

SELECT BOARD MEETING
October 14, 2021 5:30PM
Town Hall (Hybrid)

Quorum noted

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

Roll Call: Mr. Orestis, Mr. Donhauser, Mr. McPherson, and Ms. Dow.

Absent: Mr. Widi (excused).

B. Public Comment:

5:31 PM Ms. (Michele) Meyer read from a prepared document:
"Thank you, Mr. Chair and esteemed member of the Eliot Select Board. I am Michele Meyer of 58 Odiorne Lane. My husband Jay and I have been residents of Eliot for nearly 30 years. Jay serves as a member of the Board of Appeals and it is my honor to serve the people of Eliot as their representative in the Maine State Legislature. In 2019, the Maine legislature adopted LD 1711. An Act to Promote Solar Energy Projects and Distributed Generation Resources in Maine, funding it in the public interest to develop renewable energy sources and encourage solar energy related development. I was and remain a strong supporter of this legislation and of clean, green, renewable sources of energy in Maine, including solar. Following the passage of LD 1711, the solar industry arrived in Maine in full force. There are 488 towns in Maine and in very short order, there were 310 solar companies registered. A massive influx of proposals for utility scale commercial ground mounted solar installations began appearing in towns statewide, including ours. I come before you today asking this board for consideration of a 6-month moratorium on distributed commercial energy facilities here in Eliot. Our existing ordinances simply do not provide an adequate mechanism to regulate and control these utility scale commercial arrays. We simply do not have the zoning or ordinance guidance for this new type of land use. On Tuesday, lacking adequate guidance in Eliot ordinance, the Eliot Planning Board denied PB21-16, a distributed commercial energy facility proposed for construction in our town's Rural Zone. The plan would have included the clear cut of a forested parcel wholly within a National Wildlife Refuge and the functional destruction of 2 acres of wetland within the York River watershed, placing at risk the threatened and endangered species that inhabit and migrate through this area in light of a plan for 9 acres of ground mounted solar panels and 16 acres of chain-link fence. The Eliot Planning Board has asked for a moratorium and the Eliot Conservation Commission supports the need as well. Recognizing the avalanche of distributed generation solar projects of up to 5 MW and that the majority of municipalities were finding little or no ordinance

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guidance, the legislature enacted LD 936 on July 1, 2021. LD 936 taps the brakes on these mid-sized arrays, pausing the generous incentives and identifying the need to consider and limit the impact of community solar projects on the Maine landscape.

Additionally, this legislation convenes, in coordination with the Public Utilities Commission and the Governors Energy Office, a stakeholder group to consider the matter of these renewable energy projects including the siting of these arrays. The statute requires an interim report back to the legislature in January 2022 which should provide this board, the Planning Board, and the people of Eliot with some initial guidance with which to develop reasonable regulations locally, governing the location and operation here in our town.

As this board is aware, there is precedent for such a moratorium. This board placed the question of a retail marijuana moratorium to the Eliot voters and our town was well served by the opportunity for time to discuss and debate, study and consider, and weigh in on both a straw poll and town referendum on the question of whether and where such operations should exist.

Our sister community in South Berwick has recognized the limitations of their ordinance language there in light of the 5 applications for utility scale solar arrays they've received, enacting a 6-month moratorium earlier this month as have several other municipalities in Maine including the city of Augusta.

I thank you for your time this evening and for your service to the people of Eliot. It is my belief that the community we jointly represent deserves that tap of the brakes and consideration for the impact these projects may have on our scarce, fragile natural resources, on the capacity of our existing electrical infrastructure here, and to develop the zoning and ordinance guidance with which to evaluate the suitability of the projects of this nature and have and will continue to come before our town for approval."

5:35 PM

Mr. Orestis said that she made a fair point. Mr. Brubaker, as you said when you were speaking, we were able to put a moratorium on the ballot. My understanding, at this point, is that the only authority that we would have is to be able to put something on the ballot in June.

Mr. Brubaker said that State law pretty much restricts it to putting it on the ballot and have the voters decide to establish the moratorium. Once established, the SB does have the ability to vote to extend it.

Mr. Orestis said that is what we did with the marijuana moratorium. We could put this on a future agenda. If we hypothetically said that we are in favor, as a Board, of putting the moratorium on the ballot for the June election, what would that do to any pending projects through the PB.

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5:37 PM Mr. Brubaker said that, in my opinion, without a moratorium these types of solar projects, as long as they met the definition of ‘public utility facility’ and they submitted a site plan review application to the PB, I think they would be entitled to review by the PB. The moratorium, if put on the June ballot and it passed by the voters, it would go into effect after that. The first half of next year those applications would still be entitled to be reviewed.

Mr. Orestis said, hypothetically, if the Board was in definitely in favor of putting a moratorium on the ballot in June, they (applicants) would still have the opportunity as, long as they met those guidelines, to have a review by the PB. And our decision with that, we know the PB would have to review it as a separate case, fitting the current ordinances.

Mr. Brubaker said that my understanding, based on reading the Maine Municipal Association (MMA) guidance on this was that the State statute generally means moratoriums to apply proactively but that there is court precedent for certain moratoriums to apply retroactively. MMA recommends careful crafting of those moratoriums.

Mr. Orestis said that we should definitely put it on a future agenda to discuss.

The SB agreed.

Mr. Orestis asked if Ms. Granfield would make a note of that; that I think we should definitely go into that in more detail.

Ms. Granfield agreed.

C. Public Hearings:

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

Mr. Orestis said that a little background on this is that this is an original application for CatLab, LLC and before we changed the ordinance in June 2021, the testing facility did not need a public hearing. That’s why we are having one now.

5:40 PM Public Hearing opened.

There was no public comment.

5:41 PM Public Hearing closed.

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Mr. Orestis moved, second by Mr. Donhauser, that the Select Board approve the renewal application for CatLab, LLC for a Marijuana Testing Facility, located at 19 Levesque Drive, Suite #2, Map 29, Lot 26.

Roll Call Vote:

Mr. Orestis – Yes
Mr. Donhauser – Yes
Mr. McPherson - Yes
Ms. Dow - Yes

Unanimous vote to approve motion.

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

5:42 PM Public Hearing opened.

There was no public comment.

5:43 PM Public Hearing closed.

Mr. Orestis asked if this required any further action.

Ms. Granfield said that no further action is required. We are required to hold a public hearing.

D. Approval of Minutes of Previous Meeting(s)

Motion by Mr. McPherson, second by Ms. Dow, to approve the minutes of September 9, 2021, as written.

Roll Call Vote:

Mr. Orestis – Yes
Mr. Donhauser – Yes
Mr. McPherson - Yes
Ms. Dow - Yes

Unanimous vote to approve motion.

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E. Presentation:

5:44 PM 1. Audit Presentation for Fiscal Year 2020

Ms. Granfield said that Amanda Brown and Peter Hall from Smith & Associates are with us tonight and I believe they will give you an overview. We've received the audit information and, so, I'll turn it over to them.

Mr. Hall thanked the SB for having us in this evening, at least electronically, appreciating the opportunity to join you by Zoom. I am going to provide a quick overview for the audit for FY2020. I had sent over a one-page summary sheet of the process and I thought what I would do is to focus on those very high-level comments and then see if there are any questions regarding any of the documents that have been shared, or anything else that you might have to share with us. In terms of an overall engagement overview, our audit report on the FY202 financial statements is totally clean, unmodified. That's exactly what you'd want. It means your financial statements are fairly presented in all material respects in accordance with generally accepted accounting principles. As part of this engagement, we actually prepared and issued two separate audit reports. The big 50-pager is the audited financial statements and the management discussion and analysis, notes to the financial statements, etc. We were also required, under the terms of the engagement, to prepare and submit a much briefer report called a Government Auditing Standards Report. That report and that type of audit focuses solely on any matters relating to the Town's internal control over financial reporting as well as any reportable instances of non-compliance with the federal or state regulations or requirement of some sort. We did note one material weakness in the internal controls over financial reporting. It's pretty much the same material weakness that we found necessary to identify as part of the FY2019 audit. Other than that, that was the only item in that report. We did not have any reportable instances of non-compliance that would have been required to be included in that report. In terms of the audit process, as with any financial audit that we perform, really three or four separate phases. We start off with a risk assessment process aimed at identifying and kind of brainstorming ways in which the financial statements of the client might possibly misstated and what could give rise to those risks. We performed substantive tests of the year-end balances. Those are the numbers that actually either find their way up into the financial statements, themselves. So, we perform a variety of tests over that data, itself. We also performed over the design and the implementation and the operating effectiveness of the Town's internal controls over financial reporting. We perform that to a certain level. This isn't a publicly-traded entity or a Sarbanes Oxley subject to internal trade engagement where we would...which is hugely exhaustive and expensive. So, we certainly don't dive into the level of detail such that we would be in a position to actually issue an opinion on the effectiveness or design and

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implementation of the internal controls. Nonetheless, we perform enough to help us, guide us, through the rest of our audit procedures and also to use as audit evidence over the correctness of the balances in the financial statements. But because we do that level of testing, we are required to notify you, as the governing body, of any significant deficiencies or material weaknesses that might come to our attention as a result of that work. And again, that's what led to the material weakness I spoke of a moment ago. I do want to say, in terms of the audit process, obviously for a lot of different reasons affecting a lot of different people, we can all say this has certainly been a very difficult year across the world on every level and every microcosm you could think of. With that said, I really want to express our appreciation to Mr. Miles, Ms. Granfield, and others within the Town for your assistance in working with us in getting through the audit process and completing the audit procedure and being able to release the report. I think I may have mentioned a few moments ago that there were three formal pieces of work product that were distributed to you. I've spoken about the financial statement, itself. I've spoken of the government auditing standards report. The third document that was also provided and required to be provided under an audit of this type is what we call an Auditor's Communication with Those Charged with Governance, which is essentially a regurgitation of a whole bunch of, to some extent boiler-plate but nonetheless important, disclosures around the scope of the audit, the timing of the audit, the respective delineation of the responsibilities between the auditor and the auditee. That letter also serves as sort of a parking lot, if you will, for us to identify or communicate to a client any other things we became aware of during the audit that don't necessarily warrant treatment in, say, a Government Auditing Standards Report communication but may, nonetheless, present opportunity for further refinement of the client's accounting system, or something of that nature. There were two items that we spoke of under that category in the letter and these are pretty much holdovers we've had the past couple years regarding the mechanisms that are in place with respect to the tracking and the computation of accrued compensated absences. Essentially your sick time and vacation time liabilities. Also, the reminder that the ideal situation would be that the Town would be performing the detailed level of accounting and bookkeeping and recording-keeping and tracking of all of your capital assets, including the depreciation on those assets in-house. As external auditors, we are allowed to perform that service for a client within certain safeguards. But it would certainly be best practice for the Town to just bring that in-house. Thinking about where the Town is at the end of 2020 financially, the MDNA that's at the front of the report does a really good job, I think, of summarizing of that year's financial activity and also the financial position that the Town was in as of June 30, 2020. I would categorize it as a strong financial position. One of the benchmarks of that a lot of people focus on when they think about a government's finances is what the level of their general fund, unassigned balance fund, is. Typically, that's looked at in the context of how much of the

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annual budget is tucked away in fund balance; essentially your savings. So, I've noted that your unassigned balance as of June 30, 2020 was about \$4.1 million and, at that point in time, represented about 25% of the Town's general fund expenditures, or about 93 days of outlays. You can talk to 17 different financial people and get 17 different answers as to what an appropriate fund balance is but I think it would be safe to say that it is currently a very reasonable level to be carrying, particularly at that point in time in the midst of COVID. I think that pretty much sums up the thoughts that I actually wanted to share with you but would certainly entertain any questions or further discussion that anyone might want to dive into.

5:58 PM Mr. Donhauser asked if it was customary for you to take 16 months to do an audit; 16 months from year-end.

Mr. Hall said no.

Mr. Donhauser said that, to be honest, I'm quite dismayed that it took that long.

Ms. Brown said that we did not take 16 months to do the audit. We were scheduled to be in the field in November. When we arrived, the trial balance was not balanced and ready for an audit, which is part of the terms of our agreement. There was additional communication in January and February. I reached out to Mr. Lee to try to get an appointment to discuss the delay in the audit, of it being ready for us. I wasn't able to. He had just left. Ms. Granfield and I spoke in May, when she came on, and we had a meeting with Mr. Hall, Mr. Miles, Ms. Granfield, and I and we discussed that the nature of the documentation and information that was provided to us was not in a manner to be able to audit the books when we arrived and were prepared to do that. Mr. Hall did finally get a final email that said that everything is available to you the end of April. Then, at the end of June, was able to get back onto the schedule in a tight timeframe to get back into the Town to do the test work that wasn't ready for us. And then, finally, when he got back again in a tight schedule to the work that we had anticipated doing in November, in August all the information he had requested a handful of times was not available, so he had to go back into the information and dig up more and request more. And, the other governmental funds were not reconciled at that time. So, in August, your June 30, 2020 financial statements were not ready for us to audit.

Mr. Donhauser said okay. You issued a letter and attached to that letter were 3 to 4 pages of just audited adjustments. My question about those pages is that you made a risk assessment of the amount of money or the balance in which you would think that you would have a material misstatement of the financial statements. When was that done. In what month did you do your risk assessment.

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6:02 PM Mr. Hall said at the commencement of the audit, when we first started working on the audit in November of 2020.

Mr. Donhauser asked if he recalled what that amount was. What would make the material misstatement.

Mr. Hall said that we compute materiality at various different levels. We look at materiality across opinion units and we compute it for the general fund basically for any opinion unit and we compute different levels of materiality. I don't know if I can pull those up right now. I want to say that your general fund and governmental activity were over \$100,000.

Mr. Donhauser said that, in the pages that follow your letter (MDNA), the total audit adjustments you made was \$9,685,032. That's 59% of the assets of our municipality. So, my question is what is material. That seems like you are adjusting for almost 60% of our balances with adjusting interest. It seems to me that something is amiss if you have to make that many adjustments to get to a set of financial statements, and that's just the municipal funds. It was surprising to me the amount of adjustments, the volume of adjustments, and the quantity. Suffice it to say that \$9 million in adjusting entries on assets of \$16 million is just astounding to me.

Mr. Hall said that, if I can be frank, I think your point is well-taken, and I don't say that to be critical of anyone. Those adjustments, frankly, are reflective of the work that went into the pulling these financial statements together. Those adjustments are the adjustments from the trial balance that we got on or about February 26 of this year. When we started fieldwork, the first thing that I worked on was trying to work through the fact that the trial balance, itself, was out of balance by about \$159,000. So, a ton of work went into working with Mr. Miles, who was very helpful through this process, to identify what entries should be booked internally to get rid of that imbalance in TRIO. Mr. Miles was able to get that done in February and, at that point, we got a set of TRIO reports that were in balance. But, that \$9 million is everything that came about after that fact. So, your point is very-well taken and I would point you back in the direction of the material weakness that we reported this year and that we also reported last year.

6:07 PM Mr. Donhauser asked if he was talking about adjustments in June 30, 2019 year.

Mr. Hall said yes. We're on the same page. Just to true things, I did look at that before this meeting and, in 2019's audit we actually had a total of 28 journal adjusting entries and the aggregate debits and credits was \$8.6 million.

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Mr. Donhauser said that on page 3 of your MDNA, you talked about a general fund cash understatement of \$22,907. My question is, isn't there a bank reconciliation every month on all our bank accounts.

6:08 PM Mr. Hall said that my understanding over the last couple years is that it has not been able to be done right after the end of the month. I think that sometimes that it's done as resources permit time and effort. The reconciliation that we were given...and we don't test all 12 months-worth of bank records. We look at the year-end, the balance sheet date, only, in terms of any procedures that we would perform. So, what I can say is that reconciliation had an unreconciled difference of \$22,000. I think, from a consistency standpoint, if I go back to what we call in our world – a Fasdi Letter – last year (6/30/19) we also had a handful of what we call past or uncorrected misstatements. They are misstatements either known or likely or estimated or projected that are not reflected within the financial statements because they are less than the material legality thresholds that you and I were just speaking about. But, this issue of general fund misstatement of cash, in 6/30/19 we had a similar issue that we reported and it was an understatement of general fund cash in the amount of \$28,954. So, I think your point is on point.

Mr. Donhauser said that, below that, and I don't know if it's accounts receivable or accounts payable, "a possible misclassification involving an understatement of both accounts receivable and accounts payable. I imagine that's net...of \$44,797.

Mr. Hall said that that is correct. As I recall, there's a GL account on the trial balance...something to the effect of returned checks. I can look into that for you but it was grouped in with receivables and it really should have been payable. There's no net effect there. It's just classified incorrectly in terms of how the account was grouped in the financials. But it has no effect on your net assets versus liabilities.

6:11 PM Mr. Donhauser said that, in retrospect over my career, it was always problematic when do to/do from accounts where not in balance. Did you find our do to/do from accounts in our accounting system balanced when you arrived or did you have to make adjustments.

Mr. Hall said that, if you hold on a second, I can tell but I'm virtually certain they were not in balance

Mr. Donhauser said that, while he's pulling that up for the benefit of the SB, the do to/from accounts are between funds. For example, we have a sewer fund and a general fund. If the general fund expends money for a sewer bill, then the sewer fund owes the general fund money so there has to be a receivable recorded that's due to the general fund and there has to be a payable. So, there's these entries

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across funds that are problematic in fund accounting, at least that's my observation.

6:12 PM Mr. Hall said that that's an important point. It's also important to know that or to take that into account when looking at the gross magnitude of the journal entries because a lot of those debits and credits are self-offsetting because it's a situation where we had to adjust one fund upwards and a different fund down. I don't think it would be fair to say that from start to finish that the \$9 million worth of gross debit and credit adjusting entries necessarily means that the Town's net position, or net financial position, was under- or overstated by \$9 million. I think there's a lot of netting going on there because of those inter-funds that you are referring to.

Mr. Orestis clarified that we are not talking about a missing \$9 million. What we are talking about is missing journal entries and their position in the computer from account to account. \$9 million is not gone. These were booked in the wrong spot. Is that what I'm hearing.

Mr. Hall said that that is exactly what you're hearing.

Mr. Donhauser said that the exception, perhaps, might be undiscovered accounts. As an example, an auditor might find accounts payable and the way they do that is that they look at what you paid at the year-end and the second bill wasn't recorded so that is an adjustment that will not affect fund balance.

Mr. Orestis said that those are adjustments after-the-fact but the bulk of the \$9 million is things just not booked in the proper spot, the proper account for lack of a better term.

6:14 PM Mr. Hall said yes. I would say that that's true.

Mr. Donhauser said that it's the volume of things you need to move around to get to a set of financial statements before you could render an unqualified opinion.

Mr. Hall said correct because, if there was money missing, and I don't say that loosely, obviously we, as auditors, have a certain responsibility in terms of the detection of that type of thing. But, leaving that aside, our job is also, and just as importantly, to make sure that the financial information, even if nothing is missing, we have to be able to opine that it's being presented according to GAP. People can disagree with GAP. There are pluses and minuses to whether it's good or not but that's what we're required to do. And that kind of goes to the shifting of money from one account to the other, or one fund to another. To answer Mr. Donhauser's question, the trial balance we got at the end of February 2021, which was when Mr. Miles and I had worked through the initial issues that we had with

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the TRIO reports that had initially been generated back in November, by the time we got to the late February 2021 trial balance, those to do/from's weren't in bad shape at all. They were out of balance by \$5,700 and change. I don't know if I have the papers in front of me speaking to what they looked like when we first started in November. I suspect they weren't in as good shape because we know the whole trial balance was out of balance, as well.

6:16 PM Mr. Donhauser said that my last question is if you think the audit fee was adequate for the amount of work that you had to do. Should we expect an increase in the audit fee, a substantial increase. And the reason I ask that is because I was here when we changed from a previous auditor and we had a substantial increase in the audit fee. And so, now, here we are two years later and what are we looking at. I understand that audits are very expensive. It's more difficult to audit every year. It's more difficult for municipalities to meet the audit requirements. So, are we looking at a substantial increase in the audit fee for next year. And June 30 has already gone by, we are into October, and nothing has been done for this year. As I recall, there was a 5-year horizon on the audit.

Mr. Hall said that I think it was a binding commitment for three years. And, if I recall correctly, we'd given the Town an option for another two years.

6:18 PM Ms. Brown said that that isn't the case. It was five years. However, there were conditions in that terms of agreement that have clearly not been met, which is why I met with Ms. Granfield and Mr. Miles earlier in the year. Basically, saying that, if we do this amount of work anymore, it's going to be much more. We're going to charge our hourly rate because the terms of the agreement weren't being met, your terms.

Mr. Donhauser said that that's all my questions and comments. I appreciate you attending our meeting and I hope I wasn't too rude. I didn't mean to be if I sounded that way.

Ms. Brown said that I just want to comment to the SB. Should you expect a higher fee. I think that's the discussion that Ms. Granfield and I had that, even with us, based on what you did, you were going to expect a higher fee. We have made a lot of concessions in this audit and have done a lot trying to stay within those fees, which is why we were notifying, up front. So, I would say that, yes, in general you may find that the fees are higher but definitely, if there are changes made, there will be significant fees. It's a lot of time in the work that Mr. Hall did with Mr. Miles. It was a lot of time even getting the two full days for him to work through that unbalanced trial balance that he was presented with to begin with. And then it was a large amount of time with some other governmental funds that

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weren't completely reconciled. So yes, I think that's fair and I think it's fair for you to know that, as well.

The SB thanked them for coming in. We appreciate it.

6:20 PM Mr. Orestis asked, in terms of this, where do we go from here. He asked Mr. Donhauser if he could talk me through that a little bit, as I'm sure I'm not the only one who has questions on it.

Mr. Donhauser first said that I believe that Mr. Miles has an immense amount of work. One of the problems that creates this situation we're in is that we don't have enough people to do that function. We have one person controlling \$16 million worth of assets, not to mention over a billion dollars' worth of revenue. That's the first problem we should at least look forward to at a future SB meeting. Giving Mr. Miles some help. He's working really hard. Addressing Mr. Orestis' question, they have a trial balance for every fund and accounts talk in accounting terms. When they say an unbalanced trial balance, it doesn't mean the debits/credits don't equal, they do. The balance in the debits and credits column equal. When they say unbalanced, that means there are, for example, expenses up in the balance sheet. The balance sheet only has assets, liabilities, and equity. You have revenues sitting up there that really should be down or vice versa. Maybe there's something up in the balance sheet that should be recognized as revenue, so that's what's unbalanced. I audited the Town for 15 years and, every year, I had problems with do to/do from and that's why I honed in on that. I know that every auditor has it. Even for the person running the system, it's difficult. Every time you make an entry in 'this' fund, you have to remember to make an entry in 'this' fund. Then, at the end of the fiscal year, the auditor has the benefit of looking back. As an example, your fiscal year ends June 30 and now you're at the end of August and your organization has already paid those bills in July and August. You look at those bills and see one dated June 15th and it isn't due in this year but the previous year; that that's an adjustment. I don't ever recall making that many adjustments but the Town is a lot bigger than when I was auditing.

6:22 PM Mr. Orestis said that I had a high-level conception. I understand it. But if there were any other questions. I know the trial balance is what got me. It just sounds like the information is in the wrong financial statement is what you are telling me, right.

Mr. Donhauser said that the important thing to note when you get audited by an outside accounting firm is that, really, what you're buying from them is an opinion. It happened when I was an auditor, too. I actually created a financial statement and I ran an opinion on it that said this fairly represents the financial position of the Town. And that auditor, Smith and Associates, that's what they

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did. We paid \$15,000 or \$16,000 for them to render an opinion. In reality, they helped create financial statements and then rendered an opinion. Because they massaged our accounting systems to get it to a place where it meets General Accepted Accounting Practices and Government Accounting Principles. The accounting industry has become so complex and there are fewer and fewer auditors that will take on government accounting.

6:24 PM Mr. Orestis asked if it because things are done so differently with the government that we're trying to fit it into the business world.

Mr. Donhauser said that what is interesting is that we do have a business. There's a segment of our government that's in the business world. Like the Sewer District, it collects its own fees; that that's like an enterprise. That's the business side and they report that separately. Then we have all these government funds where we get real estate tax and things like that. The answer to your question is yes. Everybody tries to think of it in terms of profit and loss. It's just more and more complex and almost mind-boggling now. In looking at this, I don't start at the front page, I start at the back page with the footnotes, reading those first, then go through the financial statements. The footnotes tell you everything about the [financial statements]. You can look at the numbers and they are huge numbers. Were they alluding that they were not going to continue in the audit.

6:25 PM Ms. Granfield said yes. We spoke with them earlier and their firm didn't have many additional people. They were actually losing some and, in discussions with Ms. Brown, they were ready to move forth with our audit but, based on a variety of things, and it wasn't all the Town's fault for the delay, that there was some on their end as well. She actually indicated that she was going to be getting out of this municipal business in auditing. So, at that time I asked her if the Town decides not to continue on, is that agreeable to you seeing we did have the 5-year agreement, and she said that that would be fine. As we continued on and with all the delays and discussions with Mr. Miles, we determined in seeing they were agreeable we didn't want to continue, we've gone out to bid and, actually, bids closed today so you will be getting a recommendation down the road to start with a new auditor to start on this year, here. I will say that we have had several transitions in the Town from Treasurer to Town Manager, and the volume of what the Treasurer was doing all factored into that. The positive thing is that the Town is in good shape. There were errors along the way in categorizing, perhaps, but the money was financially stable and in good condition. I think there can be improvements made so that there won't be as many issues down the road.

Mr. Orestis said that my #1 concern in understanding, speaking just a little about what happened, \$9 million is a lot of money and I just wanted to make sure that we're not missing \$9 million; that they were just in the wrong places. That is the

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most important thing to take away. There are improvements to be made. The other thing is that we've heard of the delayed audit but we haven't of all the reasons until the managing partner of the auditing firm told us and she had that prepared to go for tonight. In the future I think we need to make sure we're hearing all these things because I know this has been on your mind for a year.

6:27 PM Mr. Donhauser said that, on a new request for audit fees, we should have a timeline set up so that, at 'this' time we expect the audit to begin, we expect the field work to begin at 'this' time then, after the fieldwork ends, within 60 to 90 days, we expect to have a written report. If there isn't one, there has to be some type of reprimand or some type of concession by the auditor.

Ms. Granfield agreed on making the requirement within the timeframe. That's what we're hoping and, down the road we won't have these issues again.

Mr. Orestis said that it sounds like she put it all on us and that's not the case because, if we had heard about it...not at the time of delivery.

Ms. Granfield said that it was a combination on both sides from what we determined.

Mr. Donhauser commented that the Town of Eliot is in very good shape. We have an over \$4 million fund balance in just the general fund. Forget about the TIF fund, which is \$5 million. And not only that, we have all these accounts set aside for capital reserves, which are all being funded. I am constantly harping that the tax rate is \$14.70, which hasn't changed for at least 3 years now. Even though there's a huge increase in the school, we're still trying to hit \$14.70.

2. Feasibility Study

This was not discussed.

6:28 PM **3. Non-union Salary Marketing/Staffing Study**

Ms. Granfield shared the screen to show an overview of the study. It was determined that the non-union folks needed a market analysis and staffing. The goals we had was to look at collecting some wage data from comparable municipalities, conducting a pay scale study for the 13 non-union positions for classification and pay plans for non-union positions. You actually had one in the personnel policy and it has never been implemented or utilized. We also wanted to look at current and future staffing requirements and provide recommendations. The method that I typically use involves several factors: job analysis and job descriptions and interviews with the various people that were involved with the

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non-union positions, evaluating those positions for internal and external equity to develop a plan that can be utilized. I reviewed the job descriptions. You had them all updated two years ago and the SB adopted those. We reviewed additional Town material, clarified the data with all the people involved in those positions to make sure I was clear on what they were doing and responsibility levels. Evaluated all those positions both internally and externally. Collected data from municipalities and I developed recommendations you'll be hearing about. Looked at the cost of those employees and what it would cost for you to implement a plan, developed the plan, and also staffing requirements both for now and in the future. I think one of the reasons the SB asked for this was for budgeting – do you need positions, do you need changes, and that gives you some additional data to look at to evaluate. I developed a final report, which is provided to the SB. The criteria that I utilized looked at the location with the Maine labor market and not only for recruitment because one could make a lot more money in a place like Boston but where our recruitment area is by municipalities, form of government, so they were not large cities, and with somewhat similar demographics. These are the eight communities – Berwick, Kennebunk, Kennebunkport, Kittery, North Berwick, South Berwick, Wells, and York. They have been looked at in the past. Some are right around the corner, some are a little larger, some are included because they are in our recruitment market (Wells/York) and, if you want to maintain a good workforce, you need to look at them. We looked at the salary range for each position, have information on what the average is (range 75th percentile) and the calculation, when I surveyed folks, made adjustments accordingly (on hourly rate). Then information on other related pay, as necessary. We ended up, with the pay plan, 13 grade levels with a range from minimum to maximum of 25%, which is a best practice, that you can go up to 40% in some cases. 25% to 35% is a norm and 25% fits well with Eliot. I provided two different options. One is an open range with a starting and ending and also a version with step. The reason I did both is because your unions, and the unions are tending toward the step system whereby every year they are eligible for an increase. If you're going to have a system like that, you may want to consider something similar for your non-union. One of the problems is that the non-union are not in a union so there is no one negotiating to have them at least comparable. The unions sometimes tend to get more than the non-union and most of these folks don't receive overtime or they work endless hours; that I think it needs to be more comparable. The cost to bring to minimum would be \$12,792 (open range) or \$20,134 (step). There are two non-union positions that are listed (Harbor Master & Animal Control Officer (ACO)) but this really wouldn't apply to the current incumbents at this time. The ACO has a different agreement and the Harbor Master is interim; that I believe the Chief ultimately wants to recruit to have a regular Harbor Master with certain requirements and qualifications. Staffing recommendations include PT Finance Clerk *, PT Human Resources Generalist *, PT Planning Assistant *, PT Fire Chief, and Police Lieutenant (* = other options include contract or outsource).

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6:37 PM

Regarding the finance clerk position, right now you have the Treasurer position spending an enormous amount of time doing finance clerk duties of accounts payable, stuffing paychecks. He's more valuable to the Town and at a pay level where he can be spending more time, if he had it, to do things that would be working towards things that would be getting things where they need to be in the audits, investments, all of that. Also, the finance clerk could take on the duties of payroll. That takes the administrative assistant a full day, and then some, to do so you could combine those two functions on a part-time basis. Regarding the human resources generalist, Ms. Albert is the Administrative Assistant and does an excellent job. Those two positions are juggling too many tasks in order to accomplish them all with no errors and accomplish the duties within their normal work schedule. They work an inordinate amount of additional hours. A human resource generalist would assist in getting things that would save money down the road. If you end up having issues in human resource that are grieved and law suits, if you don't meet certain requirements, you can be fined for things. It really is to get that whole operation with someone to focus so things are done a little more smoothly. Regarding a planning assistant, the Planner, with the volume right now (could be on an as-needed basis), could use help to assist with some of the duties that that position has to do. We know the Fire Chief position is going to be retiring and the Town needs to start planning for that. The Police Lieutenant is still listed and was filled with a sergeant-level position and one that eventually might be reinstated. The sergeant could then supervise more and get out on the road some and the Lieutenant could assist the Chief with some of those duties. The asterisk for some positions is various options the Town could consider down the road. These positions are some of the initial ones that came up in the staffing needs. She also discussed title recommendations to more accurately reflect the duties and responsibilities. As far as the full report, I did provide it to the SB and Budget Committee, as requested. However, you'll note in the staff report, it is recommended that you accept the report and then it would become a public document. I think all of this would be helpful to the SB and Budget Committee in further evaluating where they want to go. I think it's important as you go forward to develop that classification and pay plan so there is a system in place. One of the things you may note is that, in the past, granted every year was a cost-of-living increase (COLA) and that was provided to keep things with inflation. But, when you have a pay scale, you need to be able to progress. Whether it's within the range or the step; that generally it's based on performance. It shouldn't be an automatic. There was a performance evaluation program in place at one point and I think there needs to be something in place. When you hire, and we've hired new employees, you are going to want to know how am I going to increase, where am I going to go further, and people are hired and they are just here, other than possibly a COLA. The majority of municipalities provide and addition to the COLA increase, some type of performance increase if someone is performing effectively. This gives you something to work on. You have the document, now,

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and it will be helpful to the new Town Manager. I think some should clearly be looked at. In addition to increases, there are a couple positions and I've talked about that in the report. The other piece is to move forth and have some type of system and modify your personnel policy eventually.

6:51 PM Mr. Orestis said to Ms. Granfield, in other communities you've worked with, how do you typically see things like this progress. The first thing that I see is that we immediately need a joint meeting with the Budget Committee to at least open up the dialogue, right.

Ms. Granfield agreed.

Mr. Orestis asked what she has seen in other communities that has worked well and what has not.

Ms. Granfield said that, when you have a study like this, it's generally done and more accepted by a third party, which is why they typically contract to have that. You look at things a lot more objectively and it's not because of the person; that with a study like this, it's really looking at the position, not the person. Performance appraisal is for the person. I think it is viewed that the data is there and it's valid. We are looking at other communities. We do have internal equity there so it's not placing someone at a typical low-level higher just because it's a relative of someone. Most communities want a system like this in place and it's usually coming from boards like yourselves because they don't know where to hire someone. I've seen it just since I've been here. One of the first questions a potential employee asks is how can they progress if they stay 10 years, for example. Another piece is implementation. Perhaps getting with the Budget Committee to see how much it's going to cost to do this. Do we need to do it all right now. Can we phase it in. It just depends on the financial ability to pay certain things and what needs to be done first. It's usually accepted by the public, as well, because they see coming in and out of Town facilities how hard the people are working. It's a system and you have a study, now, with backup from a third party saying this is what we see. This is the direction. You can implement some now or later or make variations. It does give you parameters but it also gives you options within those parameters. To keep a good workforce, and you have that right now, you need to do some of these things. Otherwise, you start losing people and when you lose, not only their knowledge but their work ethic, I think it hampers more than not. I think most communities are seeing that now and they're trying to do what they can to have a valid system.

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6:55 PM Mr. Orestis said that I think that the business world, as a whole, is seeing this. They are calling it the ‘mass exodus’. I read articles about it every day that, in order to retain talented individuals that work hard, we have to make sure that we’re paying them. I know in the past there has been some pushback, including in some of those communities, but we are in direct competition for employees from all those surrounding communities. In order for us to be competitive, we need to be competitive. I think this is important and it makes sense. Gone are the days when we can pick the communities that are exactly like us. Wells, York, and Kittery are right there and, if they are paying people more money, then driving that extra 5, 10, or 15 minutes is not hard.

Ms. Granfield agreed. I think it’s a good first step that you wanted to have something like this done as well as looking at some of the staffing requirements.

Mr. Donhauser said that I like the idea of an open salary range as opposed to a step system. The reason is that I think the step system sort of implies that you get an automatic step every time. The open system doesn’t imply anything. Another thing is that, if you are a new hire, all of a sudden, you’ve locked yourself into ‘this’ step, and you think that your next step is one step up and that doesn’t necessarily have to be. If you have an open range, you maybe can be five steps up if, all of a sudden, you do something fantastic.

6:57 PM Ms. Granfield said that I think the thing you need to do is have a system for that because an open range is great. It’s easy to implement but you need to have a valid implementation system. In many places, we develop where they could get 1% to 3% or 5% for your high performers and that’s how they move up there. But if you put them on there and you have no way of increasing...and a key thing to remember is that you need to be consistent with how you do whatever process so it’s not just the favored person. If someone is really outstanding and you may not personally like them but they walk on water for whatever the position is, they should get that high-level increase.

The SB thanked Ms. Granfield for doing a good job.

Ms. Granfield suggested the SB make a motion to accept the report and then, from that, you have the report and anyone who wants to see it, can. I had an email from Ms. Murphy that they wanted to schedule this at their next meeting so you may want to connect with them at some point.

Mr. Donhauser moved, second by Mr. McPherson, that the Select Board accept this report.

Roll Call Vote:

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Mr. Orestis – Yes
Mr. Donhauser – Yes
Mr. McPherson - Yes
Ms. Dow - Yes

Unanimous vote to approve motion.

F. Department Head/Committee Reports

7:00 PM 1. Assessing Update

Mr. Martin said that I did hear Mr. Donhauser talk a little about the history of the mill rate. As you are aware, I think I started the last week of June here and have hit the ground running. I run a rather dynamic assessing office, I hope, or I like to think in trying to stay on top of things. One of the things that both Ms. Granfield and I had initially worked on was looking at some various areas where there was some expectation that there was a fresh set of eyes looking at them. Some of those areas, over time in the last several months, I've been on the road quite a bit. Some areas were more or less grouped because they were contiguous, very similar properties, and other areas there were just individual adjustments made. To Mr. Donhauser's point to the \$14.70, when I first submitted a staff report, there were still some variables that I was working on and I was indicating no greater than \$14.50 on the mill rate. There was some additional guidance that I'd gotten from Mr. Miles regarding the handling of revenue-sharing and some other kind of housekeeping items and I'm actually looking at recommending a \$13.50 mill rate. That is with a substantial number of changes throughout the Town. We are looking at the valuation of Eliot changing from approximately \$997 million on the real property to \$1.7 billion. Additionally, the personal property that is taxable has increased from \$5 million to just under \$12 million. So, with the combined total, we have gone from a \$982 million municipality on the taxable valuations to approximately \$1.13 billion valuation. There may be individual increases on some properties but it's in an effort to get them closer to market value more fairly and equitably among similarly situated homes or similarly situated commercial and/or industrial properties we have specifically along Route 236, which have not been looked at for almost over a decade. There's been a lot of activity on Route 236 and really started before the pandemic. But, when the pandemic hit, it's kind of not only unfavorable to look at but, as an assessor, it becomes tricky because, even now, through the pandemic there's been a substantial amount of activity on Route 236. That means it can't be ignored despite the pandemic. A lot of the valuations on Route 236 have been adjusted to bring those properties more in line with market value. That not only expanded to the commercial and industrial properties but also to the residential properties throughout the rest of Eliot. There were negligible increases on price per square foot or value per square foot across

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all styles of homes. Basically, all homes have some type of adjustment, with the exception of 35 that ended up with the same valuation because of the decrease in the mill rate offsetting whatever increases they had. This is where we almost have a balancing act. We have an 8% decrease in the mill rate. Approximately 1,067 residential properties had slight decreases from the prior year's tax bill. Around 962 will have increases and the vast majority of those are below 5%. So, we're talking about only a small amount will have increases in excess of 5% and, in almost all of those cases, not considering those with additions or new construction on raw land, there might have been an anomaly where something might have thrown off an assessment and stayed at a lower level for a long time. The long and short is that the assessments have been brought into being a little bit more representative of fair market value for homes. We've internally tried to make sure that we're not over-assessing anything; that we're still trying to be at or below 95% on all those property types. As people hear me say, if anyone has any questions whatsoever, please coordinate coming in or call or email with questions and I'll be glad to talk with anyone who has property questions they may have, including coordinating inspections where warranted.

7:05 PM Mr. Donhauser said that you mentioned there were 1,067 total residences going down, and their taxes are going down because of the mill rate. You also mentioned 962 residences would go up by virtue of their assessed value, I guess with the mill rate going down to offset it so their tax would go up. Is that a total of all residences.

Mr. Martin said that that's off by 100 and some odd because I had removed a lot of the outliers that would have had either some construction or additions. So, it's trying to take the more robust. It's not quite what we might call a 'central section', statistically, but I thought it was a pretty fair representation to take the bottom 25 and the top 25 off because of different changes that were there. We are looking at around 2,060 residential properties of non-waterfront, does not include condos, does not include mixed use, does not include commercial/industrial. Once you get over to that, there's a total of 3,155 accounts. That would include everything from the exempt accounts to the pipeline account to all the other stuff.

Mr. Donhauser said that you mentioned an 8% decrease in the mill rate is what you're suggesting. Is that commercial and residential.

Mr. Martin agreed that that was across the board. A lot of the commercial and industrial properties will have, or may have, larger increases. They have been, more or less, at the same rate for a long period of time or at the same valuation for a long period of time. Some of those may have larger increases and, again, I would welcome any of those property owners to call me and we'll discuss their valuation.

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7:08 PM Mr. Donhauser clarified that where I was going is that the TIF is affected by this decrease in mill, too, and so that 8% would also affect the revenue in the TIF.

Mr. Martin said that it would have affected it but for the amount of captured value that has occurred within the TIF. Realize, with a TIF, whenever it was originally established, there was an original assessed value. From that point in time, whether it's from market appreciation, any type of other improvements that have been added, whether there's condominiumized businesses that have been constructed in Eliot Commons or just outside of the Eliot Commons area, that's improved value, or increased assessed value. Now that these new assessed values have what's called 'captured' assessed value, that does increase the funding for the TIF so that the decrease in the mill rate is already taken into consideration but the overall increased value, which is now 'captured' assessed value, actually increases the amount that goes into the TIF. What it meant for me is that I couldn't go out and just assess the TIF parcels this year. It meant all of Route 236. In other words, those that are similarly situated all needed to be looked at because, as an assessor, you can't just pick properties that are within a TIF for purposes of capturing that value. So that was more or less a trigger that all of Route 236 needed to be looked at, analyzed, and then adjusted if found necessary. So that's what's been primarily worked on over the last couple of months in addition to balancing an equal amount of time in looking at the areas in residential properties that also were off the most.

7:10 PM Mr. Donhauser said that, moving forward, looking at next year and the year after that, how do you see assessing happening in Eliot. Do you assess an area each time.

Mr. Martin said that Eliot has an interesting process. It's written in the ordinances about there being 25% of the Town would be looked at as a statistical study or equalization process. I'll look at addressing that and I'll explain why. The IAAO, which is the International Association of Assessing Officers, actually has standards that when you deal with a rural to suburban community, it's about once every 7 years you want to kick the tires at least in front of various properties. When you set it up to where there's an artificial, using that term sensitively, once every four years, the market may not require that. So, there may be added burden on the office to try to do that. No matter what, all of the Town because of technology where it is now, all of the Town is getting looked at every year. But there may be only 10% that's off this year that needs to get looked at. There may be 50% off. This year there were way more than 25%, according to the ordinances. So, the ordinances would have unduly restricted me if I just listened to it. But I had to ignore it because it's what I found that was off. I would say that the ordinances are a kind of double-edged sword. Going forward, what happens is that each year there's a statistical study that's traded back and forth with the State

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and, as part of that, we try to maintain the valuations within 10% of market value, which we were not when I got here, which is why homesteads and exemptions aren't quite at the full value. Until such time as I can get the rest of Eliot reported to the State as being closer to 95%, we can't get the full benefit of the exemptions and we want to get to that point. So, there will be additional adjusting going on, moving forward, based on what sales are occurring in different parts of Eliot that are more than 10% away from market value. Once there's enough information to make adjustments in those particular areas, we'll make those adjustments so that it's fair for everybody. Nobody wants to pay more than their neighbor for a similar home and, at the same time, everybody wants to pay less than their neighbor for a similar home. So, that's a part of an assessor where we try to balance that so that it is fair, objectively.

Mr. Donhauser said that I think you've done a good job. I know that you've been working hard at it.

Mr. Donhauser moved, second by Ms. Dow, that the Select Board accept the recommendation of a mill rate of not greater than 13.5.

Roll Call Vote:

Mr. Orestis – Yes

Mr. Donhauser – Yes

Mr. McPherson - Yes

Ms. Dow - Yes

Unanimous vote to approve motion.

Mr. Martin said that the staff here in Eliot, with me being a newcomer, is phenomenal, just phenomenal. They do work hard. I see it behind the scenes.

7:14 PM 2. Aging-in-Place Appointment: Maureen Clark

Mr. Orestis said that she did not sign the application. I don't know if that matters.

Ms. Granfield said that we can obtain the signature.

Mr. Orestis moved, second by Mr. Donhauser, that the Select Board appoint Maureen Clark to the Aging-in-Place Committee through June 2023, based on receiving her signature.

Roll Call Vote:

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Mr. Orestis – Yes
Mr. Donhauser – Yes
Mr. McPherson - Yes
Ms. Dow - Yes

Unanimous vote to approve motion.

7:16 PM 3. Town Manager Report

Ms. Granfield said that in a few minutes you will be accepting the **ARPA funds**. Just recommend that you work on that down the road with the Town Manager to determine where you want to allocate those funds. The **budget** is in process, now, and the departments are working on their budgets. We're still working on the final **contracts for the two unions**. We recently had a **Route 236 Corridor Study** in conjunction with the Southern Maine Planning and Development Commission (SMPDC) – biking and walking – and we had a good turnout of folks on that. The deadline for the **Senior Property Tax Assistance Program** is November 1st and we have received some already. The **Eliot Fall Road Litter Clean-up** is going to be the 23rd from 11AM to 2PM and they are looking for volunteers. The official **trick-or-treat night** is scheduled for Saturday, October 30 from 5PM to 8PM. **Election** upcoming is November 2nd. There is a State referendum and special Town referendum. The deadline for absentee ballots is October 28th. Starting October 15th there will be on-line **dog licensing**. They need to be licensed by December 31st. The **time capsule** is going to be buried tomorrow at 10AM at Hammond Park. The school will be there, as well. One thing you might want to consider at your next meeting is thinking about **moving your November meetings** because both of your meetings fall on holidays. You might want to consider a Monday if everyone is available. Lastly, this will be **my last official meeting** with you all. I'm still with the Town to the end of the month. I just want to indicate it's been a pleasure working with all of you and the staff, as well as the residents. You have a good community and it's been a pleasure to be able to help things move forth and keep them in a sort of steady condition. I think you are all doing a good job and have a good progression in the future with Mr. Sullivan as your new Town Manager.

Ms. Dow said that I wanted to say how much I've appreciated you, Ms. Granfield, and all the work you've put into the Town. Thank you so much for everything. There was a "here-here" from the whole Board.

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0:00 PM 4. ARPA Grant Acceptance

Mr. Orestis moved, second by Mr. McPherson, that the Select Board accept the ARPA Funds in the total amount of \$729,593.96, which shall be paid over a two-year period.

Roll Call Vote:

Mr. Orestis – Yes

Mr. Donhauser – Yes

Mr. McPherson - Yes

Ms. Dow - Yes

Unanimous vote to approve motion.

Ms. Granfield said that we have already received the first half of the funds and we are putting it in an account

G. New Business:

There was no new business.

H. Old Business:

There was no old business.

I. Approval of Warrant(s):

7:25 PM Mr. Donhauser moved, second by Mr. Mr. Orestis, that the Select Board approve A/P Warrant #23 in the amount of \$1,024,556.74, dated September 16, 2021; A/P Warrant #25 in the amount of \$57,714.82, dated September 22, 2021.

Roll Call Vote:

Mr. Orestis – Yes

Mr. Donhauser – Yes

Mr. McPherson - Yes

Ms. Dow - Yes

Unanimous vote to approve motion.

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J. Selectmen's Report:

7:26 PM Mr. Donhauser said that sometimes a Selectperson is asked to come to the time capsule burial and I was wondering if any of you would like to do that. If not, I would be more than happy to attend and speak on behalf of the SB, if you would like.

Mr. Orestis said that that would be fantastic.

The SB members agreed.

Mr. Orestis addressed the open committee positions. We have two openings on the Aging-in-Place Committee (one alternate/one regular); three regular members on the Capital Improvement Committee; two alternates on the Conservation Commission and the Planning Board and they are through June 2022. So, if anyone wants to get a taste, it might be a good opportunity to apply. If anyone is interested, please reach out to the Town Hall.

K. Executive Session

There was no executive session.

L. Adjourn

Mr. Mr. McPherson moved, second by Mr. Donhauser, that the Select Board adjourn.

Roll Call Vote:

Mr. Orestis – Yes

Mr. Donhauser – Yes

Mr. McPherson - Yes

Mr. Widi – Yes

Ms. Dow - Yes

Unanimous vote to approve motion.

The meeting adjourned at 7:27 PM.

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Respectfully submitted,

Ellen Lemire, Recording Secretary

S/ Robert McPherson, Secretary

Date approved: 01/13/2022