accounts Receivable	187,965
Due From Other Funds	<u>458,062</u>
Total Current Assets	\$ 646,027
Noncurrent Assets	
Capital Assets (Net of Accumulated Depreciation)	<u>\$ 2,945,918</u>
Total Assets	<u>\$ 3,591,945</u>
Liabilities	
Current Liabilities	
Accrued Expenses	\$ 6,024
Bonds Payable, Current Portion	<u>78,758</u>
Total Current Liabilities	<u>\$ 84,782</u>
Noncurrent Liabilities	
Bonds Payable, Net of Current Portion	<u>\$ 1,466,058</u>
Total Liabilities	<u>\$ 1,550,840</u>
Net Position	
Net Investment in Capital Assets	\$ 1,401,102
Unrestricted	<u>640,003</u>
Total Net Position	<u>\$ 2,041,105</u>

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

EXHIBIT IX

**TOWN OF ELIOT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Sewer Fund</u>
Operating Revenues	
Charges for Sales and Services	
User Fees	\$ 592,581
Miscellaneous	<u>0</u>
Total Operating Revenues	<u>\$ 592,581</u>
Operating Expenses	
Public Works and Sanitation	\$ 349,811
Depreciation	<u>111,924</u>
Total Operating Expenses	<u>\$ 461,735</u>
Operating Income (Loss)	<u>\$ 130,846</u>
Non-Operating Revenues (Expenses)	
Interest Expense	<u>\$ (20,347)</u>
Capital Contributions	<u>\$ 157,509</u>
Change in Net Position	<u>\$ 268,008</u>
Net Position – July 1, 2019	<u>1,773,097</u>
Net Position – June 30, 2020	<u>\$ 2,041,105</u>

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

EXHIBIT X

**TOWN OF ELIOT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Sewer Fund</u>
Cash Flows from Operating Activities	
Receipts from Customers	\$ 591,042
Payments to Suppliers	<u>(349,811)</u>
Net Cash Provided by (Used) in Operating Activities	<u>\$ 241,231</u>
Cash Flows from Noncapital Financing Activities	
Interfund Payments	<u>\$ (188,366)</u>
Cash Flows from Capital and Related Financing Activities	
Additional Draw on Bond Payable	\$ 81,826
Principal Paid on Bond Payable	(77,978)
Interest Paid on Bond Payable	(20,533)
Purchase of Capital Assets	<u>(36,180)</u>
Net Cash from Capital and Related Financing Activities	<u>\$ (52,865)</u>
Net Increase (Decrease) in Cash	\$ 0
Cash and Cash Equivalents– July 1, 2019	<u>0</u>
Cash and Cash Equivalents – June 30, 2020	<u>\$ 0</u>
Reconciliation of Operating Income to Net Cash Provided by (Used) in Operating Activities:	
Operating Income (Loss)	<u>\$ 130,846</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used) in Operating Activities	
Depreciation Expense	\$ 111,924
(Increase) Decrease in Accounts Receivable	<u>(1,539)</u>
Total Adjustments	<u>\$ 110,385</u>
Net Cash Provided by (Used) in Operating Activities	<u>\$ 241,231</u>

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

The Town of Eliot, Maine was incorporated in 1810 under the laws of the State of Maine and currently operates under a Town Manager-Selectmen Form of Government. The accompanying financial statements present the government and any component units, entities for which the government may be considered financially accountable, fiscally dependent or because of the nature and significance of its relationship with the Town of Eliot. The Town does not currently bear any such relationships with any other entities which would require inclusion as component units in the accompanying financial statements.

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

In preparing its financial statements, the Town follows the provisions of the Governmental Accounting Standards Board (GASB)'s Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the key aspects of this guidance include:

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Town's activities.
- A focus within the fund financial statements on major funds.

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity

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

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

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

C. – Financial Statements – Government-Wide Statements

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

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

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

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements

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

Governmental Funds

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

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Town's Route 236 TIF Fund is considered a major special revenue fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Town's Sewer Bond Fund is considered a major capital projects fund.

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

Proprietary Funds

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Proprietary Funds (Continued)

Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has a third party requirement that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Sewer Fund is considered a major fund, and operates in a manner similar to private business enterprises. The intent is that costs for sewer services provided to the general public on a continuing basis be recovered or financed primarily through charges to users.

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

E. – Measurement Focus/Basis of Accounting

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

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

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

F. – Budgetary Control

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

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

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

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

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. – Cash and Investments

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

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, short-term investments with original maturities of three months or less. Investments are recorded at fair market value.

H. - Capital Assets

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

Buildings	20 - 50 Years
Machinery and Equipment	3 - 50 Years
Vehicles	3 - 25 Years
Infrastructure	50 - 100 Years

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

I. - Compensated Absences

The Town of Eliot recognizes accumulated sick leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay was \$262,115 at June 30, 2020.

J. - Interfund Activity

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

K. – Equity Classifications

Government-Wide Statements

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. – Equity Classifications (Continued)

Government-Wide Statements (Continued)

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

Fund Statements

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

L. – Deferred Outflows and Inflows of Resources

The Town has implemented the following statements:

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

GASB 63 and GASB 65 amended GASB 34 to incorporate deferred outflows of resources and deferred inflows of resources into the financial reporting model. These terms are defined as follows, are not considered assets or liabilities, and are thus categorized separately within the financial statements.

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

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. – Use of Estimates

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

N. – Accounts Receivable

Accounts Receivable at June 30, 2020, primarily consist of miscellaneous intergovernmental receivables as well as enterprise fund charges due from customers and residents. Management believes all such amounts are fully collectible, and thus no allowance for uncollectible balances has been recorded.

NOTE 2 – CASH AND INVESTMENTS

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

A. Deposits

The Town does not have a policy covering custodial credit risks for its deposits, and from time to time its deposits may exceed the limits of FDIC insurance coupled with collateralization agreements. However, the Town has not experienced any losses from any such uninsured and uncollateralized amounts and does not believe it is exposed in a material fashion to such risk at the present time. At June 30, 2020, the Town held bank deposits in excess of FDIC coverage but collateralized by securities held by its financial institution amounting to \$6,083,984 and uncollateralized cash equivalents above the \$500,000 limit for Securities Investor Protection Corporation amounting to \$47,570.

B. Investments

At June 30, 2020, the Town's investment balances were as follows:

	<u>Fair Value</u>	<u>Less Than One Year</u>	<u>1-5 Years</u>	<u>More Than 5 Years</u>
Mutual Funds	\$ 5,631,677	\$ 5,631,677	\$ 0	\$ 0
Total Investments	<u>\$ 5,631,677</u>	<u>\$ 5,631,677</u>	<u>\$ 0</u>	<u>\$ 0</u>

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles, based on inputs used in making such measurements. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Town's investments above are measured at fair value on a recurring basis using Level 1 inputs.

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 – RISK MANAGEMENT

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

NOTE 4 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Eliot's property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2019, upon which the levy for the year ended June 30, 2020, was based, amounted to \$1,005,619,100. This assessed value was 100% of the estimated market value and 97.17% of the 2020 State valuation of \$1,034,950,000. The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$98,932 for the year ended June 30, 2020.

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

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

The following summarizes the 2019-2020 levy:

Assessed Value	\$ 1,005,619,100
Less: BETE	(4,886,900)
Less: Homestead Exemption	<u>(22,650,000)</u>
Net Assessed Value	\$ 978,082,200
Tax Rate (Per \$1,000)	<u>14.70</u>
Commitment	\$ 14,377,808
Supplemental Taxes Assessed	<u>25,888</u>
Sub-Total	\$ 14,403,696
Less: Abatements	(35,231)
Collections	<u>(14,134,174)</u>
Receivable at Year End	<u>\$ 234,291</u>
Collection Rate	<u>98.1%</u>

Property taxes on real and personal property accounts were due on November 14, 2019 and May 14, 2020. Interest was charged at 7% on delinquent accounts after those dates.

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020, was as follows:

	Beginning Balance <u>July 1</u>	Transfers/ Additions/ Completions	Transfers/ Retirements/ Adjustments	Ending Balance <u>June 30</u>
<u>Governmental Activities</u>				
<i>Capital Assets Not Being Depreciated</i>				
Land and Construction in Progress	\$ 1,889,109	\$ 0	\$ 1,704,687	\$ 184,422
<i>Capital Assets, Being Depreciated</i>				
Buildings and Improvements	\$ 4,274,177	\$ 10,410	\$ 0	\$ 4,284,587
Furniture and Fixtures	50,543	0	0	50,543
Machinery and Equipment	1,463,040	161,125	0	1,624,165
Vehicles	2,110,414	230,487	0	2,340,901
Infrastructure	2,406,700	0	0	2,406,700
Total Capital Assets, Being Depreciated	\$10,304,874	\$ 402,022	\$ 0	\$10,706,896
Less Accumulated Depreciation	\$ 6,722,736	\$ 334,799	\$ 0	\$ 7,057,535
Total Capital Assets, Being Depreciated, Net	\$ 3,582,138	\$ 67,223	\$ 0	\$ 3,649,361
Governmental Activities Capital Assets, Net	\$ 5,471,247	\$ 67,223	\$ 1,704,687	\$ 3,833,783
<u>Business-Type Activities</u>				
<i>Capital Assets, Being Depreciated</i>				
Infrastructure	\$3,873,456	\$1,740,867	\$ 0	\$5,614,323
Total Capital Assets, Being Depreciated	\$3,873,456	\$1,740,867	\$ 0	\$5,614,323
Less Accumulated Depreciation	\$2,556,481	\$ 111,924	\$ 0	\$2,668,405
Total Capital Assets, Being Depreciated, Net	\$1,316,975	\$1,628,943	\$ 0	\$2,945,918
Business-Type Activities, Net	\$1,316,975	\$1,628,943	\$ 0	\$2,945,918

Depreciation expense has not been charged as a direct expense, except with respect to business-type activities.

NOTE 6 – CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position. The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirements may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 7 – LONG-TERM LIABILITIES

At June 30, 2020, long term debt consisted of the following individual direct-placement issues:

	<u>Governmental Activities</u>
Bond Payable - Maine Municipal Bond Bank	
2019 General Obligation Bond – Face amount of \$150,661; repayable in semi-annual and annual installments amounting to \$16,758 per year including interest at coupon rates ranging from 1.82% to 2.39%; due in full November 1, 2029	\$ 150,661
Capital Lease Payable – PACCAR Financial	
Capital lease issued to finance the acquisition of a public works truck with original cost of \$127,500 and accumulated depreciation at June 30, 2020 of \$16,247; amount financed of \$90,275, repayable in annual installments of \$28,998, due in full February 23, 2023.	37,051
Capital Lease Payable – Caterpillar Financial	
Capital lease issued to finance the acquisition of a public works backhoe with original cost of \$105,400 and accumulated depreciation at June 30, 2020 of \$3,513; repayable in annual installments of \$22,702, due in full February 18, 2024.	82,698
Total Long-Term Debt, Governmental Activities	<u>\$ 270,410</u>

	<u>Business-Type Activities</u>
Bond Payable - Maine Municipal Bond Bank	
2017 General Obligation Bond – Face amount of \$1,700,000 drawable in installments to finance improvements to certain sewer pump stations, repayable in annual installments of principal in amounts ranging from \$77,206 to \$93,273 plus interest at 1%, due in full October 1, 2037.	<u>\$ 1,544,816</u>

Changes in Long-Term Liabilities

Transactions for the year ended June 30, 2020, are summarized as follows:

	Balance <u>July 1</u>	Issues or <u>Additions</u>	Payments or <u>Reductions</u>	Balance <u>June 30</u>	Due Within <u>One Year</u>
Governmental Activities					
General Obligation Bonds	\$ 1,691,629	\$ 0	\$ 1,540,968	\$ 150,661	\$ 13,763
Capital Lease Payable	54,157	105,400	39,808	119,749	37,553
Net Pension Obligation	867,344	54,189	0	921,533	0
OPEB Liability	163,648	33,855	0	197,503	0
Accrued Compensated Absences	209,653	52,462	0	262,115	0
Total	<u>\$ 2,986,431</u>	<u>\$ 245,906</u>	<u>\$ 1,580,776</u>	<u>\$ 1,651,561</u>	<u>\$ 51,316</u>
Business-Type Activities					
General Obligation Bonds	<u>\$ 0</u>	<u>\$ 1,622,794</u>	<u>\$ 77,978</u>	<u>\$ 1,544,816</u>	<u>\$ 78,758</u>

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 7 – LONG-TERM DEBT (CONTINUED)

Capital Leases

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020, were as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2021	\$ 42,750
2022	42,750
2023	22,702
2024	<u>22,702</u>
Net Minimum Payments	\$ 130,904
Less: Interest	<u>(11,155)</u>
Present Value of Minimum Payments	<u>\$ 119,749</u>

Annual Requirements to Retire Bonded Debt

The annual aggregate maturities for bonded debt for the years subsequent to June 30, 2020, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2021	\$ 13,763	\$ 2,995	\$ 78,758	\$ 19,745	\$ 115,261
2022	14,018	2,740	79,545	18,953	115,256
2023	14,283	2,475	80,341	18,154	115,253
2024	14,560	2,198	81,145	17,346	115,249
2025	14,852	1,906	81,955	16,530	115,243
2026/30	79,185	4,605	422,238	70,127	576,155
2031/35	0	0	443,775	48,476	492,251
2036/40	0	0	<u>277,059</u>	<u>18,236</u>	<u>295,295</u>
Total	<u>\$ 150,661</u>	<u>\$ 16,919</u>	<u>\$ 1,544,816</u>	<u>\$ 227,567</u>	<u>\$ 1,939,963</u>

Per state statute, total outstanding long-term debt during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2020, the amount of outstanding long-term debt was equal to 0.18% of such property valuation.

NOTE 8 – INTERFUND ACTIVITY

Interfund balances at June 30, 2020 consisted of the following:

Due To	
Route 236 TIF Fund	\$ 969,975
General Fund	13,451
Sewer Enterprise Fund	458,062
Non-Major Special Revenue Funds	<u>108,129</u>
Total	<u>\$ 1,549,617</u>
Due From	
General Fund	\$ 1,378,232
Sewer Bond Fund	86,158
Non-Major Capital Projects Funds	81,861
Non-Major Permanent Funds	<u>3,366</u>
Total	<u>\$ 1,549,617</u>

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 8 – INTERFUND ACTIVITY (CONTINUED)

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

Interfund transfers for the year ended June 30, 2020, consisted of the following:

Transfer To	
General Fund	\$ 2,000
Non-Major Special Revenue Funds	33,000
Total	<u><u>\$ 35,000</u></u>
 Transfer From	
Route 236 TIF Fund	\$ 25,000
Non-Major Capital Projects Funds	10,000
Total	<u><u>\$ 35,000</u></u>

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

Additionally, certain intragovernmental capital contributions were made to the Sewer Enterprise Fund and the associated business-type activities, as described more fully in Note 16.

NOTE 9 – GOVERNMENTAL FUND BALANCES

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

The Town's fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; **(4) Assigned Purposes**, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceed the total net resources of the fund.

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 9 – GOVERNMENTAL FUND BALANCES (CONTINUED)

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

The Town's General Fund unassigned fund balance total of \$4,124,053 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. Other fund balances per Exhibit III at year-end consisted of amounts which the Town of Eliot intends to use for the following purposes:

Restricted

Permanent Funds:

Mt. Pleasant Cemetery	\$ 2,559
Frost-Tufts Park	12,805
Marie Lizzie Spinney Fund	28,342
Lena Grover Fund	<u>846</u>
Subtotal	44,552

Route 236 TIF Fund	5,394,280
Non-Major TIF Fund – Eliot Commons	<u>46,240</u>
Total Restricted	<u>\$ 5,485,072</u>

Committed (with Deficits Unassigned)

Non-Major Capital Projects and Reserves:

Road Equipment Reserve	\$ 497,734
Fire Truck Reserve	349,548
Town Office Capital Improvements	111,208
CSD Capital Improvements	35,518
Other	33,394
Land Bank Reserve	21,765
Fire Department Capital Improvements	23,468
Eliot Police Capital Improvements	18,156
Police Cruisers Reserve	353
VIPS Capital Reserve	2,068
Transfer Station Facility Improvements	(3,064)
Public Works Garage Capital	(346)
HVAC Bond Fund	(5,753)
Town Facilities Reserve	(6,994)
Sewer Capital Improvements Reserve	<u>(1,232)</u>
Total	<u>\$ 1,075,823</u>

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 9 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Committed (with Deficits Unassigned)

Special Revenues:

Sick Leave Reserve	\$ 122,111
Sewer Betterment Reserve	114,385
Legal Fee Reserve	106,781
Contingency Reserve	57,578
Community Service Center Reserve	50,745
Energy Efficiency Reserve	34,566
Petroleum Products Reserve	22,291
Health Insurance Reserve	21,389
Revaluation Reserve	11,980
Transfer Station Vehicle Reserve	10,895
Town Insurance Reserve	35,274
Compensation Study Reserve	5,931
Consultant Reserve	2,775
General Assistance Reserve	1,267
Ash Reserve	79
20 th Celebration Reserve	26
Street Light Reserve	(4,313)
Boat Basin	(668)
Other	<u>15,416</u>
Total	<u>\$ 608,508</u>

Assigned

General Fund	\$ 136,123
Permanent Funds	<u>2,721</u>
Total	<u>\$ 138,844</u>

Unassigned

General Fund	<u>\$ 4,124,053</u>
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Grand Total	<u>\$11,432,300</u>
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Certain of these amounts must be earmarked to conform to State Law and comply with Federal Regulations. Included within the assigned portion of the general fund are \$75,000 carried forward for purposes of a salt reserve fund, \$19,000 carried forward for elections, and \$42,123 in various other assigned amount.

NOTE 10 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 10 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

B. - Excess of Expenditures over Appropriations and Deficit Balances

For the year ended June 30, 2020, expenditures did not exceed appropriations, though two expense lines were overdrawn as indicated in Exhibit VII.

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. As of June 30, 2020, seven non-major governmental funds carried deficit balances as identified in Note 9.

NOTE 11 – TAX INCREMENTAL FINANCING

The Town has established two tax increment financing (TIF) districts in accordance with Maine statutes to finance development programs located in the Town of Eliot. The expenditures from these development programs will be recovered in future years through an incremental tax levied upon the districts' captured assessed value. A portion of the incremental tax revenues will be returned to the district to repay principal and interest on any indebtedness to fund expenditures of the development program (including administrative costs) and for water/sewer treatment.

Route 236 Municipal Development TIF District

The Town has created a development program approved for activities such as an engineering study, debt service on water/sewer improvements and extensions and administrative/professional costs. The TIF district will remain in place for a period of 30 years from adoption. The Town reserves the right to incur indebtedness to finance, in part or in whole, the projects within the Development program. Any projects financed through municipal bonded indebtedness must be approved in advance by the Eliot voters.

Eliot Commons Business Development TIF District

The Town has created a development program which will return 95% of all TIF District revenue to Sea Dog Realty, LLC as part of a Credit Enhancement Agreement, for the primary purpose of supporting businesses at Eliot Commons and to promote its further development. In conjunction with the TIF District and the Credit Enhancement Agreement, Eliot Commons granted the Town an easement to provide safer access to some areas and help alleviate traffic congestion on Route 236. For the year ended June 30, 2020 the Town abated property taxes to Sea Dog Realty, LLC in the amount of \$96,555.

NOTE 12 – OVERLAPPING DEBT

The Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of Eliot. At June 30, 2020, the Town's share was 2.96% or \$56,190 of the York County outstanding debt of \$1,900,000.

The Town's proportionate share of RSU 35's debt is not recorded in the financial statements of the Town of Eliot. At June 30, 2019, the latest data available, the Town's share was 42.27% or \$465,039 of the RSU outstanding debt of \$1,100,164.

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 – RETIREMENT PLANS (CONTINUED)

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

A. *Funding Policy*

The Town of Eliot makes available to all full time employees the option to make a one-time irrevocable election to participate in the Maine Public Employees Retirement System (MEPERS), Plan AC and 1C, as an alternate retirement plan. The employee shall pay, through payroll deduction(s), his/her required contribution determined by MEPERS. The Town shall pay its required contribution determined by MEPERS. This benefit shall be offered to eligible employees on the date of hire.

B. *Pension Benefits*

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility of benefits upon reaching qualification) occurs upon the earning of 20-25 years of service credit for Town employees. Normal retirement age of PLD members is age 60 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

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

C. *Member and Employer Contributions*

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contributions rates are determined through actuarial valuations. For the year ended June 30, 2020, the member contribution rate was 8.3% while the Town's contribution rate was between 10.0% and 16.2%.

D. *Revenue Recognition*

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 – RETIREMENT PLANS (CONTINUED)

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

At June 30, 2020, the Town reported a net pension liability of \$921,533. The net pension liability was measured as of June 30, 2019, and total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The Town proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At the June 30, 2019 measurement date, the Town proportion was 0.301486%, while at the June 30, 2018 measurement date it was 0.316922%. For the fiscal year ended June 30, 2020, the Town recognized pension expense of \$268,309.

At June 30, 2020, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between Expected and Actual Experience	\$ 109,112	\$ 0
Changes in Assumptions	46,669	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	230,822
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	4,611	34,526
Town Contributions Subsequent to the Measurement Date	<u>191,556</u>	<u>0</u>
Total	<u>\$ 351,948</u>	<u>\$ 265,348</u>

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

For the Year Ended June 30,	<u>Amount</u>
2021	\$ 225,202
2022	(111,249)
2023	(27,207)
2024	<u>(146)</u>
Total	<u>\$ 86,600</u>

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 – RETIREMENT PLANS (CONTINUED)

F. *Actuarial Assumptions*

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

➤ Salary Increases and Inflation	2.75% to 9.00%
➤ Investment Rate of Return	6.75%
➤ Cost of Living Benefit Increases	1.91%

For the Town employees, the mortality rate is based on the RP2014 Total Dataset Mortality Healthy Annuitant Mortality Table, for males and females.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates or return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of the June 30, 2019 valuation are summarized in the following table:

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

G. *Discount Rate*

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 – RETIREMENT PLANS (CONTINUED)

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Proportionate Share of the Net Pension Liability	\$2,099,192	\$921,533	\$(180,055)

I. *Pension Plan Financial and Actuarial Information*

Additional financial information and actuarial information can be found in the Maine PERS 2019 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 14 – OPEB PLAN

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

Plan Description

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

Benefits

Under the Health Plan, MMEHT provides healthcare and life insurance benefits for retirees and their dependents. Town employees over the age of 55 with at least 5 years of continuous service are allowed to participate in the plan. Retirees that are designated in a plan pay 100% of the single coverage premium and 100% of the family coverage premium. At January 1, 2020 there were nineteen active employees participating in this plan, no inactive employees, two retirees and one beneficiary entitled to and/or receiving benefits.

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

The Town's total Health Plan OPEB liability of \$197,503 was measured as of January 1, 2020 and was determined by an actuarial valuation as that date. For the year ended June 30, 2020 the Town recognized OPEB expense of \$12,821 related to the Health Plan. At June 30, 2020 the Town reported deferred inflows of resources and deferred outflows of resources related to the Health Plan from the following sources:

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 14 – OPEB PLAN (CONTINUED)

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between Expected and Actual Experience	\$ 1,737	\$ 5,646
Changes in Assumptions	<u>37,402</u>	<u>11,624</u>
Total	<u>\$ 39,139</u>	<u>\$ 17,270</u>

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

For the Year Ended June 30,	<u>Amount</u>
2021	\$ 3,280
2022	3,280
2023	3,280
2024	3,280
2025	3,280
Thereafter	<u>5,469</u>
Total	<u>\$ 21,869</u>

The total OPEB liability in the January 1, 2020 measurement was determined using the following actuarial assumptions applied to all period included in the measurement:

- **Inflation** 3.00%
- **Salary Increases** 2.75%
- **Discount Rate** 2.74%
- **Healthcare Cost Trend Rates** 7.84% - 8.55% for 2020, decreasing thereafter
- **Retirees' Share of Benefit Costs** 100% of projected premiums

For the Health Plan, the mortality rate is based on 104% and 120% of the RP2014 Total Dataset Mortality Tables for males and females, respectively.

The discount rate of 2.74% used to measure the Health Plan OPEB liability was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

The following presents the Town's total OPEB liability related to the Health Plan calculated using the discount rate of 2.74%, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.74%) or 1 percentage point higher (3.74%) than the current rate:

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 14 – OPEB PLAN (CONTINUED)

	1% Decrease <u>(1.74%)</u>	Current Discount <u>Rate (2.74%)</u>	1% Increase <u>(3.74%)</u>
Total OPEB Liability	\$226,263	\$197,503	\$173,917

The following presents the Town's total OPEB liability related to the Health Plan calculated using the healthcare cost trend rates noted above, as well as what the liability would be if it were calculated using trend rates 1 percentage point lower or 1 percentage point higher than the current rates:

	1% Decrease	Health Care Cost <u>Trend Rates</u>	1% Increase
Total OPEB Liability	\$172,995	\$197,503	\$228,176

NOTE 15– TAX ANTICIPATION NOTE

During the year ended June 30, 2020 the Town issued a tax anticipation note with a local bank. This note provided a maximum borrowing capacity of \$2,000,000 and bore interest at 2.16% per annum. The Town did not draw any funds under this note during its term, incurred no interest on this note and carried no outstanding balance on same as of June 30, 2020, at which point this note matured.

NOTE 16– ENTERPRISE FUND CAPITAL CONTRIBUTIONS

As of July 1, 2019 the Town executed the transfer of certain capitalized costs and related debt and accrued interest into its Sewer Enterprise Fund. These costs and related debt had been incurred over the prior two fiscal years in connection with a sewer pump station improvement project. Through June 30, 2019 these balances and transactions had been accounted for and reported as governmental activities and, where applicable, within governmental funds. Upon the substantial completion of this project on July 1, 2019 and the placement in service of these improvements, the following assets, liabilities and net position were transferred into the Sewer Enterprise Fund, and are presented as capital contributions within Exhibit IX and as intragovernmental transfers within Exhibit II.

Construction In-Progress/Infrastructure	\$ 1,704,687
2017 General Obligation Bond – MMBB	(1,540,968)
Accrued Interest	<u>(6,210)</u>
Net Position Transferred	<u>\$ 157,509</u>

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

Management has evaluated subsequent events through October 4, 2021, the date on which the financial statements were available to be issued.

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

TOWN OF ELIOT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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

Subsequent to June 30, 2020 the Town entered into a lease-purchase agreement with a finance company by which it has acquired the use of an excavator. The lease is for a term of five years commencing on August 9, 2021 and calls for five annual lease payments of \$15,083 each.

EXHIBIT XI

**TOWN OF ELIOT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY
JUNE 30, 2020**

	<u>6/30/20</u>	<u>6/30/19</u>	<u>6/30/18</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
Town's Proportion of Net Pension Liability	0.301486%	0.316922%	0.313511%	0.337725%	0.308295%	0.340000%
Town's Proportionate Share of the Net Pension Liability	\$921,533	\$867,344	\$1,283,630	\$1,794,437	\$ 983,611	\$ 519,281
Town's Covered Payroll	\$1,488,509	\$1,488,759	\$1,420,682	\$1,345,080	\$ 1,199,669	\$1,166,380
Town's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	<u>61.91%</u>	<u>58.26%</u>	<u>90.35%</u>	<u>133.41%</u>	<u>81.99%</u>	<u>44.52%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>90.62%</u>	<u>91.14%</u>	<u>86.43%</u>	<u>81.61%</u>	<u>88.27%</u>	<u>94.10%</u>

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

Notes to the RSI:

Significant Changes in Benefit Terms: None

Significant Changes in Assumptions: None

See Independent Auditors' Report and Notes to the Financial Statements.

TOWN OF ELIOT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PENSION CONTRIBUTIONS
JUNE 30, 2020

	<u>6/30/20</u>	<u>6/30/19</u>	<u>6/30/18</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
Contractually Required Contribution	\$ 191,556	\$ 184,337	\$ 174,177	\$ 159,473	\$ 149,611	\$ 123,872
Actual Contribution	<u>(191,556)</u>	<u>(184,337)</u>	<u>(174,177)</u>	<u>(159,473)</u>	<u>(149,611)</u>	<u>(123,872)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 1,548,873	\$ 1,488,509	\$ 1,488,759	\$ 1,420,682	\$ 1,345,080	\$ 1,199,669
Contributions as a Percentage of Covered Employee Payroll	<u>12.37%</u>	<u>12.39%</u>	<u>11.70%</u>	<u>11.23%</u>	<u>11.12%</u>	<u>10.33%</u>

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

See Independent Auditors' Report and Notes to the Financial Statements.

EXHIBIT XIII

**TOWN OF ELIOT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S
NET OPEB LIABILITY – GROUP HEALTH PLAN
JUNE 30, 2020**

	<u>6/30/20</u>	<u>6/30/19</u>	<u>6/30/18</u>
Service Cost	\$ 6,694	\$ 7,555	\$ 6,061
Interest	6,852	6,045	5,958
Changes of Benefit Terms	(4,005)	0	0
Differences Between Expected and Actual Experience	(6,453)	0	2,607
Changes of Assumptions or Other Inputs	37,292	(14,946)	7,160
Benefit Payments	<u>(6,525)</u>	<u>(6,274)</u>	<u>(4,104)</u>
Net Changes	33,855	(7,620)	17,682
Total OPEB Liability – Beginning	<u>163,648</u>	<u>171,268</u>	<u>153,586</u>
Total OPEB Liability - Ending	<u>\$ 197,503</u>	<u>\$ 163,648</u>	<u>\$ 171,268</u>
Covered-Employee Payroll	\$1,154,213	\$1,243,918	\$ 1,243,918
Total OPEB Liability as a Percentage of Covered-Employee Payroll	17.1%	13.2%	13.8%

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

Notes to the RSI:

Significant Changes in Benefit Terms: None

Significant Changes in Assumptions: None, other than change in discount rate from 4.10% to 2.74%

Notes assets are accumulated within a trust as defined in GASB Statement No. 75 for the payment of related benefits under this plan.

See Independent Auditors' Report and Notes to the Financial Statements.

Staff Report
Feasibility Study Presentation
October 14, 2021, Select Board Meeting

Background: Town Meeting vote approved a Feasibility Study in June, and a contract was awarded, and the study is progressing

Discussion:

A contract was awarded to Port City Architecture for a Feasibility Study for a New Town Office and Municipal Services Facility. The Select Board appointed the Capital Improvement Program (CIP) Committee to collaborate also with Consultant as the Building Committee as part of their CIP duties.

The Interim Town Manager has been collaborating with the Consultant and CIP Committee providing input along with staff input during the process. The CIP Committee has been most helpful and the consultant, Lita Semrau, will be presenting the preliminary proposal.

The town has also arranged with S.W. Cole Engineering to dig test pits and borings, working with Port City regarding evaluating the location.

This study is the first phase of moving towards building a new town facility to meet both the current and future needs of the town as the current facility is not sufficient now for the needs of the community.

Fiscal Impact: Funds were allocated for the study.

Recommendation: No action is required by the Select Board at this time. Input, however, is requested, regarding the preliminary plan that is being presented.

Carol M. Granfield

Carol M. Granfield, ICMA-CM
Interim Town Manager

Staff Report
Non-union Salary Market Analysis & Staffing Study
August 26, 2021

Background: The Select Board requested the Interim Town Manager to expand hours in order to conduct a Salary Market Analysis and Staffing Study of non-union personnel.

Issue: To accept the study.

Discussion:

The Interim Town Manager has expertise in conducting Staffing Studies and Compensation and Classification studies and had conducted extensive studies with Municipal Resources, Inc. (MRI) throughout New England. As a result of this expertise and current knowledge of town positions, a study was conducted to address the non-union positions to determine if salaries and staffing is appropriate or need modification. Additionally, a Pay and Classification Plan system was developed to address these needs.

A brief Executive Summary is attached, however, once the study is accepted it then becomes a public document. The Select Board should then evaluate the recommendations and consider implementation at a future date.

Fiscal Impact: Potential fiscal impact is discussed in the report for current and future budgeting purposes.

Recommendation: The recommendation is to accept the study. Sample motion " **MOTION to accept the Non-union Salary Market Analysis and Staffing Study conduct by Municipal Resources, Inc."**

Carol M. Granfield

Carol M. Granfield, ICMA-CM
Interim Town Manager

EXECUTIVE SUMMARY

TOWN OF ELIOT, ME NON-UNION SALARY MARKET ANALYSIS & STAFFING STUDY

Scope

The study included conducting a market salary and position survey, review of position classifications and establishment of a classification and salary schedule for 13 non-union positions. The study also included a review of staffing needs.

Classification and Compensation

A salary market analysis was conducted comparing the 13 position salaries with eight comparable communities. The number of positions supervised was also reviewed. The communities surveyed included those of comparable size along with those that are very recruitment competitive for town positions. Job analysis was conducted which included evaluation of job descriptions, interviews, and compensation levels. Salaries of positions that fall within 10% of the average range of comparable communities is an indication that pay ranges are fairly comparable. It is important to have a Pay and Classification Plan which provides a pay scale with grades and ranges for an employee to progress in salary in their position. Each year they become more valuable to the town based on additional knowledge and experience gained.

A Classification and Pay Plan was developed that includes 13 Grade Levels with each level having a pay range of 25% from minimum to maximum. This is developed based on market, best practices, and job evaluation. Two positions evaluated do not meet the minimum salary recommended in the Grade Level. The cost to bring the two positions to minimum is \$12,792. Two pay plans were developed for consideration, each having a range of 25%. One is an open range and the other is a step system with 2.5% between each step. To place all positions on a step system, the total cost is \$20,134. The town needs to calculate any additional cost if it desires to acknowledge longevity, performance, or other factors. The step system would be similar to union contract positions which could be more equitable to all. Progression through the range should be based on performance. A cost-of-living increase should be added to the pay plan each year in order to keep up the plan and address inflation.

Staffing

An evaluation of staffing was also conducted indicates some additional positions and/reclassification of some positions are warranted. Currently some positions are "wearing too many hats" and a result of this has been a variety of issues ranging from insufficient time to effectively accomplish the work required without errors to a high-level positions doing clerical work working too many hours and time should be devoted to higher skilled duties. Staffing needs should be further reviewed and budgeted. Some are warranted now to meet the needs of efficient and accurate town operations while others should be planned for with future budgets. Positions include a part time Finance Clerk, Human Resource Generalist, part-time or contracted Planning Assistant, Fire Chief position to full time, reclassification of Secretary position with expanded duties of a Coordinator and reinstitute a Police Lieutenant and have the Police Sergeant position as a working Shift Supervisor.

Staff Report

Assessing Update – Mill Rate

October 14, 2021

Background: After taking on the Town Assessor duties, I am presenting this information to explain the activity of the Assessing Office, to set the mill rate, and to commit taxes for 2021-2.

Issue: To establish a mill rate of 14.5 or less for the Fiscal Year funning from 2021 to 2022 resulting from the high activity of the Assessing Department to improve the quality of the assessment data and to maintain or improve the certified ratio with the State of Maine.

Discussion: Attempting to fill the shoes of the prior assessor for the first time in over 30 years during a rapid increase in the real estate market, I spent a lot of time driving by and analyzing concentrated residential, commercial and industrial sales from the prior four years. To increase the accuracy of the assessments, most residential building values were increased, select residential land values were increased where well-supported, and, following increased business activity on Route 236 over the prior three years, most commercial and industrial land and building values were reconciled, resulting in increased captured assessed values in this segment for the first time in 13 years pursuant to the Tax Increment Finance process. Property values will continue to be reconciled per the Town's policy to address the certified ratio of assessed values versus market value with the State to improve the Homestead, Veteran's and Blind exemptions and reimbursements for personal property/business equipment.

Fiscal Impact: No material additional costs have been incurred in establishing the mill rate and equalizing assessed values in select areas throughout the Town. The process of capturing the increased assessed value within the Town of Eliot TIF District was done pursuant to the TIF procedures.

Recommendation: This is recommended to establish a mill rate and overlay due to the changes done this year. Pursuant to the Maine Revised Statutes, Title 36, Chapter 105, a motion to accept the recommendation of a mill rate of not greater than 14.5.

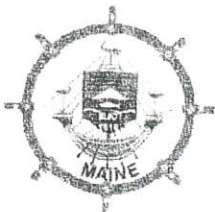
Prepared by: Brent Martin, Town Assessor

Town Manager Recommendation: I Concur. Sample motion follows:

A motion to accept the recommendation of a mill rate of not greater than 14.5.

Carol M. Granfield

Carol M. Granfield, ICMA-CM
Interim Town Manager



CORRESPONDENCE #
SELECTMEN'S MEETING

F-2

TOWN OF ELIOT, MAINE

1333 STATE ROAD, ELIOT, ME 03903

TELEPHONE: (207) 439-1813 EMAIL: townmanager@eliotme.org

RECEIVED

SEP 16 2021

T, MAINE

☐ **INITIAL APPLICATION** FOR APPOINTMENT TO TOWN BOARDS,
COMMITTEES & COMMISSIONS

☐ **RE-APPOINTMENT** TO TOWN BOARDS, COMMITTEES & COMMISSIONS

NAME: Maureen Clark

RESIDENCE: 603 Main Street

MAILING (if different) _____

E-MAIL ADDRESS: maureenmpg@gmail.com PHONE # (Home) 978-290-6935

WORK # _____ CELL # 978-290-6935

Please check your choices:

☒ Aging-In-Place Committee

☐ Board of Appeals

☐ Clean Water Committee

☐ Conservation Commission

☐ Energy Commission

☐ Harbor Committee

☐ Planning Board

☐ Solid Waste & Recycling Committee

☐ Other _____

MEMBERSHIP PREFERENCE: Regular ___ Alternate ___ No Preference ___

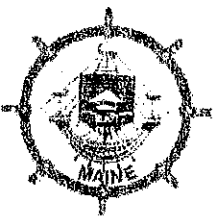
APPOINTMENT TERM: Full Term ___ Partial Term ___ No Preference ___

EDUCATION/TRAINING: BSN

RELATED EXPERIENCE (Including other Boards/Committees and
Commissions)

PRESENT EMPLOYMENT: Home Instead Senior Care and
Seacoast Waldorf School

ARE YOU 18 YEARS OR OLDER: ☒ YES ☐ NO



TOWN OF ELIOT, MAINE

1333 STATE ROAD, ELIOT, ME 03903

TELEPHONE: (207) 439-1813 EMAIL: townmanager@eliotme.org

ACCORDING TO THE TOWN OF ELIOT ORDINANCE GOVERNING MUNICIPAL BOARDS PLEASE ANSWER THE FOLLOWING QUESTIONS.

1. Express your interest as to why you want to serve:

I would like to contribute to my community in a way in which I can use my experience and interests

2. Give a brief reason(s) as to why the Select Board should support your appointment.

As a Senior caregiver for the last six years I can confirm that older adults living in their homes, neighborhoods and town

3. Give a brief summary as to how you will maintain an unbiased participation (see back) on a regular and continuing basis throughout term.

4. Any known conflict of interest: ☐ YES ☒ NO if yes, please list

BY SUBMITTING THIS APPLICATION YOU UNDERSTAND THE FOLLOWING:

1. This application is for consideration and does not mean you will necessarily be appointed to this Board/Commission or Committee.
2. The Town Manager will review your application, may contact you, and determine any potential conflict of interests.
3. This application will be forwarded to the Select Board for consideration, the Board will want to interview possible appointees. Your application will be placed on the next available agenda.
4. Appointee agrees to take a sworn oath by Town Clerk except for Ad Hoc Committee members/BoS Advisory Committees.
5. Applicant agrees that if appointed will attend all meetings, except for sickness or emergency, and will advise the Chairperson when you are unable to attend.

Please read the attached Town of Eliot, Maine Ordinance Governing Municipal Boards, Commissions and Committees.

SIGNATURE OF APPLICANT

DATE

#2 offer connections that only enhance the quality of life in the later years.



TOWN MANAGER'S REPORT

Select Board Meeting October 14, 2021

American Recovery Plan Act (ARPA) – The Town has received the first installment of the ARPA funds which the Select Board is accepting the grant funds. The Town now needs to thoroughly consider the best uses for spending the funds. I recently attended the MMA session regarding this and there is wide latitude on uses. The Town must complete a Project and Expenditure Report that will cover the period between award date and March 31, 2022, that will be due on April 30, 2022 (this deadline was recently extended from October 31, 2021). I encourage the Board to review the many eligible uses listed on the MMA website. In August I initially provided the Select Board with some varied options to think about, however, the uses now seem to be expanded and I encourage you to evaluate some potential uses in the next several weeks. The Town previously did not provide any additional compensation to some key town personnel who worked non-stop throughout COVID issues and offices being closed, so one option is to provide some funds to those who expanded their role for a period of time. The Town desires to expand economic development opportunities and some funds could be expended for a very positive economic development marketing program that would bring both businesses, jobs and help the economy in Eliot.

Budget – Town departments are commencing working on budgets in preparation for meeting with the Treasurer and Town Manager.

Union Contracts – The Negotiation Teams continue to meet and work on finalizing the Teamsters Public Works Contract and Police MAP Contract.

Route 236 Corridor Study – A Public Information Meeting was recently held on September 28. The study was conducted in partnership with Southern Maine Planning and Development Commission (SMPDC). It explored improving conditions for people to walk and bike in Eliot and potential traffic options were presented. The meeting included people both in-person as well as Zoom presence for participation. It was very informative, and I encourage anyone who could not attend to view the recorded meeting.

Senior Property Tax Assistance Program - This is the first year of this program that provides property tax assistance to qualifying persons who reside in Eliot. The program may provide tax rebate and rental rebate payments. The criteria includes that the applicant must have a homestead in the town for ten continuous years; has received a tax credit under the provisions of the State Property Tax Fairness Credit Program; must be 70 years of age or older along with some other requirements for property owners. **The deadline for applying is November 1, 2021.**

Eliot Fall Road Litter Cleanup – Saturday October 23rd from 11 -2 (rain date, October 24) Volunteers are needed to help beautify Eliot! This is sponsored by the Conservation Commission and Southern Maine Stormwater Working Groups. Assistance is appreciated!

Eliot Trick-or-Treat Night – This is scheduled for Saturday, October 30 from 5 – 8 p.m. Stay Safe!

Election – November 2 – There will be a State of Maine Referendum Election and Special Town Referendum Election. Polling hours at 8 am – 8 pm and held at Marshwood Middle School Gymnasium. Absentee ballots are now available and can be requested from the Town Clerk's Office. The deadline for absentee ballots is Thursday, October 28th.

2022 Dog Licensing – Dog licenses are issued by calendar year and expire December 31. Effective October 15 on-line dog licensing will be available.

Respectfully submitted,

Carol

Carol M. Granfield, ICMA-CM
Interim Town Manager

Staff Report

American Rescue Plan Act (ARPA) Grant Acceptance

August 26, 2021

Background: The American Rescue Plan Act (ARPA) provides an important infusion of funds to municipalities to buffer the impacts of COVID on our municipal revenue and activities. Eliot is to receive \$729,593.96 in funds over two years.

Issue: To accept the grant funds.

Discussion:

The first installment has been received by the Town with a check in the amount of \$364,796.98 which will be placed in an interest-bearing account. The second half of the funds will be received next year.

Fiscal Impact: This will provide additional funds for a variety of COVID related impact items.

Recommendation: It is recommended action be taken to accept the funds. A sample motion is provided: " **MOTION to accept the ARPA Funds in the total amount of \$729,593.96 which shall be paid over a two year period.**"

Carol M. Granfield

Carol M. Granfield, ICMA-CM
Interim Town Manager

Eliot

A / P Warrant

4:28 PM

CORRESPONDENCE # 09/16/2021
SELECTMEN'S MEETING
10.14.2021
Page 1

Warrant 23

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
00002 2WAY COMMUNICATIONS SERVICE, INC.						
0137	19517	09	printer set up	68368		
printer set up			E 30-01-24-30		31.25	0.00
Invoice Total-					31.25	
0137	19517	09	new comp TC CEO PLNR TRSR	70343		
new comp TC CEO PLNR TRSR			E 62-05-99-01		6,180.99	0.00
Invoice Total-					6,180.99	
0137	19517	09	new technology town off	70342		
new tech town off			E 62-05-99-01		931.28	0.00
Invoice Total-					931.28	
0137	19517	09	August account activity	70314		
town office			E 01-01-24-30		1,750.00	0.00
police dept			E 10-05-10-14		740.00	0.00
highway			E 20-01-20-40		250.00	0.00
Invoice Total-					2,740.00	
0137	19517	09	account activity august P	70313		
datto backups/email/365			E 10-05-10-14		551.82	0.00
Invoice Total-					551.82	
Vendor Total-					10,435.34	
00069 BEN'S UNIFORMS, INC.						
0137	19518	09	uniforms PD	098646		
uniforms PD			E 10-05-03-15		18.00	0.00
Vendor Total-					18.00	
00109 CENTRAL MAINE POWER						
0137	19519	09	cmp police dept	700000354364		
cmp police dept			E 10-05-15-02		21.47	0.00
Vendor Total-					21.47	
00131 COMCAST						
0137	19520	09	phones CSD	082021		
phones csd			E 30-01-15-03		170.39	0.00
Vendor Total-					170.39	
00388 MainePERS						
0137	82021	09	MainePERS August	082021		
admin			E 01-01-03-40		1,504.51	0.00
clerks			E 01-02-03-40		1,666.94	0.00
land use			E 01-03-03-40		1,418.76	0.00
police			E 10-05-03-40		7,118.70	0.00
pub works			E 20-01-03-40		2,071.74	0.00
csd			E 30-01-03-40		882.16	0.00
ee contributions			G 01-2215-00		9,657.34	0.00
Vendor Total-					24,320.15	
00444 MAINE TOWN & CITY CLERK'S ASSN						
0137	19521	09	training- Dave	1000410886		
trainin- Dave			E 01-02-03-05		60.00	0.00
Vendor Total-					60.00	
00445 MUNICIPAL CODE CORPORATION						
0137	19522	09	records preservation	00362779		
records preservation			E 62-05-99-01		4,121.00	0.00
Vendor Total-					4,121.00	
00617 SANEL NAPA						
0137	19523	09	vehicle rep/maint	310549		

Warrant 23

Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
vehicle rep/maint			E 10-05-24-15		20.27	0.00
Vendor Total-					20.27	
00619 S.A.D. # 35						
0137	19524	09	school pyament september	092021		
school payment september			E 60-01-99-30		876,559.93	0.00
Vendor Total-					876,559.93	
00625 SEACOAST MEDIA GROUP						
0137	19525	09	pub hearing notices	08312021		
pub hearing notices			E 05-05-50-45		902.50	0.00
Vendor Total-					902.50	
00686 TMDE CALIBRATION LABS, INC.						
0137	19526	09	vehicle rep/maint	42788		
vehicle rep/maint			E 10-05-24-15		650.00	0.00
Vendor Total-					650.00	
00717 TOWN OF KITTERY, MAINE						
0137	19527	09	fuel bill pd	09022021		
fuel bill PD			E 10-05-20-15		775.21	0.00
Vendor Total-					775.21	
00725 TREASURER OF STATE						
0137	19528	09	bmV 0831-0909	0831-0909		
bmV 0831-0909			G 01-2040-00		38,071.03	0.00
Vendor Total-					38,071.03	
00816 IRVING OIL MARKETING, INC.						
0137	19529	09	fuel bill pub works	34122199		
fuel bill pub works			E 20-10-20-15		219.73	0.00
Invoice Total-					219.73	
0137	19529	09	fuel bill PD	34122195		
fuel bill PD			E 10-05-20-15		45.77	0.00
Invoice Total-					45.77	
Vendor Total-					265.50	
00906 W.B. MASON COMPANY, INC.						
0137	19530	09	printer ribbons	222833584		
printer ribbons			E 01-01-20-40		21.00	0.00
Invoice Total-					21.00	
0137	19530	09	supplies pub works	40151461		
pub works			E 20-01-20-40		265.47	0.00
building supply			E 20-01-20-40		24.54	0.00
Invoice Total-					290.01	
0137	19530	09	office supplies PD	222837036		
office supplies PD			E 10-05-20-40		63.76	0.00
Invoice Total-					63.76	
0137	19530	09	supplies PD	222697778		
supplies PD			E 10-05-20-40		103.95	0.00
Invoice Total-					103.95	
0137	19530	09	water for PD	223009623		
water for PD			E 10-05-20-41		47.88	0.00
Invoice Total-					47.88	
Vendor Total-					526.60	
01006 ME. MUNICIPAL EMPLOYEE HEALTH TRUST						
0137	19531	09	health insurance october	102021		

Warrant 23

Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
admin			E 01-01-03-10		2,123.81	0.00
clerks			E 01-02-03-01		1,071.44	0.00
land use			E 01-03-03-10		1,076.03	0.00
pub works			E 20-01-03-10		61.66	0.00
police			E 10-05-03-10		15,877.01	0.00
CSD			E 30-01-03-10		4,814.57	0.00
ee contributions			G 01-2230-00		4,795.04	0.00
Vendor Total-					29,819.56	
01007 ELIOT SMALL ENGINE REPAIR, INC.						
0137	19532	09	equipment/grass seed	08312021		
equipment rep/maint			E 20-01-24-10		190.00	0.00
topsoil seed			E 20-01-22-46		309.87	0.00
Vendor Total-					499.87	
01044 York Region Chamber of Commerce						
0137	19533	09	annual dues	June21-15		
annual dues			E 30-01-03-05		230.00	0.00
Vendor Total-					230.00	
01323 RED'S SHOE BARN						
0137	19534	09	uniforms PD	21-080025		
uniforms PD			E 10-05-03-15		247.99	0.00
Vendor Total-					247.99	
01329 YORK POLICE DEPARTMENT						
0137	19535	09	PSAP fees	FY22-Eliot		
PSAP fees			E 10-30-10-36		22,330.00	0.00
Vendor Total-					22,330.00	
01368 VILLAGE MOTORS SERVICE CENTER						
0137	19536	09	vehicle rep/maint	54099		
vehicle rep/maint			E 10-05-24-15		99.12	0.00
Invoice Total-					99.12	
0137	19536	09	vehicle rep/maint	53964		
vehicle rep/maint			E 10-05-24-15		84.94	0.00
Invoice Total-					84.94	
Vendor Total-					184.06	
01418 SPRINT						
0137	19537	09	cell phones CSD	082021		
cell phones CSD			E 30-01-03-12		224.20	0.00
Vendor Total-					224.20	
01794 MAINE ASSOCIATION OF POLICE						
0137	19538	09	union dues pd	6130		
union dues PD			G 01-2235-00		240.00	0.00
Vendor Total-					240.00	
01858 Pitney Bowes						
0137	19539	09	postage machine PD	3314124143		
postage machine PD			E 10-05-10-14		95.91	0.00
Vendor Total-					95.91	
01916 NORTH COAST SERVICES, LLC						
0137	19540	09	recycling fees	34836		
recycling fees			E 20-25-06-55		197.74	0.00
Vendor Total-					197.74	
02475 Leaf						
0137	19541	09	copiers town office	12288562		

Warrant 23

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description	Account	Proj				
copiers town office	E 01-01-10-30				754.66	0.00
Vendor Total-					754.66	
02824 The Goodyear Tire & Rubber Co.						
0137	19542	09	tires pub works	068-1075388		
tires pub works	E 20-01-24-80				165.50	0.00
Vendor Total-					165.50	
02863 Municipal Resources, Inc.						
0137	19543	09	town manager services	22421		
town manager services	E 01-01-01-01				12,160.00	0.00
Vendor Total-					12,160.00	
02888 AT&T Mobility						
0137	19544	09	cell phones PD	08282021		
cell phones PD	E 10-05-03-12				389.86	0.00
Vendor Total-					389.86	
02902 Brendon Crosby						
0137	19545	09	reimb for physical	09032021		
reimb for physical	E 30-01-03-05				100.00	0.00
Vendor Total-					100.00	
Prepaid Total-					24,320.15	
Current Total-					1,000,236.59	
EFT Total-					0.00	
Warrant Total-					1,024,556.74	

WE THE SELECTMEN OF THE TOWN OF ELIOT AUTHORIZE THE TOWN TREASURER
Jordan Miles TO PAY THE INVOICES ON THIS WARRANT.

DocuSigned by:

Alexandros Orestis

ALEX ORESTIS 03824D642CB4F0...

DocuSigned by:

Richard Donhauser

RICHARD DONHAUSER 01E07EFC6EC9406...

DocuSigned by:

William W. W. W.

WILLIAM W. W. W. E32B0CFF404C8...

DocuSigned by:

Lauren Dow

LAUREN DOW 04C9118AB179438...

DocuSigned by:

Robert McPherson

ROBERT MCPHERSON E2891BCD4D0046F...

A / P Warrant

Warrant 25

CORRESPONDENCE # I-2
 SELECTMEN'S MEETING 9/22/2021
 10-14-2021 Page 1

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
00072 BERNSTEIN, SHUR, SAWYER & NELSON						
0146	19546	09	general labor advice	3678647		
general labor advice			E 01-01-10-02		440.00	0.00
Vendor Total-					440.00	
00109 CENTRAL MAINE POWER						
0146	19548	09	cmp main st	700000354367		
cmp main st			E 70-10-15-02		21.47	0.00
Invoice Total-					21.47	
0146	19548	09	cmp dixon ave	700000354369		
cmp dixon ave			E 70-15-15-02		16.86	0.00
Invoice Total-					16.86	
0146	19548	09	cmp pleasant st	700000354366		
cmp pleasant st			E 70-05-15-02		21.47	0.00
Invoice Total-					21.47	
0146	19548	09	cmp Harold L Dow TRF	700000355094		
cmp Harold L Dow TRF			E 20-25-15-02		16.86	0.00
Invoice Total-					16.86	
0146	19548	09	HL Dow HWY	700000355090		
HL dow HWY			E 20-25-15-02		21.47	0.00
Invoice Total-					21.47	
0146	19548	09	cmp Old RD	700000355099		
cmp Old RD			E 20-10-15-02		16.86	0.00
Invoice Total-					16.86	
0146	19548	09	cmp River Road	700000355093		
cmp River Road			E 20-10-15-02		16.86	0.00
Invoice Total-					16.86	
0146	19548	09	cmp greenacres rd	700000355091		
cmp greenacres rd			E 20-10-15-02		16.86	0.00
Invoice Total-					16.86	
0146	19548	09	cmp 11 dixon rd	700000355097		
cmp 11 dixon road			E 20-10-15-02		16.86	0.00
Invoice Total-					16.86	
0146	19548	09	cmp Route 236	700000354372		
cmp Route 236			E 10-30-15-02		16.86	0.00
Invoice Total-					16.86	
0146	19548	09	cmp New Kittery Road	700000354371		
cmp New Kittery Road			E 10-30-15-02		16.86	0.00
Invoice Total-					16.86	
0146	19548	09	cmp Route 236 Road	700000354370		
cmp Route 236 Road			E 10-30-15-02		16.86	0.00
Invoice Total-					16.86	
0146	19548	09	cmp 468 H L Dow HWY	700000354362		
cmp 468 HL dow HWY			E 10-30-15-02		21.47	0.00
Invoice Total-					21.47	
0146	19548	09	cmp cor state/bolthill rd	700000355095		
cmp cor state/bolthill rd			E 10-30-15-02		16.86	0.00
Invoice Total-					16.86	
0146	19548	09	cmp route 236-beech rd	700000355092		
cmp route 236-beech rd			E 10-30-15-02		16.86	0.00
Invoice Total-					16.86	
0146	19548	09	cmp RTE 236 garage	700000355089		

09/22/2021

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Warrant 25

01659 ATLANTIC RECYCLING EQUIPMENT, LLC

3:16 PM

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Warrant 25

Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
0146	19554	09	equipment rep/maint	66740		
equipment rep/maint			E 20-25-24-10		6,850.00	0.00
Vendor Total-					6,850.00	
01719 SEACOAST FIRST AID & SAFETY, INC.						
0146	19555	09	supplies	26037		
supplies			E 20-01-24-05		47.00	0.00
Vendor Total-					47.00	
01911 ALTERNATIVE COMMUNICATIONS SERVICE						
0146	19556	09	set up phone health off.	48383		
set up phone for healthof			E 01-01-15-03		120.00	0.00
Vendor Total-					120.00	
02015 HEATWAVE OIL, LLC						
0146	19557	09	#2 fuel	280929		
#2 fuel			E 20-01-15-01		118.77	0.00
Invoice Total-					118.77	
0146	19557	09	diesel fuel	280928		
diesel fuel			E 20-01-20-10		1,445.06	0.00
Invoice Total-					1,445.06	
Vendor Total-					1,563.83	
02034 Election Systems & Software						
0146	19558	09	ballots november 21	CD2008347		
ballots november 21			E 15-15-05-26		747.36	0.00
Vendor Total-					747.36	
02694 Haps Cleaning						
0146	19559	09	cleaning bathrooms	208		
cleaning BB bathrooms			E 30-04-03-05		2,960.00	0.00
Vendor Total-					2,960.00	
02903 Shu Williams						
0146	19560	09	kidsplay refund	09202021		
kidsplay refund			R 82-01-01		246.00	0.00
Vendor Total-					246.00	
Prepaid Total-					0.00	
Current Total-					57,714.82	
EFT Total-					0.00	
Warrant Total-					57,714.82	

WE THE SELECTMEN OF THE TOWN OF ELIOT AUTHORIZE THE TOWN TREASURER
Jordan Miles TO PAY THE INVOICES ON THIS WARRANT.

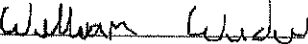
DocuSigned by:

ALEX ORESTIS
092024D642CB4F0...

DocuSigned by:

LAUREN DOW
04C9118AB179438...

DocuSigned by:

DocuSigned by:
RICHARD DONHAUSERWILLIAM WINDER
F32B1CFFFF404C8...DocuSigned by:
ROBERT MCNEEL
E3691BCD4D0046F...

Eliot Board, Committee, and Commission Positions Available (Posted 10/05/2021)

Board, Committee or Commission	Regular/Alternate Member	# of Positions	Term Expiration
Aging-In-Place	Regular Member	1	June 2023
	Alternate Member	1	June 2023
Capital Improvement Committee	Regular Member	1	June 2022
	Regular Member	1	June 2023
	Regular Member	1	June 2024
Conservation Commission	Regular Member	1	June 2022
	Alternate Member	1	June 2022
	Alternate Member	1	June 2024
Planning Board	Alternate Member	1	June 2022
	Alternate Member	1	June 2025

If you would like information about the Boards, Committees, and Commissions, contact Carol Granfield, Interim Town Manager at the Town Office by phone 207-439-1813 ext. 107 or by email townmanager@eliotme.org

CORRESPONDENCE # J-1
 SELECTMEN'S MEETING
 10-14-2021