

Readfield Select Board
Meeting Agenda
March 16, 2020, Readfield Town Office
Select Board Meeting starts: 5:30 PM
Select Board Meeting ends (unless extended) at 8:30 PM

Executive Session - 60 minutes

The Select Board will hold an executive session to discuss a labor negotiations matter pursuant to 1 MRSA, Section 405, subsection 6(D).

Pledge of Allegiance (6:30pm)

Regular Meeting Items - 5 min.

20-089 - Minutes: Select Board meeting minutes of February 18, 2020.

20-090 - Warrants: #37-40 (FY20).

Communications - 25 min.

Select Board communications. - 5 min.

Staff Reports - 5 min.

Boards, Committees, Commissions & Departments - 5 min.

- Conservation Commission minutes of January 14, 2020
- Cemetery Committee minutes of January 16, 2020
- Trails Committee minutes of January 28, 2020
- Library Board minutes of February 10, 2020

Public Communication - Members of the public may address the Select Board. - 10 min.

Appointments, Reappointments, and Resignations - 5 minutes

20-091 - Consider the appointment of Eric Dyer as the E-911 Addressing Officer

20-092 - Consider the appointment of Thomas Malokie to the Cobbossee Watershed District

20-093 - Consider the appointment of Kevin Kelliher to the Recreation Board

Old Business -25 min.

20-082 - Hear and discuss the FY19 Independent Audit Report by Berry, Talbot, Royer - 20 min.

20-083 - Consider the status of land surrounding the Jesse Lee Church - 5 min.

New Business - 60 min.

20-094 - Coronavirus preparedness discussion - 5 min

20-095 - Consider a full draft of the FY21 Budget and Warrant - 30 min.

20-096 - Conduct quotes for ADA door openers at the Town Office - 5 min.

20-097 - Conduct a first reading of a draft Marijuana Establishments Ordinance - 15 min.

20-098 - Conduct a second reading of the revised Administrative Ordinance - 5 min.

Other Business, Upcoming Meetings, and Future Agenda Items - 5 min.

Adjournment

EXECUTIVE SESSION

RESERVED

REGULAR MEETING

- MINUTES
- WARRANTS

Readfield Select Board
Regular Meeting Minutes – Monday, February 18, 2020 – Unapproved

Select Board Members Present: Bruce Bourgoine, Ralph Eno, Dennis Price, Christine Sammons and Kathryn Woodsum

Others Attending: Eric Dyer (Town Manager), William Starrett (Channel 7), Les Priest

Excused Absence: Kristin Parks (Board Secretary)

Mr. Bourgoine called the Select Board meeting to order at 6:30 pm followed by the Pledge of Allegiance.

Item 20-082 – Reschedule to next meeting due to the weather.

Add item – Union Negotiations Discussion

- **20-077 – Minutes: Select Board meeting minutes of February 3, 2020**
 - **Motion** made by Mr. Eno to approve the Select Board meeting minutes of February 3, 2020 as presented, **second** by Mrs. Woodsum. **Vote 4-0 in favor**, Mrs. Woodsum not present to vote.
- **20-078 – Warrants #35-36 (FY20)**
 - Mr. Price reviewed Warrants #35-36 (FY20)
 - **Motion** made by Mr. Price to approve Warrants #35-36 (FY20) in the amount of \$51,466.21, **second** by Mrs. Sammons. **Discussion:** Mr. Eno asked for a balance on the engineering cost to date. **Vote 5-0 in favor.**

Communications

- **Select Board Communications**
 - Mr. Price: **Reminder this Sunday, February 23rd is the first organizational meeting for Heritage Days starting at 1:00 pm at the Town Office. All are welcome; or contact Dennis to volunteer.**
 - Mrs. Woodsum: **Both bathrooms at the Town Office look terrific.**
- **Staff Reports**
 - Mr. Dyer reviewed the **Treasurers Report for January 2020.**
 - **Reminder that 2nd half of 2019 taxes are due Friday, February 28, 2020.**
 - **Happy to announce that there were no foreclosures for 2017 taxes.**
- **Boards, Committees, Commissions & Departments**
 - **Library Board minutes of January 8, 2020**
Thank you for submitting your minutes
- **Public Communications - Members of the public may address the Select Board on any topic**
 - None

Appointments, Reappointments and Resignations:

- **20-079 - Consider the appointment of Stephanie Donaldson to the Conservation Commission**
 - Stephanie Donaldson was present at the last meeting and didn't need to attend tonight.
 - **Motion** made by Mr. Bourgoine to appoint Stephanie Donaldson to the Conservation Commission with a term ending 06-30-2021, **second** by Mrs. Woodsum. **Vote 5-0 in favor.**

Readfield Select Board
Regular Meeting Minutes – Monday, February 18, 2020 – Unapproved

- **20-080 - Consider appoint of an Election Warden and Ballot Clerks**
 - **Motion** made by Mr. Eno to approve the appointment of Sonya Clark as the Election Warden for the upcoming election, **second** by Mr. Price. **Vote** 5-0 in favor.
 - **Motion** made by Mr. Price to approve the list of Ballot and Election Clerks as submitted, **second** by Mr. Eno. **Vote** 5-0 in favor.

- **20-081 - Consider the resignation of Amanda and Mark Hreben from the Recreation Board**
 - **Motion** made by Mrs. Woodsum to accept the resignation of Amanda and Mark Hreben from the Recreation Board with regrets, **second** by Mr. Price. **Vote** 5-0 in favor.

Old Business:

- **20-072 – Discuss funding and management for the Readfield Beach**
 - Mr. Dyer met with Sean Keegan of the Recreation Board to work on the upcoming year's budget for the beach. Focus on operations; back to having a Superintendent Position/Program Coordinator. Review of the changes on the Custom Budget Expense Report. This year focus on getting programs going like swim lessons. The Recreation Committee would like to see a fee increase (\$40.00 to \$60.00 for residents/50% by the board) and try to maintain membership.
 - Suggested to throw the beach conversation in with the budget committee/capital planning. Future Select Board to work on the upcoming plans for the beach. Develop a two year plan/transition schedule. Have something to present by the March 27 meeting for community input/direction.
 - **Motion** made by Mrs. Woodsum to authorize the request from the Recreation Committee to increase the fees this year to \$60.00 for a family pass and other fees correspondently for day passes and nonresidents, **second** by Mr. Eno. **Discussion:** Mr. Price wanted to verify that the request was coming from the Recreation Committee/Town Manager. **Vote** 5-0 in favor.

Consensus of Select Board to have item 20-083 taken out of order; see item under New Business/20-083

- **20-074 – Consider pending real estate foreclosures and review the waiver process**
 - There were no foreclosures for the 2017 tax year.
 - Mr. Dyer gave an overview and said that the article is contradicting to state law and needs to be updated. Need to strike a few items from the policy and change the language of the foreclosure policy along with a policy for tax acquired property and out to Town Meeting for vote.

New Business:

- **20-082 – Hear and discuss the FY19 Independent Audit Report by Berry, Talbot, Royer**
 - Scheduled to next meeting due to weather.

- **20-083 – Consider the status of land surrounding the Jesse Lee Church**
 - Mr. Dyer gave a brief review. Proposal for quiet title transfer as Jesse Lee Church has been using for many years. Has not been revenue tax money for the town in about 200 years. In the 1800's deeded to the town but church has been using the property.
 - Les Priest, Representative for Readfield Methodist Church who over sees the Jesse Lee Church as well was present. They would like to do improvements to the Jesse Lee Church. Discovered the deed ownership when they were looking at selling some land to an abutter. Would like to use

Readfield Select Board
Regular Meeting Minutes – Monday, February 18, 2020 – Unapproved

the money from land sales to fix up church and also see about creating a small parking lot for the use of the church and town due to the cemetery across the street.

- **Motion** made by Mr. Bourgoine to instruct the Town Manager with appropriate legal counsel, if necessary, to go through with the quiet title transfer, **second** by Mr. Price. **Discussion:** Questioned on if this was seen as the town giving property to the church. **Vote** 5-0 in favor.

- **20-084 – Consider a one-year extension of the Snow and Ice Control Contract**
 - **Motion** made by Mrs. Woodsum for the Town of Readfield to extend the current Snow & Ice Control Contract with Cushing Construction LLC of Readfield to go thru May 1, 2021 as provided by the contract, **second** by Mrs. Sammons. **Vote** 5-0 in favor.

- **20-085 – Conduct a review of the third draft FY21 Municipal Budget**
 - Review by Mr. Dyer and Select Board.

- **20-086 – Conduct a first reading of a Food Sovereignty Ordinance**
 - Review by Mr. Dyer and Select Board.
 - **Motion** made by Mrs. Woodsum to accept the Food Sovereignty Ordinance as presented as the first reading and to move it to a second reading, **second** by Mrs. Sammons. **Vote** 5-0 in favor.

- **20-087 – Discuss the potential for medical and recreational marijuana ordinances**
 - Discussion on creating a subcommittee and bring back to the Select Board for review. Mr. Price to be on the subcommittee. Looking at ordinances for all 6 areas on marijuana. Suggested to make sure it is presented as broadly as possible to get the best feedback.

- **20-088 – Hear an update on regional broadband and consider Phase II project funding**
 - **Motion** made by Mrs. Woodsum to authorize the Town Manager to submit a payment of \$1000.00 to Fayette to cover the cost of the Phase II planning and communications process for broadband, **second** by Mr. Eno. **Vote** 5-0 in favor.

Other Business, Upcoming Meetings & Future Agenda Items:

- Designated union negotiators are Mr. Bourgoine and Mr. Eno.

Motion made by Mr. Price to adjourn the meeting at 8:24 pm, **second** by Mrs. Sammons. **Vote** 5-0 in favor.

Minutes submitted by Kristin Parks, Board Secretary via YouTube

RESERVED

COMMUNICATIONS

- **SELECT BOARD**
- **STAFF REPORTS**
- **BOARDS & COMMITTEES**
- **PUBLIC COMMUNICATIONS**

Readfield Community Library Board Meeting
February 10, 2020

The meeting was called to order at 6:37.

Those present: Pam Mitchell, Brenda Lake, Betty Peterson, Jan Tarbuck, Sonya Clark, Deb Peale, Pat Clark, Maureen Kinder
Melissa Small, Librarian

Those excused: Jen Bonnefond

Secretary's report: The minutes were approved as amended.

Treasurer's Report: The treasurer's report was approved.

Librarian's Report:

*New Library hours: Discussion and voted to approve the following hours, beginning March 1st:

Monday 3-7. Tuesday 10-4, Wednesday 1-7, Saturday 10-4

* The Humanities Council Book Group had about 12 attendees in January. We will continue a book group on the 4th Wednesday of the month.

*Burns Night: Saturday, January 25th at the Town Office- 48 adults and 2 kids attended. The event was great and we have the piper already lined up for next year. \$87.00 received in donations.

* Nancy O'Toole Merservier: Friends of the Library gave a \$25.00 gift card. Nancy was at the library Saturday, February 1st from 1:00-3:00 and it was well attended!

*"Games and Puzzles": Wednesday afternoons. Maybe start a coffee and book group on Tuesday mornings.

* Maine 200th Potluck supper on March 14th at Kents Hill. Board will bring desserts and help set up. Readfield U will be in March.

* Melissa will do something at the library for National Library Week (April 19-25).

* Discussion concerning tote bag as welcome gift for children who get a new library card-tabled until next month.

* Discussion about a new gmail account.

* Library website: We will pay \$96.00 yearly fee for Word Press with no ads- will swap out subscription to Book List. This was voted on and passed.

Old Business:

*Updates on Burns' Night, Humanities Book Group, Nance O'Toole Merservier, new library hours, and Maine 200th Potluck- see Librarian's Report.

* Renovation Update:

SJ Wood of Winthrop as been awarded the combined renovation of the library roof and fire department renovation and addition. Work is expected to start in the Spring of 2020 and completion in the fall of 2020. Final contract details to be announced at a later date.

* Discussion regarding a secure wireless router and continued effort in the upgrade of downstairs lighting to LED in poorly lit foyer and rooms. These items will be looked into further.

* Loose Threads donated a quilt for the Circulation Room! We will put up a sign crediting the donation.

New Business:

* Ongoing Book Sale: Tabled til next month

*Grants: Check with Friends

* Mission Statement: The mission statement is on the town's website and will put on our website. Further discussion tabled until Fall.

The meeting was adjourned at 8:13.

The next meeting will be March 4, 2020 at 6:30 at the library.

Respectfully submitted by,

Pam Mitchell

Secretary of the Readfield Community Library

February 16, 2020

Readfield Conservation Commission Meeting Minutes
Tuesday, January 14, 2020, 6:30 pm, Town Office
Approved February 11, 2020

Present: Jerry Bley, Marty Hanish, Bruce Hunter, Greg Leimbach, Tim Sniffen
Excused: Greg Durgin, Andy Walsh, Brent West
Visiting: Stephanie Donaldson

Agenda was reviewed with items added.
Minutes of December 10, 2019 meeting were approved as corrected.

Budget matters:

Readfield Conservation Lands Account:

Teresa Shaw, Town Finance officer, reported a current balance of \$3291.39 with a \$1200 bill outstanding, a balance that was lower than we expected. She anticipates a \$7355 reimbursement from the Recreational Trails Program grant soon.

Bruce H, Jerry B, and Tim S will meet with her to review the balance before our meeting with Budget Comm later this week.

We also decided to include monthly reports on our accounts at our RCC meetings in the future.

Proposed RCC budget for 2020-21, drawn up at our December meeting, was reviewed and the following items were modified: Notes on discussions follow.

Regional conservation commissions gathering – estimated expense reduced to \$100.

Town Farm Forest road repair/improvement – reduced to \$7000.

Torsey Pond Nature Preserve (TPNP) trailhead repair – reduced to \$0.

Maine Assoc. of Conservation Commissions membership was discussed but not added.

Fairgrounds signs and trail maintenance – increased to \$500. See discussion of trail signs.

Readfield Conservation and Recreation Areas map – increased to \$600.

A motion was made that “The RCC will present a proposed budget for fiscal year 2020-2021 totaling \$10,950, and authorizes the Chair to make changes if necessary.” Motion passed unanimously.

(See note at end of minutes.)

Details from budget discussion:

1. Town Farm Forest road/trail repair –

Forester Harold Burnett had included roadwork in the logging contract for the upcoming harvest. The RCC may arrange for that work to be done separately and so may need to prepare RFP's this spring (March or April). Work would be billed in 2020-21 fiscal year.

To prepare RFP we will need to review Harold's description of the road repair. Jerry will ask Harold for copy of his recent lumbering contract. Jerry and Bruce offered to check dimensions of repair stretches if weather and conditions allow.

2. Maine Assoc of Conservation Commissions membership –
Marty H suggested rejoining the MEACC, giving opportunity for valuable cooperation. RCC's past membership was discussed. We decided not to join this year, but to consider it next year after discussion with other area commissions.

3. Trail Signs –
Town Manager Eric Dyer has suggested that the RCC coordinate with the Readfield Trails Comm (RTC) to start using a standard format (such as is found at the Fairgrounds) for all signage on the various Town properties. RCC is currently planning replacement of twenty or more trail signs at TPNP. To use heavy laminated plastic signs with routed lettering as used at the Fairgrounds would be very expensive.
Jerry (?) will arrange a meeting with Eric D and RTC representatives to discuss this question.

4. Readfield Conservation and Recreation Areas map –
We have planned for a revised and updated edition, with \$600 budgeted this fiscal year for work with the Kennebec County Soil and Water Conservation District who helped us with previous editions. Updates will include new conservation properties and new trails or other recreational areas in Readfield. We expect a number of changes, which may need to be checked with Kennebec Land Trust, New England Forestry Foundation, Maine Farmland Trust, Blizzard Busters, the Trails Comm, others?

In place of the present historical data, it was suggested we use the reverse side of the map for larger scale maps such as those prepared by the RTC or KLT showing particular trails or properties. We hope to republish the historical data elsewhere.

Brent W has begun work on this project. Will he continue to lead? Coordination with other organizations will be important.

Other items briefly discussed:

Morrill Rd connector trail at intersection of Sturtevant Hill Rd and Route 17 –
If this small parcel is considered Town Conservation Land, would RTC want RCC assistance with purchasing trail materials next year?

Former Belle Vue Farm parcel – This hill top farmland with important views has been for sale and now appears to be under contract. Jerry will check with Maine Farmland Trust to see if they have more information.

There may be a KLT snowshoe hike at TPNP on February 13. Tim will report details as available.

Tim reported that the Lake Maranacook dam rebuild is almost complete. This will allow for better control of lake levels, and may return the lake to its previous normal level, somewhat lower than has been seen for many years. Will there be impact on shore land/marshy areas?

Carleton Pond Watershed - There will be a meeting with the Greater Augusta Water District Board on Monday, January 27, 2020, 6:00 pm, at Augusta City Center. Bruce plus several other RCC/RTC members expect to attend. Open to all.

Fairgrounds parking lot report, hunting blind policy, other agenda items: referred to February meeting.

Meeting adjourned 8:30 pm

Submitted by Tim Sniffen

- Post Meeting Note: At review of Conservation Lands Account on 1/16/20 with Teresa Shaw and Eric Dyer, we found that our account is indeed lower than anticipated. Bruce, Jerry, and Tim decided to reduce the amount budgeted for the Town Farm Forest roadwork to \$6000. Thus our proposed budget submitted that evening was \$9,950.

Readfield Trails Committee Minutes

January 28, 2020

Present: Paul Bessette, Nancy Buker, Ken Clark, Greg Durgin, Jeanne Harris, Bob Harris, Greg Leimbach, Rob Peale, Holly Rahmlow

Excused: Henry Whittemore

The meeting was called to order at 6:34 p.m.

Paul agreed to be the timekeeper.

Holly passed out copies of the November minutes. One error was noted and corrected. Ken moved the minutes be approved; Jeanne seconded. Approved unanimously.

Jeanne reported that the current balance in our account is \$1,875.41. She noted that we started in July with \$2,510 and have spent \$634.59 on bluestone, signs, maps, etc.

Rob reported on the meeting that he and Ken, Bob, Greg L. and Readfield Conservation Commission members Bruce Hunter and Andrew Walsh attended with Brian Tarbuck of the Greater Augusta Utility District (GAUD) and its other representatives regarding the possible development of trails in the Carleton Pond area.

Rob said that GAUD representatives are receptive to the unimproved, non-motorized trails he suggested. They are concerned, however about maintaining the pristine quality of the pond, preventing ATV access and making sure people clean up after their dogs. They also want a steward assigned to the trail.

Because these trails would not be on Readfield property, we cannot use RTC funds for signs, bluestone, etc., but GAUD has funds available for those items, perhaps as much as \$2,500 the first year and a maintenance budget in subsequent years. They may also provide wood chips from tree harvesting on the property.

GAUD would not pay for plowing the parking lot in the winter, so Rob will check with Eric regarding town plowing options.

Rob suggested that we might also contact adjacent landowners. We might be able to build a trail that would connect Carleton Pond land to KLT land.

The next step is to walk the property for possible trail routes and to assess any low-lying areas that remain wet. There is no rush on this project, so Rob suggested the first walk be done in perhaps March, depending on snow cover, with a follow-up check in midsummer when the weather is dry.

In the meantime Rob will contact the adjacent landowners.

Regarding the Church Road sidewalk, there is nothing new.

The possibility of providing trail mileage on new maps was discussed. Holly said that Don can provide that information and add it to the map, but perhaps it would be best to wait until we have another change to the map, such as adding the Morrill Road trail, which is nearly complete.

Regarding the Morrill Road trail, Rob said that Eric has not contacted the Maine Department of Transportation regarding the crossing of Route 17, which is a safety issue. He said he will check with Eric and see if it's OK to do it himself. We also need to provide for a better crossing of the ditch by the road, perhaps a culvert.

Greg L. suggested that while we are communicating with the DOT we might also want to follow up on changes to the speed limit and the signs on the edge of the main village area, which is expanding with more people utilizing trails along Route 17.

In regard to two potential trails on Saunders property Rob, Bob and Nancy went to speak to Larry Mace. Saunders has limited operations at that plant and is managed from out-of-state, so they didn't really get a feel as to whether the company would be open to trails on its property. Rob is going to talk to Larry again and see if he can find out what the company's attitude toward the trails might be.

Greg D. asked for suggestions about the 2020-21 budget. Jeanne suggested we include funds for culverts. There are three places on the Esker trail that could benefit, as well as the Morrill Road ditch. We also need signage for the Morrill Road trail.

Greg L. suggested we budget some money, perhaps \$500, for a connector trail across the Draper property that would connect the KLT Rosmarin trail to the McDonald easement. Progress on an easement for the entire Draper property has been slow, but we might have more luck getting permission for just a connector trail.

Rob brought up the issue of stewards again. We had previously discussed this issue and assigned stewards for some trails. Rob was unaware that he is the steward for the Esker trail. Greg D. checks out the Fairgrounds trail regularly, and Bob and Jeanne tend the Fog Farm trail.

Nancy expressed concern that the \$100 garnered from her envelope kiosk endeavor should go to a specific purpose. She said perhaps that donation and others should go to printing maps. Holly noted that more than \$100 has already been spent printing maps, so we are covered so far. Also, funds from donations might not have to follow the guidelines for taxpayer funds, but we need to check with the town on whether that money could be used for trails outside the Readfield owned system.

Rob asked about putting the high school-owned trails on the map. We could do so after they have been tended. Someone suggested that students could help with that. Rob and Greg L. said they would follow up.

The next meeting will be February 25, 2020. Meeting adjourned at 8 p.m.

Minutes prepared and submitted by Holly Rahmlow

Cemetery Committee Meeting Minutes

January 15th, 2020

Present: Andy Tolman, Grace Keene, Pam Osborn, Marianne Perry, Warren Norris, Ben Rodriguez

Meeting Minutes for December 18th, 2019: Motion made to accept minutes with proposed changes and seconded, discussion pursuant and amended minutes were approved unanimously.

Sexton's Report by Ben Rodriguez

Ben discussed online Build vs. Buy eBook that compares options for municipalities to make decisions when evaluating either commercially provided software or an option to build a system from scratch. Ben recommended that the committee review it as background information.

He summarized the two subcommittee go-to-meetings with cemetery management software companies and provided a written report of them. The two vendors reviewed were PlotBox and CemSites. He noted that there are some differences between ability/desire to fold in Town capabilities (GIS) as well as differences in modularization and cost. Subcommittee is investigating how to use local resources to get town data (burial cards, excel lists and written records) into a usable system, i.e., the "Build" in Build vs. Buy, to help defray initial costs. Subcommittee will continue to schedule meetings with vendors to learn more about options and offerings.

Ben also mentioned that he will continue to look for other municipalities, those that are using this software. He has an example of Greenland, NH. This town has 11 cemeteries and they investigated Pontem, another vendor, but selected CemSites due to ease of data transfer.

Discussion followed: it was agreed that the implementation of this project will have a great financial effect in the freeing of the sexton's time to attend to the human part of his job, i.e., finding available lots for interested parties and locating the sites where loved ones are buried. Committee encouraged the sexton to continue his efforts.

Old Business

Ben will reach out to the Case Cemetery neighbors to double check access as the tree work will begin as soon as conditions permit. The budget already reflects this additional expense. Whittier tree work is anticipated to be complete within the next month, again as conditions warrant. It is noted that the work to fix the tree has taken place in prior years, this therefore reflects the town's due diligence in attempting to save an appreciated tree. Unfortunately, the new damage to the tree will not allow further attempts at preservation.

The status of the water accumulation at the perimeter of the Readfield Corner cemetery was queried by the committee and updated by the sexton. Ben remarked that Anna had reviewed the problem in discussions with the road committee. She had stated that there is not enough clearance in the soil to add a 10" culvert. The alternative is to level the location to remove the impediment to drainage. Although there has been no vehicle access, further access could be discouraged by adding a small garden.

New Business

Bicentennial activities were discussed. The committee feels it is important that the Cemetery Committee can perform its chartered role but also use its' and the town's resources to add value to the town's cemeteries above and beyond normal maintenance. Grace also suggested that in celebration of this important milestone we focus on a visible cemetery such as Case Cemetery especially since we're removing trees. Marianne agreed to look into trees, particularly trees, shrubs and flowers that are usual and accepted in Maine cemeteries by reviewing suggestions from the County Extension Office in Farmington.

It was agreed that we spend \$1000 for expanding trees and gardens initially at Case in celebration of the Bicentennial. Further discussion included putting a blurb in the Readfield Messenger describing our plans and to also investigate what happened with the cemeteries in Readfield in 1820 to celebrate Maine's founding.

Stonework was discussed. Cemetery Committee members agreed that the stonework is a priority and that work must continue on the rock wall. Andy noted that Gary Mann has time to continue his repairs there.

Ben asked that he be sent for training on the proper procedures for up-righting and fixing stones. Training expenses are usually allocated under building supplies. The cost is likely to be \$700 plus his time.

Warren was tasked to research Wreaths Across America. Rachel Worchester was the contact. This is a good alternative to our holiday wreath laying, but is more involved because each veteran's grave gets a wreath. Most large cemeteries that use the WAA's services employ sponsorships to afford it. A representative can be arranged to meet with us if there is a desire to go forward. Further action was tabled.

Motion made to close meeting (M/S/V). Adjourned 2:25 pm.

Next scheduled full committee meeting is scheduled for February 19th, 2020.

Warren Norris
Cemetery Committee

APPOINTMENTS,
REAPPOINTMENTS, &
RESIGNATIONS

Addressing Ordinance

Town of Readfield

(Adopted March 1, 2010)
(Revised and Adopted June 9, 2011)

Section 1. Title

This Ordinance will henceforth be known and cited as the *Readfield Addressing Ordinance* and will be referred to herein as the "Ordinance."

Section 2. Purpose

The purpose of this Ordinance is to enhance the easy and rapid location of structures by law enforcement, fire, rescue, and emergency medical services personnel in the Town of Readfield.

Section 3. Authority

This Ordinance is adopted pursuant to and consistent with Municipal Home Rule Powers as provided for in Article VIII, Part 2, Section 1 of the Constitution of the State of Maine and Title 30-A M.R.S.A. Section 3001.

Section 4. Administration

A. This Ordinance shall be administered by the Addressing Officer and the Road Commissioner, who are authorized to and shall assign road names and numbers to all properties, both on existing and proposed roads, in accordance with the criteria in Sections 5 and 6. The Addressing Officer shall also be responsible for maintaining the following official records of the Ordinance:

- 1) A Readfield map for official use showing road names and numbers;
- 2) Three lists of all property owners as identified by current assessment records listed by:
 - a) last name, listed alphabetically, showing the assigned numbers;
 - b) map and lot number, listed in sequence, showing the last name and assigned numbers; and
 - c) an alphabetical list of all roads with property owners listed in order of their assigned numbers.



B. The Select Board shall designate an Addressing Officer, who is responsible for and authorized to provide all required addressing and database information to the Town and the State agency and all other entities or persons responsible for timely implementation of Enhanced 9-1-1 services.

**CERTIFICATE OF APPOINTMENT and OATH
FOR THE TOWN OF READFIELD**

(TITLE 30-A, M.R.S.A.ss2602)

Appointment by the Select Board

To Eric Dyer of Readfield, in the County of Kennebec and State of Maine: There being a vacancy in the
Person's name
position of E911 Addressing Officer the Select Board of the Municipality of Readfield do, in accordance with the
Position
provisions of the laws of the State of Maine, hereby appoint you to said position within and for the Municipality of Readfield, such
appointment to be effective **March 16, 2020.**

Given under our hands this 16th, day of March, 2020.

Select Board of Readfield

Bruce Bourgoine

Chris Sammons

Ralph Eno

Dennis Price

Kathryn Mills Woodsum

TOWN OFFICERS' OATH

I, Deborah Nichols, hereby certify that Eric Dyer this day personally appeared before me and took
Clerk's name Person's name
the following oath:

I, Eric Dyer, do swear, that I will support the Constitution of the United States and of the State, so long as I shall
Person's name
continue a citizen thereof.

I, Eric Dyer, do swear, that I will faithfully discharge to the best of my abilities, the duties incumbent on me as
Person's name

E911 Addressing Officer according to the Constitution and laws of the State. So help me God.
Position

Appointees signature: _____ Date: _____, 2020

Before me, _____, Clerk of Readfield
Date: _____, 2020 Time: _____

STATE OF MAINE

County of Kennebec

_____, 2020

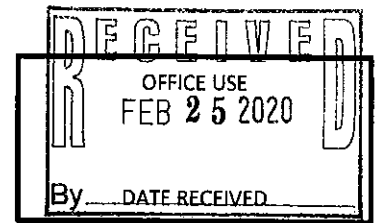
Personally appeared the above named Eric Dyer who has been duly appointed by the Select Board to the
person being sworn in
position of E911 Addressing Officer in said Municipality, and took the oath necessary to qualify him/her to discharge
Position
said duties for the term specified above according to law.

Before me, _____ Municipal Clerk
Deborah Nichols

Readfield Select Board
March 16, 2020
Item # 20-092

TOWN OF READFIELD

APPOINTMENT APPLICATION



The Select Board shall not discriminate against an applicant based on religion, age, sex, marital status, race color, ancestry, national origin, sexual orientation or physical or mental disabilities. The Select Board may exclude from consideration any applicant with physical or mental disabilities only when the physical or mental handicap would prevent the applicant from performing the duties of the appointment and reasonable accommodation cannot be made.

The Select Board shall have final authority over the appointment of citizens to Boards, Committees and Commissions that are instruments of Town Government. The Select Board shall not appoint an applicant to a position for which the applicant will likely have a frequent or recurring conflict of interest.

Which Board, Committee or Commission

are you applying for?

Cobbossee Watershed District

Term:

2022

Do you have previous experience on this board or committee?

Yes

No

Name: Thomas J. Molokie

Phone (H): 207 685-4706

Street address: 146 Thorp Shores Rd

Phone (C): _____

Mailing address: Readfield, ME 04355

E-Mail: TJMOLOKIE@RODRUNNER.COM

Below please tell us of any experience and/or training that might be useful in this position.

I am currently serving on the Maramacook Dam Committee and previously been a director of the Maramacook Lake Committee. I have also served on the School Board and Board of Appeals in Readfield.

Below please tell us the reason you are interested in applying for this position.

We are fortunate to live on lake Maramacook and have a keen interest in our area lake environment.

If you are currently employed, what is your position?

Retired - US Gov. VA Togus

APPLICATION FOR APPOINTMENT FOR:

Name: THOMAS J MOLOKIE Position: COBBOSSEE WATERSHED Term: 2022

"By signing this application for this position the Applicant understands and agrees that the information contained in this application is required by law to be available for public viewing and agrees to hold the Town of Readfield harmless from any misuse of the application information by anyone viewing it. As a member of this board, committee or commission

Check one!

- I approve the use of my e-mail and phone numbers on the Town's public sites and publications.
I DO NOT approve the use of my e-mail and phone numbers on any of the Town's public sites or publications.

Name: Thomas J. Molokie Date: 2/25/20

CLERK'S USE BEFORE THE APPOINTMENT

This is a Consecutive Re-Appointment Yes No
Was this position advertised? Yes No If no, please explain:
Confirmation from Applicant of attendance at Select Board Meeting if required. Yes No
Confirmed meeting date: 3/16, 2020

SELECT BOARD APPROVAL

To Thomas Molokie of Readfield, in the County of Kennebec and State of Maine: There being a position on the Cobbossee Watershed we the Select Board of the Municipality of Readfield do, in accordance with the provisions of the laws of the State of Maine, hereby appoint you to said position within and for the Municipality of Readfield, such appointment to be effective:

3/16/20 thru 6/30/22. Given under our hand this 16 day of Mar 2020

Bruce Bourgoine

Ralph F. Eno, Jr.

Dennis Price

Christine Sammons

Kathryn Mills Woodsum

CLERK'S USE AFTER THE APPOINTMENT

Chair has been notified of appointment? Yes No If yes, what date:
Is an Oath appropriate: Yes No If yes, what date

Readfield Select Board
March 16, 2020
Item # 20-093

TOWN OF READFIELD

APPOINTMENT APPLICATION

OFFICE USE
FEB 12 2020
DATE RECEIVED

The Select Board shall not discriminate against an applicant based on religion, age, sex, marital status, race color, ancestry, national origin, sexual orientation or physical or mental disabilities. The Select Board may exclude from consideration any applicant with physical or mental disabilities only when the physical or mental handicap would prevent the applicant from performing the duties of the appointment and reasonable accommodation cannot be made.

The Select Board shall have final authority over the appointment of citizens to Boards, Committees and Commissions that are instruments of Town Government. The Select Board shall not appoint an applicant to a position for which the applicant will likely have a frequent or recurring conflict of interest.

Which Board, Committee or Commission

are you applying for?

Recreation Committee

Term:

6/30/20

Do you have previous experience on this board or committee?

Yes

No

Name: Kevin Kelliber

Phone (H): 776 8885

Street address: 231 Chase Road

Phone (C):

Mailing address: Same

E-Mail: Kelliberjfk@gmail.com

Below please tell us of any experience and/or training that might be useful in this position.

Desktop Publishing, Graphic Design, Video Editing, Film/
Television Production, Technical Writing, Commercial
Offset Printing, (more on app from web)

Below please tell us the reason you are interested in applying for this position.

see attached application recieved via
website

If you are currently employed, what is your position?

Territory Manager for Budget Document
Technology

APPLICATION FOR APPOINTMENT FOR:

Name: Kevin Kelliher Position: Rec Comm Term: 6/30/20

"By signing this application for this position the Applicant understands and agrees that the information contained in this application is required by law to be available for public viewing and agrees to hold the Town of Readfield harmless from any misuse of the application information by anyone viewing it. As a member of this board, committee or commission

Check one!

- I approve the use of my e-mail and phone numbers on the Town's public sites and publications.
I DO NOT approve the use of my e-mail and phone numbers on any of the Town's public sites or publications.

Name: electronic signature Date: 2-12-2020

CLERK'S USE BEFORE THE APPOINTMENT

This is a Consecutive Re-Appointment Yes No
Was this position advertised? Yes No If no, please explain:
Confirmation from Applicant of attendance at Select Board Meeting if required. Yes No
Confirmed meeting date: 3/16, 2020

SELECT BOARD APPROVAL

To Kevin Kelliher of Readfield, in the County of Kennebec and State of Maine: There being a position on the Rec Committee we the Select Board of the Municipality of Readfield do, in accordance with the provisions of the laws of the State of Maine, hereby appoint you to said position within and for the Municipality of Readfield, such appointment to be effective:

3/16/20 thru 6/30/20. Given under our hand this 16 day of Mar 2020

Bruce Bourgoine

Ralph F. Eno, Jr.

Dennis Price

Christine Sammons

Kathryn Mills Woodsum

CLERK'S USE AFTER THE APPOINTMENT

Chair has been notified of appointment? Yes No If yes, what date:
Is an Oath appropriate: Yes No If yes, what date

Kristin Parks/Town of Readfield

From: cmsmailer@civicplus.com on behalf of Readfield ME via Readfield ME
<cmsmailer@civicplus.com>
Sent: Tuesday, February 11, 2020 5:01 PM
To: readfield@roadrunner.com
Subject: Form submission from: Appointment Application (Web Fillable Form)

Submitted on Tuesday, February 11, 2020 - 5:01pm Submitted by anonymous user: 74.75.104.76 Submitted values are:

Date: February 11, 2020

Which Board, Committee or Commission are you applying for? Recreation Association

==Do you have previous experience on this board or committee?==

- Do you have previous experience on this board or committee?:

Yes

Name: Kevin Kelliher

Street Address: 231 Chase Road

Mailing Address: 231 Chase Road Readfield, ME 04355 Phone (Primary): 2077768885 Phone (Secondary):

E-Mail: kelliherjfk@gmail.com

Below please tell us of any experience and/or training that might be useful in this position.:

Here is a list of my skills and interests:

Desktop Publishing, Graphic Design, Video Editing, Film/Television Production, Technical Writing, Commercial Offset Printing,

I have a background in Information Technology with a focus on business technology, computer Hardware, computer software, and networking.

I have been volunteering with the Rec Committee since June 2019 in an unofficial capacity and have enjoyed getting to know the members.

If you are currently employed, what is your position?

Title: Territory Manager

Company: Budget Document Technology

Description: Business technology consultant working directly with Maine companies.

Below please tell us the reason you are interested in applying for this

position.: Working with the Rec committee is a great way to become more involved in the community. I have a 1 year old and a 3 year old that will be coming up through Readfield/Maranacook schools and will become involved in many of the Recreation Association programs. It will be nice to be a part of planning and organizing these programs for the benefit of all Readfield residents.

Electronic Signature: Kevin Kelliher Jr.

==Check one!==

- I DO/DO NOT approve the use of my e-mail and phone number(s)
on the Town's public sites and publications.: I DO

The results of this submission may be viewed at:

<https://www.readfieldmaine.org/node/6133/submission/3464>

OLD BUSINESS

Town of Readfield



Annual Financial Statements
For the year Ended June 30, 2019

Independently Audited By

Berry · Talbot · Royer
CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

Town Selectmen and Manager
Town of Readfield, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Readfield, Maine as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Readfield, Maine as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 - 11 and 34 - 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Readfield, Maine's basic financial statements. Schedules 2 through 6 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Schedules 2 through 6 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Schedules 2 through 6 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Berry Talbot Royer
Certified Public Accountants
Falmouth, Maine
February 13, 2020



Town of Readfield

Management Discussion and Analysis

The Town of Readfield (the Town) provides this Management Discussion and Analysis to present additional information to the readers of the Town's basic financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2019. Readers are encouraged to consider this information in conjunction with the additional information that is furnished in the Town's basic financial statements, required supplementary information, and other supplementary information.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's financial statements. The Town's basic financial statements include three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Financial Statements. This report also contains required supplementary information that provides budgetary comparisons with actual results. The components of the financial statements are described in the following sections.

Basic Financial Statements

The basic financial statements include two types of financial statements that present different views of the Town: the Government-wide Financial Statements and the Fund Financial Statements. The Notes to the Basic Financial Statements supplement the financial statement information and clarify line items that are part of the financial statements.

Government-wide Financial Statements

The Government-wide Financial Statements provide a broad view of the Town's operations in a manner similar to a private sector business. The statements provide both short-term and long-term information about the Town's financial position, which assists in assessing the Town's economic condition at the end of the fiscal year. These are prepared using the economic resources measurement focus and the accrual basis of accounting. This basically means they follow methods that are similar to those used by most businesses. They take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. The Government-wide Financial Statements include two statements:

- The *Statement of Net Position* presents all of the government's assets, liabilities, and deferred inflows of resources, with the difference between total assets and the sum of total liabilities and total deferred inflows of resources reported as total net position. Over time, increases or decreases in the Town's net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (such as uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each function of the Town.

Both of the above financial statements present the net position and activities of *governmental activities*. Governmental activities are those activities that are mostly supported by taxes and intergovernmental revenues (federal and state grants) and are the only major category of activities carried on by the Town.

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, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The Fund Financial Statements focus on individual parts of the Town government, reporting the Town's operations in more detail than the Government-wide Financial Statements. The Town maintains only one category of funds: governmental funds. It is important to note that these fund categories use different accounting approaches and should be interpreted differently.

Governmental Funds

All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, the Governmental Fund Financial Statements focus on near term inflows and outflows of spendable resources. They also focus on the balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near term financing requirements. This approach is known as using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual (i.e., measurable and available to liquidate liabilities of the current period). Expenditures are generally recorded when liabilities are incurred, except for those related to long-term liabilities, which are recorded when due and payable. These statements provide a detailed short term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statements. By doing so, readers may better understand the long term impact of the government's near term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and the governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town presents three columns in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances. The Town's major governmental fund is the General Fund. All non-major governmental funds are combined in the "Other Governmental Funds" column on these statements.

Current Year Financial Highlights

- The Town's assets exceeded its liabilities and deferred inflows of resources by \$22,603,907 as of the end of the fiscal year. This year's total net position includes an unrestricted portion totaling \$2,506,376 which may be used to meet the Town's ongoing obligations to employees, citizens, and creditors.
- The Town's operations for this year resulted in a decrease in net position of \$280,444. The Town's net expenses of \$6,005,195 were greater than general revenues of \$5,724,751.
- Total governmental activities' expenses in fiscal year 2019 were up by \$482,888 from fiscal year 2018. Also, total governmental activities' revenues in fiscal year 2019 were up \$172,535 from fiscal year 2018.
- In the General Fund, the Town's unassigned fund balance increased by \$83,719 from the prior fiscal year.
- At the close of the current fiscal year, the Town's General Fund's unassigned fund balance as a percentage of the General Fund's expenditures for the fiscal year was 22.9%, which is down from 23.38% in the prior year.
- The Town's total bonded and other long-term debt decreased by \$323,603, which included \$17,177 of capital lease payments and \$306,426 of general obligation bond payments. The Town issued a new general obligation bond in the amount of \$160,000.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Town's net position totaled \$22.6 million at the end of the fiscal year 2019, compared to \$22.9 million at the end of the fiscal year 2018.

Table A
Town of Readfield
Condensed Statement of Net Position
As of June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>	<u>\$ Change</u>	<u>% Change</u>
Current assets	\$ 2,928,298	\$ 2,781,806	\$ 146,492	5.27%
Capital assets, net	<u>20,490,050</u>	<u>21,007,303</u>	<u>(517,253)</u>	-2.46%
Total assets	23,418,348	23,789,109	(370,761)	
Current liabilities	288,653	379,612	(90,959)	-23.96%
Long-term liabilities	<u>508,291</u>	<u>488,418</u>	<u>19,873</u>	4.07%
Total liabilities	796,944	868,030	(71,086)	
Deferred inflows of resources	17,497	36,728	(19,231)	-52.36%
Net investment in capital assets	19,804,205	20,222,269	(418,064)	-2.07%
Restricted	293,326	278,552	14,774	5.30%
Unrestricted	<u>2,506,376</u>	<u>2,383,530</u>	<u>122,846</u>	5.15%
Total net position	<u>\$ 22,603,907</u>	<u>\$ 22,884,351</u>	<u>\$ (280,444)</u>	-1.23%

Table B
Town of Readfield
Condensed Statement of Activities
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>	<u>\$ Change</u>	<u>% Change</u>
Charges for services	261,288	282,966	(21,678)	-7.66%
Operating grants and contribution:	<u>88,170</u>	<u>39,839</u>	<u>48,331</u>	121.32%
Total program revenues	349,458	322,805	26,653	8.26%
Taxes	5,246,711	5,094,787	151,924	2.98%
Intergovernmental	360,253	299,254	60,999	20.38%
Other	<u>117,787</u>	<u>158,175</u>	<u>(40,388)</u>	-25.53%
Total general revenues	5,724,751	5,552,216	172,535	
Total Revenues	6,074,209	5,875,021	199,188	3.39%
General government	\$ 517,591	435,643	81,948	18.81%
Boards and commissions	46,503	1,249	45,254	3623.22%
Community services	76,513	56,922	19,591	34.42%
Recreation, parks and activities	32,965	36,734	(3,769)	-10.26%
Protection	205,069	177,635	27,434	15.44%
Cemeteries	15,346	11,278	4,068	36.07%
Roads and drainage	899,233	793,288	105,945	13.36%
Solid waste	310,607	313,538	(2,931)	-0.93%
Education	3,556,960	3,527,596	29,364	0.83%
Regional assessments	312,871	305,861	7,010	2.29%
Capital improvements	225,781	12,904	212,877	1649.70%
Interest on long-term debt	11,735	41,494	(29,759)	-71.72%
Municipal maintenance	110,124	125,989	(15,865)	N/A
General assistance	33,355	27,144	6,211	22.88%
Overlay and bad debt	<u>-</u>	<u>4,490</u>	<u>(4,490)</u>	N/A
Total expenses	<u>\$ 6,354,653</u>	<u>5,871,765</u>	<u>482,888</u>	8%
Change in net position	<u>\$ (280,444)</u>	<u>\$ 3,256</u>	<u>\$ (283,700)</u>	-8713%

Overall, total revenues went up in fiscal year 2019 compared to fiscal year 2018 by just about 3.39%. Most of the increase came from: operating grants and contributions, taxes, and intergovernmental. Total expenses was up by 8%; this led to an decrease in net position of \$280,444, compared to 2018's results, which showed a \$3,256 increase in net position.

Chart A
Revenue by Source

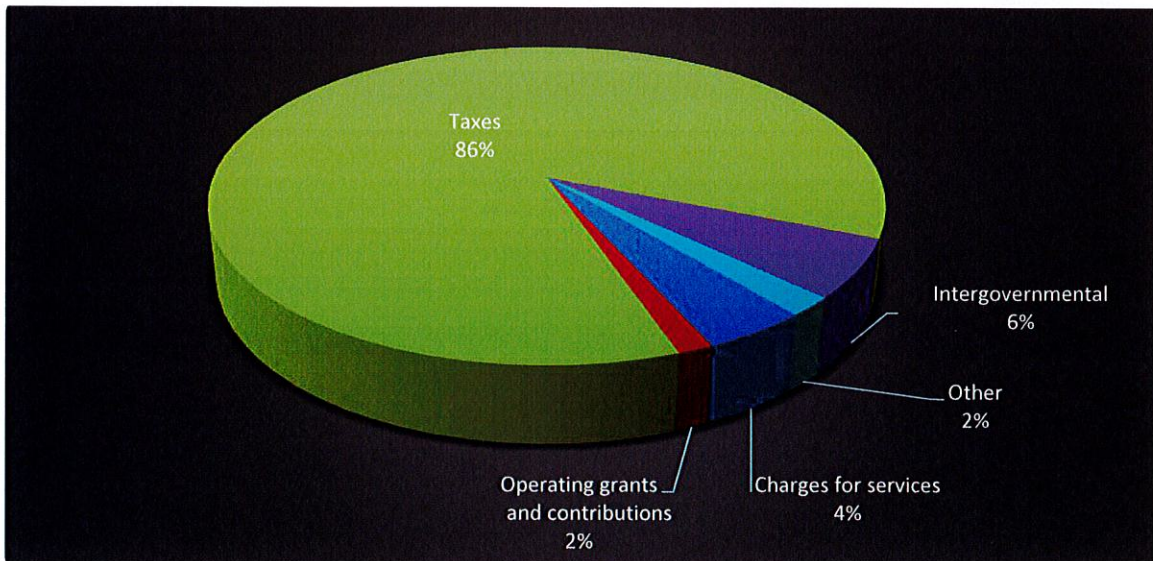


Chart A shows the relative size of revenues based on their source. The largest source of revenues is, of course, taxes at 86%, followed by Intergovernmental at 6% and Charges for Services at 4%.

Chart B
Expenses by Program

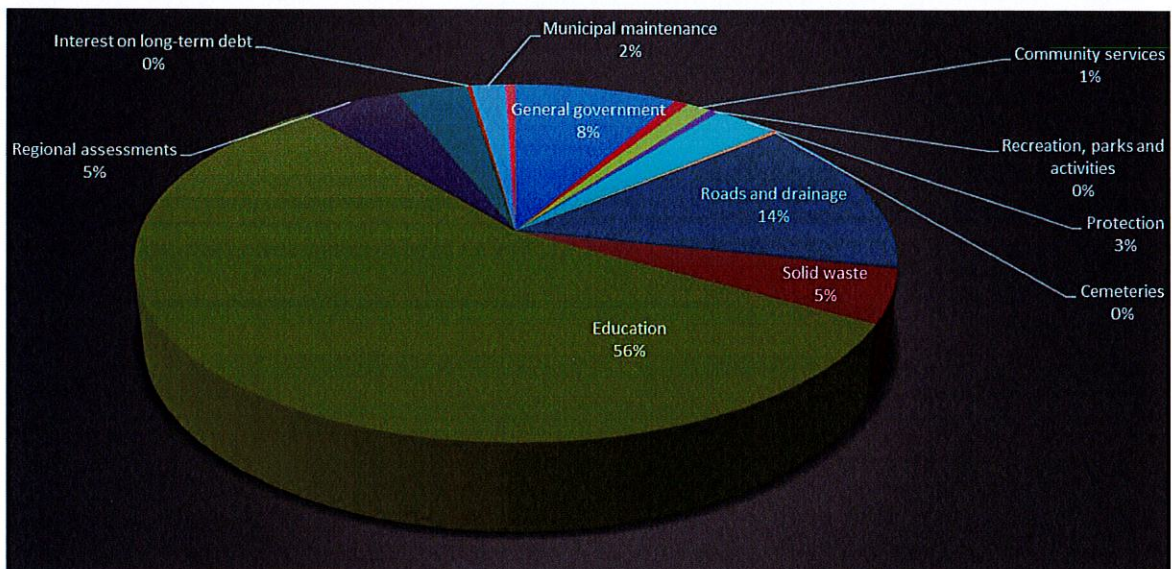


Chart B shows the relative sizes of expenses based on the program. Fixed charges, which includes education takes up the largest share of expenses at 56%. Roads and drainage is second, consuming 14% of expenses.

Analysis of the Town's Governmental Funds

As noted earlier, the Town of Readfield uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Town's governmental funds is on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the fiscal year.

General Fund

The General Fund's fund balances were \$2,334,188 and \$2,209,476 for fiscal years 2019 and 2018, respectively, which is a \$124,712 increase in the current fiscal year. The unassigned fund balance had fund balances of \$1,398,391 and \$1,314,672 for fiscal years 2019 and 2018, respectively, which is a \$83,719 increase in the current fiscal year. In addition, the committed fund balance increased \$40,993 in the current fiscal year.

Other Governmental Funds

All other governmental funds are composed of nonmajor special revenue funds, capital projects funds, and permanent funds. Total special revenue fund balances were \$4,767 for fiscal years 2019 and 2018. Total permanent funds fund balances were \$293,326 and \$278,552 for fiscal years 2019 and 2018, respectively, which represents a \$14,774 increase in the current fiscal year. The fund balances of special revenue funds simply represent unexpended grant and other specially designated funds. The fund balances of capital projects funds represent expended bond funds issued for capital improvement projects. The fund balances of permanent funds represent nonspendable and restricted portions of funds endowed to the Town for specified uses.

General Fund Budgetary Highlights

The municipal budget approves appropriations for both the General Fund and the Capital Projects Fund. The Capital Projects Fund portion is budgeted to be funded primarily through new bond issues. The original budget, as adopted by the Town on June 12, 2018, budgeted a deficit of \$355,303 that was to be covered through the use of fund balances. There were no significant differences between the original and the final budget for the general fund.

In analyzing comparisons between the final budget and actual results, tax revenues came in at \$123,840 above budget, driven mostly by a \$73,897 increase in motor vehicle taxes. Other revenue line items were over and under budget by varying degrees and, generally, positive variances offset negative variances.

Overall, actual expenditures were lower than budgeted expenditures by \$309,311. The departments with the largest budget-to-actual variances were Capital Improvements (\$209,695 and 46.4% under budget), Community Services (\$19,229 and 33.6% over budget), and Protection (\$21,302 and 16.02% over budget).

As a result of revenues coming in over budget, and expenditures coming in under budget, the Town experienced a surplus of \$124,712 on a budgetary basis (which differs from the GAPP basis used to measure performance in the basic financial statements, and as explained in the notes to the required supplementary information).

Capital Assets and Long-term Debt Activity

Capital Assets

The Town’s investment in capital assets for governmental activities, as of June 30, 2019, has a book value of \$30,442,036, less accumulated depreciation of \$9,951,986. This investment includes land, buildings and improvements, machinery, equipment and vehicles, and infrastructure. Infrastructure assets are items that are normally immovable and have value only to the Town, such as roads, bridges, streets, sidewalks, drainage systems, lighting systems, and similar items.

There was \$70,516 of capital asset additions and there were no disposals of capital assets in the current year. Depreciation expense for the current year, totaled \$587,769.

Table C
Capital Assets Net Book Value Comparisons
As of June 30, 2019 and 2018

	2019	2018	\$ Change	% Change
Land	\$ 2,865,844	\$ 2,865,844	\$ -	-
Buildings and Improvements	1,021,793	1,021,793	-	-
Machinery, equipment & vehicles	1,583,088	1,512,572	70,516	5%
Infrastructure	<u>24,971,311</u>	<u>24,971,311</u>	-	-
Totals	<u>\$ 30,442,036</u>	<u>\$ 30,371,520</u>	<u>\$ 70,516</u>	

Chart C
Composition of Capital Assets

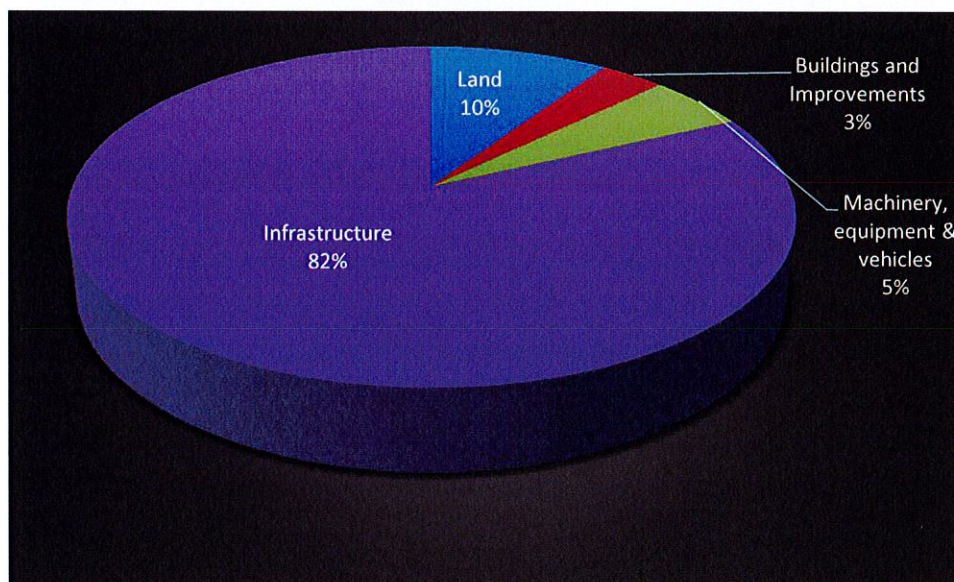


Chart C shows the composition of the capital assets and each of their classes in terms of their relative size to each other.

Chart D
Consumption of Capital Assets

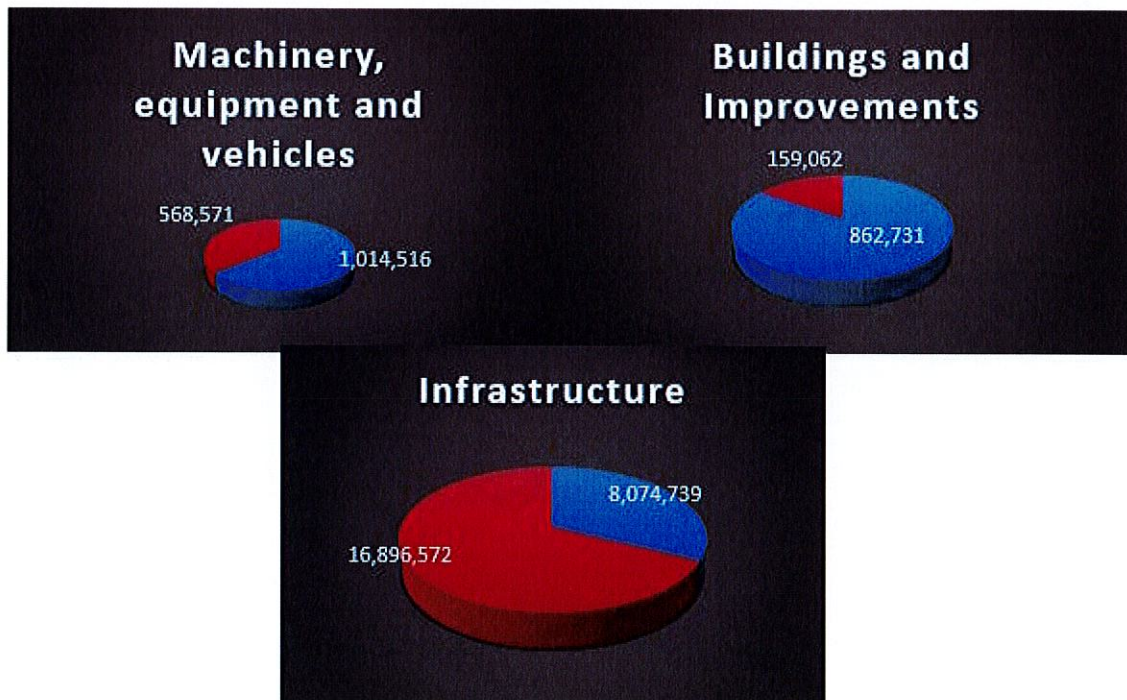


Chart D provides a graphical depiction of how much of each asset class’ total cost has been expensed as depreciation, as of June 30, 2019. The entire pie represents total cost, the red portion represents net book value (or, undepreciated cost), and the blue portion represents accumulated depreciation. These charts are designed to show how much of each asset class has been “used up” through depreciation. The more accumulated depreciation relative to net book value (i.e., the more blue the pie becomes), the closer the asset class is, on average, to the end of its useful life. As capital assets age, the Town needs to replace them so that the Town can carry out its services. The pies show that the buildings and improvements, machinery, equipment and vehicles, and infrastructure have, on average for the class, relatively young useful lives. Buildings and improvements, as well as machinery, equipment and vehicles are over 50% accumulated depreciation. This analysis is useful to help assess where capital outlays will need to be made in the future.

Long-Term Debt

At the end of the fiscal year, the Town had \$625,840 in general obligation and \$53,338 in capital leases - a decrease of approximately \$146,400, and increases of \$53,338 over last year, respectively. There was a bond issuance in the amount of \$160,000 during the current fiscal year. The Town paid down its debt during the year in the amount of \$323,603, which included \$17,177 of capital lease payments and \$306,426 of general obligation bond payments.

All outstanding bonded debt is to be used for capital asset expenditures. Unexpended bond funds remain accounted for in the capital projects funds and will be used to complete projects that have been approved by the Town in prior years. The Town’s debt load remains well below the statutory debt limit of 15% of the Town’s state valuation.

Table D
Long-Term Debt Comparisons
As of June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>	<u>\$ Change</u>	<u>% Change</u>
General obligation bonds	\$ 625,840	\$ 772,266	\$ (146,426)	-19%
Capital lease payable	<u>53,338</u>	<u>-</u>	<u>53,338</u>	-
Totals	<u>\$ 679,178</u>	<u>\$ 772,266</u>	<u>\$ (93,088)</u>	-12%

Requests for Information

This financial report is designed to provide a general overview of the Town of Readfield's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Teresa Shaw
Financial Officer
Town of Readfield
8 Old Kents Hill Road
Readfield, Maine 04355
readfield.finance@roadrunner.com

Statement of Net Position

Statement 1

As of June 30, 2019

	<u>Governmental Activities</u>
Assets	
Cash and equivalents	\$ 2,186,606
Investments	401,746
Accounts receivable	13,852
Taxes receivable	321,341
Personal property tax receivable, net	<u>4,753</u>
Total current assets	2,928,298
Land	2,865,844
Depreciable capital assets	27,576,192
Accumulated depreciation	<u>(9,951,986)</u>
Net capital assets	<u>20,490,050</u>
Total Assets	23,418,348
Liabilities	
Accounts payable	82,654
Accrued wages	7,690
Accrued interest	6,667
Long-term debt - due within one year	<u>191,642</u>
Total current liabilities	288,653
Accrued compensated absences	20,755
Long-term debt - due beyond one year	<u>487,536</u>
Total non-current liabilities	<u>508,291</u>
Total Liabilities	796,944
Deferred Inflows of Resources	
Prepaid property taxes	<u>17,497</u>
Net Position	
Net investment in capital assets	19,804,205
Restricted for:	
Nonexpendable permanent fund principal	132,457
Expendable permanent fund balances	160,869
Unrestricted	<u>2,506,376</u>
Total Net Position	<u>\$ 22,603,907</u>

Statement of Activities

Statement 2

For the Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Primary Government				
Governmental Activities				
General government	\$ 517,591	\$ 2,277	\$ -	\$ (515,314)
Boards and commissions	46,503	-	23,162	(23,341)
Community services	76,513	39,638	27,509	(9,366)
Recreation, parks, and activities	32,965	16,339	-	(16,626)
Protection	205,069	2,600	1,109	(201,360)
Cemeteries	15,346	-	300	(15,046)
Roads and drainage	899,233	-	35,612	(863,621)
Solid waste	310,607	200,434	-	(110,173)
Education	3,556,960	-	-	(3,556,960)
Regional assessments	312,871	-	-	(312,871)
Capital improvements	225,781	-	-	(225,781)
Debt service	11,735	-	-	(11,735)
Municipal maintenance	110,124	-	-	(110,124)
Other expenses	33,355	-	478	(32,877)
Total Primary Government	\$ 6,354,653	\$ 261,288	\$ 88,170	(6,005,195)
General Revenues				
				5,246,711
				360,253
				25,928
				41,208
				50,651
				<u>5,724,751</u>
				Change in Net Position (280,444)
				Beginning Net Position <u>22,884,351</u>
				Ending Net Position <u>\$ 22,603,907</u>

Balance Sheet

Statement 3

Governmental Funds

As of June 30, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 2,173,161	\$ 13,446	\$ 2,186,607
Investments	125,306	276,440	401,746
Accounts receivable	13,852	-	13,852
Taxes receivable	321,341	-	321,341
Personal property tax receivable, net	4,753	-	4,753
Due from other funds	<u>208</u>	<u>8,415</u>	<u>8,623</u>
Total Assets	<u>\$ 2,638,621</u>	<u>\$ 298,301</u>	<u>\$ 2,936,922</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ 82,654	\$ -	\$ 82,654
Accrued wages	7,690	-	7,690
Due to other funds	<u>8,415</u>	<u>208</u>	<u>8,623</u>
Total liabilities	98,759	208	98,967
Deferred Inflows of Resources			
Prepaid property taxes	17,497	-	17,497
Unavailable property taxes	<u>188,177</u>	<u>-</u>	<u>188,177</u>
Total deferred inflows of resources	205,674	-	205,674
Fund Balances			
Nonspendable	-	132,457	132,457
Restricted	-	160,869	160,869
Committed	935,797	-	935,797
Assigned	-	4,767	4,767
Unassigned	<u>1,398,391</u>	<u>-</u>	<u>1,398,391</u>
Total fund balances	<u>2,334,188</u>	<u>298,093</u>	<u>2,632,281</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,638,621</u>	<u>\$ 298,301</u>	<u>\$ 2,936,922</u>

Reconciliation Statement

Statement 4

Total Governmental Fund Balances to the
Net Position of Governmental Activities
As of June 30, 2019

Total governmental funds balance, per Statement 3

\$ 2,632,281

Capital assets are not current financial resources and, therefore, are not reported in the governmental funds. They are, however, economic resources of governmental activities and are reported in the Statement of Net Position.

Net capital assets

20,490,050

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. They are, however, economic liabilities of governmental activities and are reported in the Statement of Net Position.

Accrued interest

(6,667)

Accrued compensated absences

(20,755)

Long-term debt

(679,179)

Taxes that are not expected to be collected within sixty days of the end of the fiscal year are not considered current financial resources and, therefore, are excluded from the governmental fund balances. They are, however, considered economic resources of governmental activities and are included in the net position.

Unavailable property taxes

188,177

Net position of governmental activities, per Statement 1

\$ 22,603,907

Statement of Revenues, Expenditures, and Changes in Fund Balances

Statement 5

Governmental Funds

For the Year Ended June 30, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes	\$ 5,248,104	\$ -	\$ 5,248,104
Intergovernmental	396,343	-	396,343
Licenses, permits, and fees	25,928	-	25,928
Charges for services	261,288	-	261,288
Penalties and interest	41,208	-	41,208
Contributions	52,080	-	52,080
Other revenue	<u>35,877</u>	<u>14,827</u>	<u>50,704</u>
Total revenues	6,060,828	14,827	6,075,655
Expenditures			
General government	496,518	-	496,518
Boards and commissions	46,503	-	46,503
Community services	76,513	-	76,513
Recreation, parks, and activities	28,406	-	28,406
Protection	154,027	-	154,027
Cemeteries	15,346	-	15,346
Roads and drainage	395,892	-	395,892
Solid waste	303,420	-	303,420
Education	3,556,960	-	3,556,960
Regional assessments	312,871	-	312,871
Capital improvements	241,919	-	241,919
Debt service	324,262	-	324,262
Municipal maintenance	110,124	-	110,124
Other expenses	<u>33,355</u>	<u>53</u>	<u>33,408</u>
Total expenditures	6,096,116	53	6,096,169
Revenue Surplus (Deficit)	(35,288)	14,774	(20,514)
Other Financing Sources (Uses)			
Bond Proceeds	160,000	-	160,000
Net Change in Fund Balance	124,712	14,774	139,486
Beginning Fund Balances	<u>2,209,476</u>	<u>283,319</u>	<u>2,492,795</u>
Ending Fund Balances	<u>\$ 2,334,188</u>	<u>\$ 298,093</u>	<u>\$ 2,632,281</u>

The accompanying notes are an integral part of these financial statements.

Reconciliation Statement

Statement 6

Net Change in Fund Balances of Governmental Funds
to the Change in Net Position of Governmental Activities
For the Year Ended June, 30, 2019

Net change in fund balances of governmental funds, per Statement 5	\$ 139,486
 Issuance of new debt is reported as an other financing source in the governmental funds, but is not reported as revenue for governmental activities. Instead, it is reported as increases in long-term debt in the Statement of Net Position.	 (160,000)
 Repayment of debt principal and principal on capital lease obligations are reported as expenditures in the governmental funds, but are not reported as expenses of governmental activities. Instead, they are reported as reductions in long-term debt in the Statement of Net Position.	
Bond principal payments	306,426
Capital lease obligation principal payments	17,178
 Taxes not collected within sixty days after year end are not considered available financial resources and, therefore, are not reported as revenue in the governmental funds. However, they are reported as revenue in the Statement of Activities.	
Increase in unavailable property taxes	(1,393)
 Certain expenses and expense adjustments reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Depreciation expense	(587,769)
Increase in accrued interest expense	6,101
Decrease in accrued compensated absences	<u>(473)</u>
 Change in net position of governmental activities, per Statement 2	 <u>\$ (280,444)</u>

Note 1 Summary of Significant Accounting Policies**The Reporting Entity**

The Town of Readfield, Maine, incorporated in 1791 under the laws of the State of Maine. The Town operates under a Town selectmen-manager form of government and provides the following services: general government, community services, recreation parks and activities, protection, cemeteries, roads and drainage, solid waste, education and other unclassified services. The financial statements of the Town of Readfield conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the Town are discussed below.

Principles Determining Scope of Reporting Entity

In evaluating the Town as a reporting entity, management has addressed all potential component units for which the Town may or may not be financially accountable and, as such, be includable within the Town's basic financial statements. In accordance with GASB, the Town (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit to or impose specific financial burden on the Town. The Town also is financially accountable for organizations that are fiscally dependent on it and there is a financial benefit or burden relationship. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete.

Based on the application of these criteria, there are no other entities within the Town that should be included as part of these basic financial statements.

Basis of Presentation

The Town's basic financial statements consist of government-wide financial statements that describe the Town's overall financial position and changes in financial position, and fund financial statements that provide a more detailed level of financial information.

Government-Wide Financial Statements

The government-wide financial statements, composed of the Statement of Net Position and the Statement of Activities, report information on all of the non-fiduciary activities of the Town. Governmental activities are normally supported by taxes and intergovernmental revenues.

The Statement of Net Position presents the financial condition of the governmental activities of the Town at year end. The Statement of Activities points out the extent to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with a function, service, program, or department. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational requirements of a particular function or segment. Taxes and other items not properly included among program revenues identifies the extent to which each governmental function is self-financing or draws from general revenues of the Town.

Note 1 Summary of Significant Accounting Policies (Continued)***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 comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported generic classification within the financial statements.

The Town currently uses one category of funds: governmental funds. The focus of the governmental funds' measurement is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income.

Major individual governmental funds are reported as separate columns in the fund financial statements. The Town's governmental funds are identified as either general, special revenue, capital projects, or permanent funds based upon the following guidelines.

The *General Fund* is the operating fund of the Town and is always classified as a major fund. 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 sources that are legally restricted to expenditures for specified purposes. The special revenue fund is not considered a major fund in the current year.

The *Capital Projects Fund* is used to account for financial resources to be used for the acquisition or construction of major capital assets that are primarily financed through bond issues. The Capital Projects Fund is not considered a major fund in the current year.

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 Town or its citizenry. The Permanent Fund is not considered a major fund in the current year.

Measurement Focus and Basis of Accounting

Measurement focus refers to which of the Town's resources are being measured. Basis of accounting refers to the timing of the measurements being made, regardless of the measurement focus being applied. That is, basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

Government-wide financial statements are reported using the economic measurement focus and the accrual basis of accounting. All economic resources and claims on those economic resources are measured, including fixed assets, other non-current assets, and long-term liabilities. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the period for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Note 1 Summary of Significant Accounting Policies (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The current financial resources measurement focus excludes from measurement resources such as fixed assets, other non-current assets, and long-term liabilities. Under modified accrual accounting, revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Interfund Transactions

During the course of normal operations, transactions occur between individual funds. Interfund transactions are classified depending on the nature of the transaction.

Interfund loans are recorded as receivables and payables and are presented as "due from other funds" and "due to other funds," respectively, on the balance sheets of the fund financial statements. For reporting purposes, current amounts due from and due to the same funds are offset and the net amounts are shown in the respective fund balance sheets.

Interfund services provided and used are recorded as revenues in the fund providing the goods or services and as expenditures/expenses in the fund receiving the goods or services. Any unpaid amounts are recorded as receivables and payables and presented in the same manner as interfund loans.

Interfund transfers are flows of assets from one fund to another without equivalent flows of assets in return. Interfund transfers are recorded and are presented as "transfers in" and "transfers out" in the fund financial statements. In the governmental funds, these transfers are reported as other financing sources and uses.

Interfund reimbursements are repayments from funds responsible for particular expenditures/expenses to funds that initially paid for them. Reimbursements are not displayed in the financial statements.

Cash and Cash Equivalents

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with maturities of three months or less from the date of acquisition. Maine statutes authorize investments in obligations of the U.S. Treasury and U.S. Agencies and repurchase agreements. It is the Town's policy to value investments at fair value. The Town invests in the following investments:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidences of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

Receivables

Receivables consist of all revenues recognized by year-end (on the applicable basis of accounting) but not yet received, which consist of amounts due from governmental agencies and local businesses. All receivables are current and are therefore due within one year. Management's estimation for allowances for uncollectible accounts is based on collection rates or, where appropriate, collection experience with specific payers. Receivables were \$13,852 for the year ended June 30, 2019.

Note 1 Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which include land, land improvements, buildings, machinery and equipment, vehicles and infrastructure assets (e.g., roads, bridges and similar items), are reported in the government-wide financial statements. Such assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are reported at fair market value as of the date received. The Town defines capital assets as those with an initial, individual cost of \$5,000 or more with an estimated useful life in excess of two years. Expenditures that significantly increase the service capacity or extend the useful life of existing capital assets are also capitalized. The costs of normal maintenance and repairs are not capitalized.

Capital assets are depreciated using the straight-line method over their estimated useful lives. Land and construction in progress are not depreciated. The estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets are not capitalized, and related depreciation is not reported in the fund financial statements.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position (government-wide financial statements) and Balance Sheet (fund financial statements) will sometimes report an additional financial statement element called *deferred outflows of resources*. This element represents a consumption of resources that applies to a future period and, therefore, will not be recognized as an outflow of resources.

In addition to liabilities, the Statement of Net Position (government-wide financial statements) and Balance Sheet (fund financial statements) will sometimes report an additional financial statement element called *deferred inflows of resources*. This element represents an acquisition of resources that applies to a future period and, therefore, will not be recognized as an inflow of resources (revenue) until that time. In the government-wide financial statements, the Town's deferred inflows of resources consist solely of property taxes collected in advance. In the fund financial statements, due to requirements under the modified accrual basis of accounting, deferred inflows of resources also include unavailable property taxes.

Compensated Absences

In the government-wide financial statements, liabilities that are attributable to services already rendered are accrued as employees earn the rights to the benefits and are recognized in the period incurred. In the governmental fund financial statements, compensated absences are recognized as related payments come due each period. Pursuant to the terms of the personnel policies, vacation time and sick time is granted in varying amounts according to length of service. As of June 30, 2019, the accrual for compensated absences was determined to be \$20,755.

Note 1 Summary of Significant Accounting Principles (Continued)

Long-Term Obligations

Long-term debt is recognized as a liability in a governmental fund when due. For long-term obligations, only that portion expected to be financed from expendable financial resources is reported as a fund liability of a governmental fund. In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. The long-term debt consists primarily of bonds and a capital lease payable.

Components of Net Position

Net position in the government-wide Statement of Net Position is required to be classified into the following three components:

Net Investment in Capital Assets is the portion of net position that consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Capital assets	\$ 30,442,036
Accumulated depreciation	(9,951,986)
Bonds and notes payable	<u>(685,845)</u>
Net Investment in capital assets	<u>\$ 19,804,205</u>

Restricted is the portion of net position that has constraints in place on its use which are either externally imposed by debt covenants, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted is the portion of net position that does not meet the definition of either *net investment in capital assets* or *restricted*.

Fund Balance Components

Fund balances in the governmental funds Balance Sheet is required to be classified into five components. Classifications are hierarchical and are based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. The components of fund balance are:

Nonspendable is the portion of fund balance that represents amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact.

Restricted is the portion of fund balance that has externally enforceable legal restrictions.

Committed is the portion of fund balance that represents resources whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making and that remain binding unless removed in the same manner.

Assigned is the portion of fund balance constrained by the town's 'intent' to be used for specific purposes, but are neither restricted nor committed. The Select Board and the Town Manager have the authority to assign amounts to be used for specific purposes.

Note 1 Summary of Significant Accounting Policies (Continued)

Fund Balance Components (Continued)

Unassigned is the portion of fund balance that is available for any purpose. Only the General Fund may carry a positive unassigned fund balance.

For purposes of fund balance classification, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances, assigned fund balances and lastly, unassigned fund balances, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

Revenue Recognition

As described previously, the government-wide financial statements are reported on the accrual basis of accounting. Under this method, revenue is recognized in the period earned, regardless of the timing of cash flows. Property taxes and special assessments are recognized in the fiscal year for which they are certified for levy; penalties are recognized in the period assessed; interest is recognized in the period earned. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. Expenditure-driven grants are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Charges for services and other exchange and exchange-like transactions are recognized when the exchange takes place.

The governmental fund financial statements are reported on the modified accrual basis of accounting. Under this method, revenue is recognized when it becomes 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. Property taxes, special assessments, intergovernmental revenue, penalties, interest, and charges for services are susceptible to accrual, given the measurable and available requirement. Excise taxes, licenses, permits, fees, and miscellaneous revenue are not susceptible to accrual because they are not measurable until collected. Such revenue is recorded only when received.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance.

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

Unearned Revenue

Resources received in advance are recorded as unearned revenues. Unearned revenues arise when resources are received by the Town before it has a legal claim to them. In subsequent periods, when both the measurable and available criteria are met, or when the Town has legal claim to the resources, the liability for unearned revenue is reduced and revenue is recognized.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets, liabilities, the disclosure of contingent liabilities, and the reported revenues and expenses. Actual results could differ from these estimates.

Note 2 Cash**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the Town will not be able to recover the value of its deposits or investments that are in the possession of an outside party.

The Town's policy is that deposits and investment of funds can only be made in financial institutions that are insured by the FDIC. Any funds deposited or invested above the \$250,000 insurance limit must be collateralized by the financial institution, or the excess funds must be placed with other financial institutions. As of June 30, 2019, of the Town's \$2,219,567 in bank deposits, the total amount was insured by the FDIC.

Note 3 Investments

At June 30, 2019, the Town had the following investments and maturities:

Investment Type	Fair Value	Not Applicable	Maturities	
			< 1 Year	1-5 Years
Certificate of Deposits	125,306	-	125,306	-
Mutual Funds	269,113	269,113	-	-
Exchange Traded Securities	7,327	7,327	-	-
Totals	<u>\$ 401,746</u>	<u>\$ 276,440</u>	<u>\$ 125,306</u>	<u>\$ -</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value on an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuation in interest rates.

Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer. Investments in any one issuer (other than U.S. Treasury securities and Federal agency securities) that represent 5% or more of total investments are as follow:

	% of Total	Fair Value
Oppenheimer Core	5.26%	\$ 21,124
Pimco Investment Grade	5.08%	\$ 20,402
Prudential Total Return	5.06%	\$ 20,317
Virtus Seix Floating Rate	5.60%	\$ 22,515

Custodial Credit Risk

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments.

The Town's investments in U.S. Government and agencies are subject to custodial credit risk exposure because the related securities are uninsured, unregistered and/or held by the Town's brokerage firm, which is also the counterparty to these securities.

Note 3 Investments (continued)

Credit Risk

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

Fair Value Hierarchy

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72 (GASB 72), *Fair Value Measurement and Application*.

The Town has the following fair value measurements as of June 30, 2019.

Investments by Fair Value Level	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level I)	Significant Other Observable Inputs (Level II)	Significant Unobservable Inputs (Level III)
Mutual Funds	\$ 269,113	\$ 269,113	\$ -	\$ -
Exchange Traded Securities	7,327	7,327	-	-
Totals	\$ 276,440	\$ 276,440	\$ -	\$ -

Equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued from publicly reliable sources or using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The Town has no Level 2 or Level 3 investments. Certificates of deposit held with local financial institutions for \$125,306 are excluded from the hierarchy as these investments are considered held to maturity and are therefore not measured at fair value.

Note 4 Property Tax

The Town's property taxes for the July 1, 2018 to June 30, 2019 fiscal year were committed on August 16, 2018. Taxes are due semi-annually on September 28, 2018 and February 27, 2019. Unpaid taxes are charged interest of 8% per annum. The real estate and taxable personal property assessed value upon which the levy for the year ended June 30, 2019 was based amounted to \$237,462,149.

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 \$25,208 for the year ended June 30, 2019. Property taxes levied are recorded as receivables at the time the levy is made.

Note 4 Property Tax (continued)

For both government-wide financial statements and the General Fund's financial statements, property taxes levied for the fiscal year are recorded as receivables at the time the levy is made. In the General Fund's financial statements, however, outstanding taxes receivable that are estimated to be collected after sixty (60) days after the end of the fiscal year recorded as unavailable property taxes (under the *deferred inflows of resources* financial statement element) and the year-over-year changes in this account are netted with tax revenues.

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. Property acquired by foreclosure for non-payment of taxes is recorded at the amount of expired tax liens plus the costs involved in foreclosure. Liens and any current taxes on the same parcel are not included as part of the tax acquired property account until the expiration of statutory time limits.

The following summarizes the tax levy for fiscal year 2019:

Real estate valuation	\$ 235,740,954
Personal property valuation	<u>1,721,195</u>
Total valuation	237,462,149
Mil rate (per \$1,000 of valuation)	19.44
Tax commitment	<u>\$ 4,616,264</u>

Collection of 2019 taxes levied is as follows:

Original tax commitment	\$ 4,616,264
Supplemental taxes	<u>22,321</u>
Total tax commitment	4,638,585
Less:	
Abatements of current year taxes	13,895
Current year taxes receivable at year end	<u>238,461</u>
Current year tax collections	<u>\$ 4,386,229</u>
Collection rate of current year taxes	94.6%

Note 5 Interfund Accounts and Transactions**Interfund Receivables and Payables**

Individual interfund receivable and payable balances at June 30, 2019 are as follows:

	<u>Due from Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 208	\$ 8,415
Trust Fund	3,648	208
Special Revenue Fund	<u>4,767</u>	-
Totals	<u>\$ 8,623</u>	<u>\$ 8,623</u>

Note 5 Interfund Accounts and Transactions (continued)

The interfund receivables and payables represent revenues received in and expenditures made out of a centralized checking account maintained in the general fund. The general fund's *due to other funds* balance represents the amount in the centralized checking account that belongs to other funds and is not available for general fund purposes.

Note 6 Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2019 was:

	Beginning Balance	Additions	Retirements	Ending Balance
Non-depreciable Capital Assets				
Land	\$ 2,865,844	\$ -	\$ -	\$ 2,865,844
Depreciable Capital Assets				
Buildings and Improvements	1,021,793	-	-	1,021,793
Machinery, equipment and vehicles	1,512,572	70,516	-	1,583,088
Infrastructure	<u>24,971,311</u>	<u>-</u>	<u>-</u>	<u>24,971,311</u>
Total capital assets	30,371,520	70,516	-	30,442,036
Less: Accumulated Depreciation				
Buildings and Improvements	824,231	38,500	-	862,731
Machinery, equipment and vehicles	964,672	49,844	-	1,014,516
Infrastructure	<u>7,575,314</u>	<u>499,425</u>	<u>-</u>	<u>8,074,739</u>
Total accumulated depreciation	<u>9,364,217</u>	<u>587,769</u>	<u>-</u>	<u>9,951,986</u>
Total capital assets, net of depreciation	<u>\$ 21,007,303</u>	<u>\$ (517,253)</u>	<u>\$ -</u>	<u>\$ 20,490,050</u>

Depreciation expense, reported only in the government-wide financial statements, was charged to governmental functions as follows:

General Government	\$ 21,639
Recreation, parks and activities	4,559
Protection	51,043
Roads and drainage	503,341
Solid waste	<u>7,187</u>
Total depreciation expense	<u>\$ 587,769</u>

Note 7 Long-Term Debt

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2019:

	Beginning Balance	Debt Addition	Principal Payment	Ending Balance	Due Within One Year
Bonds Payable	\$ 772,266	\$ 160,000	\$ (306,426)	\$ 625,840	172,408
Capital Lease Payable	-	70,515	(17,177)	53,338	19,234
Total long-term debt	<u>\$ 772,266</u>	<u>\$ 230,515</u>	<u>\$ (323,603)</u>	<u>\$ 679,178</u>	<u>\$ 191,642</u>

On the modified accrual basis, total long-term interest expenditure from the General Fund for the year ended June 30, 2019 was \$20,263. On the accrual basis, interest expense of governmental activities includes changes in accrued interest liabilities; total interest expense on long-term debt for the year ended June 30, 2019 was \$26,930.

The annual requirement to amortize debt outstanding as of June 30, 2019 is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
Fiscal Year 2020	\$ 172,408	\$ 12,264	\$ 184,672
Fiscal Year 2021	172,356	8,877	181,233
Fiscal Year 2022	68,000	7,754	75,754
Fiscal Year 2023	68,000	4,180	72,180
Fiscal Year 2024	68,000	2,911	70,911
Fiscal Years 2025 - 2029	<u>77,076</u>	<u>5,725</u>	<u>82,801</u>
Totals	<u>\$ 625,840</u>	<u>\$ 41,711</u>	<u>\$ 667,551</u>

All bonds payable are direct obligations of the Town. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town. The General Fund of the Town is used to pay for all long-term debt.

The Town's lease obligations consisted of a capital lease payable to Androscoggin Bank for a Public Works Bobcat, due in annual principal and interest installments through August of 2018. Interest is charged at a rate of 3.77% per annum. A second capital lease payable to A-Copi Imaging Systems for a General Government Toshiba Copier, due in monthly principal and interest installments through June of 2024. Interest is charged at a rate of 3.5% per annum. The leased assets are included in the general capital assets of governmental activities and are amortized through depreciation expense. Interest paid on lease obligations during the year totaled \$206.

The following is a schedule of future minimum lease payments under capital leases at June 30, 2019.

Fiscal Year 2020	\$ 21,115
Fiscal Year 2021	21,115
Fiscal Year 2022	4,977
Fiscal Year 2023	4,977
Fiscal Year 2024	4,977
Total minimum lease payments	57,161
Less amounts representing interest	(3,823)
Present value of future minimum lease payments	<u>\$ 53,338</u>

Note 7 Long-Term Debt (continued)

General long-term debt and capital lease details and outstanding balances are as follows:

2013 General Obligation Bond, dated July 24, 2013; annual principal and interest payment due in July. Interest rate of 2.230% per annum, calculated on an actual 365-day year. Final installment due July 2020. Authorized and issued \$700,000.	\$ 205,840
2016 General Obligation Bond, dated October 6, 2016; annual principal payment due November of \$52,000. Semi-annual interest payable in November and May; interest rate of 2.23% per annum. Final installment due November 2024. Authorized and issued \$364,000.	260,000
2018 Bobcat - Capital Lease, dated August 15, 2018; annual principal and interest payment due in August. Interest rate of 3.77% per annum. Final installment due August 2020.	30,539
2018 Toshiba Copier - Capital Lease, dated March 28, 2018; principal and interest payment due monthly. Interest rate of 3.50% per annum. Final installment due June 2024.	22,799
2018 General Obligation Bond, dated November 1, 2018; annual principal payment due November of \$16,000. Semi-annual interest payable in November and May; variable interest rate of 2.20-2.99% per annum. Final installment due November 2028. Authorized and issued \$160,000.	<u>160,000</u>
Total Outstanding Long-term Debt	<u>\$ 679,178</u>

Note 8 Overlapping Debt

The Town's proportionate share of RSU#38's bonded debt is not reported in the Town's financial statements. Debt service is included in the annual school assessments to the Town. The Town's share is 27.3% (\$347,456) of RSU#38's outstanding bonded debt of \$1,272,732.

Note 9 Contingent Liability**Litigation**

The Town is subject to certain legal proceedings and claims which arise in the ordinary course of conducting its activities. In the opinion of management, the Town has defensible positions and any ultimate liabilities are covered by insurance or will not materially affect the financial positions of the Town.

State and Federal Grants

The Town participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

Note 10 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 either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association.

Based on coverage provided by the pool, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2019. There were no significant reductions in insurance coverage from that of the prior year and amount of settlements have not exceeded insurance coverage in the past three years.

Note 11 Outside Compensation Funds

The Town maintains a worker's compensation fund and an unemployment compensation fund as part of a pool with Maine Municipal Association (MMA). Contributions are made by the Town during the year and are invested by MMA to administer workers' compensation and unemployment benefits for the Town, if any. The Town has a positive experience, that is, contributions and income exceed payment of benefits. These plans do not allow for retroactive premium adjustment by the pool and the pool retains the risk of loss. Therefore, these amounts are not part of the Town's financial statements.

Note 12 Deferred Compensation Plan

The Town contributes to a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 through the International City Management Association Retirement Corporation (ICMA-RC). The plan is available to Town employees, Town management and professional level employees; it permits them to defer a portion of their salary, in addition to Town contributions, until future years. The deferred compensation plan is not available to employees until termination, retirement, death, or unforeseen emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries. Employees may opt to use a different plan with similar terms.

Note 12 Deferred Compensation Plan (continued)

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

The contribution requirements of plan members and the Town are established and may be amended by the Town's Select Board. For professional employees that choose to participate in the 457 plan alone, the Town will contribute an amount equal to the required employer contribution for the defined benefit plan up to 10.00% of an employee's annual salary. For the Town's non-professional employees, the Town will contribute an amount equal to 5%, 8%, or 10% of their annual salary depending on years of service. Employees may contribute additional amounts of their own choosing.

Assets of the plan are placed in trusts for the exclusive benefit of participants and their beneficiaries. Accordingly, the assets and the liability for the compensation deferred, including earnings on plan assets, are not included in the Town's financial statements.

Note 13 Components of Fund Balance

The General Fund's unassigned fund balance as of June 30, 2019 is \$1,398,391.

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Committed</u>
Admin technology	\$ -	\$ -	\$ -	\$ -
Age friendly	-	-	-	2,257
Alice Couture	20,000	17,071	-	-
Backhoe	-	-	-	30,260
Ballfield	-	-	-	1,949
Beach	-	-	-	6,014
Beach Improvement	16,915	23,045	-	-
Beach tractor replacement	-	-	2,400	-
Beach equipment	-	-	6	-
Capital equip. leases	-	-	-	2,862
Capital equipment	-	-	-	21,595
Cemeteries	84,000	65,393	-	6,761
Cemeteries - living fence	-	-	-	14
Cemetery capital	-	-	-	14,290
Cemetery expansion	-	21,669	-	-
Conservation land	-	-	-	5,244
Dispatching	-	-	-	5,525
Dog vaccination fund	-	-	-	505
Enterprise fund	-	-	-	54,288
FD annual physicals	-	-	-	4,792
FD equipment	-	-	-	28,444
Fire PPG replacement	-	-	-	7,984
Fire station addition	-	-	-	8,147
Fire station improvement	-	-	-	9,205
Forestry	-	-	-	697
Gile hall	-	-	-	18,077
Grant writing	-	-	-	6,942
Governor Huntoon	339	5,631	-	-
Heating assistance	-	-	-	5,264
Heritage days	-	-	-	11,618
Kents Hill	4,910	14,572	-	-
Kesner	300	592	-	-
Kolreg	500	2,092	-	-
Library operations	-	-	-	16,270
Library improvements	-	-	-	3,184
Lincoln-Morse	500	2,038	-	-
Local tax relief	-	-	-	50,000
Maranacook dam	-	-	-	194,743
Mill stream bridge	-	-	-	369
Minnie Walker	600	1,985	-	-
Open space	-	-	-	6,815
Reafield corner sewage	-	-	1,705	-
Recreation	-	-	-	19,185
Revaluation	-	-	-	95,000
Road bond 13-14	-	-	-	454
Roads	-	-	-	154,518
Roads capital	-	-	-	58,092
Sidewalk capital	-	-	-	45,000
Snowmobiling	-	-	-	1,346
Townsend	1,738	1,387	-	-
Town boundary lines	-	-	656	-
Trails	-	25	-	3,213
Transfer station ops	-	-	-	2,260
Transfer station cap	-	-	-	27,832
War Memorial	2,155	1,734	-	-
Water holes	-	-	-	4,782
Whittier	500	3,635	-	-
Total	\$ 132,457	\$ 160,869	\$ 4,767	\$ 935,797

Note 14 Subsequent Events

In preparing these financial statements, the Town has evaluated events and transactions for potential recognition or disclosure through February 13, 2020, the date the financial statements were available to be issued.

Budgetary Comparison Schedule

Schedule 1

General Fund ▪ Budgetary Basis

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property taxes	\$ 4,616,264	\$ 4,616,264	\$ 4,666,702	\$ 50,438
Motor vehicle excises taxes	500,000	500,000	573,897	73,897
Boat excise taxes	<u>8,000</u>	<u>8,000</u>	<u>7,505</u>	<u>(495)</u>
	5,124,264	5,124,264	5,248,104	123,840
Intergovernmental				
State revenue sharing	135,000	135,000	154,347	19,347
Homestead exemption	182,343	182,346	175,968	(6,378)
Local road assistance	35,000	35,000	35,612	612
Tree growth reimbursement	9,000	9,000	9,092	92
BETE reimbursement	8,468	15,574	15,612	38
Veterans exemption	4,000	4,000	3,890	(110)
General assistance	2,250	2,250	478	(1,772)
Snowmobile fees	<u>1,377</u>	<u>1,377</u>	<u>1,344</u>	<u>(33)</u>
	377,438	384,547	396,343	11,796
Licenses, permits, and fees				
General permits and fees	22,450	22,450	23,791	1,341
Animal control fees	<u>3,000</u>	<u>3,000</u>	<u>2,137</u>	<u>(863)</u>
	25,450	25,450	25,928	478
Charges for Services				
Transfer station: Operating	193,829	193,829	191,594	(2,235)
Transfer station: Capital	9,022	9,022	8,840	(182)
Cable tv franchise fees	27,000	27,000	30,828	3,828
Tower site	2,600	2,600	2,600	-
Recreation	27,370	27,370	16,339	(11,031)
Miscellaneous charges	<u>2,650</u>	<u>2,650</u>	<u>11,087</u>	<u>8,437</u>
	262,471	262,471	261,288	(1,183)
Other Revenue				
Interest on taxes	25,000	25,000	41,208	16,208
Interest on investments	5,000	5,000	13,028	8,028
Contributions	32,892	32,892	52,080	19,188
Miscellaneous	13,707	13,500	22,849	9,349
Proceeds from bond	<u>177,000</u>	<u>177,000</u>	<u>160,000</u>	<u>(17,000)</u>
	253,599	253,392	289,165	35,773
Total Revenues	6,043,222	6,050,124	6,220,828	170,704

Budgetary Comparison Schedule

Schedule 1 (Continued)

General Fund ▪ Budgetary Basis

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Expenditures				
General Government				
Administration	\$ 262,035	\$ 266,382	\$ 266,382	\$ -
Insurance	134,500	127,442	112,911	14,531
Office equipment	6,400	6,400	5,914	486
Assessing	22,556	22,556	18,171	4,385
CEO/LPI/BI	37,215	39,076	62,100	(23,024)
Grant writing	2,000	2,100	5,850	(3,750)
Heating assistance	1,500	1,500	-	1,500
Attorney Fees	<u>15,000</u>	<u>15,750</u>	<u>25,190</u>	<u>(9,440)</u>
	481,206	481,206	496,518	(15,312)
Municipal Maintenance				
General maintenance	87,895	83,086	64,489	18,597
Building maintenance	29,520	30,996	39,599	(8,603)
Vehicles maintenance	<u>10,000</u>	<u>10,000</u>	<u>6,036</u>	<u>3,964</u>
	127,415	124,082	110,124	13,958
Boards and Commissions				
Appeals board	100	100	-	100
Conservation commission	40,208	42,218	46,378	(4,160)
Planning board	<u>1,804</u>	<u>1,804</u>	<u>125</u>	<u>1,679</u>
	42,112	44,122	46,503	(2,381)
Community Services				
Age friendly initiatives	1,750	1,838	8,365	(6,527)
Animal control	11,595	11,507	11,543	(36)
Kennebec land trust	250	250	-	250
KVCOG	4,325	4,325	4,325	-
Library services	26,455	27,778	41,850	(14,072)
Readfield television	5,386	5,386	4,410	976
Street lights	<u>6,200</u>	<u>6,200</u>	<u>6,020</u>	<u>180</u>
	55,961	57,284	76,513	(19,229)
Recreation, Parks, and Activities				
Beach	9,660	9,660	9,119	541
Recreation	11,560	11,426	9,557	1,869
Town Properties	2,680	2,814	3,199	(385)
Trails	1,808	1,808	688	1,120
Heritage days	5,000	5,000	-	5,000
Millstream dam project	<u>8,000</u>	<u>8,000</u>	<u>5,843</u>	<u>2,157</u>
	38,708	38,708	28,406	10,302

Budgetary Comparison Schedule

Schedule 1 (Continued)

General Fund - Budgetary Basis

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Expenditures (Continued)				
Protection Department				
Fire department operations	\$ 65,600	\$ 68,880	\$ 94,978	\$ (26,098)
Fire department equipment	8,000	6,730	3,645	3,085
Ambulance service	25,400	26,670	25,460	1,210
Waterholes	500	500	-	500
Tower sites	2,400	2,520	7,324	(4,804)
Dispatching	28,625	25,225	22,620	2,605
Personal protective gear	<u>2,200</u>	<u>2,200</u>	<u>-</u>	<u>2,200</u>
	132,725	132,725	154,027	(21,302)
Cemetery Materials and Services				
Town cemeteries	16,500	16,500	15,346	1,154
Roads and Drainage				
Summer road maintenance	147,330	134,300	134,260	40
Winter road maintenance	<u>260,600</u>	<u>273,630</u>	<u>261,632</u>	<u>11,998</u>
	407,930	407,930	395,892	12,038
Capital Improvements				
Admin. Technology	6,000	6,000	6,000	-
Fire Station	-	-	27,375	(27,375)
Library	5,000	5,000	2,938	2,062
Cemetery	5,000	4,457	3,610	847
Roads	50,000	47,420	6,908	40,512
Equipment	34,000	34,543	34,543	-
Gile hall	-	-	6,759	(6,759)
Parks and recreation	-	-	1,055	(1,055)
Transfer station	51,614	54,194	67,111	(12,917)
Maranacook lake dam	<u>300,000</u>	<u>300,000</u>	<u>85,620</u>	<u>214,380</u>
	451,614	451,614	241,919	209,695
Solid Waste Department				
Transfer station	296,186	295,811	294,910	901
Backhoe operation	<u>7,500</u>	<u>7,875</u>	<u>8,510</u>	<u>(635)</u>
	303,686	303,686	303,420	266
Regional Assessments				
Cobbossee watershed	23,500	23,500	22,080	1,420
Kennebec county tax	270,000	266,694	266,694	-
First park	<u>24,500</u>	<u>24,500</u>	<u>24,097</u>	<u>403</u>
	318,000	314,694	312,871	1,823

Budgetary Comparison Schedule

Schedule 1 (Continued)

General Fund ▪ Budgetary Basis

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Expenditures (Continued)				
Debt Service				
2018 Maranacook dam bond	\$ 6,000	\$ 5,767	\$ 2,074	\$ 3,693
2015 fire truck bond / lease	56,238	56,238	56,238	-
2013 road and bridge bond	109,118	109,118	109,117	1
2008 road and bridge bond	<u>156,600</u>	<u>156,833</u>	<u>156,833</u>	<u>-</u>
	327,956	327,956	324,262	3,694
Education				
RSU # 38	3,564,799	3,564,799	3,556,960	7,839
Other Expenditures				
Tax relief	50,000	50,000	-	50,000
Snowmobile club	1,377	1,377	1,377	-
Non-profit agencies	14,036	14,036	14,036	-
Readfield enterprise fund	10,000	10,000	-	10,000
Real estate prop. revaluation	10,000	10,000	-	10,000
General assistance	4,500	4,500	682	3,818
Contingency	25,000	25,000	3,365	21,635
Abatements and overlay	<u>15,000</u>	<u>25,208</u>	<u>13,895</u>	<u>11,313</u>
	<u>129,913</u>	<u>140,121</u>	<u>33,355</u>	<u>106,766</u>
Total Expenditures	<u>6,398,525</u>	<u>6,405,427</u>	<u>6,096,116</u>	<u>309,311</u>
Net Change in Fund Balance	<u>\$ (355,303)</u>	<u>\$ (355,303)</u>	<u>\$ 124,712</u>	<u>\$ 480,015</u>
Change in Fund Balance Summary				
Committed fund bal additions	\$ -	\$ -	\$ -	
Committed fund bal reductions	(227,303)	(227,303)	-	
Unassigned fund bal additions	-	-	-	
Unassigned fund bal reductions	<u>(128,000)</u>	<u>(128,000)</u>	<u>-</u>	
	<u>\$ (355,303)</u>	<u>\$ (355,303)</u>	<u>\$ -</u>	

Note 1 Budgetary Accounting

On an annual basis, the Town adopts an appropriated budget for the General Fund. Formal budgetary integration is employed as a management control device. The budget is prepared on budgetary basis of accounting that differs from the modified accrual basis of accounting used to prepare financial statements of the General Fund.

Note 2 Budget Line Over-expenditures

The Town of Readfield maintains an administrative ordinance which allows for an increase by up to 5% of any budget item previously approved by the Town Meeting vote by transferring funds from another line balance or miscellaneous income. The Town allocated increases of 5%, of the original budget, to expenditure lines with deficits.

General Government had three budget line items over budget; the net effect for the department in the aggregate was \$15,312 over budget or 3.2%. Boards and Commissions was over budget by \$2,381 or 5.4%. Community Services had three budget lines items over budget; the net effect for the department in the aggregate was \$19,229 over budget or 33.6%. Protection had two budget line items over budget; the net effect for the department in the aggregate was \$21,301 over budget or 16.5%.

In total, the Town came in under its total budgeted expenditures by \$309,311, which translates to 4.8% under the total final budget.

Combining Balance Sheet

Schedule 2

Nonmajor Special Revenue Funds

As of June 30, 2019

	Town Boundary Line	Readfield Corner Sewage	Beach Tractor Replacement	Beach Equipment	Total
Assets					
Due from other assets	<u>\$ 656</u>	<u>\$ 1,705</u>	<u>\$ 2,400</u>	<u>\$ 6</u>	<u>\$ 4,767</u>
Fund Balance					
Assigned	<u>\$ 656</u>	<u>\$ 1,705</u>	<u>\$ 2,400</u>	<u>\$ 6</u>	<u>\$ 4,767</u>

**Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances**

Schedule 3

Nonmajor Special Revenue Funds
For the Year Ended June 30, 2019

	Town Boundary Line	Readfield Corner Sewage	Beach Tractor Replacement	Beach Equipment	Total
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Beginning Fund Balance	<u>656</u>	<u>1,705</u>	<u>2,400</u>	<u>6</u>	<u>4,767</u>
Ending Fund Balance	<u>\$ 656</u>	<u>\$ 1,705</u>	<u>\$ 2,400</u>	<u>\$ 6</u>	<u>\$ 4,767</u>

Combining Balance Sheet
Nonmajor Permanent Funds
 As of June 30, 2019

Schedule 4

	Cemetery Funds				
	Perpetual Care Fund	Whittier Fund	Kents Hill Fund	Cemetery Expansion Fund	Kesner Fund
Assets					
Cash and cash equivalents	\$ 6,832	\$ 165	\$ 913	\$ 913	\$ 44
Investments	141,199	3,364	18,569	19,319	894
Due from other funds	<u>1,362</u>	<u>606</u>	<u>-</u>	<u>1,437</u>	<u>-</u>
Total Assets	<u>\$ 149,393</u>	<u>\$ 4,135</u>	<u>\$ 19,482</u>	<u>\$ 21,669</u>	<u>\$ 938</u>
Liabilities					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 46
Fund Balances					
Nonspendable - principal	84,000	500	4,910	-	300
Restricted	<u>65,393</u>	<u>3,635</u>	<u>14,572</u>	<u>21,669</u>	<u>592</u>
Total fund balances	<u>149,393</u>	<u>4,135</u>	<u>19,482</u>	<u>21,669</u>	<u>892</u>
Total Liabilities and Fund Balances	<u>\$ 149,393</u>	<u>\$ 4,135</u>	<u>\$ 19,482</u>	<u>\$ 21,669</u>	<u>\$ 938</u>

Combining Balance Sheet
Nonmajor Permanent Funds
 As of June 30, 2019

Schedule 4 (Continued)

	Cemetery Funds				
	Kolreg Fund	Lincoln Fund	Walker Fund	Townsend Fund	Couture Fund
Assets					
Cash and cash equivalents	\$ 125	\$ 118	\$ 125	\$ 147	\$ 1,737
Investments	2,534	2,407	2,534	2,981	35,332
Due from other funds	-	13	-	-	2
Total Assets	<u>\$ 2,659</u>	<u>\$ 2,538</u>	<u>\$ 2,659</u>	<u>\$ 3,128</u>	<u>\$ 37,071</u>
Liabilities					
Due to other funds	\$ 67	\$ -	\$ 74	\$ 3	\$ -
Fund Balances					
Nonspendable - principal	500	500	600	1,738	20,000
Restricted	2,092	2,038	1,985	1,387	17,071
Total fund balances	<u>2,592</u>	<u>2,538</u>	<u>2,585</u>	<u>3,125</u>	<u>37,071</u>
Total Liabilities and Fund Balances	<u>\$ 2,659</u>	<u>\$ 2,538</u>	<u>\$ 2,659</u>	<u>\$ 3,128</u>	<u>\$ 37,071</u>

Combining Balance Sheet
Nonmajor Permanent Funds
 As of June 30, 2019

Schedule 4 (Continued)

	Other Permanent Funds				Total
	War Memorial Fund	Beach Improvement Fund	Trails Fund	Governor Huntoon Fund	
Assets					
Cash and cash equivalents	\$ 183	\$ 1,873	\$ -	\$ 271	13,446
Investments	3,717	38,094	-	5,496	276,440
Due from other funds	-	-	25	203	3,648
Total Assets	\$ 3,900	\$ 39,967	\$ 25	\$ 5,970	\$ 293,534
Liabilities					
Due to other funds	\$ 11	\$ 7	\$ -	\$ -	208
Fund Balances					
Nonspendable - principal	2,155	16,915	-	339	132,457
Restricted	1,734	23,045	25	5,631	160,869
Total fund balances	3,889	39,960	25	5,970	293,326
Total Liabilities and Fund Balances	\$ 3,900	\$ 39,967	\$ 25	\$ 5,970	\$ 293,534

**Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances**

Schedule 5

Nonmajor Permanent Funds
For the Year Ended June 30, 2019

	Cemetery Funds				
	Perpetual Care Fund	Whittier Fund	Kents Hill Fund	Cemetery Expansion Fund	Kesner Fund
Revenues					
Investment income	\$ 6,010	\$ 146	\$ 803	\$ 803	\$ 39
Other revenue	<u>2,250</u>	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>
Total revenue	8,260	146	803	1,553	39
Expenditures					
Program expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17</u>
Net Change in Fund Balance	8,260	146	803	1,553	22
Beginning Fund Balance	<u>141,133</u>	<u>3,989</u>	<u>18,679</u>	<u>20,116</u>	<u>870</u>
Ending Fund Balance	<u>\$ 149,393</u>	<u>\$ 4,135</u>	<u>\$ 19,482</u>	<u>\$ 21,669</u>	<u>\$ 892</u>

**Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances**

Schedule S (Continued)

Nonmajor Permanent Funds

For the Year Ended June 30, 2019

	<u>Cemetery Funds</u>				
	<u>Kolreg Fund</u>	<u>Lincoln Fund</u>	<u>Walker Fund</u>	<u>Townsend Fund</u>	<u>Couture Fund</u>
Revenues					
Investment income	\$ 110	\$ 105	\$ 110	\$ 128	\$ 1,528
Other revenue	-	-	-	-	-
Total revenue	<u>110</u>	<u>105</u>	<u>110</u>	<u>128</u>	<u>1,528</u>
Expenditures					
Program expenditures	<u>17</u>	<u>-</u>	<u>19</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	93	105	91	128	1,528
Beginning Fund Balance	<u>2,499</u>	<u>2,433</u>	<u>2,494</u>	<u>2,997</u>	<u>35,543</u>
Ending Fund Balance	<u>\$ 2,592</u>	<u>\$ 2,538</u>	<u>\$ 2,585</u>	<u>\$ 3,125</u>	<u>\$ 37,071</u>

**Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances**

Schedule 5 (Continued)

Nonmajor Permanent Funds
For the Year Ended June 30, 2019

	Other Permanent Funds				Total
	War Memorial Fund	Beach Improvement Fund	Trails Fund	Governor Huntoon Fund	
Revenues					
Investment income	\$ 159	\$ 1,648	\$ -	\$ 238	\$ 11,827
Other revenue	-	-	-	-	3,000
Total revenue	159	1,648	-	238	14,827
Expenditures					
Program expenditures	-	-	-	-	53
Net Change in Fund Balance	159	1,648	-	238	14,774
Beginning Fund Balance	3,730	38,312	25	5,732	278,552
Ending Fund Balance	\$ 3,889	\$ 39,960	\$ 25	\$ 5,970	\$ 293,326

Schedule of Changes in Reserve Funds

Schedule 6

General Fund Committed Fund Balances

For the Year Ended June 30, 2019

	Beginning Balance	Net Transfers In (Out)	Program Revenues	Program Expenditures	Ending Balance
Admin technology	\$ 3,730	\$ 2,271	\$ -	\$ (6,001)	\$ -
Age friendly	2,622	-	8,000	(8,365)	2,257
Backhoe	30,260	-	-	-	30,260
Ballfield	3,004	-	-	(1,055)	1,949
Beach	8,125	-	7,008	(9,119)	6,014
Capital Equip. Leases	-	19,000	-	(16,138)	2,862
Capital equipment	25,000	15,000	-	(18,405)	21,595
Cemeteries	5,307	16,500	300	(15,346)	6,761
Cemeteries - living fence	14	-	-	-	14
Cemetery capital	12,900	5,000	-	(3,610)	14,290
Conservation land	28,414	47	23,161	(46,378)	5,244
Dispatching	5,525	-	-	-	5,525
Dog vaccination fund	390	-	115	-	505
Enterprise fund	54,288	-	-	-	54,288
FD annual physicals	4,792	-	-	-	4,792
FD equipment	49,572	73,600	3,895	(98,623)	28,444
Fire PPG replacement	5,984	2,000	-	-	7,984
Fire tower sites	(12,335)	(200)	2,600	(7,324)	-
Fire station addition	35,522	-	-	(27,375)	8,147
Fire station improvement	9,205	-	-	-	9,205
Forestry	697	-	-	-	697
Gile hall	24,836	-	-	(6,759)	18,077
Grant writing	10,792	2,000	-	(5,850)	6,942
Heating assistance	3,087	-	2,177	-	5,264
Heritage days	6,552	5,000	66	-	11,618
Library operations	6,739	22,530	28,851	(41,850)	16,270
Library improvements	1,122	5,000	-	(2,938)	3,184
Local tax relief	-	50,000	-	-	50,000
Maranacook dam	120,363	-	160,000	(85,620)	194,743
Mill stream bridge	369	-	-	-	369
Mill stream dam	5,818	-	-	(5,818)	-
Open space	6,815	-	-	-	6,815
Recreation	19,577	-	9,165	(9,557)	19,185
Revaluation	85,000	10,000	-	-	95,000
Road and bridge bond	5,830	-	-	(5,830)	-
Road bond 13-14	454	-	-	-	454
Roads	175,075	337,930	37,406	(395,893)	154,518
Roads capital	15,000	50,000	-	(6,908)	58,092
Sidewalk capital	45,000	-	-	-	45,000
Snowmobiling	1,379	-	1,344	(1,377)	1,346
Trails	1,993	1,808	100	(688)	3,213
Transfer station ops	2,195	109,846	18,292	(128,073)	2,260
Transfer station cap	79,510	6,592	8,841	(67,111)	27,832
Water holes	4,282	500	-	-	4,782
Total	\$ 894,804	\$ 734,424	\$ 311,321	\$ (1,022,011)	\$ 935,797



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Town Council
Town of Readfield

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Readfield, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Town of Readfield's basic financial statements, and have issued our report thereon dated February 13, 2020.

Internal Control over Financial Reporting

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

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


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

Compliance and Other Matters

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

Purpose of this Report

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



Berry Talbot Royer
Certified Public Accountants
Falmouth, Maine
February 13, 2020

RESERVED

NEW BUSINESS



TOWN OF READFIELD – Town Manager

8 OLD KENTS HILL ROAD, READFIELD, MAINE 04355
Office (207) 685-4939 • Cell (207) 242-5437
Email: manager@readfieldmaine.org

Date: Sunday, March 15, 2020
To: Town of Readfield Select Board, Staff, Volunteers, and Residents
From: Eric Dyer, Town Manager
Subject: Coronavirus / COVID-19 Preparedness and Response

General:

- **We have a plan in place, but it will change out of necessity.**
- We will look for direction from State and Federal health agencies, and other municipalities, as to when we would move to a different approach.
- We have developed a [resource page](#) on the town website and have shared this on our Facebook page. It will be regularly reviewed and updated.
- Being a public health issue the town has limited available resources but will assist with the organizational / operational support of other agencies to the fullest extent possible.
- If the need arises, we will utilize the [Emergency Operations Plan](#) and work with KCEMA and other agencies to provide information and services. **Municipal Officials and Staff are requested to review the EOP.**

Staffing, Closures, and Meetings:

- **The Readfield Public Library is closed until further notice.**
- Staff are expected to come to work unless they are sick or a family member is sick, then they will be requested to work from home. Staff will be paid as long as they are working, and will use sick time if they or a family member are sick. If sick time is exhausted we will look at options to ensure staff are paid.
- Staff are requested to limit in-person meetings and avoid close contact.
- **Residents are requested to avoid conducting business in-person at the Town Office.** Please call or email, or utilize [online services](#). If we have a need to close the Town Office to the public we will redirect residents to our [online services](#) – nearly everything we do in the office can be done online.
- Maintenance staff will continue to work, mostly on open-air projects.
- **The Transfer station will continue to operate as an essential service**, with modifications to the cash handling and personal space buffers.
 - **All vehicles must stop at the attendant booth**, will receive instructions, and only three vehicles at a time will be permitted in the unloading area. If residents have fee items they will be told the fee and the booth attendant will offer to issue a receipt by mail.
 - Fees will be deposited in a cash box attached to the attendant booth.

- Staff will not handle waste brought in by residents unless delivery to a special waste area is required.
- We will be utilizing staff time generally to assist with the distribution of information related to the issue and meeting interim needs as a priority.
- **Small group (board, committee, commission) meetings will continue with the use of technology (email, phone, videoconference) whenever possible, and are to be postponed if not.**
 - The Town has Zoom and Skype accounts for group meetings
 - The Town will set up a teleconference account
- In-person meetings will be limited to critical needs (Select Board, Emergency Response).
- **Gile Hall is not open to private groups or individuals for rentals until further notice.**



Readfield

MAINE

Published on *Readfield ME* (<https://www.readfieldmaine.org>)

[Home](#) > Coronavirus Information & Resources

Coronavirus Information & Resources

Town of Readfield

The Town of Readfield is prepared to provide municipal services to our residents, and to support the flow of information and resources from State and Federal agencies in response to the global Coronavirus outbreak. This page will serve as a primary point of reference.

Municipal Services:

Currently all municipal services are fully available. In the future, if the need arises, some services may be modified to maintain public health and the health of municipal employees. Every effort will be made to minimize disruption and ensure that essential services continue.

Many of the services available at the Town Office are also available online. These include:

- [E-alerts - Sign up for special and announcements and emergency communications](#)
- [Andro Pay - For Online Tax Payments](#)
- [Rapid Renewal - For Re-Registrations of Vehicles](#)
- [Dog Licensing and Renewal](#)
- [Sportsman Licensing \(MOSES\)](#)
- [IF&W Online law books for Hunting, Fishing, Trapping, Snowmobiling/ATV and Boating](#)
- [Tax Information \(Harris/Trio\)](#)
- [ATV & Snowmobile Registrations](#)
- [Boat Registrations](#)
- [Open Burning Permits](#)

Information and Resources:

- [Coronavirus Information and Resources](#)
- [Town of Readfield Emergency Operations Plan - Updated November4, 2019!](#)

Emergency Services:

- In case of a fire, rescue, or public safety emergencies call 9-1-1
- [Emergency General Assistance](#)

Source URL: <https://www.readfieldmaine.org/home/news/coronavirus-information-resources>

Annual Town Meeting Warrant/Secret Ballot Tuesday, June 9, 2020 Polls open 8am – 8pm

To: Lee Mank, resident of the Town of Readfield, in the County of Kennebec, State of Maine
GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Readfield in said county and state, qualified by law to vote in town affairs, to meet at the Town Hall in said Town on Tuesday, the 9th day of June, A.D. 2020, at eight o'clock in the forenoon, then and there to act upon Article 1 and by secret ballot on Articles 2 through 41 as set out below, the polling hours therefor to be from 8 o'clock in the forenoon until 8 o'clock in the afternoon, said articles being the following:

Article 1: Elect a moderator to preside at said meeting and to vote by written ballot.

Article 2: Elect one Select Board members for three year terms:

- _____
- _____
- _____
- Write in: _____
- Write in: _____

Elect one RSU #38 School Board member for a three year term:

- Write in: _____
- Write in: _____

Elect one Local School Committee member for a one year term:

- Write in: _____
- Write in: _____

Elect one Local School Committee member for a two year term:

- Write in: _____
- Write in: _____

Elect one Local School Committee member for a three year term:

- Write in: _____
- Write in: _____

Article 3: Shall the Town of Readfield vote to allow the Select Board to establish **Salaries and or Wages** of town officers and employees, not elsewhere established, for the period July 1, 2020 through June 30, 2021?

Article 4: Shall the Town vote to fix **September 25, 2020** or thirty days after the taxes are committed, whichever is later, and **February 26, 2021** as the dates upon each of which one-half of the property taxes are due and payable, and as the dates from which interest will be charged on any unpaid taxes at a rate of 9% per year, which is the State rate pursuant to Title 36 MRSA, 505.4?

Article 5: Shall the Town vote to authorize the Tax Collector to **Pay Interest** at a rate of 5% , which is lower than the State Rate of 9% , from the date of overpayment, on any taxes paid and later abated pursuant to Title 36 MRSA, § 506 & 506A?

Article 6: To see if the Town will vote to authorize the municipal officers, **If an Article Fails**, to spend an amount not to exceed 3/12 of the budgeted amount in each operational budget category that the town is legally obligated to pay, of the last year's approved budgeted amount during the period July 1, 2020 to October 1, 2020?

Article 7: Shall the Town vote to raise and appropriate **\$ 514,780** for the **Administration** budget category for the following budget lines with **Grant Writing, Heating Assistance and Attorney Fees** unexpended balances to be carried forward?

Municipal Administration	\$270,625
Insurance	\$140,150
Office Equipment	\$ 6,720
Assessing	\$ 23,675
CEO/LPI/BI	\$ 33,910
Planning Board	\$ 1,100
Appeals Board	\$ 100
Grant Writing/Planning Ser.	\$ 2,000
Heating Assistance	\$ 1,500
Attorney Fees	\$ 35,000

Select Board recommends: *Budget Committee recommends:*

Article 8: Shall the Town vote to raise and appropriate **\$145,370** for the **Municipal Maintenance** budget category?

General Maintenance	\$ 95,220
Building Maintenance	\$ 42,400
Vehicles Maintenance	\$ 7,750

Select Board recommends: *Budget Committee recommends:*

Article 9: Shall the Town vote to raise and appropriate **\$69,770** for the **Community Services** budget category for the following budget lines, with the unexpended balance of the Age Friendly and Library budget line carried forward?

Animal Control	\$ 14,180
Kennebec Land Trust	\$ 250
KVCOG	\$ 4,500
Age Friendly Initiatives	\$ 2,100
Library Services	\$ 36,405
Readfield TV	\$ 5,415
Street Lights	\$ 6,500
Maranacook Lake Dam	\$ 420

Select Board recommends: *Budget Committee recommends:*

Article 10: Shall the Town vote to raise and appropriate **\$46,412** for the **Recreation, Parks, Activities and Open Space** budget category for the following budget lines with any unexpended balances to be carried forward?

Beach	\$ 13,992
Recreation	\$ 18,086
Heritage Days	\$ 5,000
Town Properties	\$ 3,680
Conservation	\$ 3,850
Trails	\$ 1,804

Select Board recommends: *Budget Committee recommends:*

Article 11: Shall the Town of Readfield vote to make use of the Readfield Town Beach free to Readfield residents beginning January 1, 2021; with supporting revenues to come from property taxes, program fees, rentals, and other sources as deemed in the best interests of the Town?

Article 12: Shall the Town vote to raise and appropriate **\$141,362** for the **Protection Department** budget category for the following budget lines with any unexpended balances to carry forward?

Fire Department Operating	\$ 67,900
Ambulance Service	\$ 32,162
Tower Sites	\$ 4,550
Dispatching	\$ 36,750

Select Board recommends: *Budget Committee recommends:*

Article 13: Shall the Town vote to raise and appropriate **\$22,500** for the **Cemetery Materials & Services** budget category, with any unexpended balances to carry forward?

Select Board recommends: *Budget Committee recommends:*

Article 14: Shall the Town vote to raise and appropriate **\$392,150** for the **Roads & Drainage** budget category for the following budget lines with any unexpended balance to be carried forward for the Summer Roads budget?

Summer Road Maintenance	\$ 121,500
Winter Road Maintenance	\$ 270,650

Select Board recommends: *Budget Committee recommends:*

Article 15: Shall the Town vote to raise and appropriate **\$567,981** for the **Capital Improvements** budget category for the following budget lines with all accounts to be carried forward?

Admin Equip.	\$ 14,000
Cemetery	\$ 5,000
Equipment	\$ 15,000
Equipment Leases	\$ 16,150
Fire Dept.	\$ 10,000
Fire Station Addition	\$ 42,351
Gile Hall	\$ 20,000
Municipal Buildings	\$ 75,000
Roads	\$ 293,500
Sidewalk	\$ 5,000
Transfer Station	\$ 71,980

Select Board recommends: *Budget Committee recommends:*

Article 16: Shall the Town vote to raise and appropriate **\$312,650** for the **Solid Waste** budget category with all accounts to be carried forward?

Select Board recommends: *Budget Committee recommends:*

Article 17: Shall the Town vote to raise and appropriate **\$48,550** for the **Regional Assessments** budget category for the following budget lines which the town is legally bound to pay?

Cobbossee Watershed	\$ 23,550
First Park	\$ 25,000

Select Board recommends: *Budget Committee recommends:*

Article 18: Shall the Town vote to raise and appropriate **\$293,962** for the **Kennebec County Tax** budget category which the town is legally bound to pay?

Select Board recommends: *Budget Committee recommends:*

Article 19: Shall the Town vote to raise and appropriate **\$196,963** for the **Debt Service** budget category for the following budget lines which the town are legally bound to pay?

2016 Fire Truck Bond	\$ 54,884
2018 Maranacook Lake Dam Bond	\$ 19,242
2013 Road & Bridge Bond	\$ 106,737
2020 Municipal Building Bond	\$ 16,100

Select Board recommends: *Budget Committee recommends:*

Article 20: Shall the Town vote to appropriate **\$10,000** for **Local Tax Relief** budget category, with any unexpended balances to be carried forward?

Select Board recommends: *Budget Committee recommends:*

Article 21: Shall the Town vote to raise and appropriate the requested amount of **\$1,000** for the **Kennebec Behavioral Health**?

Select Board recommends: *Budget Committee recommends:*

Article 22: Shall the Town vote to raise and appropriate the requested amount of **\$1,513** for the **Central Maine Agency on Aging/Cohen Center/Senior Spectrum**?

Select Board recommends: *Budget Committee recommends:*

Article 23: Shall the Town vote to raise and appropriate the requested amount of **\$1,250** for the **Family Violence Agency**?

Select Board recommends: *Budget Committee recommends:*

Article 24: Shall the Town vote to raise and appropriate the requested amount of **\$2,362** for the Courtesy Boat Inspection Program, with **\$1,575** for the **Maranacook Lake Association** and **\$787** for the **Torsey Pond Association**?

Select Board recommends: *Budget Committee recommends:*

Article 25: Shall the Town vote to raise and appropriate the requested amount of **\$910** for the **Sexual Assault Agency**?

Select Board recommends: *Budget Committee recommends:*

Article 26: Shall the Town vote to raise and appropriate the requested amount of **\$2,500** for the **30 Mile River Association**?

Select Board recommends: *Budget Committee recommends:*

Article 27: Shall the Town vote to raise and appropriate the requested amount of **\$5,000** for continued restoration of the **Readfield Union Meeting House**?

Select Board recommends: *Budget Committee recommends:*

Article 28: Shall the Town vote to appropriate **\$1,476** paid to the Town by the State (based on snowmobile registrations) for the **Readfield Blizzard Busters Snowmobile Club** to be used for trail creation and maintenance?

Select Board recommends: *Budget Committee recommends:*

Article 29: Shall the Town vote to raise and appropriate **\$40,000** for the **Unclassified** budget category for the following budget lines with Readfield Enterprise Fund and Revaluation unexpended balance to carry forward?

Readfield Enterprise Fund	\$10,000
Real Estate Property Revaluation	\$10,000
Overdraft	\$ 5,000
Abatements	\$15,000

Select Board recommends: *Budget Committee recommends:*

Article 30: Shall the Town vote to raise and appropriate **\$4,500** for the **General Assistance** budget category?

Select Board recommends: *Budget Committee recommends:*

Article 31: Shall the Town vote to authorize **Expenditure of Revenues** from Federal, State, and private grant sources for those purposes for which the grant is intended?

Select Board recommends:

Budget Committee recommends:

Article 32: Shall the Town vote to accept the following **Estimated Revenues** to reduce the 2020 Tax Commitment?

State Revenue Sharing	\$ 250,000
Interest on Property Taxes	\$ 30,000
Interest on Investments	\$ 8,000
Veterans Exemption	\$ 4,000
Homestead Exempt. Reimbursement	\$ 269,713
Tree Growth Reimbursement	\$ 9,000
BETE Reimbursement	\$ 13,147
Boat Excise Taxes	\$ 7,500
Motor Vehicle Excise Taxes	\$ 550,000
Agent Fees	\$ 11,000
Newsletter	\$ 100
Business License Fees	\$ 50
Certified Copy Fees	\$ 1,500
Other Income	\$ 5,000
Heating	\$ 1,500
Plumbing fees	\$ 5,000
Land Use Permit Fees	\$ 5,000
Dog License Fees	\$ 2,500
Rabies Clinic	\$ 1,000
Library Revenue	\$ 3,167
Cable Television Fees	\$ 29,000
Beach Income	\$ 9,992
Recreation Income	\$ 14,210
Protection	\$ 3,450
Local Roads	\$ 36,500
Municipal Building Projects Donations	\$ 25,000
Transfer Station Capital	\$ 12,132
Transfer Station	\$ 204,550
First Park	\$ 15,000
Snowmobile (State reimb.)	\$ 1,476
General Assistance (State reimb.)	\$ 2,250
Total	\$1,530,737

Select Board recommends:

Budget Committee recommends:

Article 33: Shall the Town vote to appropriate the following **Designated Funds** to reduce the 2020 Tax Commitment?

Beach	\$ 4,000
Conservation	\$ 2,900
Fire Station Addition	\$ 8,146
Fire Station Improvements	\$ 9,205
Local Tax Relief	\$ 10,000
Readfield Enterprise Fund	\$ 10,000
Recreation	\$ 3,000
Roads Operating	\$ 35,000
Roads Capital	\$ 73,500
Transfer Station	\$ 51,200
Trust Funds Cemetery Perpetual Care	\$ 5,000
Total	\$211,951

Select Board recommends:

Budget Committee recommends:

Article 34: Shall the Town vote to authorize the Select Board to expend up to **\$25,000** from the **Unassigned Fund Balance** (General Fund), in the aggregate for one or more purposes as necessary to meet contingencies that may occur during the ensuing fiscal year?

Select Board recommends:

Budget Committee recommends:

Article 35: Shall the Town vote to appropriate **\$145,367** from the **Unassigned Fund Balance** to **reduce the total tax commitment**?

Select Board recommends:

Budget Committee recommends:

Article 36: Shall the Town authorize the purchase and conversion of existing streetlights to energy saving LED fixtures, authorize the installation of up to four new streetlights, and authorize an associated multi-year contract with Central Maine Power?

Article 37: Shall the Town vote to consolidate the following reserve accounts?

The **Road Bond 2013-14** reserve account into the **Roads Capital** reserve account,
The **Parks & Recreation (FKA Ball field)** reserve account into the **Town Properties** reserve account,
The **Cemetery Living Fence** reserve account into the **Cemetery Capital** reserve account,
The **Dispatching** reserve account into a **Public Safety** reserve account, and
The **Forestry** reserve account into the **Conservation Land** reserve account

Article 38: Shall an ordinance entitled **Town of Readfield Food Sovereignty Ordinance**, be enacted?

Article 39: Shall an ordinance entitled 2020 Amendments to the Town of Readfield **Administration Ordinance**, be enacted?

Article 40: Shall an ordinance entitled 2020 Amendments to the Town of Readfield **Land Use Ordinance**, be enacted?

Article 41: Shall the Town vote to allow **Medical Marijuana Manufacturing Facilities** subject to the provisions of the Marijuana Establishments Ordinance to be considered under Article 48, if approved?

Article 42: Shall the Town vote to allow **Medical Marijuana Testing Facilities** subject to the provisions of the Marijuana Establishments Ordinance to be considered under Article 48, if approved?

Article 43: Shall the Town vote to allow **Medical Marijuana Registered Caregiver Retail Stores** subject to the provisions of the Marijuana Establishments Ordinance to be considered under Article 48, if approved?

Article 44: Shall the Town vote to allow **Adult Use Marijuana Cultivation Facilities** subject to the provisions of the Marijuana Establishments Ordinance to be considered under Article 48, if approved?

Article 45: Shall the Town vote to allow **Adult Use Marijuana Products Manufacturing Facilities** subject to the provisions of the Marijuana Establishments Ordinance to be considered under Article 48, if approved?

Article 46: Shall the Town vote to allow **Adult Use Marijuana Testing Facilities** subject to the provisions of the Marijuana Establishments Ordinance to be considered under Article 48, if approved?

Article 47: Shall the Town vote to allow **Adult Use Marijuana Retail Stores** subject to the provisions of the Marijuana Establishments Ordinance to be considered under Article 48, if approved?

Article 48: Shall an ordinance entitled Town of Readfield **Marijuana Establishments Ordinance**, be enacted?

Article 49: Should the Town continue to use the **Secret Ballot** process for the 2021 Annual Town Meeting?

Voted & Approved on _____, 2020 by:

Bruce Bourgoine, Chair

Christine Sammons, Vice Chair

Ralph Eno

Dennis Price

Kathryn Mills Woodsum

A true copy of the warrant,

Attest: _____

Deborah Nichols

Clerk of the Town of Readfield

TOWN OF READFIELD FOOD SOVEREIGNTY ORDINANCE

WHEREAS, the Town of Readfield wishes to encourage the local production and sale of food and food products;

WHEREAS, regulation of the local production and sale of food and food products can be unduly burdensome to producers; and

WHEREAS, the Maine Legislature has provided municipalities with home rule authority to exempt direct producer-to-consumer transactions of food and food products from regulation;

NOW, THEREFORE, be it ordained by the Town of Readfield, that the Following Food Sovereignty Ordinance is hereby enacted:

1. Authority and Purpose: This Ordinance is intended to provide Readfield residents unimpeded access to local food and to reduce governmental regulation of local foods to the extent permitted by home rule authority under 30-A M.R.S.A. § 3001, the Constitution of Maine, Article VIII, Part Second, and pursuant to 7 M.R.S. § 281 et seq.
2. Definitions: As used in this ordinance, unless the context otherwise indicates, the following terms have the meanings stated below:
 - A. Direct Producer-to-Consumer Transaction: A face-to-face transaction involving food or food products at the site of production of those food or food products.
 - B. Food or Food Products: Any food or food product intended for human consumption, including, but not limited to, milk or milk products, meat or meat products, poultry or poultry products, fish or fish products, cider or juice, acidified foods or canned fruits or vegetables.
 - C. State and Town Food Law: Any provision of Title 7 or Title 22 of the Maine Revised Statutes, or rules adopted under Title 7 or Title 22 of the Maine Revised Statutes, or provision of the Town of Readfield Land Use Ordinance that regulate direct producer-to-consumer transactions.
3. Exemption from Licensure and Inspection: Producers and processors of local food intended for direct producer-to-consumer transactions in the Town of Readfield shall be exempt from State and Town licensure and inspection under State and Town Food Laws. In accordance with Section 284 of the Maine Food Sovereignty Act, the State of Maine and the Town of Readfield shall not enforce State and Town Food Laws with respect to direct producer-to-consumer transactions.

4. Exception for Meat and Poultry Inspections: In accordance with Section 285 of the Maine Food Sovereignty Act, the exemption provided in Section 3 of this Ordinance does not apply to any meat or poultry product inspection and licensing requirements that are specified under applicable federal acts.

ENACTED: _____

CERTIFIED BY: _____
Signature

CERTIFIED BY: _____
Printed Name

Title

**TABLE 1 /
TABLE OF USES**

	<i>LAND USE DISTRICTS</i>									<i>Overlay District</i>
	V	VR	AD ⁹	R	RR	SR	RP	SP	CID	MH
OUTDOOR, RESOURCE-BASED USES										
Accessory Structure	C	C	C	C	C	C	P	P ¹	N	U
Agriculture ^{12, 13}	Y	Y	Y	Y	Y	Y ¹	P	Y ¹	Y	U
Agriculture–Light Industry ¹⁴	P	P	P	P	P	P	P	N	P	<u>UP</u>
<u>Agriculture–Intensive</u> ¹⁵	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>N</u>	<u>N</u>	<u>P</u>	<u>U</u>
Individual Campsites	Y	Y	C	Y	Y	C	C	C	N	U
Campground	N	N	N	P ⁴	N	P	N ⁴	N	N	U
Natural Resource-Based Industries	N	N	N	P	P	N	N	N	P	U
Natural Resource-Based Recreation	P	N	P	P	P	P	P	P	N	U
Kennels	N	N	N	P	N	N	N	N	N	N
Parks/Recreation	P	P	P	P	P	P	P	P	N	U
Piers and Docks - Temporary - Permanent	NA NA	NA NA	C N	NA NA	NA NA	Y N	Y N	Y N	N N	NA NA
Common Shoreland Accesses	NA	NA	NA	NA	NA	PB	PB	PB	N	NA
Mining & Mineral Extracting ¹	N	N	N	P	P	P	P	N	N	N
Filling or Other Earth Moving - Less than 10 cy ¹ - More than 10 cy ¹	Y Y	Y Y	Y C	Y Y	Y Y	Y C	C P	C P	Y Y	U U
Forest management & Timber Harvesting	Y	Y	Y	Y	Y	Y ¹	C	Y	Y	U

Legend

<i>Land Use Districts</i>				<i>Overlay District</i>
V = Village District	R = Rural District	RP = Resource Protection	MH = Mobile Home	
VR = Village Residential	RR = Rural Residential	SP = Stream Protection		
AD = Academic District	SR = Shoreland Residential	CID = Commercial Industrial		

Key to Table of Uses

Y =	Allowed Use (no permit required, but the use must comply with all applicable federal, state and local standards and regulations, including but not limited to this Ordinance).
C =	Use requires review and permit from Code Enforcement Officer (CEO) and/or Local Plumbing Inspector (LPI).
P =	Use requires site review from Planning Board, and requires a permit from the CEO and LPI upon Planning Board approval.
N =	Prohibited Use
U =	Use shall comply with underlying District requirements.
N/A =	Not Applicable to the district

12. "Agriculture" that also meets the definition of "Agriculture – Light Industry" shall be subject to the provisions of the LUO applicable to "Agriculture – Light Industry".
13. "Agriculture" that also meets the definition of "Agriculture – Intensive" shall be subject to the provisions of the LUO applicable to "Agriculture – Intensive".
14. "Agriculture – Light Industry" that also meets the definition of "Agriculture - Intensive" shall be subject to the provisions of the LUO applicable to "Agriculture – Intensive".
15. Planning Board approval is required for a newly established Agriculture – Intensive use, for expansions of use meeting the definition of "agriculture – intensive", and for expansions of existing agricultural use that cause the use to meet the definition of "agriculture – intensive".

SECTION 26. AGRICULTURE

- A. All agricultural activities located within the Shoreland District shall comply with the standards set forth in Article 8, section 19.L in addition to any applicable standards otherwise set forth in this Section.
- B. Animal Husbandry:
1. All livestock shall be contained within fences or barriers adequately constructed and maintained to prevent such livestock from escaping the confined area or otherwise damaging abutting property.
 - a) Except in the Rural District, new livestock fencing on lots of less than 80,000 square feet in area is subject to the same side and rear setbacks as for structures.
 2. Commercial confinement feeding operations are subject to Site Review of Article 6, Section 3 of this ordinance.
- C. **Marijuana Cultivation** – In addition to any requirements that the Planning Board may impose as part of any required Site Review, all marijuana cultivation (“cultivation”) must, at a minimum, meet all applicable requirements of state law and regulations, and must meet the performance standards of this subsection. All marijuana cultivation in an area that is equal to/or greater than 250 square feet must take place in a fully enclosed, weathertight structure.
1. Indoor and/or outdoor combined cultivation area of equal to/or less than 250 square feet:
 - a. Cultivation may not take place within 20 feet of any lot line, unless the abutting lot is under common ownership; and,
 - b. Signage may not be posted either on or off the premises that may identify the site to the public as a marijuana cultivation location.
 2. Indoor cultivation area of 250 square feet or equal to/or greater:
 - a. Cultivation may not take place within 75 feet of any lot line;
 - b. Sites used for cultivation must be effectively buffered and/or screened from view;
 - c. Unauthorized entry to cultivation sites must be discouraged through the use of fences, barriers, or other means;
 - d. Signage may not be posted either on or off the premises that may identify the site to the public as a marijuana cultivation location;
 - e. Cultivation must comply with all other applicable provisions of the Readfield Land Use Ordinance (e.g. stormwater runoff, erosion control, etc.);
 - f. Cultivation sites/facilities shall be operated in a manner that ensures that odor is not detected off-site, i.e. off the premises at locations that are not under the custody or control of the cultivation facility;

- g. For cultivation facilities subject to Site Review, unless otherwise determined by the Planning Board, an odor control plan must be submitted for review and approval as part of the Site Review application. The plan shall, at a minimum:
- Identify the locations of all potentially odor-emitting activities and sources, the locations of structural features such as doors, windows, vents, HVAC systems, etc.;
 - List specific potentially odor-emitting activities and sources, and describe the processes that will take place at the facility (e.g. vegetative flowering, processing, storage);
 - Describe administrative controls proposed to control odors (e.g. standard operating procedures, employee training, regular equipment maintenance, inspections, etc.);
 - Describe engineering controls proposed to control odors (e.g. building design features, specific equipment and technology; and
 - Provide evidence and documentation that the proposed odor control plan is appropriate and adequate to effectively control odors and that it is consistent with marijuana industry best practices for odor control.
 - Any design or installation of specific odor control technologies must be conducted by individuals whose training, experience and/or professional certification is appropriate to satisfactorily accomplish the work.

D.

Notes:

- All stockpiling, spreading or disposal of manure in all districts shall be accomplished in conformance with the *Manure Utilization Guidelines* published by the Maine Department of Agriculture on November 1, 2001, or as amended; and,
- A person who owns or operates a farm that meets the criteria in the *Nutrient Management Law*, Title 7 MRSA, Section 4204, sub-section 2, shall have and implement an approved nutrient management plan as required in Section 4204.
- Deceased livestock shall be disposed of only in compliance with Chapter 211 of the Maine Dept. of Agriculture *Rules for the Disposal of Animal Carcasses*, or the rules as amended.

4. Records of the inspections;
 5. Preparation of the notice and layout by the Select Board filed with the Town Clerk;
 6. Notice of public hearing (copy filed with Town Clerk);
 7. The public hearing record filed with the Town Clerk;
 8. Article in Town Warrant to accept **road** as a Town way;
 9. Notice of decision filed with the Town Clerk and a copy to owner or **applicant**.
- C. If an applicant to the Planning Board proposes to construct a new private **road** as part of a subdivision or other development project, and if the **applicant** proposes said **road** never be eligible for acceptance as a Town **Road**, the **applicant** shall so stipulate in said application and on the plan to be recorded at Registry of Deeds, thereupon the road may be constructed to Private Road Standards.

SECTION 5. CONSTRUCTION SPECIFICATIONS

- A. General Specifications: The following specifications shall apply to all new **roads** construction:
1. The excavated areas between ditches shall be cleared of all debris including large rocks, trees, stumps, roots, bushes, and other organic material.
 2. All **developed areas** of the **road** section shall be located within the road right-of-way and in no case shall the edge of the shoulder be less than 8 feet from either edge of the right-of-way.
 3. All construction activity involving soil disturbance shall **conforming** with Maine Department of Transportation Best Management Practices for Erosion & Sediment Control (February 2008).
 4. An applicant must demonstrate that provisions for stormwater from the road(s) complies with Maine Department of Environmental Protection standards adopted pursuant to the Maine Stormwater Management Law or Site Location of Development Law.
 5. Culverts within a road right-of-way shall be constructed of High-Density Polyethylene or recognized equivalents accepted by the Maine Department of Transportation (MDOT). **Roadway** culverts shall not be less than 18 inches in diameter for **road** crossing and ~~15~~ 12 inches in diameter for **driveways**, recreational trails, skid trails, or other uses requiring entrance from the roadway. Culverts, and stormwater basins and ponds shall be designed with principal spillways to control flows from a 24-hour storm of a 25-year frequency and may be required to be designed by a licensed professional engineer registered in the State of Maine.
 6. Any proposed **bridge** construction shall be designed by a licensed professional engineer with regard to suitability and safety for the intended application. The licensed professional engineer's written recommendations or comments shall be submitted with the design.
 7. The design standard for turnarounds shall be of the "T" Turnaround type as depicted in Appendix A-1.
 8. No trees, shrubs, fill, fences, or other structures shall be installed or placed within a public **right-of-way** without prior written approval from the Road Commissioner.

greenhouses when the products of the greenhouses are sold commercially. Agriculture is essentially synonymous with farming. Agriculture does not include forest management and timber harvesting or livestock confinement feeding operations.

Agriculture, Intensive: Retail, wholesale or commercial agricultural uses/activities on a site which meets the following criteria excluding seasonal farm stands that operates less than 180 day per 12 month period:

1. The site contains at least 3000 square feet of floor area, in the aggregate, of non-residential structures that are directly associated with the agricultural activities/use(s) such as; greenhouses, barns or other structures; and/or
2. There are, generally, a combined total of 20 or more vehicle entrances and exits per business day.

Agriculture at Light Industry: a low impact commercial activity which results in a product or service primarily derived from the crops or livestock located or raised on the property. The business is conducted in whole or in part on the same premises where the owner of the business resides. Agricultural light industry is small in scale, is carried on primarily in a dwelling unit or structure accessory to a dwelling unit by a member of the family residing there, is in keeping with the character of the district, and the activity is, and remains, clearly incidental and secondary to the primary use of the premises as a residence. Examples of Agricultural Light Industry include, but are not limited to: wreath making, and maple syrup and honey production, which may be sold directly from the home or through mail order. Agricultural light industry does not include commercial activities such as meat processing and slaughter operations.

Aggrieved Party: A person whose land is directly or indirectly affected by the grant or denial of a permit or variance under this Ordinance, a person whose land abuts land for which a permit or variance has been granted, or a group of five or more citizens of the municipality who represent an interest adverse to the grant or denial of such permit or variance.

Alteration: Any change, or modification in construction, or change in the structural members of a building or structure, such as bearing walls, columns, beams or girders, or in the use of a building. The alteration shall also include change, modification, or addition of a deck, dormer, staircase, or roof of the building.

Amusement Facility: Any private, commercial premises which are maintained or operated primarily for the amusement, patronage, or recreation of the public, containing four (4) or more table sports, pinball machines, video games, or similar mechanical or electronic games, whether activated by coins, tokens, or discs, or whether activated through remote control by the management.

Applicant: The person(s) applying for approval under this Ordinance.

Authorized Agent: An individual or a firm having written authorization to act on behalf of a property owner.

Automotive Body Shop: A business establishment engaged in body, frame, or fender straightening and repair, or painting and undercoating.

Automobile Graveyard: See Article 8, Section 25 on Junkyards, Automobile Graveyards and Automobile Recycling.

Automobile Repair Shop: A business establishment engaged in general repair, engine rebuilding, and/or parts replacement of motor vehicles.

Land Management Road: A route or track consisting of a bed of exposed mineral soil, gravel, or other surfacing materials constructed for, or created by, the passage of motorized vehicles and used primarily for timber harvesting and related activities, including associated log yards, but not including skid trails or skid roads.

Licensed Forester: A forester licensed under 32 M.R.S.A. Chapter 76.

Livestock: Farm animals kept for use or profit such as, but not limited to, horses, cattle, goats, sheep or swine.

Lot: An area of land in one ownership, or one leasehold, with ascertainable boundaries established by deed or instrument of record, or a segment of land ownership defined by lot boundary lines on a land subdivision plan duly approved by the Planning Board and recorded in the County Registry of Deeds.

Lot Area: The area of land enclosed within the boundary lines of a lot, minus land below the normal high-water line of a water body or upland edge of a wetland and areas beneath roads serving more than two lots.

Lot, Minimum Area: The minimum required lot area within a district for a single use.

Lot, Corner: A lot with at least two contiguous sides abutting a street or right-of-way.

Lot, Coverage: The percentage of a lot covered by all non-vegetated surfaces, including but not limited to the total footprint area of all structures, paved or unpaved driveways and parking areas, and other non-vegetated surfaces including land previously developed.

Lot of Record: A parcel of land, a legal description of which, or the dimensions of which, are recorded on a document or map on file with the County Register of Deeds.

Lot, Shorefront: Any lot abutting a body of water.

Lot, Through: Any interior lot having frontages on two more or less parallel streets or rights-of-way or between a street and a body of water, or a right-of-way and a body of water, or between two bodies of water, as distinguished from a corner lot. All sides of through lots adjacent to streets, rights-of-way, and bodies of water shall be considered frontage.

Lot Width: The distance between the side boundaries of the lot measured at the front setback line.

Marijuana Cultivation: The planting, propagation, growing, harvesting, drying, curing, grading, trimming or other processing of marijuana for use or sale. "Cultivation" or cultivate" does not include marijuana manufacturing, testing or extraction.

Market Value: The estimated price a property will bring in the open market and under prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels as determined by the Town Assessor or a qualified real estate appraiser.

Medium Borrow Pit: A borrow pit that has a total reclaimed and un-reclaimed area from 5 to 30 acres.

Mining and Mineral Extraction: Any area of excavation which removes soil, topsoil, loam, sand, gravel, clay, rock, peat, or other like material from its natural location for the purpose of transporting the product or material being removed away from the extraction site. Mining and

the most recent edition of a United States Geological Survey 7.5 minute series topographic map, to the point where the body of water becomes a river or flows to another water body or wetland.

Structure: This term shall be defined by 38 MRSA section 436A, to mean anything built for the support, shelter or enclosure of persons, animals, goods or property of any kind, ~~or anything constructed or erected with a fixed location on or in the ground.~~

~~To the extent not inconsistent therewith:~~

The term “**structure**” includes anything that is:

~~structures~~ temporarily or permanently constructed or erected on, ~~or~~ in or above the ground or waterbody, or ~~is an attached ment~~ to something having a fixed location on the ground, including, but not limited to, buildings, patios, carports, storage sheds, outdoor wood boilers, and other building features; docks, swimming pools, ponds in excess of 10,000 square feet; ~~exterior~~ satellite dishes, ~~and exterior~~ antennas, ~~and other exterior utility services, including, but not limited to, fuel tanks, generators, heat pumps, solar panels or other heating/cooling or electrical services;~~ and, semi-trailers and truck-boxes or other similar containers in a fixed location for more than thirty (30) consecutive days.

The term “structure” does not include: but not including

sidewalks, ~~fences~~, steps or stairways of no more than four feet in width, driveways, parking lots, utility ~~hook ups, utility poles poles and metering services;~~ ~~towers of small wind systems;~~ subsurface wastewater disposal system components; ~~stormwater treatment Article 11 Definitions 129 construction;~~ ~~and~~ field or garden walls or embankment retaining walls, ~~or fences,~~ except as subject to waterbody setback requirements ~~pursuant to Title 38 M.R.S.A. Sections 435-449 (Shoreland Zoning);~~ ~~and~~ for purposes of this definition, legally established signs are not considered a structure.

Subdivision: Subdivision means subdivision (1) as defined in Title 30-A M.R.S.A., 4401, as amended, i.e., generally a division of a tract or parcel of land into three (3) or more lots within a five year period (see statute for full definition).

Subdivision, Major: Any subdivision containing more than three lots or dwelling units that are wholly within the boundaries of the Town of Readfield or that extends across the Town of Readfield’s boundary into a neighboring municipality; or any campground with fifty or more sites; or any subdivision having one or more lots to be used for three or more principal buildings or uses on the same lot.

Subdivision, Minor: Any subdivision containing not more than three lots or dwelling units that are wholly within the boundaries of the Town of Readfield or that extends across the Town of Readfield’s boundary into a neighboring municipality, or not otherwise qualifying for classification as a major subdivision.

Substantial Construction Start: Improvements to a site or building for which development approval has been granted, in accordance with this Ordinance, which constitutes the completion of at least 30% of the proposed improvements.

Subsurface sewage disposal system: Any system designed to dispose of waste or waste water on or beneath the surface of the earth; includes, but is not limited to: septic tanks; disposal fields; grand-fathered cesspools; holding tanks; pretreatment filter, piping, or any other fixture, mechanism, or apparatus used for those purposes; does not include any discharge system licensed under 38 M.R.S.A. section 414, any surface waste water disposal system, or any municipal or

FY 2021 BUDGET - DRAFT 7

Last Updated March 13, 2020

FY 2021 Expenses

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
10 - Administration									
10	Administration	\$ 273,061	\$ 237,081	\$ 259,962	\$ 264,825	\$ 137,665	\$ 270,625	\$ 5,800	2.19%
12	Insurance	\$ 23,401	\$ 116,742	\$ 112,793	\$ 131,340	\$ 73,011	\$ 140,150	\$ 8,810	6.71%
15	Office Equipment	\$ 3,224	\$ 5,717	\$ 5,914	\$ 5,400	\$ 3,691	\$ 6,720	\$ 1,320	24.44%
20	Assessing	\$ 20,503	\$ 18,107	\$ 18,171	\$ 19,875	\$ 10,166	\$ 23,675	\$ 3,800	19.12%
30	Code Enforcement	\$ 31,123	\$ 40,031	\$ 62,100	\$ 37,810	\$ 14,779	\$ 33,910	\$ (3,900)	-10.31%
60	Grant Writing & Planning	\$ 7,385	\$ -	\$ 5,850	\$ 2,000	\$ -	\$ 2,000	\$ -	.00%
70	Heating Assistance	\$ -	\$ 370	\$ -	\$ 1,500	\$ 687	\$ 1,500	\$ -	.00%
75	Legal Services	\$ 13,243	\$ -	\$ 25,190	\$ 23,000	\$ 17,161	\$ 35,000	\$ 12,000	52.17%
	10 - Administration	\$ 442,218	\$ 418,048	\$ 489,980	\$ 485,750	\$ 257,159	\$ 513,580	\$ 27,830	5.73%

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
12 - Maintenance									
10	General Maintenance	\$ -	\$ 73,633	\$ 64,482	\$ 91,425	\$ 35,060.39	\$ 95,220.00	\$ 3,795	4.15%
20	Building Maintenance	\$ -	\$ 24,588	\$ 39,352	\$ 37,000	\$ 17,310.54	\$ 42,400.00	\$ 5,400	14.59%
30	Vehicle / Equip. Maintenance	\$ -	\$ 18,452	\$ 5,404	\$ 6,750	\$ 3,967.65	\$ 7,750.00	\$ 1,000	14.81%
	12 - Maintenance	\$ -	\$ 116,673	\$ 109,238	\$ 135,175	\$ 56,339	\$ 145,370	\$ 10,195	7.54%

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
15 - Boards & Commissions									
10	Board of Appeals	\$ 422	\$ 55	\$ -	\$ 100	\$ 0.00	\$ 100.00	\$ -	0.00%
30	Conservation Committee	\$ 930	\$ 372	\$ 46,378	\$ 6,050	\$ 1,952.83	\$ 3,850.00	\$ (2,200)	-36.36%
40	Planning Board	\$ 1,662	\$ 419	\$ 125	\$ 1,700	\$ 133.63	\$ 1,100.00	\$ (600)	-35.29%
	15 - Boards & Commissions	\$ 3,014	\$ 846	\$ 46,503	\$ 7,850	\$ 2,086	\$ 5,050	\$ (2,800)	-35.67%

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
25 - Community Services									
10	Animal Control	\$ 12,937	\$ 10,618	\$ 11,543	\$ 12,170	\$ 7,255	\$ 14,180	\$ 2,010	16.52%
20	Kennebec Land Trust	\$ 250	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ -	0.00%
25	Kennebec Valley COG	\$ 4,325	\$ 4,295	\$ 4,325	\$ 4,305	\$ 4,301	\$ 4,500	\$ 195	4.53%
30	Age Friendly	\$ 5,159	\$ 219	\$ 8,365	\$ 1,750	\$ -	\$ 2,100	\$ 350	20.00%
40	Library	\$ 29,389	\$ 29,468	\$ 41,528	\$ 35,652	\$ 21,517	\$ 36,405	\$ 753	2.11%
50	Readfield Public Access TV	\$ 6,309	\$ 5,638	\$ 4,410	\$ 4,410	\$ 1,681	\$ 5,415	\$ 1,005	22.79%
60	Street Lights	\$ 5,786	\$ 5,820	\$ 6,020	\$ 6,500	\$ 3,579	\$ 6,500	\$ -	0.00%
90	Maranacook Lake Dam	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420	\$ 420	-
	25 - Community Services	\$ 64,155	\$ 56,058	\$ 76,191	\$ 65,037	\$ 38,333	\$ 69,770	\$ 4,733	7.28%

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
30 - Recreation, Parks, & Activities									
10	Beach	\$ 7,451	\$ 9,790	\$ 9,039	\$ 9,912	\$ 6,546	\$ 13,992	\$ 4,080	41.16%
20	Recreation Board	\$ 6,124	\$ 8,736	\$ 9,447	\$ 12,310	\$ 4,240	\$ 18,086	\$ 5,776	46.92%
25	Heritage Days	\$ 102	\$ 4,680	\$ -	\$ 10,000	\$ 7,546	\$ 5,000	\$ (5,000)	-50.00%
60	Town Parks & Properties	\$ 1	\$ -	\$ 3,199	\$ 3,680	\$ 480	\$ 3,680	\$ -	0.00%
70	Trails	\$ 2,709	\$ 591	\$ 688	\$ 1,804	\$ 635	\$ 1,804	\$ -	0.00%
80	Mill Stream Dam	\$ -	\$ 403	\$ 5,843	\$ -	\$ -	\$ -	\$ -	-
	30 - Recreation, Parks, & Activities	\$ 16,387	\$ 24,200	\$ 28,216	\$ 37,706	\$ 19,447	\$ 42,562	\$ 4,856	12.88%

FY 2021 Expenses

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
40 - Protection									
	10 Fire Department	\$ 62,294	\$ 70,316	\$ 94,491	\$ 67,900	\$ 23,437	\$ 67,900	\$ -	0.00%
	20 Ambulance	\$ 23,382	\$ 24,032	\$ 25,460	\$ 26,750	\$ 13,120	\$ 32,162	\$ 5,412	20.23%
	35 Tower Sites	\$ 2,957	\$ 38,179	\$ 7,324	\$ 2,550	\$ 419	\$ 4,550	\$ 2,000	78.43%
	40 Dispatching	\$ 25,479	\$ 26,018	\$ 22,619	\$ 35,000	\$ 22,658	\$ 36,750	\$ 1,750	5.00%
	70 Emergency Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	40 - Protection	\$ 131,832	\$ 158,545	\$ 149,894	\$ 132,200	\$ 59,634	\$ 141,362	\$ 9,162	6.93%
DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
50 - Cemeteries									
	10 Town Cemeteries	\$ 30,916	\$ 4,735	\$ 10,666	\$ 17,000	\$ 295	\$ 22,500	\$ 5,500	32%
	50 - Cemeteries	\$ 30,916	\$ 4,735	\$ 10,666	\$ 17,000	\$ 295	\$ 22,500	\$ 5,500	32.35%
DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
60 - Roads & Drainage									
	10 Road Maintenance	\$ 264,486	\$ 31,749	\$ 132,940	\$ 104,928	\$ 49,182	\$ 121,500	\$ 16,572	15.79%
	40 Winter Maintenance	\$ 250,124	\$ 253,466	\$ 261,632	\$ 265,650	\$ 144,965	\$ 270,650	\$ 5,000	1.88%
	60 - Roads & Drainage	\$ 551,613	\$ 285,215	\$ 394,571	\$ 370,578	\$ 194,148	\$ 392,150	\$ 21,572	5.82%
DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
65 - Capital Improvements									
	1 Admin. Technology	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 14,000	\$ 14,000	0%
	5 Fire Department	\$ -	\$ -	\$ -	\$ 10,500	\$ -	\$ 10,000	\$ (500)	-100%
	12 Fire Department Addition	\$ -	\$ -	\$ 27,375	\$ 710,000	\$ 53,017	\$ 42,351	\$ (667,649)	-100%
	20 Gile Hall	\$ -	\$ -	\$ 6,759	\$ -	\$ 570	\$ 20,000	\$ 20,000	0%
	25 Parks & Recreation	\$ -	\$ -	\$ 1,055	\$ -	\$ -	\$ -	\$ (100,000)	-100%
	30 Library Building	\$ -	\$ -	\$ 1,989	\$ 100,000	\$ 6,012	\$ -	\$ -	0%
	40 Cemetery	\$ -	\$ -	\$ 8,290	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0%
	50 Sidewalks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
	55 Roads	\$ -	\$ -	\$ 6,908	\$ 230,000	\$ 97,143	\$ 293,500	\$ 63,500	28%
	65 Equipment	\$ 2,956	\$ -	\$ 18,405	\$ 15,000	\$ -	\$ 15,000	\$ -	0%
	66 Capital Leases	\$ -	\$ -	\$ 16,138	\$ 19,150	\$ 16,138	\$ 16,150	\$ (3,000)	-16%
	70 Transfer Station	\$ 6,934	\$ -	\$ 67,111	\$ 26,420	\$ 5,991	\$ 71,980	\$ 45,560	172%
	85 Town Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	0%
	90 Maranacook Lake Dam	\$ 19,315	\$ 1,507	\$ 36,542	\$ -	\$ 141,051	\$ -	\$ -	-
	65 - Capital Improvements	\$ 29,205	\$ 1,507	\$ 196,573	\$ 1,116,070	\$ 319,923	\$ 567,981	\$ (548,089)	-49.11%
DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
70 - Solid Waste									
	10 Transfer Station	\$ 256,753	\$ 283,562	\$ 283,736	\$ 297,500	\$ 145,713	\$ 310,450	\$ 12,950	4.35%
	50 Backhoe	\$ 6,183	\$ 12,012	\$ 8,510	\$ 3,200	\$ 678	\$ 2,200	\$ (1,000)	-31.25%
	70 - Solid Waste	\$ 262,936	\$ 295,574	\$ 292,246	\$ 300,700	\$ 146,391	\$ 312,650	\$ 11,950	3.97%
DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
75 - Education									
	10 RSU #38	\$ 3,442,351	\$ 3,527,596	\$ 3,556,960	\$ 3,710,394	\$ 2,164,396	\$ 3,914,466	\$ 204,072	5.50%
	75 - Education	\$ 3,442,351	\$ 3,527,596	\$ 3,556,960	\$ 3,710,394	\$ 2,164,396	\$ 3,914,466	\$ 204,072	5.50%

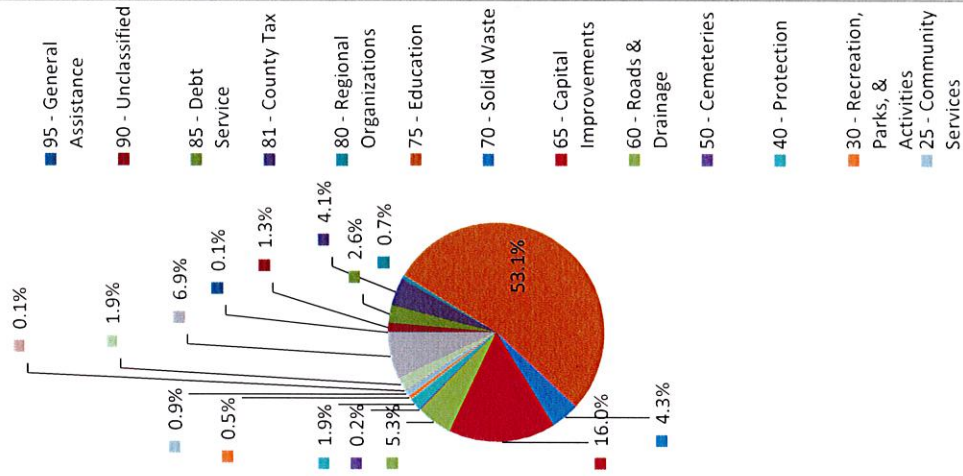
FY 2021 Expenses

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
80 - Regional Organizations									
	10 Cobbosee Watershed District	\$ 20,812	\$ 21,436	\$ 22,079	\$ 22,852	\$ 15,198	\$ 23,550	\$ 698	3.05%
	40 First Park	\$ 24,880	\$ 12,224	\$ 24,097	\$ 25,000	\$ 12,398	\$ 25,000	\$ -	0.00%
80 - Regional Organizations		\$ 45,692	\$ 33,660	\$ 46,176	\$ 47,852	\$ 27,596	\$ 48,550	\$ 698	1.46%
DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
81 - County Tax									
	20 Kennebec County Tax	\$ 261,281	\$ 259,977	\$ 266,694	\$ 285,400	\$ 285,399	\$ 293,962	\$ 8,562	3.00%
81 - County Tax		\$ 261,281	\$ 259,977	\$ 266,694	\$ 285,400	\$ 285,399	\$ 293,962	\$ 8,562	3.00%
DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
85 - Debt Service									
	10 Fire Truck (2023 payoff)	\$ 68,073	\$ 56,857	\$ 56,238	\$ 55,583	\$ 53,960	\$ 54,884	\$ (699)	- 1.26%
	25 2013 Road Bond (2021 payoff)	\$ 109,117	\$ 109,117	\$ 109,117	\$ 109,117	\$ 109,117	\$ 106,737	\$ (2,380)	- 2.18%
	40 Maranacook Lake Outlet Dam (20	\$ -	\$ -	\$ 2,074	\$ 19,973	\$ 18,074	\$ 19,242	\$ (731)	- 3.66%
	70 2008 Road Bond (2019 payoff)	\$ 169,060	\$ 162,501	\$ 156,833	\$ -	\$ -	\$ -	\$ -	-
	80 2020 Muni. Build. Bond (2034 pa)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,100	\$ 16,100	-
85 - Debt Service		\$ 346,250	\$ 328,475	\$ 324,262	\$ 184,673	\$ 181,151	\$ 196,963	\$ 12,290	6.66%
DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
90 - Unclassified									
	10 Overlay (Abatement / Overdraft)	\$ 41,804	\$ 14,440	\$ 13,895	\$ 20,000	\$ 2,102	\$ 20,000	\$ -	0.00%
	15 Local Property Tax Relief	\$ -	\$ -	\$ -	\$ 10,000	\$ 383	\$ 10,000	\$ -	0.00%
	20 Non-profit Agencies	\$ 5,832	\$ 9,857	\$ 14,036	\$ 14,148	\$ 11,772	\$ 14,535	\$ 387	2.74%
	40 Contingency	\$ -	\$ -	\$ 3,049	\$ 25,000	\$ 1,875	\$ 25,000	\$ -	0.00%
	50 Snowmobiling	\$ 1,489	\$ 940	\$ 1,377	\$ 1,344	\$ 1,344	\$ 1,476	\$ 132	9.82%
	60 Readfield Enterprise Fund	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
	90 Revaluation	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
90 - Unclassified		\$ 49,125	\$ 25,237	\$ 32,356	\$ 90,492	\$ 17,476	\$ 91,011	\$ 519	.57%
DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
95 - General Assistance									
	10 General Assistance	\$ 288	\$ 1,880	\$ 682	\$ 4,500	\$ 188	\$ 4,500	\$ -	0.00%
95 - General Assistance		\$ 288	\$ 1,880	\$ 682	\$ 4,500	\$ 188	\$ 4,500	\$ -	.00%
TOTAL		\$ 5,677,263	\$ 5,538,227	\$ 6,021,211	\$ 6,991,377	\$ 3,769,962	\$ 6,762,427	\$ (228,950)	-3.3%

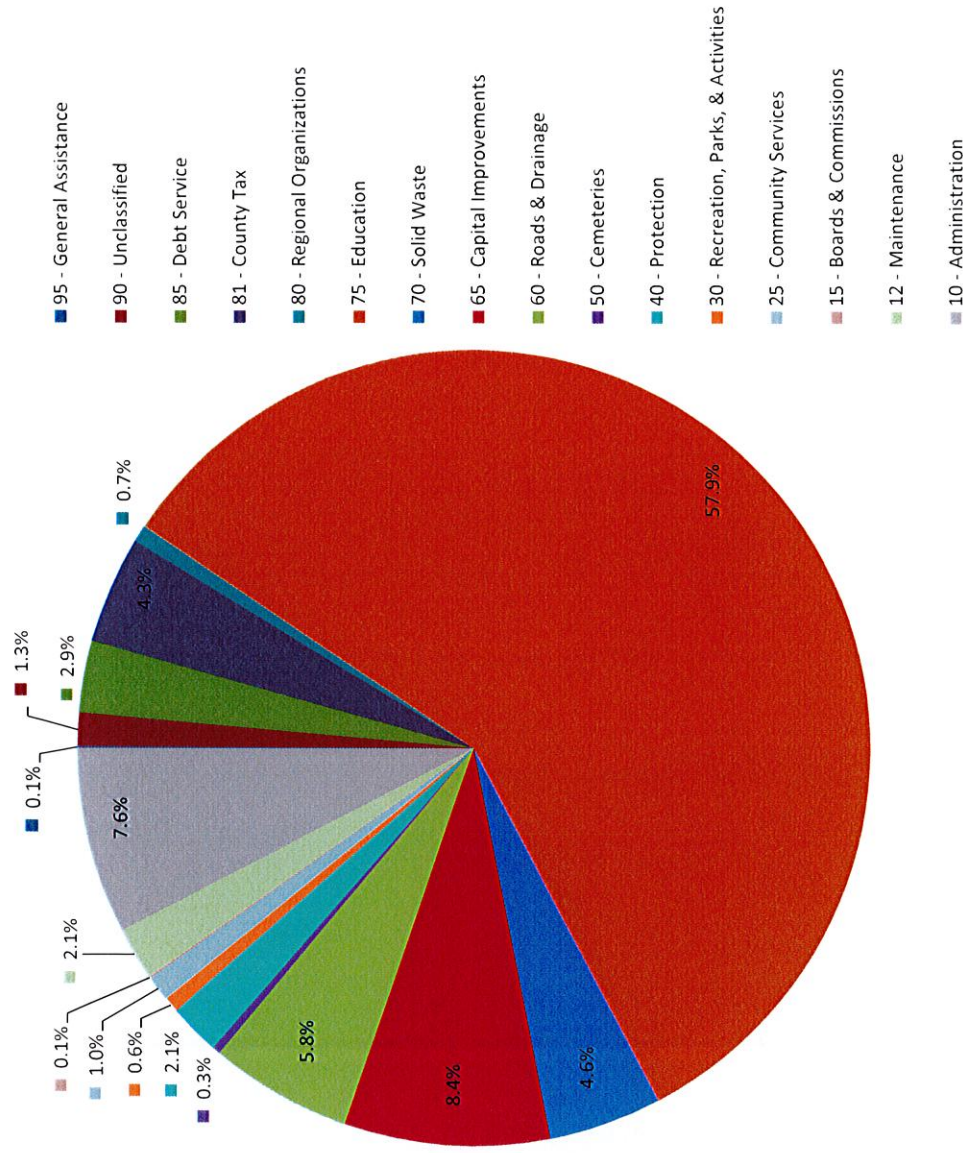
FY 2021 Expenses

DEPARTMENT	DEPARTMENT SUMMARY - EXPENSE							2020-2021 %
	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	
95 - General Assistance	\$ 288	\$ 1,880	\$ 682	\$ 4,500	\$ 188	\$ 4,500	\$ -	0.0%
90 - Unclassified	\$ 49,125	\$ 25,237	\$ 32,356	\$ 90,492	\$ 17,476	\$ 91,011	\$ 519	0.6%
85 - Debt Service	\$ 346,250	\$ 328,475	\$ 324,262	\$ 184,673	\$ 181,151	\$ 196,963	\$ 12,290	6.7%
81 - County Tax	\$ 261,281	\$ 259,977	\$ 266,694	\$ 285,400	\$ 285,399	\$ 293,962	\$ 8,562	3.0%
80 - Regional Organizations	\$ 45,692	\$ 33,660	\$ 46,176	\$ 47,852	\$ 27,596	\$ 48,550	\$ 698	1.5%
75 - Education	\$ 3,442,351	\$ 3,527,596	\$ 3,556,960	\$ 3,710,394	\$ 2,164,396	\$ 3,914,466	\$ 204,072	5.5%
70 - Solid Waste	\$ 262,936	\$ 295,574	\$ 292,246	\$ 300,700	\$ 146,391	\$ 312,650	\$ 11,950	4.0%
65 - Capital Improvements	\$ 29,205	\$ 1,507	\$ 196,573	\$ 1,116,070	\$ 319,923	\$ 567,981	\$ (548,089)	-49.1%
60 - Roads & Drainage	\$ 551,613	\$ 285,215	\$ 394,571	\$ 370,578	\$ 194,148	\$ 392,150	\$ 21,572	5.8%
50 - Cemeteries	\$ 30,916	\$ 4,735	\$ 10,666	\$ 17,000	\$ 295	\$ 22,500	\$ 5,500	32.4%
40 - Protection	\$ 131,832	\$ 158,545	\$ 149,894	\$ 132,200	\$ 59,634	\$ 141,362	\$ 9,162	6.9%
30 - Recreation, Parks, & Activities	\$ 16,387	\$ 24,200	\$ 28,216	\$ 37,706	\$ 19,447	\$ 42,562	\$ 4,856	12.9%
25 - Community Services	\$ 64,155	\$ 56,058	\$ 76,191	\$ 65,037	\$ 38,333	\$ 69,770	\$ 4,733	7.3%
15 - Boards & Commissions	\$ 3,014	\$ 846	\$ 46,503	\$ 7,850	\$ 2,086	\$ 5,050	\$ (2,800)	-35.7%
12 - Maintenance	\$ -	\$ 116,673	\$ 109,238	\$ 135,175	\$ 56,339	\$ 145,370	\$ 10,195	7.5%
10 - Administration	\$ 442,218	\$ 418,048	\$ 489,980	\$ 485,750	\$ 257,159	\$ 513,580	\$ 27,830	5.7%
TOTAL	\$ 5,677,263	\$ 5,538,227	\$ 6,021,211	\$ 6,991,377	\$ 3,769,962	\$ 6,762,427	\$ (228,950)	-3.3%

2020 Budget Expenses by Department



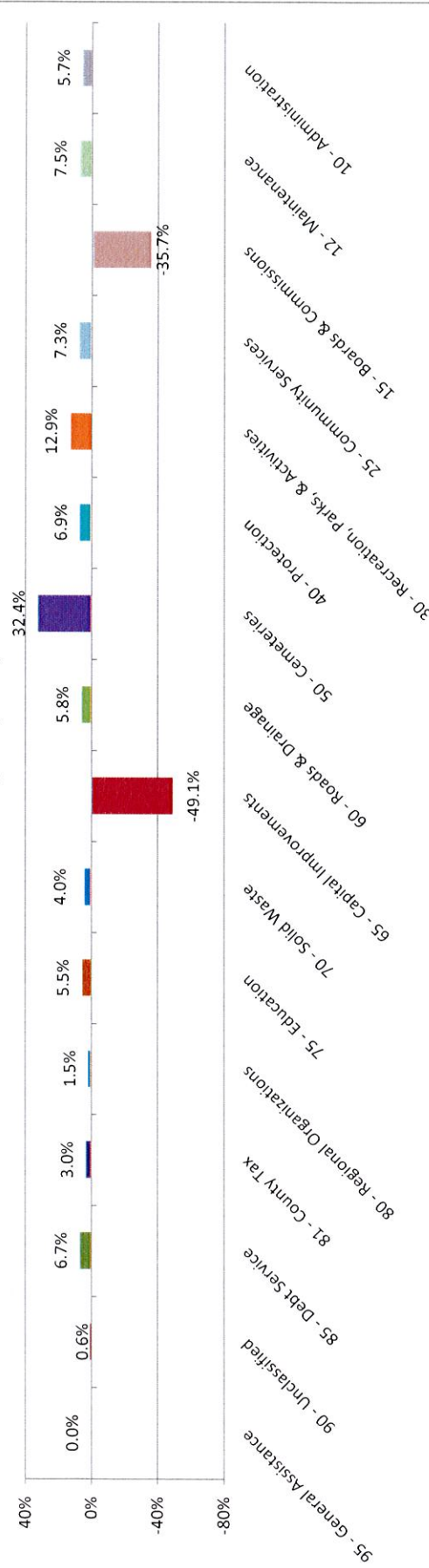
2021 Budget Expenses by Department



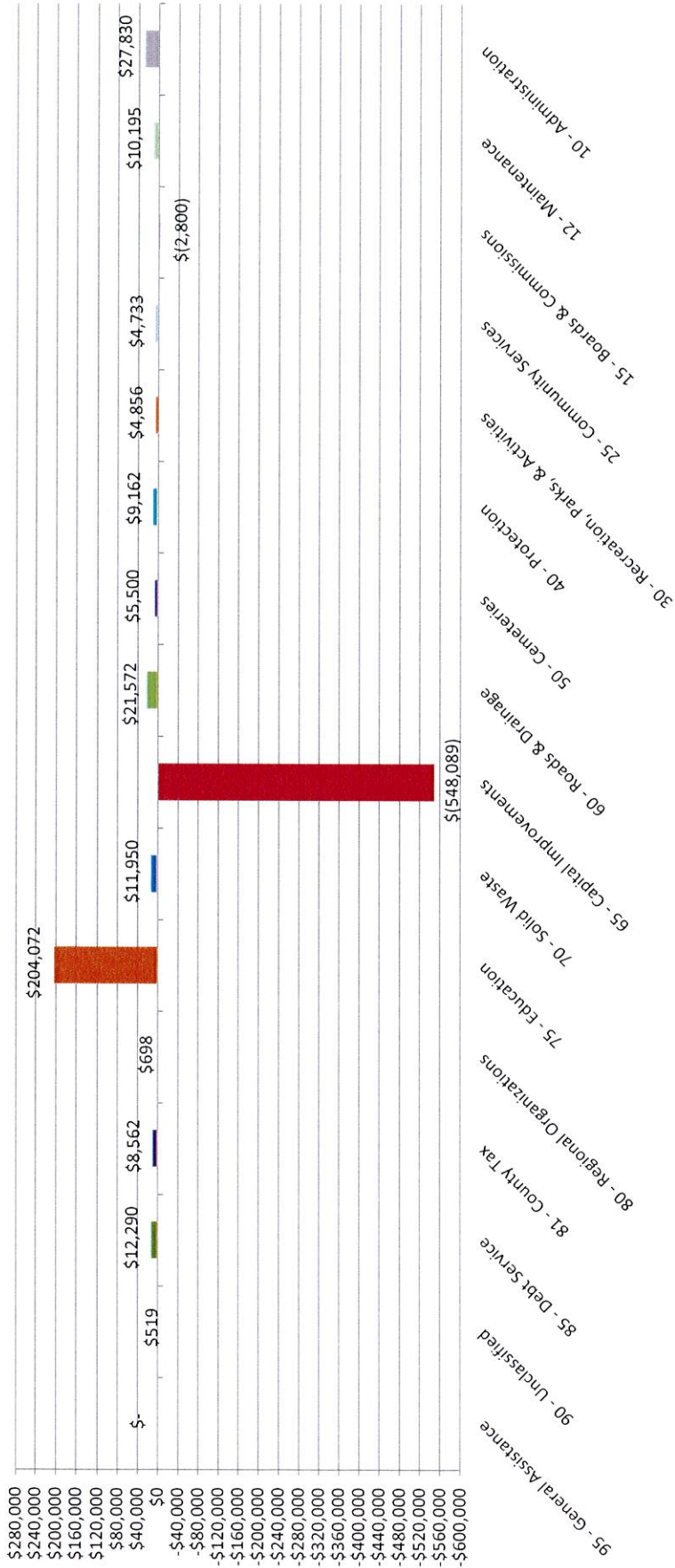
2020-2021 Totals by Department



2020-2021 % Change by Department



2020-2021 \$ Change by Department



FY 2021 Revenues

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
10- ADMINISTRATION									
	1011 REAL ESTATE PROPERTY TAX	\$ 4,462,978	\$ 4,504,407	\$ 4,604,787	\$ 4,675,014	\$ 4,676,344	\$ 4,815,500	\$ 140,486	3.0%
	1012 PERSONAL PROPERTY TAX	\$ 37,855	\$ 42,234	\$ 33,798	\$ 32,524	\$ 32,524	\$ 33,871	\$ 1,347	4.1%
	1013 STATE REVENUE SHARING	\$ 135,204	\$ 137,773	\$ 154,347	\$ 200,000	\$ 116,387	\$ 250,000	\$ 50,000	25.0%
	1014 INTEREST ON TAXES	\$ 26,486	\$ 34,139	\$ 30,376	\$ 30,000	\$ 18,933	\$ 30,000	\$ -	0.0%
	1021 INVESTMENT INCOME	\$ 4,929	\$ 7,484	\$ 11,398	\$ 6,000	\$ 7,762	\$ 8,000	\$ 2,000	33.3%
	1031 VETERANS EXEMPTION	\$ 3,607	\$ 3,909	\$ 3,890	\$ 4,000	\$ 2,802	\$ 4,000	\$ -	0.0%
	1032 HOMESTEAD EXEMPTION	\$ 94,647	\$ 138,363	\$ 175,968	\$ 185,822	\$ 180,460	\$ 269,713	\$ 83,892	45.1%
	1033 TREE GROWTH REIMBURSEMENT	\$ 9,873	\$ 9,358	\$ 9,093	\$ 9,000	\$ 8,553	\$ 9,000	\$ -	0.0%
	1034 BETE REIMBURSEMENT	\$ 7,619	\$ 8,474	\$ 15,612	\$ 12,625	\$ 12,625	\$ 13,147	\$ 523	4.1%
	1040 GRANTS/PLANNING	\$ 2,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	1051 BOAT EXCISE TAXES	\$ 8,298	\$ 7,792	\$ 7,505	\$ 8,000	\$ 1,692	\$ 7,500	\$ (500)	-6.3%
	1052 MOTOR VEHICLE TAXES	\$ 509,631	\$ 541,599	\$ 573,684	\$ 525,000	\$ 355,940	\$ 550,000	\$ 25,000	4.8%
	1053 AGENT FEE	\$ 10,601	\$ 10,792	\$ 10,571	\$ 10,000	\$ 6,701	\$ 11,000	\$ 1,000	10.0%
	1054 NEWSLETTER ADS	\$ 664	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%
	1060 BUSINESS LICENSE FEES	\$ 60	\$ 80	\$ 30	\$ 50	\$ -	\$ 50	\$ -	0.0%
	1065 CERTIFIED COPY FEES	\$ 1,450	\$ 1,505	\$ 1,538	\$ 1,500	\$ 1,041	\$ 1,500	\$ -	0.0%
	1090 OTHER INCOME	\$ 4,890	\$ 56,774	\$ 25,071	\$ 2,000	\$ 3,567	\$ 5,000	\$ 3,000	150.0%
	1095 Heating Assistance	\$ 1,300	\$ 1,216	\$ 2,177	\$ 1,500	\$ 2,241	\$ 1,500	\$ -	0.0%
	3010 PLUMBING FEES	\$ 7,661	\$ 4,688	\$ 5,420	\$ 6,000	\$ 2,493	\$ 5,000	\$ (1,000)	-16.7%
	3020 LAND USE FEES	\$ 8,373	\$ 6,254	\$ 5,966	\$ 7,000	\$ 3,033	\$ 5,000	\$ (2,000)	-28.6%
	5000 Use of Undesignated Funds	\$ 230,000	\$ 217,731	\$ -	\$ 282,488	\$ -	\$ 170,367	\$ (112,121)	-39.7%
	5001 Use of Carry Forward	\$ 227,020	\$ 184,818	\$ -	\$ 107,660	\$ -	\$ 206,951	\$ 99,291	92.2%
	5033 Use of Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	4.8%
	10- ADMINISTRATION	\$ 5,795,882	\$ 5,919,390	\$ 5,671,331	\$ 6,106,282	\$ 5,433,198	\$ 6,402,200	\$ 295,917	4.8%
12 - MAINTENANCE									
	4010 FUEL TAX	\$ -	\$ -	\$ 212	\$ 118	\$ -	\$ -	\$ -	-
	12 - MAINTENANCE	\$ -	\$ -	\$ 212	\$ 118	\$ -	\$ -	\$ -	-
15 - BOARDS & COMMISSIONS									
	3015 Conservation Donations / Grants	\$ 3,503	\$ 38	\$ 23,162	\$ -	\$ -	\$ -	\$ -	-
	15 - BOARDS & COMMISSIONS	\$ 3,503	\$ 38	\$ 23,162	\$ -	\$ -	\$ -	\$ -	-
25 COMMUNITY SERVICES									
	1010 ANIMAL CONTROL DOG LICENSE FEE	\$ 2,936	\$ 2,837	\$ 2,137	\$ 2,500	\$ 681	\$ 2,500	\$ -	0.0%
	1011 Rabies Clinic	\$ -	\$ 840	\$ 570	\$ -	\$ 510	\$ 1,000	\$ -	-
	1012 DOG VACCINATION FUND	\$ -	\$ 390	\$ 115	\$ -	\$ 30	\$ -	\$ -	-
	3000 AGE FRIENDLY	\$ 6,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	-
	4005 LIBRARY DONATIONS	\$ 3,818	\$ 2,003	\$ 27,071	\$ 765	\$ 2,250	\$ 1,300	\$ 535	69.9%
	4010 LIBRARY SALE PROCEEDS	\$ 1,549	\$ 1,476	\$ 1,217	\$ -	\$ 1,071	\$ 1,290	\$ 1,290	-
	4015 Library Front Desk Contributions	\$ 550	\$ 495	\$ 438	\$ 406	\$ 255	\$ 452	\$ 46	11.3%
	4020 Library Non Res Patrons	\$ 100	\$ 70	\$ 125	\$ 100	\$ 100	\$ 125	\$ 25	25.0%
	5010 CABLE TV FRANCHISE FEES	\$ 27,480	\$ 28,391	\$ 30,828	\$ 28,000	\$ 14,955	\$ 29,000	\$ 1,000	3.6%
	25 COMMUNITY SERVICES	\$ 42,433	\$ 36,502	\$ 70,501	\$ 31,771	\$ 19,852	\$ 35,667	\$ 3,896	12.3%

FY 2021 Revenues

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
30	RECREATION, PARKS, & ACTIVITIES								
	1010 BEACH INCOME	\$ 6,145	\$ 7,814	\$ 7,008	\$ 9,912	\$ 3,014	\$ 9,992	\$ 80	0.8%
	2021 REC BOARD - BASEBALL	\$ 2,230	\$ 2,420	\$ 2,519	\$ 2,920	\$ -	\$ 2,920	\$ -	0.0%
	2022 REC BOARD - SOCCER	\$ 1,800	\$ 2,050	\$ 2,135	\$ 2,100	\$ 1,955	\$ 2,100	\$ -	0.0%
	2023 REC BOARD - SWIMMING	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 4,500	\$ 3,000	-
	2024 REC BOARD - Basketball	\$ 3,640	\$ 3,620	\$ 3,090	\$ 3,150	\$ 4,065	\$ 3,150	\$ -	0.0%
	2025 REC BOARD - OTHER RECREATION	\$ -	\$ 73	\$ 40	\$ -	\$ -	\$ -	\$ -	-
	2026 Rec Board - Softball	\$ 1,010	\$ 1,215	\$ 1,382	\$ 1,540	\$ 53	\$ 1,540	\$ -	0.0%
	2027 Rec Board - Interlocal	\$ 2,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	2073 HD - MERCHANDISE SALES	\$ 600	\$ 2,926	\$ 66	\$ -	\$ 368	\$ -	\$ -	-
	7010 Trails	\$ 50	\$ 250	\$ 100	\$ -	\$ -	\$ -	\$ -	-
30	RECREATION, PARKS, & ACTIVITIES	\$ 17,723	\$ 20,368	\$ 16,339	\$ 21,122	\$ 9,455	\$ 24,202	\$ 3,080	14.6%

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
40	PROTECTION								
	1010 FIRE DEPARTMENT DONATIONS	\$ 8,289	\$ 41	\$ 223	\$ -	\$ -	\$ -	\$ -	-
	1035 FD Burn Permits online	\$ 258	\$ 270	\$ 266	\$ 150	\$ -	\$ 250	\$ 100	66.7%
	3500 Tower Sites	\$ 7,600	\$ 17,200	\$ 2,600	\$ 3,200	\$ -	\$ 3,200	\$ -	0.0%
	4050 FD Safety Grant	\$ -	\$ -	\$ 886	\$ -	\$ -	\$ -	\$ -	-
40	PROTECTION	\$ 16,147	\$ 17,511	\$ 3,975	\$ 3,350	\$ -	\$ 3,450	\$ 100	3.0%

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
50	CEMETERIES								
	5020 Donations	\$ 231	\$ 21	\$ 300	\$ -	\$ 100	\$ -	\$ -	-
50	CEMETERIES	\$ 231	\$ 21	\$ 300	\$ -	\$ 100	\$ -	\$ -	-

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
60	Roads & Drainage								
	2010 LOCAL ROAD ASSISTANCE	\$ 35,360	\$ 35,924	\$ 35,612	\$ 35,000	\$ 36,560	\$ 36,500	\$ 1,500	4.3%
	2020 HIGHWAY INCOME	\$ 92	\$ -	\$ 1,794	\$ -	\$ -	\$ -	\$ -	-
	4010 Fuel Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 178.15	\$ -	\$ -	-
	6040 Sale of Equipment	\$ 6,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	7010 Interlocal	\$ 2,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
60	Roads & Drainage	\$ 44,256	\$ 35,924	\$ 37,406	\$ 35,000	\$ 36,738	\$ 36,500	\$ 1,500	4.3%

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
65	CAPITAL IMPROVEMENTS								
	6512 Building (FD + Lib.) Bond + donation	\$ -	\$ -	\$ -	\$ 575,000	\$ -	\$ 25,000	\$ (550,000)	-
	6570 Transfer Station (Fayette & Wayne)	\$ -	\$ 18,578	\$ 8,841	\$ 11,646	\$ 11,336	\$ 12,132	\$ 486	4.2%
	6590 Maranacook Lake Dam	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	-
65	CAPITAL IMPROVEMENTS	\$ -	\$ 18,578	\$ 168,841	\$ 586,646	\$ 11,336	\$ 37,132	\$ (549,514)	-93.7%

FY 2021 Revenues

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
70	SOLID WASTE								
	7010 TRANSFER STATION FEES	\$ 34,381	\$ 35,161	\$ 31,582	\$ 34,000	\$ 30,130	\$ 40,800	\$ 6,800	20.0%
	7021 TS RECYCLE/COMPOST	\$ -	\$ 16	\$ 56	\$ 1,000	\$ 16	\$ 500	\$ (500)	
	7023 TS RECYCLABLES - METAL	\$ 7,946	\$ 16,272	\$ 10,617	\$ 10,000	\$ 7,247	\$ 11,000	\$ 1,000	10.0%
	7025 TS RECYCLABLES - OTHER	\$ 80	\$ 40	\$ 631	\$ -	\$ 467	\$ -	\$ -	
	7026 TS Single Sort Recycling	\$ 1,591	\$ 1,538	\$ -	\$ -	\$ -	\$ -	\$ -	
	7030 TS BACKHOE	\$ 5,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	7040 Commercial Haulers Permits	\$ 1,031	\$ 450	\$ 450	\$ 450	\$ -	\$ 600	\$ 150	33.3%
	7050 TS GRANTS	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	7079 TS REVENUES - FAYETTE SHARE	\$ 34,634	\$ 59,431	\$ 59,232	\$ 66,276	\$ 39,805	\$ 71,392	\$ 5,116	7.7%
	7090 TS REVENUES - WAYNES SHARE	\$ 99,294	\$ 82,054	\$ 75,174	\$ 79,299	\$ 43,868	\$ 80,258	\$ 959	1.2%
	70 SOLID WASTE	\$ 184,641	\$ 194,962	\$ 177,742	\$ 191,025	\$ 121,533	\$ 204,550	\$ 13,525	7.1%

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
90	UNCLASSIFIED								
	1250 First Park Revenue	\$ 11,084	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	0.0%
	3010 Snowmobile Fees	\$ 940	\$ 1,377	\$ 1,344	\$ 1,344	\$ -	\$ 1,476	\$ 132	9.8%
	4010 Readfield Enterprise Fund	\$ 27,556	\$ 389	\$ -	\$ -	\$ -	\$ -	\$ -	
	90 UNCLASSIFIED	\$ 39,580	\$ 1,766	\$ 1,344	\$ 16,344	\$ -	\$ 16,476	\$ 132	0.8%

DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
95	GENERAL ASSISTANCE								
	1010 GENERAL ASSIST-STATE REVENUE	\$ -	\$ 1,316	\$ 478	\$ 2,250	\$ -	\$ 2,250	\$ -	0.0%
	95 GENERAL ASSISTANCE	\$ -	\$ 1,316	\$ 478	\$ 2,250	\$ -	\$ 2,250	\$ -	0.0%

TOTAL \$ 6,144,396 \$ 6,246,588 \$ 6,171,537 \$ 6,993,790 \$ 5,632,212 \$ 6,762,427 \$ (231,364) -3.3%

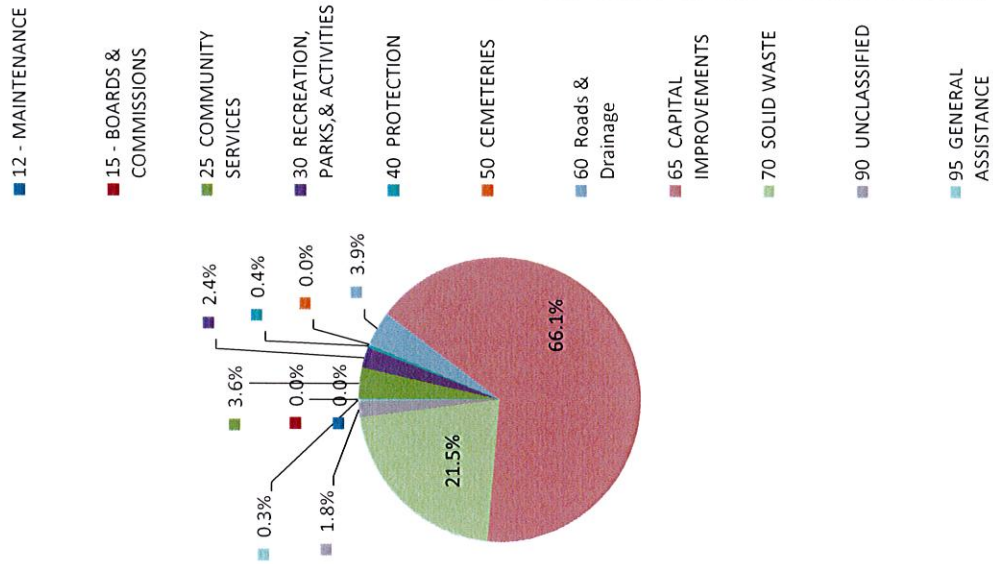
DEPARTMENT	DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD => Dec.	2021 BUDGET	2020-2021 \$	2020-2021 %
10-	ADMINISTRATION	\$ 5,795,882	\$ 5,919,390	\$ 5,671,331	\$ 6,106,282	\$ 5,433,198	\$ 6,402,200	\$ 295,917	4.8%
12-	MAINTENANCE	\$ -	\$ 212	\$ 118	\$ -	\$ -	\$ -	\$ -	
15-	BOARDS & COMMISSIONS	\$ 3,503	\$ 38	\$ 23,162	\$ -	\$ -	\$ -	\$ -	
25	COMMUNITY SERVICES	\$ 42,433	\$ 36,502	\$ 70,501	\$ 31,771	\$ 19,852	\$ 35,667	\$ 3,896	12.3%
30	RECREATION, PARKS,& ACTIVITIES	\$ 17,723	\$ 20,368	\$ 16,339	\$ 21,122	\$ 9,455	\$ 24,202	\$ 3,080	14.6%
40	PROTECTION	\$ 16,147	\$ 17,511	\$ 3,975	\$ 3,350	\$ -	\$ 3,450	\$ 100	3.0%
50	CEMETERIES	\$ 231	\$ 21	\$ 300	\$ -	\$ 100	\$ -	\$ -	
60	Roads & Drainage	\$ 44,256	\$ 35,924	\$ 37,406	\$ 35,000	\$ 36,738	\$ 36,500	\$ 1,500	4.3%
65	CAPITAL IMPROVEMENTS	\$ -	\$ 18,578	\$ 168,841	\$ 586,646	\$ 11,336	\$ 37,132	\$ (549,514)	-93.7%
70	SOLID WASTE	\$ 184,641	\$ 194,962	\$ 177,742	\$ 191,025	\$ 121,533	\$ 204,550	\$ 13,525	7.1%
90	UNCLASSIFIED	\$ 39,580	\$ 1,766	\$ 1,344	\$ 16,344	\$ -	\$ 16,476	\$ 132	0.8%
95	GENERAL ASSISTANCE	\$ -	\$ 1,316	\$ 478	\$ 2,250	\$ -	\$ 2,250	\$ -	0.0%

TOTAL \$ 6,144,396 \$ 6,246,588 \$ 6,171,537 \$ 6,993,790 \$ 5,632,212 \$ 6,762,427 \$ (231,364) -3.3%

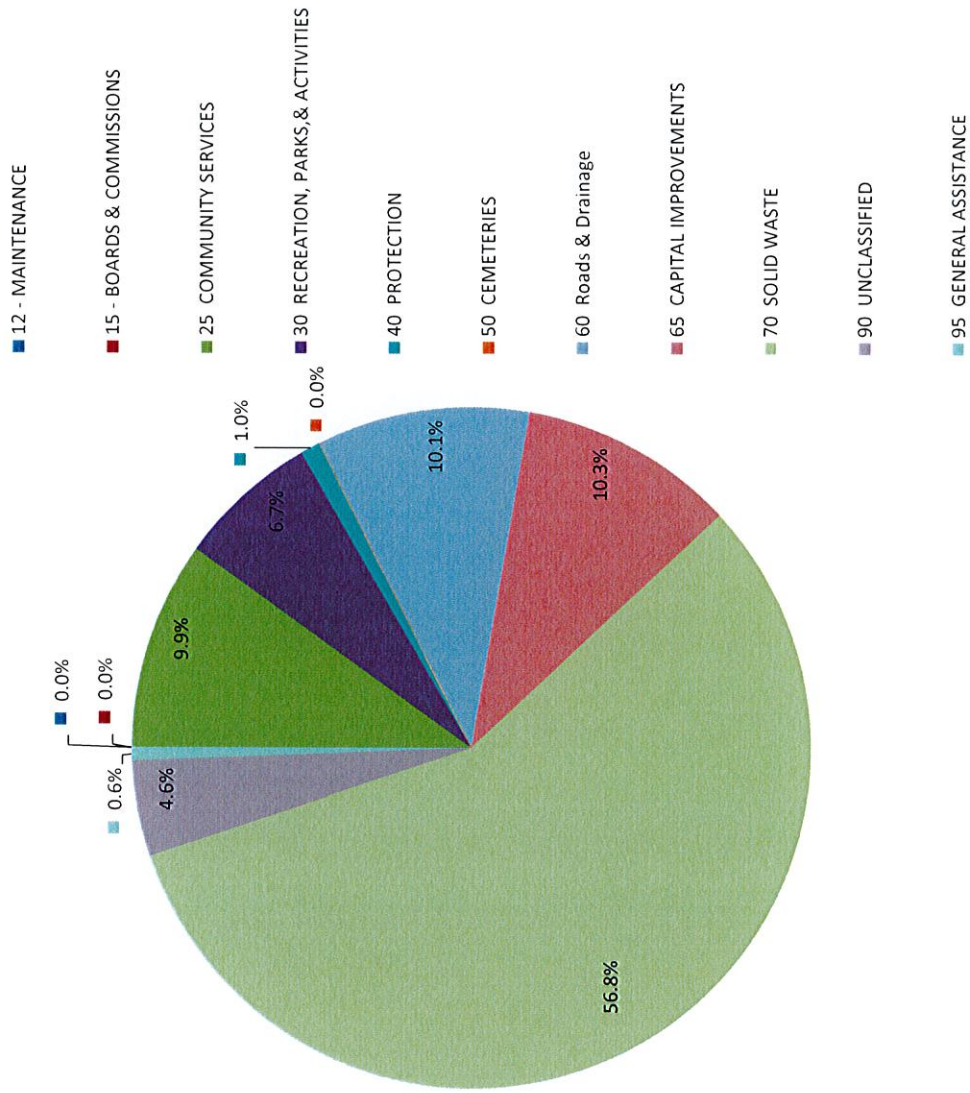
FY 2021 Revenues

3/14/2020

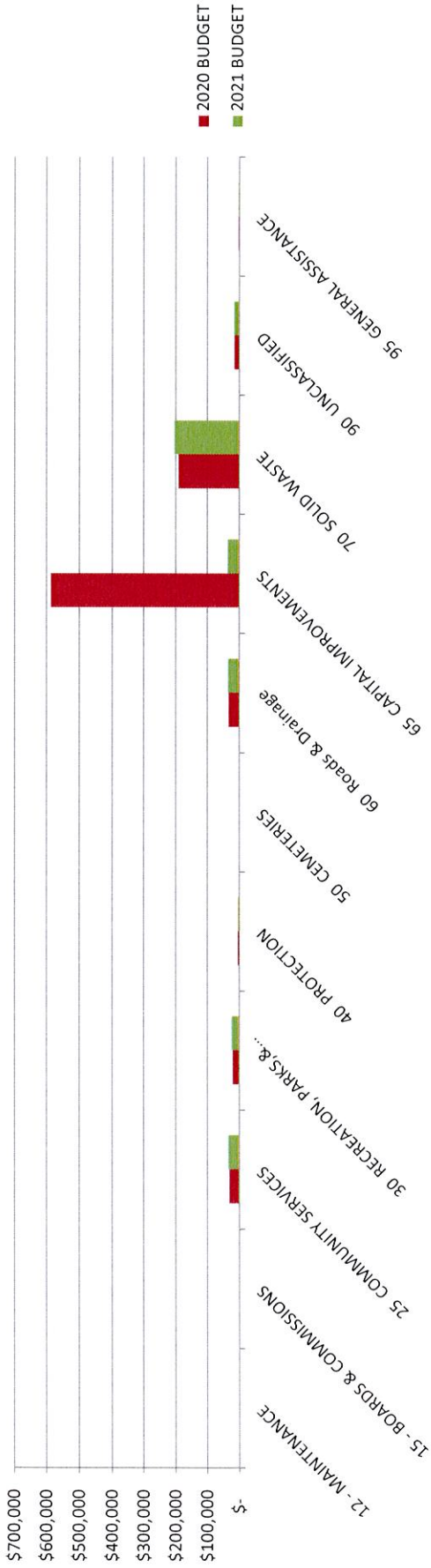
2020 Budget Revenue by Department (excluding administration)



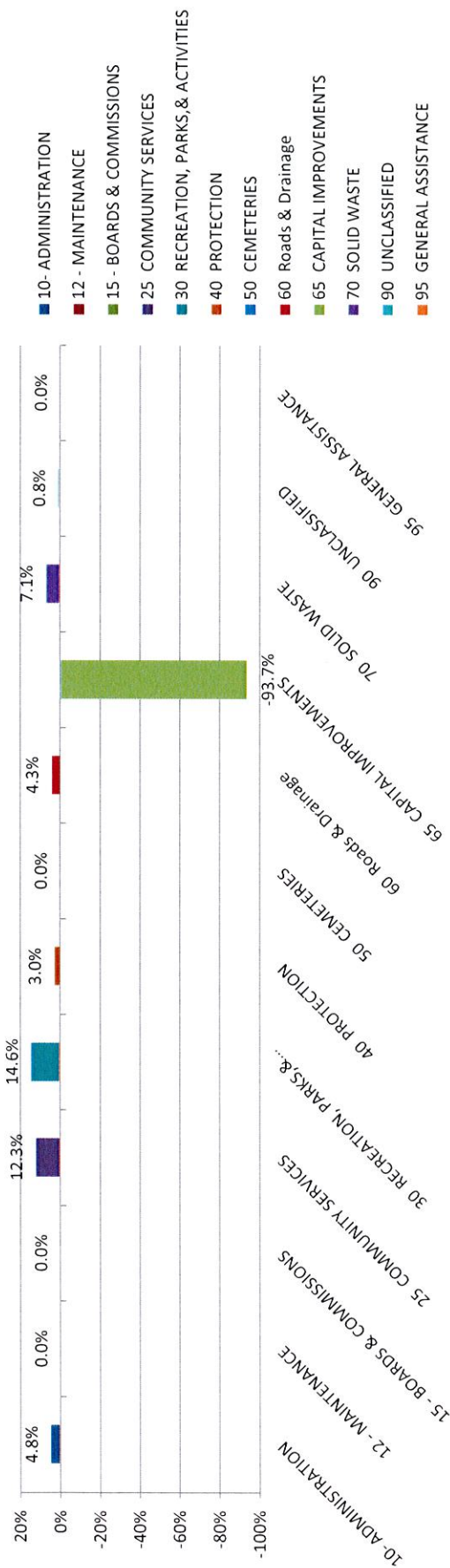
2021 Budget Revenue by Department (excluding administration)



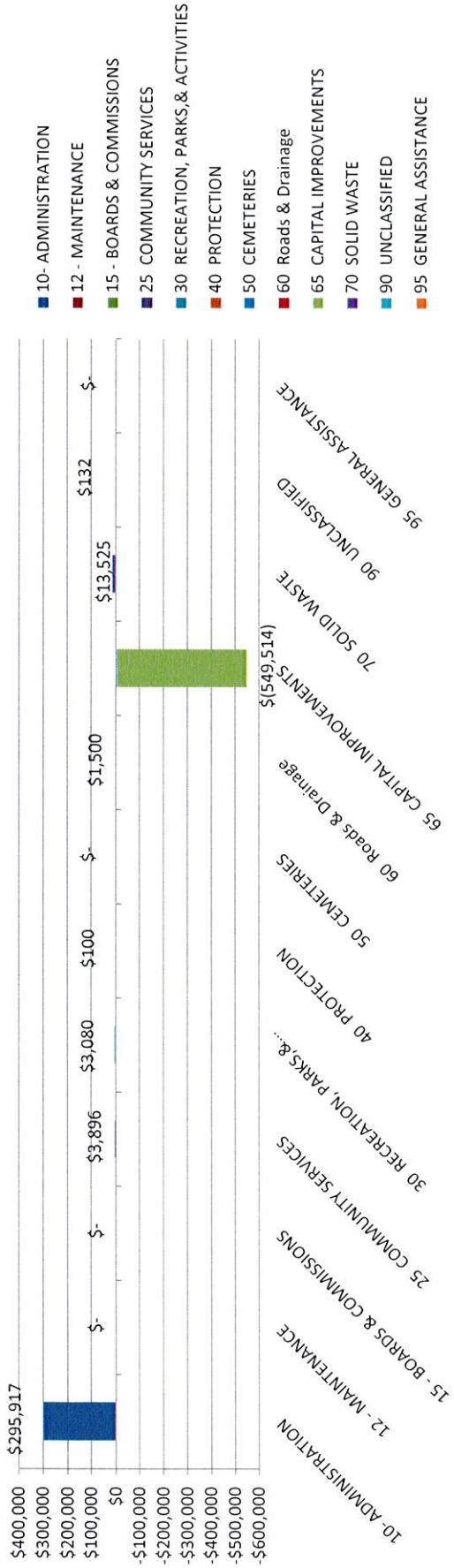
2020-2021 Revenue Totals by Department (excluding administration)



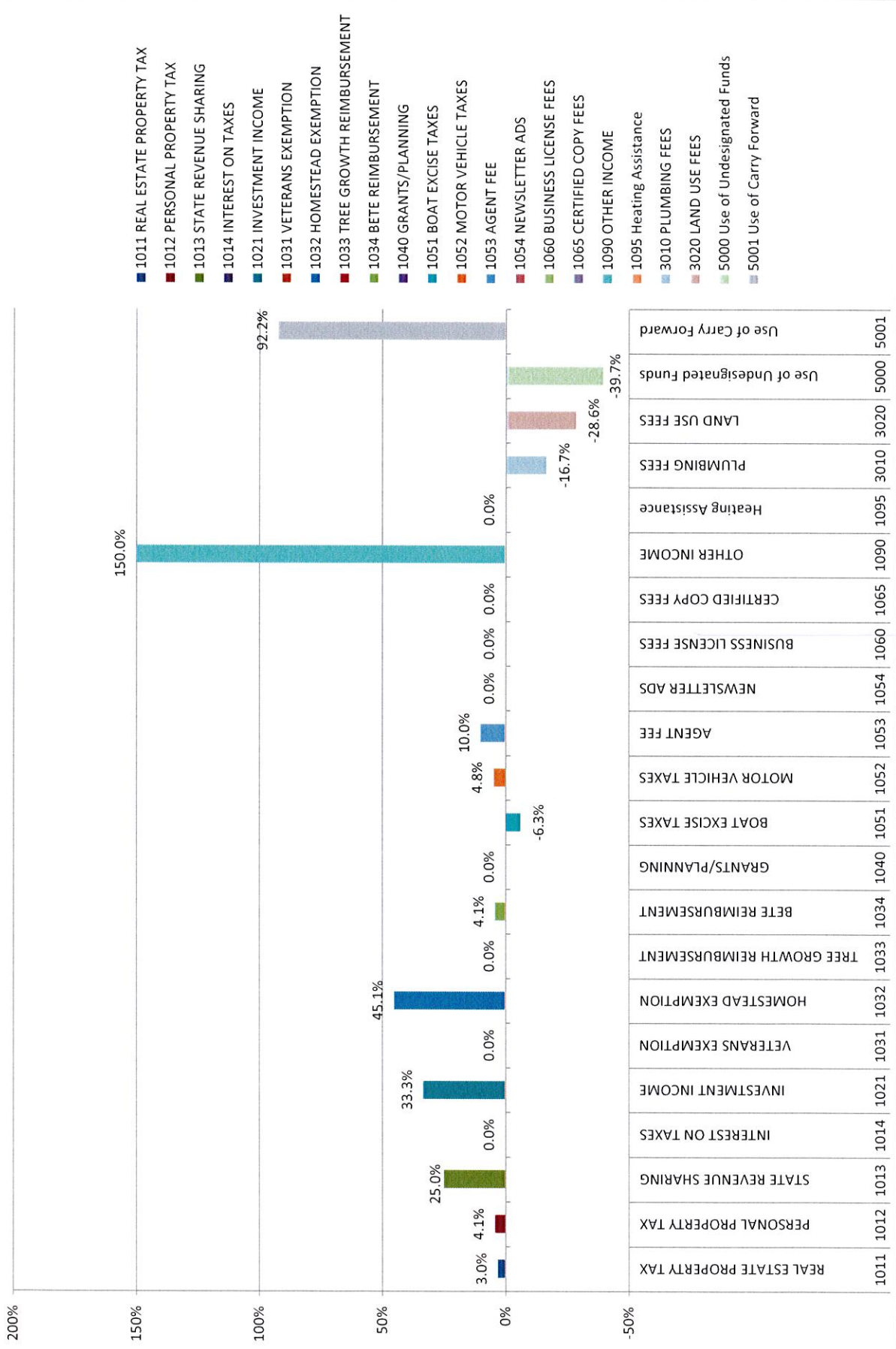
2020-2021 Revenue % Change by Department



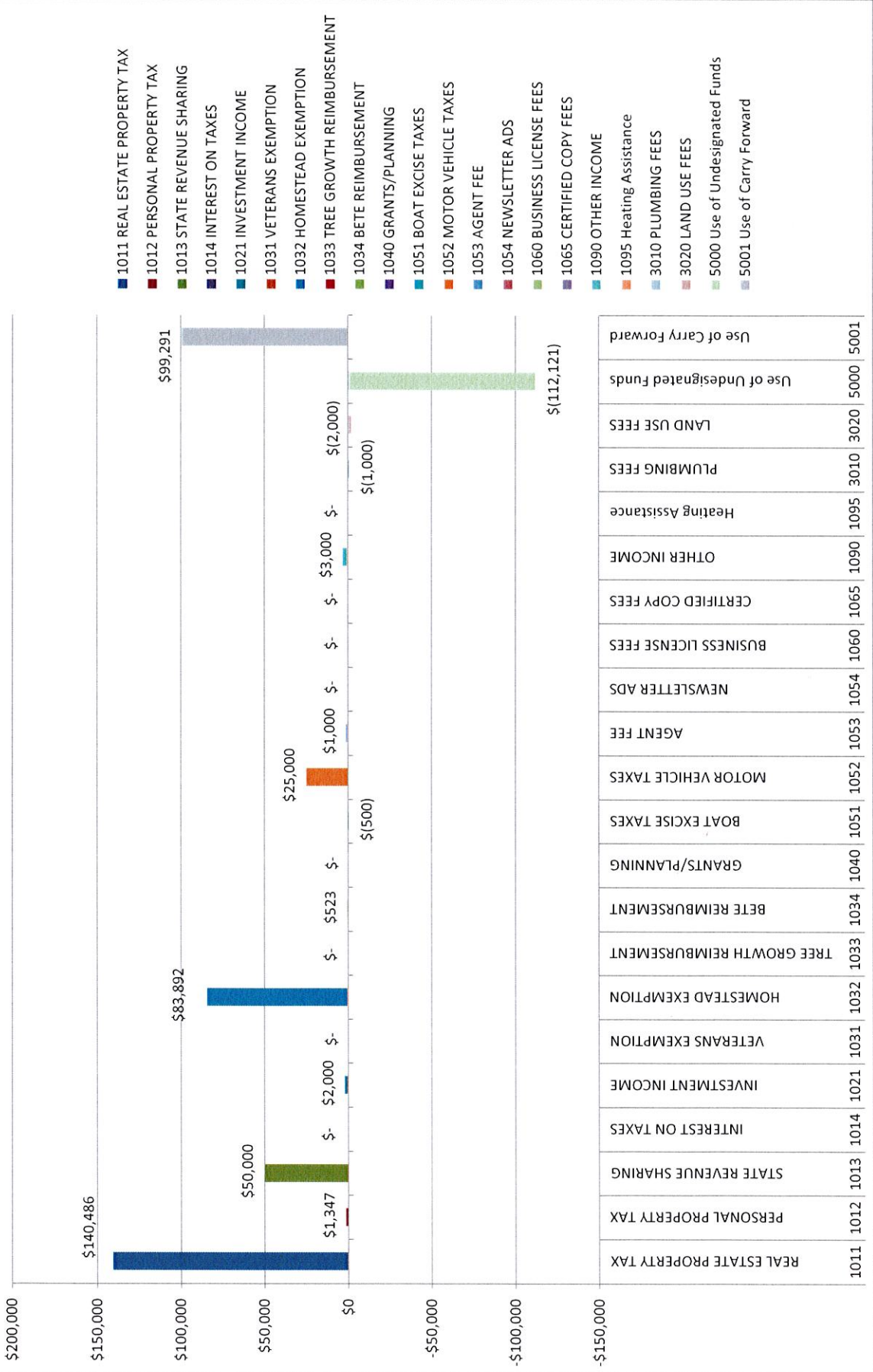
2020-2021 Revenue \$ Change by Department



2020-2021 Revenue % Change - Administration by Division



2020-2021 Revenue \$ Change - Administration by Division



Pre Commitment - ESTIMATE
Town of Readfield
FY 2021 MUNICIPAL TAX RATE CALCULATION FORM

1. Local Taxable Real Estate Valuation.....	\$236,522,885	
2. Local Taxable Personal Property Valuation.....	\$1,663,631	
3. Total Taxable Valuation (Line 1 plus line 2).....		\$238,186,516
4. a) Total of Homestead Exemption Valuation.....	\$18,925,000	
4. b) Homestead exemption reimbursement value.....	\$13,247,500	
5. a) Total of BETE Exempt Property.....	\$1,291,526	
5. b) BETE exemption reimbursement value.....	\$645,763	
6. Valuation Base (Line 3 plus lines 4b and 5b).....		\$252,079,779

APPROPRIATIONS

DRAFT

7. County Tax.....	\$293,962	
8. Municipal Appropriation.....	\$2,533,999	
9. TIF Financing Plan Amounts.....	\$0	
10. School/Educational Appropriations.....	\$3,914,466	
(Adjusted to Municipal Fiscal Year)		
11. Total Appropriations (Add lines 7 through 10).....		\$6,742,427

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing.....	\$250,000	
13. Other Revenues: (Revenues not accounted for in Municipal Appropriation which are to be used to reduce the commitment such as Tree Growth and Veterans reimbursement, trust fund income, etc.)	\$1,380,195	
14. Total Deductions (Line 12 plus line 13).....		\$1,630,195
15. Net to be raised by local property tax rate (Line 11 minus line 14)		\$5,112,232

16. $\frac{\$5,112,231.67}{\text{(Amount from line 15)}} \times 1.05 = \$5,367,843.25$ Maximum Allowable Tax

17. $\frac{\$5,112,231.67}{\text{(Amount from line 15)}} \div \frac{\$252,079,779}{\text{(Amount from line 5)}} = 0.02028$ Minimum Tax Rate

18. $\frac{\$5,367,843.25}{\text{(Amount from line 16)}} \div \frac{\$252,079,779}{\text{(Amount from line 6)}} = 0.02129$ Maximum Tax Rate

19. $\frac{\$238,186,516}{\text{(Amount from line 3)}} \times \mathbf{20.36} = \mathbf{\$4,849,371.04}$ ***MIL RATE***
(MILL. RATE) ***TO BE DETERMINED***

20. $\frac{\$5,112,231.67}{\text{(Amount from line 15)}} \times 0.05 = \$255,611.58$ Maximum Overlay

21. $\frac{\$13,247,500}{\text{(Amount from line 4b)}} \times \frac{0.02036}{\text{(Selected Rate)}} = \mathbf{\$269,713.18}$ Homestead Reimbursement
(Enter on line 8, Assessment Warrant)

22. $\frac{\$645,763}{\text{(Amount from line 5b)}} \times \frac{0.02036}{\text{(Selected Rate)}} = \mathbf{\$13,147.45}$ BETE Reimbursement
(Enter on line 9, Assessment Warrant)

23. $\frac{\$5,132,231.67}{\text{(Line 19 plus line 21 \& 22)}} - \frac{\$5,112,231.67}{\text{(Amount from line 15)}} = \mathbf{\$20,000.00}$ Overlay
(Enter on line 5, Assessment Warrant)

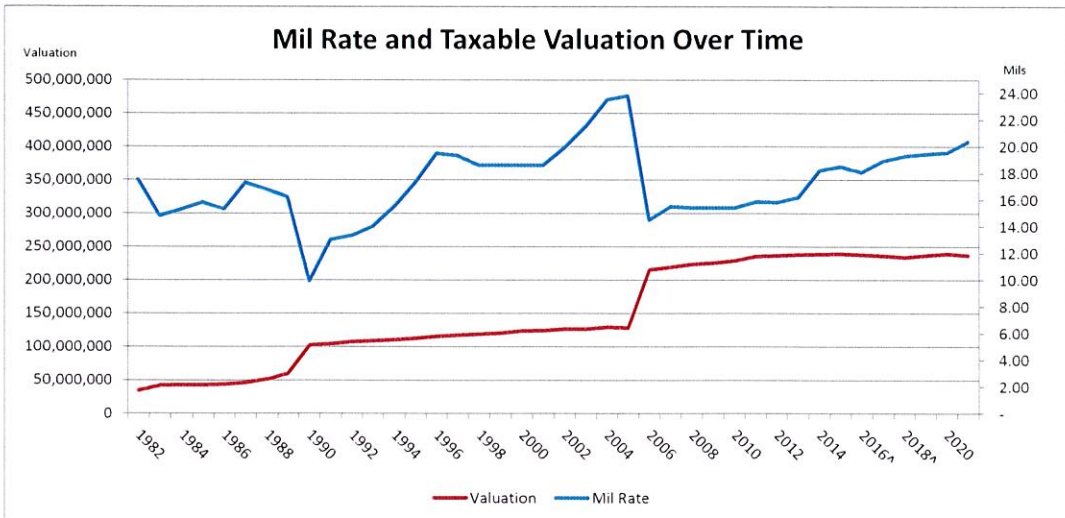
(If Line 22 exceeds Line 20 select a lower tax rate.)

Taxable Valuation and Mil Rate Over Time									
Fiscal Year		Mil Rate		Taxable Valuation		CPI	General Tax Information		
FY		Mil Rate	% Change *	Valuation	% Change *	CPI % Change	Interest	Commit. Date	Notes
1981	1982	17.50		33,525,000		8.9%			
1982	1983	14.80	-18.2%	41,411,207	19.0%	3.8%			Revaluation
1983	1984	15.30	3.3%	41,847,108	1.0%	3.8%			
1984	1985	15.80	3.2%	42,237,514	0.9%	3.9%			
1985	1986	15.30	-3.3%	42,801,844	1.3%	3.8%			
1986	1987	17.30	11.6%	45,425,772	5.8%	1.1%	13.50%		
1987	1988	16.80	-3.0%	50,623,696	10.3%	4.4%	11%		
1988	1989	16.20	-3.7%	59,762,345	15.3%	4.4%	11%		
1989	1990	9.90	-63.6%	101,779,380	41.3%	4.6%	12%		Revaluation
1990	1991	13.00	23.8%	103,218,225	1.4%	6.1%	12%		
1991	1992	13.30	2.3%	107,159,315	3.7%	3.1%	12%		
1992	1993	14.00	5.0%	108,440,600	1.2%	2.9%	12%		
1993	1994	15.50	9.7%	109,711,840	1.2%	2.7%	10%	9/20/1993	
1994	1995	17.30	10.4%	111,963,640	2.0%	2.7%	10%	9/6/1994	
1995	1996	19.50	11.3%	114,804,040	2.5%	2.5%	10.75%	9/7/1995	
1996	1997	19.30	-1.0%	116,831,218	1.7%	3.3%	10.75%	9/3/1996	
1997	1998	18.60	-3.8%	118,260,542	1.2%	1.7%	10.50%	9/8/1997	
1998	1999	18.60	0.0%	119,793,570	1.3%	1.6%	10.75%	9/8/1998	
1999	2000	18.60	0.0%	123,049,000	2.6%	2.7%	10%	9/7/1999	
2000	2001	18.60	0.0%	123,652,330	0.5%	3.4%	10.75%	9/18/2000	
2001	2002	19.90	6.5%	126,062,740	1.9%	1.6%	11.50%	8/20/2001	
2002	2003	21.50	7.4%	126,102,370	0.0%	2.4%	8.75%	8/21/2002	
2003	2004	23.50	8.5%	128,931,635	2.2%	1.9%	7%	8/19/2003	
2004	2005	23.80	1.3%	127,886,052	-0.8%	3.3%	6.50%	9/15/2004	
2005	2006	14.50	-64.1%	215,140,662	40.6%	3.4%	7%	9/8/2005	Revaluation
2006	2007	15.50	6.5%	218,471,667	1.5%	2.5%	7%	8/24/2006	
2007	2008	15.40	-0.6%	222,832,062	2.0%	4.1%	10%	7/23/2007	
2008	2009	15.40	0.0%	225,088,075	1.0%	0.1%	8%	7/17/2008	
2009	2010	15.40	0.0%	228,590,495	1.5%	2.7%	6%	8/11/2009	
2010	2011	15.85	2.8%	234,687,157	2.6%	1.5%	4%	8/19/2010	
2011	2012	15.80	-0.3%	235,984,354	0.5%	3.0%	4%	9/30/2011	
2012	2013	16.20	2.5%	237,595,654	0.7%	1.7%	4%	7/17/2012	
2013	2014	18.20	11.0%	238,389,551	0.3%	1.5%	4%	7/30/2013	
2014	2015	18.50	1.6%	238,928,998	0.2%	0.8%	4%	7/28/2014	
2015	2016^	18.08	-2.3%	237,490,554	-0.6%	0.7%	4%	9/2/2015	
2016	2017^	18.93	4.5%	235,540,554	-0.8%	2.1%	7%	8/2/2016	
2017	2018^	19.29	1.9%	233,406,854	-0.9%	2.1%	7%	8/25/2017	
2018	2019	19.44	0.8%	236,460,554	1.3%	1.9%	8%	8/16/2018	
2019	2020	19.55	0.6%	239,131,154	1.1%	2.0%	9%	7/31/2019	
2020	2021	20.36	4.0%	236,522,885	-1.1%				

AVERAGE 17.26 3.4% 1.8% 2.8% 8.6%

* Excludes Revaluation Years

^ Decrease in valuation in these years is the result of changes to the State Homestead Exemption Formula



Committed and Unassigned Fund Balances and Use of Funds by Fiscal Year

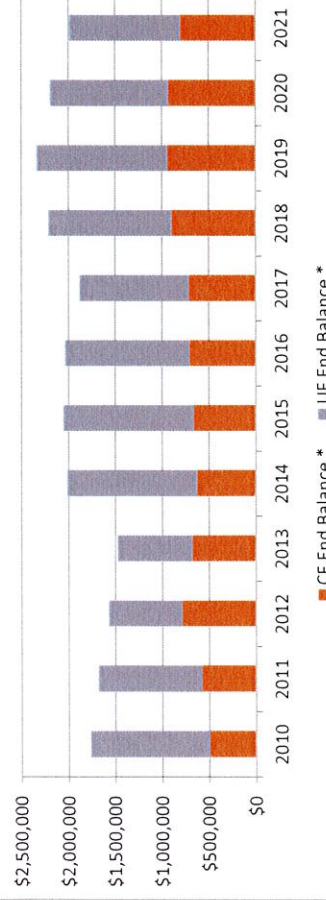
Fiscal Year	Committed Fund Balances			Unassigned Fund Balances			Combined Fund Balance
	Initial Balance	Use of Funds	New Funds	Initial Balance *	Use of Funds	New Funds	
2009	\$ 1,144,584	\$ 1,162,880	\$ 509,667	\$ 491,371	\$ 1,134,437	\$ 142,238	\$ 1,768,046
2010	\$ 491,371	\$ 491,371	\$ 572,447	\$ 572,447	\$ 1,276,675	\$ 120,103	\$ 1,683,903
2011	\$ 572,447	\$ 76,694	\$ 287,821	\$ 783,574	\$ 1,111,456	\$ (62,763)	\$ 1,572,267
2012	\$ 783,574	\$ 395,057	\$ 286,506	\$ 675,023	\$ 788,693	\$ 262,477	\$ 1,476,193
2013	\$ 675,023	\$ 134,437	\$ 82,033	\$ 622,619	\$ 801,170	\$ 593,078	\$ 2,016,867
2014	\$ 622,619	\$ 160,844	\$ 195,182	\$ 656,957	\$ 1,394,248	\$ 121,785	\$ 2,059,569
2015	\$ 656,957	\$ 74,865	\$ 117,867	\$ 699,959	\$ 1,402,612	\$ 233,373	\$ 2,035,761
2016	\$ 699,959	\$ 227,020	\$ 233,843	\$ 706,782	\$ 1,335,802	\$ 65,702	\$ 1,878,286
2017	\$ 706,782	\$ 184,818	\$ 372,840	\$ 894,804	\$ 1,171,504	\$ 360,899	\$ 2,209,476
2018	\$ 894,804	\$ 227,303	\$ 268,296	\$ 935,797	\$ 1,314,672	\$ 211,719	\$ 2,334,188
2019	\$ 935,797	\$ 107,660	\$ 100,000	\$ 928,137	\$ 1,398,391	\$ 150,000	\$ 2,194,040
2020	\$ 928,137	\$ 206,951	\$ 75,000	\$ 796,186	\$ 1,265,903	\$ 100,000	\$ 1,991,722
2021	\$ 928,137	\$ 206,951	\$ 75,000	\$ 796,186	\$ 1,265,903	\$ 100,000	\$ 1,991,722
AVERAGE	\$ 706,654	\$ 356,593	\$ 295,356	\$ 678,171	\$ 1,129,899	\$ 204,099	\$ 1,801,801

* Audited End Balances were used through FY19

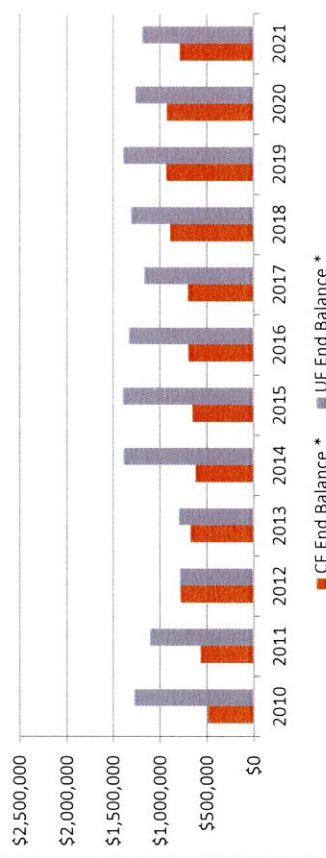
Estimated Values

UF Minimum Policy Balance	\$ 1,129,325
Budgeted UF Ending Balance	\$ 1,195,536
Deficit / Surplus	\$ 66,210.75

Fund End Balances By Fiscal Year



Fund End Balances by Fiscal Year



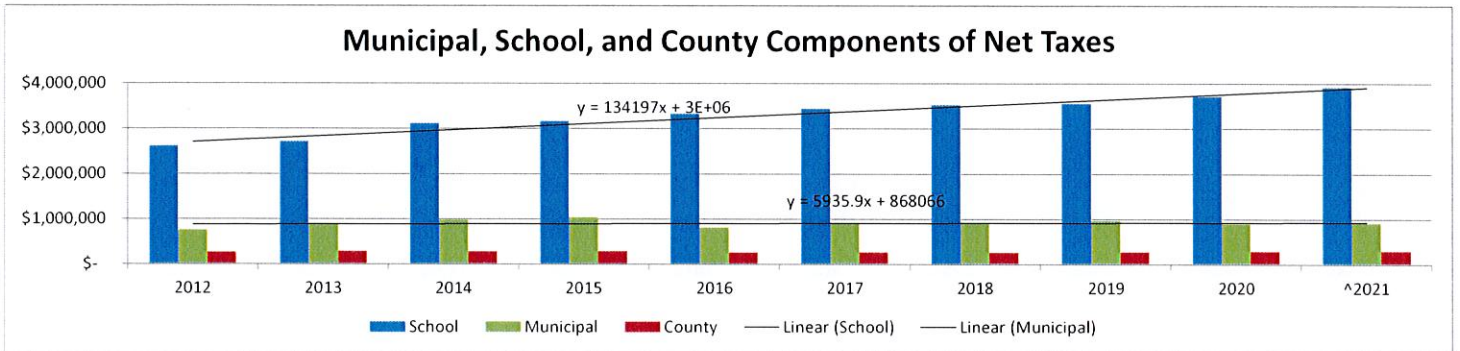
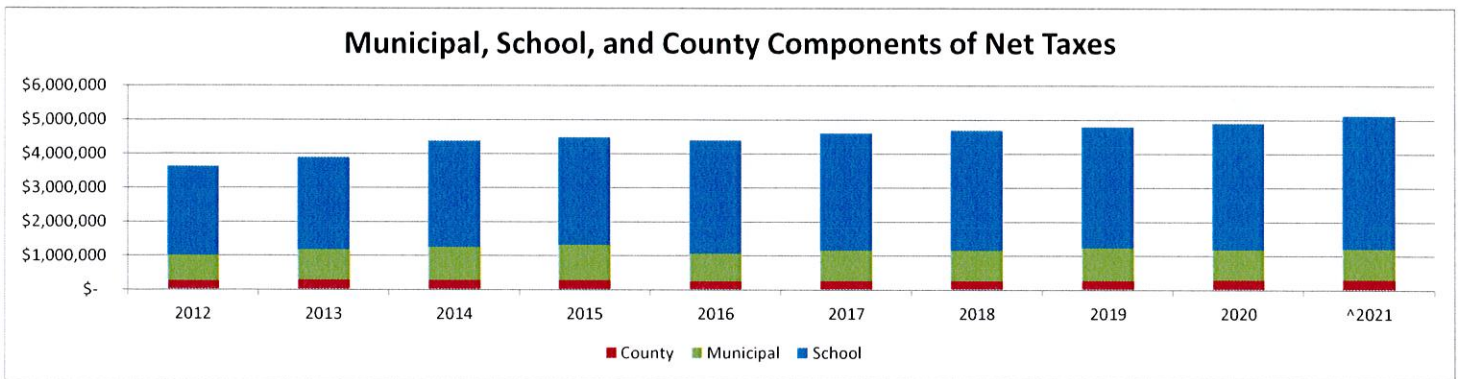
Debt	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2013 Road Bond - FY21 Payoff	\$ 109,117	\$ 109,117										
2016 Fire Truck Bond - FY24 Payoff	\$ 55,583	\$ 54,884	\$ 54,132	\$ 53,324	\$ 52,453							
2018 Maranacook Dam - FY29 Payoff	\$ 19,973	\$ 19,614	\$ 19,242	\$ 18,857	\$ 18,459	\$ 18,046	\$ 17,617	\$ 17,172	\$ 16,712	\$ 16,240		
2020 Municipal Building Bond - FY36 Payoff	\$ -	\$ 16,100	\$ 52,400	\$ 51,600	\$ 50,700	\$ 49,800	\$ 48,900	\$ 48,000	\$ 47,000	\$ 46,000	\$ 44,900	\$ 43,800
TOTAL	\$ 184,673	\$ 199,715	\$ 125,774	\$ 123,781	\$ 121,612	\$ 67,846	\$ 66,517	\$ 65,172	\$ 63,712	\$ 62,240	\$ 44,900	\$ 43,800

Current Long-Term Debt by Fiscal Year



Municipal, School, and County Components of Net Property Taxes Over Time												
Fiscal Year FY	Base Numbers		School Taxes			County Taxes			Municipal Taxes			
	Mil Rate	Net Property Tax Raised	School	%	Mils	County	%	Mils	Municipal	%	Mils	
2011	2012	15.80	\$ 3,623,419	\$ 2,609,446	72.0%	11.38	\$ 262,678	7.2%	1.15	\$ 751,295	20.7%	3.28
2012	2013	16.20	\$ 3,886,229	\$ 2,715,243	69.9%	11.32	\$ 286,596	7.4%	1.19	\$ 884,390	22.8%	3.69
2013	2014	18.20	\$ 4,370,522	\$ 3,112,703	71.2%	12.96	\$ 276,805	6.3%	1.15	\$ 981,014	22.4%	4.09
2014	2015	18.50	\$ 4,480,695	\$ 3,163,541	70.6%	13.06	\$ 282,293	6.3%	1.17	\$ 1,034,861	23.1%	4.27
2015	2016	18.08	\$ 4,390,618	\$ 3,324,451	75.7%	13.69	\$ 256,103	5.8%	1.05	\$ 810,064	18.4%	3.34
2016	2017	18.93	\$ 4,597,839	\$ 3,442,351	74.9%	14.17	\$ 261,281	5.7%	1.08	\$ 894,207	19.4%	3.68
2017	2018	19.29	\$ 4,682,269	\$ 3,527,596	75.3%	14.53	\$ 259,977	5.6%	1.07	\$ 894,696	19.1%	3.69
2018	2019	19.44	\$ 4,792,282	\$ 3,556,960	74.2%	14.43	\$ 270,000	5.6%	1.10	\$ 965,322	20.1%	3.92
2019	2020	19.55	\$ 4,883,277	\$ 3,710,394	76.0%	14.85	\$ 285,400	5.8%	1.14	\$ 887,483	18.2%	3.55
2020	^2021	20.36	\$ 5,112,232	\$ 3,914,466	76.6%	15.59	\$ 293,962	5.8%	1.17	\$ 903,804	17.7%	3.60
AVERAGE			\$ 4,481,938	\$ 3,307,715	73.6%	13.60	\$ 273,510	6.2%	1.13	\$ 900,714	20.2%	3.71

^ numbers are estimates



Budget Sheet Summary Revision History

1	Changed all header information, rows, columns, etc. on all sheets to reflect FY21	14-Jan
2	Input draft FY21 budget numbers	14-Jan
3	Ran through all budget sheets looking for any errors with formulas, links, and general information	14-Jan
4	Reviewed and updated property values, exemptions, and revenue sharing w/ focus on State of Maine changes	15-Jan
5	Left mil-rate flat at 19.55 WITHOUT changes in RSU expense, small surplus of \$3,800 in Overlay...	15-Jan
6	Adjusted Library revenues and expenses to reflect Library Board budget (3,167 and \$36,026 respectively)	29-Jan
7	Increased Snowmobile revenue and expense from \$1,344 to \$1,476, to reflect actual State number	29-Jan
8	Reduced Recreation Capital Expense and Use of Designated funds by \$7,000 to reflect change in capital needs	29-Jan
9	Increased Humane Society expense by 10% to reflect stated increase	29-Jan
10	Increased PEG equipment cost by \$10,000 to reflect upcoming equipment needs, also added \$500 to stipend	29-Jan
11	Added \$50,000 for Fire Station and Library project contingency	29-Jan
12	Updated FY19 Fund Balances to reflect audit actuals, and adjusted FY20 and FY21 projections & use accordingly	29-Jan
13	Increased Insurance lines to account for increase in out of pocket reimbursement for employees by \$2,800	30-Jan
14	Increased Transfer Station fee revenue estimate by \$800 to \$40,800	30-Jan
15	Increased Age Friendly budget from \$1,750 to \$2,000	30-Jan
16	Increased CapEx for Municipal Buildings from \$50,000 to \$75,000	10-Feb
17	Increased Beach Capital to 4,000, with offsetting revenue, Added \$3,000 to Rec Capital, w/ offset	11-Feb
18	Adjusted Municipal Building Bond Debt Service to \$16,100 to reflect FY21 Interest payment (no principal)	11-Feb
19	Adjusted Beach Revenue and Expense to \$9,992 to account for increased wages, costs, and permit fees (\$60)	13-Feb
20	Adjusted Trails Revenue and Expenses to reflect budget request and BC adjustment	14-Feb
21	Added \$1,000 to Town Properties account to cover extra cost of uniform Town-wide trail signage	14-Feb
22	Added Swim Lessons and equipment at \$4,500 (revenue and expense offset)	14-Feb
23	Moved Recreation Capital (\$7,000 total) into Beach and Rec operating budgets (4k and 3k respectively)	14-Feb
24	Increased Ambulance expenditures by roughly 20% to reflect actual projected	14-Feb
25	Increased Dispatch expenses by 5% to reflect anticipated increases	14-Feb
26	Increased rabies clinic Rev & Exp to \$1,000 to reflect increased participation	14-Feb
27	Increase Tower Sites expense by \$2,000 to account for past underbudgeting	14-Feb
28	Added \$4,000 to Admin. for TRIO report writing services	14-Feb
29	Increased use of undesignated Fund by \$25,000, decreased use of Road Reserve by \$15,000	14-Feb
30	Made note of \$25,000 increase to the Fire Station and Library contingency - new total of \$75,000	21-Feb
31	Increased Assessing from 2 to 3 days per month and reduced daily cost to \$500 from \$600 - \$3,600 net increase	21-Feb
32	Added \$10,000 to Gule Hall reserves for future projects	24-Feb
33	Add Fire and Library Capital Exp. And Revenue \$25,000 additional donations	24-Feb
34	Show 5k for Church Rd. Sidewalk Exp. and offsetting use of reserve	24-Feb
35	Add Torsey Pond Bridge CapEx and Rev. (Use of Designated), \$73,500	24-Feb
36	Adjust TS reserve usage to \$51,200 and adjust CapEx accordingly	24-Feb
37	Added \$10,000 each to use of designated Fund for REF and Local Tax Relief, Removed \$5,000 for Sidewalks	2-Mar
38	Added Capital Expense and offsetting use of designated funds for FD Improvements and Fire Station Addition	2-Mar
39	Updated TS Rev & Exp	2-Mar
40	Update all Capital Expenditure and Use of Reserves accounts	2-Mar
41	Revised "Non-Profit" accounts to reflect actual amounts	10-Mar
42	Increased PEG equipment expense from \$10,500 to \$15,000 to reflect quoted cost and contingency	10-Mar
43	Reduced Use of Fund Balance by \$4,367 to balance Overlay	10-Mar
44	Moved building project donation revenue from Fire Dept. to Capital	13-Mar
45	Moved digital television equipment expense from Public Access TV to Capital	13-Mar
46	Updated State Revenue Sharing projections to \$250,000 (\$291,147 projected by State in March)	13-Mar
47	Reduced use of designated road reserve funds by \$35,000	13-Mar
48	Projected RSU 38 cost increase of 5.5%	13-Mar
49	Set mil rate at 20.36	13-Mar

What's it gonna cost me if I'm a resident ?

HOME VALUE
\$ 200,000

YEAR	TAX RATE	HOMESTEAD	TAX	ANNUAL DIFFERENCE?
2021	20.36	\$ 25,000	\$ 3,563	43.92181
2020	19.55	\$ 20,000	\$ 3,519	\$ 19.80
2019	19.44	\$ 20,000	\$ 3,499	\$ 27
2018	19.29	\$ 20,000	\$ 3,472	\$ (29.85)
2017	18.93	\$ 15,000	\$ 3,502	\$ 66.85
2016	18.08	\$ 10,000	\$ 3,435	\$ (79.80)
2015	18.5	\$ 10,000	\$ 3,515	\$ 57.00
2014	18.2	\$ 10,000	\$ 3,458	

What's it cost me if I'm not?

HOME VALUE
\$ 200,000

YEAR	TAX RATE	HOMESTEAD	TAX	ANNUAL DIFFERENCE?
2021	20.36	\$ -	\$ 4,072	\$ 161.91
2020	19.55	\$ -	\$ 3,910	\$ 22.00
2019	19.44	\$ -	\$ 3,888	\$ 30.00
2018	19.29	\$ -	\$ 3,858	\$ 72.00
2017	18.93	\$ -	\$ 3,786	\$ 170.00
2016	18.08	\$ -	\$ 3,616	\$ (84.00)
2015	18.50	\$ -	\$ 3,700	\$ 60.00
2014	18.20	\$ -	\$ 3,640	

What's the value of the Homestead Exemption

YEAR	TAX RATE	HOMESTEAD	VALUE
2021	20.36	\$ 25,000	\$ 508.99
2020	19.55	\$ 20,000	\$ 391.00
2019	19.44	\$ 20,000	\$ 388.80
2018	19.29	\$ 20,000	\$ 385.80
2017	18.93	\$ 15,000	\$ 283.95
2016	18.08	\$ 10,000	\$ 180.80
2015	18.50	\$ 10,000	\$ 185.00
2014	18.20	\$ 10,000	\$ 182.00

What's the Value of a Mil?

YEAR	AMT TO RAISE	VALUE OF 1 MIL	TAX IMPACT OF \$100,000
2021	\$ 4,849,371	\$ 238,186.52	0.42 Milis



TOWN OF READFIELD

8 OLD KENTS HILL ROAD • READFIELD, MAINE 04355
Tel. (207) 685-4939 • Fax (207) 685-3420
(207)622-6404 Anna Carll
Maintenance1@readfieldmaine.org

ADA Door Openers for the Readfield Town Office

The Town of Readfield requested quotes for ADA door openers on the 2 main entry doors, First floor door into Town Office, and Second floor entry door into event/meeting space. All quotes were given with the understanding that electrical required for install will be done prior to by the Town's electrician, Dave's Electric.

Burts Security Center- \$11,225.10

-Includes Door Openers, Strikes, Wireless push pads, and install.

I met with Jef from Burts, he was knowledgeable of ADA standards, and Fire related codes that would be required with automatic door openers. We discussed options for push pad location, and required electrical outlet placements.

Overhead Door Company- \$9,947.00

-Includes Door Openers, Strikes, Wireless push pads, and install.

I met with Dean from Overhead Door, he was knowledgeable of ADA standards, and Fire related codes that would be required with automatic door openers. We discussed options for push pad location, and required electrical outlet placements. Overhead Door Company followed up with e-mailed forms with required locations for outlet and power supply spec information for electrician.

O&P glass- \$8,850.00

-Includes Door Openers, Strikes, Wireless push pads, and install.

I spoke to Derek on the phone, no onsite visit was done. They require our electrician to be on site for install purposes to connect door openers.

P.D.Q Door- \$8,800.00

-Includes Door openers, install, and Wireless push pads

I met with Peter, we discussed placement for openers. Peter gave me a quote, I advised him that we would want electric strikes; he said "they are not needed".

My recommendation for work would be to have Overhead Door Company install the ADA Door openers at the Town Office. They installed the Main entry doors to the Town Office years ago, the knowledge that Dean and Jef have of their products are comparable.

Thank you,
Anna Carll

A handwritten signature in red ink, appearing to be "Anna Carll", is written below the typed name.



Burts Security Center

49 Water Street
 Hallowell, ME 04347
 (207) 622-9657
 www.burtsinc.com

Keys • Locks • Doors • Access Control • CCTV

Quotation

Date	Estimate #
2/6/2020	E3876

Name / Address
TOWN OF READFIELD 8 OLD KENTS HILL RD READFIELD ME 04355-4126

Project
ANNA CARLL 622-6404

Terms
2% 15 NET 30

Item	Description	Qty	Total
GT-710	GYRO ADA DOOR OPENER	4	7,330.40
59H	SEDC 4X4 WIRELESS EXIT SWITCH KIT FOR SINGLE DOOR	4	1,428.00
9500-630	HES F RATED RIM E STRIKE 12/24VDC	1	531.25
4500	HES HD FIRE RATED MORT/CYL E-STRIKE 12/24VDC	1	507.45
SC	INSTALLATION (EXCLUDES 110VAC ABOVE EACH DOOR)	1	1,428.00
Q	PRICING VALID FOR 30 DAYS FROM DATE LISTED ABOVE. THANK YOU FOR YOUR INQUIRY!		0.00

Subtotal		\$11,225.10
Sales Tax (5.5%)		\$0.00
Total		\$11,225.10

OVERHEAD DOOR COMPANY OF PORTLAND

533 Riverside Industrial Parkway
 Portland, Maine 04103
 Tel: - 1-800-287-6734
 Tel: - 207-797-6734
 Fax: - 207-797-0642

BRANCH OFFICES
 Augusta, ME. 04330
 Portsmouth, N. H. 03801
 Londonderry, N. H. 03053
 MJT-Office

The Genuine. The Original.



Proposal #: 1-43885
 Q 77575

PROPOSAL SUBMITTED TO: TOWN OF READFIELD			Date 10/4/2019	Attention ANNA
STREET 8 OLD KENTS HILL RD			Job Name TOWN OFFICE--ADA OPENERS	
City READFIELD	State ME	ZipCode 04355	Job Location READFIELD	
Phone Number 207-622-6404	Fax Number		Job Phone 207-622-6404	

FURNISH AND INSTALL:

SCOPE OF WORK: NEW INSTALLATION--REVISED 1/14/2020

1) FURNISH AND INSTALL (4) GYROTECH ADA OPENERS W/ WIRELESS PUSH PAD ACTIVATION & ELECTRIC

STRIKES.

2) ALL ELECTRICAL SUPPLY & CONNECTIONS BY OTHERS. ALL 4 UNITS WILL HAVE POWER CORDS. 110 OUTLETS

WILL BE NEEDED FOR THE POWER CONNECTIONS. OHD WILL MOUNT ELECTRIC STRIKE TO FRAMES AND RUN

LOW VOLTAGE TO STRIKES.

3) LEAD TIME 3-4 WEEKS

PROPOSAL TO INCLUDE THE FOLLOWING:

Item 1 above to feature the following:

- (1) MAIN ENTRANCE.
- (2) GYROTECH 710 LOW ENERGY ADA OPENER LH/RH PUSH.
- (2) INTERIOR DOOR.
- (2) GYROTECH 710 LOW ENERGY ADA OPENER LHR PULL.
- (4) ASSA ABLO HES 9400 SURFACE MTD ELECTRIC STRIKE.
- (8) SEDCO 4" X 4" WIRELESS PUSH PADS.

We hereby propose to complete in accordance with above specification, for the sum of:

Nine Thousand Nine Hundred Forty Seven Dollars and No Cents

\$9,947.00

Signature


 Tim Cassidy, Project Manager

Direct Dial: 1-207-797-6734



140 Capitol St. Augusta, ME 04330
PHONE 207.622.3652 FAX 207.622.3268

PROPOSAL

Date: January 29, 2020
To: Readfield School
From: Derek Emery
Project: New ADA operators

Number of pages including this: 1

For the lump sum of **eight thousand one hundred fifty dollars** (~~\$8,150.00~~) we propose to furnish and install:

4 Horton 7100 series surface mount low energy swing door operator – clear anodized finish.
8 BEA PBS451 Press wall switch with wireless transmitters
4 Receivers

Alternate: If any of above doors include electronic hardware please add ~~\$175.00~~ per said entrance for an MC-25 and second receiver and cube relay to interface with hardware.

= 8,850

Taxes: Exempt.

Warranties: To be determined by specified manufacturers.

Exclusions: Bonding, demolition, glass in wood doors, water testing, design liability, installation of materials provided by others, exotic, metallic and PPG Sunstorm paints, mock-ups, blocking/opening preparation, patching/painting, final cleaning, Consent to Assignment of Construction Contract, fire stopping, air & moisture barrier / building wrap / bituminous coatings, counter flashing, trim, wiring, protection of completed work.

Terms: Net 30 days from date of Invoice with approved credit or AIA DOCUMENT A401-1997 CONTRACTOR-SUBCONTRACTOR AGREEMENT.

Conditions: 1. This proposal is to become part of any contract, oral or written for the above referenced Project. 2. Ownership of materials described in this Proposal transfers upon full payment of proposed amount quoted. This Proposal is withdrawn if not accepted in writing within 30 days of the above date. All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to standard practices. Any alterations or deviation from above specifications will be executed only upon written orders, and could become an extra charge above the proposed amount. All agreements contingent upon strikes, accidents or delays beyond our control. Owner will carry fire, tornado, and other necessary insurance. Our employees are fully covered by Workman's Compensation Insurance.

Derek Emery
Authorized signature

1/29/2020
Date



50 Airport Road
 Waterville, Maine 04901
 866-570-7711 pd@door.com

Estimate

Date: 1/30/2020
 Proposal#: W155001

West Bath Rockport Houlton Hampden

Submitted To:

Job Location:

Town of Readfield
 8 Old Kents Hill Rd
 Readfield, ME 04955

SAME

Terms	Rep	P.O. #	Customer Phone	Customer Fax
Net 30	Peter		622-6484	
Quantity	Description			Total
4	Automatic Opener, LOW PROFILE UNITS, SURFACE MOUNT, TWO WIRELESS BUTTONS, ONE OUTSIDE AND ONE INSIDE, WIRING BY OTHERS, 115VOLT UNITS			8,800.00
1	This price is an installed price.			0.00
Total				88,800.00

Additional charges will apply if we determine there is a presence of lead paint on existing doors/openings. Testing will be done on any residential building built prior to 1978.

Trim boards must be installed prior to weatherstripping. Additional charge of \$89.00 to install at a later date.

Additional charges will apply if garage floor is not poured at the time of installation.

All warranties are void if installation is required prior to roof and wall sheathing installation.

CUSTOMER IS RESPONSIBLE FOR ANY WIRING (IE. OUTLETS, HARDWIRING).

Quotes are good for 30 days. All prices are contingent upon site inspection.

*Signature below indicates that you accept the terms of the agreement. All unpaid balances in excess of 30 days will be subject to 1.5% per month late charge plus reasonable collection costs including court fees, service fees, and attorney's fees.

Printed Name: _____

Signature: _____

Waterville Phone #	Waterville Fax #	Waterville Toll Free #	Representative's Email Address
207-872-7711	207-872-7713	1-866-570-7711	

Proposal Submitted By: _____

Town of Readfield

MARIJUANA ESTABLISHMENTS ORDINANCE

Table of Contents

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Marijuana Establishments Ordinance

Article I Title:

This ordinance shall be known and cited as the Town of Readfield “Marijuana Establishments Ordinance” and will be referred to hereinafter as “this Ordinance”. This Ordinance limits all Adult Use and Medical Marijuana Establishments to the rules and regulations contained herein, in addition to any zoning rules and regulations that may apply in the Town of Readfield Land Use Ordinance or other ordinances.

Article II Purpose and Authority:

WHEREAS, implementing a system for the regulation of Establishments for the sale, manufacturing, and testing for both Adult Use and Medical Marijuana, is a complex function with significant administrative demands on the Town of Readfield; and

WHEREAS, to ensure that possession and use of Adult Use and Medical Marijuana is limited to persons who are 21 years of age or older, except in the case of minors in possession of a Medical Marijuana Patient Card; and

WHEREAS, the Town of Readfield believes that any production, testing, processing, cultivation, or selling of Adult Use and Medical Marijuana should be conducted in a safe and fair manner for the health, safety, and welfare of the community, which includes complying with provisions of all applicable laws and ordinances relating to Adult Use and Medical Marijuana throughout the Town of Readfield; and

NOW THEREFORE, this Ordinance is adopted pursuant to the Marijuana Legalization Act, Title 28-B M.R.S. c. 1; Maine's Medical Marijuana laws and regulations; Article VIII, Part 2, Section 1 of the Maine Constitution; the provisions of the Municipal Home Rule Authority (30-A M.R.S. §3001 et seq.); and the provisions of the Planning and Land Use Regulation Act, 30-A M.R.S. §4312 et seq.

Article III Definitions:

The terms in this ordinance shall have the same definition as that contained in state statutes regulating medical and adult use marijuana.

Article IV Permitted Establishments:

Only Adult Use or Medical Marijuana Establishments specifically authorized by an “opt-in” vote at a legally held Town Meeting shall be permitted.

Article V License Required:

No person may establish, operate or maintain an Adult Use or Medical Marijuana Establishment without first obtaining a license from the Town.

Article VI Application Procedure:

A. Application Process

A Marijuana Establishment license application must be made on the form provided by the Town in order to determine whether the applicant meets the requirements of this and other ordinances. Prior to application to the Town, the applicant must first obtain conditional approval from the appropriate State agency.

Applications shall be submitted to the Code Enforcement Officer for initial review. Applications found to be complete by the Code Enforcement Officer shall be submitted to the Select Board for final review and approval.

B. Application and Annual License Fees

All applications must be submitted with the appropriate fees shown below. If an application is approved, the following license fees must be paid before the Town will issue a license:

1. Adult Use and Medical Marijuana Stores: License Fee: \$1,500
2. Adult Use and Medical Marijuana Manufacturing/Extraction Facility: License Fee: \$1,500
3. Adult Use and Medical Marijuana Manufacturing/Consumable Facility: License Fee: \$100
4. Adult Use and Medical Marijuana Testing Facility: License Fee: \$1,500
5. Adult Use and Medical Marijuana Cultivation:
 - Tier 1: More than thirty (30) mature plants (and an unlimited number of immature plants and seedlings) or 251-500 SF of plant canopy: License Fee: \$1,500
 - Tier 2: 501-2,000 SF of mature plant canopy: License Fee: \$2,500
 - Tier 3: 2,001-7,000 SF of mature plant canopy: License Fee: \$3,500
 - Tier 4: 7,001-20,000 SF of mature plant canopy: License Fee: \$4,500

Every two (2) years, Tier 4 renewal applicants may seek a 7,000 SF plant canopy increase if in compliance with applicable state law.

Renewal applicants for Adult Use and Medical Marijuana Cultivation licenses may seek an increase to a higher tier if they comply with the requirements in this section.

Applicants for Adult Use and Medical Marijuana Cultivation licenses may not hold more than three (3) such licenses or a total combined plant canopy in excess of 30,000 SF.

Article VII Standards for License:

A. General

1. All Adult Use and Medical Marijuana Establishments must be operated from permanent locations, which may utilize telephone and internet orders.
2. Adult Use and Medical Marijuana Establishments may not use vending machines for sales.
3. Adult Use and Medical Marijuana Establishments may not be operated on property located within:
 - a. Five hundred (500) feet of the property line of a public or preexisting private school (K-12) per 28-A M.R.S. §402.2.A; and/or
 - b. Five hundred (500) feet of the property line of a property used primarily for religious worship and related religious activities; property used for pre-existing licensed daycare use under 10-148 CMR c. 32; recreational areas designated for use by children up to eighteen (18) years in age; or areas designated as municipal "safe zones" pursuant to 30-A M.R.S. §3253.
4. Required setbacks under 3. a. & b. above shall be measured as the most direct, level, shortest, straight-line distance between property lines of a property containing a building or structure used as the premises where an Adult Use or Medical Marijuana establishment is conducted, to the nearest property line of the premises of a use listed in subsection A (3) shown above.
5. Medical Marijuana Establishments located and operating within Readfield under and in compliance with Maine's Medical Marijuana laws and regulations on or before December 13, 2018, who file applications for an Adult Use or Medical Marijuana Establishment license for locations that they currently operate within and have continuously operated within since December 13, 2018, are exempt from subsection 3 of this Section.
6. Security measures at all Adult Use and Medical Marijuana Establishment premises shall include, at a minimum, the following:
 - a. Security surveillance cameras installed and operating twenty-four (24) hours a day, seven (7) days a week, with ten (10) day video storage, to monitor all entrances, along with the interior and exterior of the premises, to discourage and facilitate the reporting of criminal acts and nuisance activities occurring

at the premises; and

- b. Door and window combination video and motion detector intrusion system with audible alarm, maintained in good working condition; and
- c. A locking safe affixed to the premises that is suitable for storage of all marijuana, marijuana products, and cash stored overnight on the licensed premises; and
- d. Exterior lighting that illuminates the exterior walls of the licensed premises during dusk to dawn, that is either constantly on or activated by motion detectors, and complies with applicable provisions of the lighting performance standards in the Town of Readfield Land Use Ordinance; and
- e. Deadbolt locks on all exterior doors and any other exterior access points, excepting windows which shall have locks; and
- f. For adult use facilities: methods to ensure that no person under the age of twenty-one (21) shall have access to marijuana and marijuana products.

7. Ventilation

All Adult Use and Medical Marijuana Establishments are required to be in compliance with any odor and nuisance provisions of the Town of Readfield Land Use Ordinance. No detectable odor may emit beyond the property line of a parcel containing an Adult Use or Medical Marijuana Establishment.

8. Required Notices

There shall be posted in a conspicuous location inside each Adult Use and Medical Marijuana Establishment, at least one legible sign containing the following information:

- a. *“Adult use of or on-site consumption of marijuana is illegal; Open and public consumption of marijuana in the State of Maine is illegal; The use of marijuana or marijuana products may impair a person’s ability to drive a car or operate machinery; No one under the age of twenty-one (21) allowed, Loitering prohibited”.*
- b. *Medical Use: “use of or on site consumption of marijuana is illegal; open and public consumption of marijuana in the state of Maine is illegal; the use of marijuana or marijuana products may impair a person’s ability to drive a car or operate machinery; no one under the age of twenty-one (21) allowed, except a minor with a medical marijuana card between the ages of eighteen (18) and twenty-one (21), or a minor under eighteen (18 years of age accompanied by a legal guardian; loitering prohibited”.*

9. Signs

All signs used by and all marketing and advertising conducted by or on behalf of the Marijuana Establishment may not involve advertising or marketing that has a high likelihood of reaching persons under 21 years of age or that is specifically designed to appeal particularly to persons under 21 years of age. The signs, marketing, or advertising is prohibited from making any health or physical benefit claims.

All signage shall meet the requirements for signs under the Town's Land Use Ordinance.

B. Right of Access/Background Check/Inspection

Every Adult Use and Medical Marijuana Establishment shall allow Code Enforcement Officers and other municipal officials to enter the premises at reasonable times for the purpose of checking compliance with all applicable State laws and this Ordinance.

Due to fire, explosion, and other hazards inherent in Adult Use and Medical Marijuana Cultivation and Manufacturing Establishments, including, but not limited to, heavy electrical loads, hot lighting fixtures, CO² enrichment, extraction solvents (acetone, butane, propane, ethanol, heptane, isopropanol, CO², etc.), high-pressure extraction methods (CO², etc.), and flammable contents, the owners of all such establishments shall agree to be inspected annually by the Town of Readfield or their designee.

Adult Use and Medical Marijuana Cultivation and Manufacturing Establishments must comply with NFPA-1 Chapter 38 standards for *Marijuana Growing, Processing, or Extraction Facilities*, and these standards will be utilized by the Town of Readfield or their designee during its inspections of these premises.

C. Indemnification

By accepting a license issued pursuant to this Ordinance, the licensee waives and releases the Town, its officers, elected officials, employees, attorneys, and agents from any liability for injuries, damages, or liabilities of any kind that result from any arrest or prosecution of any Adult Use or Medical Marijuana Establishment owners, operators, employees, clients, or customers for a violation of local, State or federal laws, rules, or regulations.

By accepting a license issued pursuant to this Ordinance, the licensee agrees to indemnify, defend, and hold harmless the Town, its officers, elected officials, employees, attorneys, agents, and insurers against all liability, claims, and demands on account of any injury, loss or damage, including without limitation, claims arising from bodily injury, personal 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 a licensed Adult Use or Medical Marijuana Establishment.

D. State Law

In the event the State of Maine adopts any additional or stricter law or regulation governing the sale, cultivation, manufacture, distribution, or testing of Adult Use or Medical Marijuana or marijuana products, the additional or stricter regulation shall control the establishment or operation of any Adult Use or Medical Marijuana Establishment, Cultivation Facility, Manufacturing Facility, or Testing Facility in Readfield.

Compliance with 28-B M.R.S. c. 1, State laws and regulations pertaining to medical marijuana, and any other applicable State laws or regulations shall be deemed an additional requirement for issuance or denial of any license under this Ordinance, and noncompliance with 28-B M.R.S. c. 1 and any other applicable State law or regulation shall be grounds for revocation or suspension of any license issued hereunder.

VIII Enforcement

A. Violations

1. Any person including, but not limited to an Adult Use or Medical Marijuana Establishment owner, a property owner where such business is located, or any agent or contractor for same, who orders or conducts any activity in violation of this ordinance shall be subject to a minimum civil penalty of \$100 and a maximum civil penalty of \$500. Each day a violation continues shall constitute a separate offense.
2. In addition to the civil penalty, the Town is entitled to injunctive relief.
3. In any successful prosecution the Town shall be rewarded its reasonable attorney fees.
4. The Town is authorized to enter into administrative consent agreements for the purpose of eliminating violations of this Ordinance and recovering fines without court action.
5. Actions for the violation of this Ordinance may be initiated by the Code Enforcement Officer or Town Manager.
6. Any violation of this Ordinance may result in license revocation at the discretion of the Code Enforcement Officer or Select Board.

B. Code Enforcement Officer (CEO)

The primary enforcement person for the Town shall be the Code Enforcement Officer. If the CEO finds that any provision of this Ordinance is being violated, the CEO shall notify in writing the person responsible for such violation, indicating the nature of the violation and ordering the action necessary to correct it, including but not limited to, discontinuance of illegal use of land, buildings, or structures, or work being done, removal of illegal buildings or structures, and abatement or mitigation of violations. A copy of such notices shall be maintained as a permanent record.

C. Law Enforcement Officers

Law enforcement officers may at any reasonable time conduct on-site inspections of Adult Use and Medical Marijuana Establishments to ensure compliance with all applicable laws and conditions attached to license approvals and shall investigate all complaints of alleged violations of the Ordinance.

Article IX Conflict with Other Ordinances; Severability:

Whenever a provision of this Ordinance conflicts with or is inconsistent with other provisions of this Ordinance, or of any other ordinance, regulation or standard, the more restrictive provision shall apply.

Should any section or provision of this Ordinance be declared by any court to be invalid, such decision shall not invalidate any other section or provision of this Ordinance.

ENACTED: _____

CERTIFIED BY: _____
Signature

CERTIFIED BY: _____
Printed Name

Title

Marijuana Establishments Ordinance

- Ordinance to state that uses are allowed only if authorized by town meeting vote
- Single Ordinance to include all seven potential opt-in classes
- Reference LUO and applicability of other ordinances
- Refrains from zone limitations (defers to LOU)
- Limit proximity to schools, churches, and playgrounds
- Addresses odor and security issues as primary concerns
- Establishes licensing process and license fees
- Precursor to inclusion in LUO?

Town of Readfield Administration Ordinance – Enacted June 9, 2015

The purpose of this ordinance is to give authorization of powers and duties of the ~~board of selectpersons~~ Select Board to manage the following non budgetary items

Sections

~~1.1~~ ACCEPT PAYMENT OF TAXES

~~1.2~~ CONTRACTS AND LEASES

~~1.3~~ SALE OF SURPLUS PROPERTY

~~1.4~~ ACCEPTANCE OF GIFTS AND DONATIONS TO THE TOWN

~~1.5~~ MISCELLANEOUS FEES

1.1 ACCEPT PAYMENT OF TAXES

Authorize the Treasurer of Readfield to accept prepayment of taxes not yet committed pursuant to 36 M.R.S.A., Section 506.

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1.2 CONTRACTS AND LEASES

On behalf of the Town of Readfield, enter into single or multi-year contracts, leases and lease/purchase agreements, not to exceed five years, in the name of the Town if it is deemed to be in the best interest of the Town, were the underlying purpose has been authorized by the voters.

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1.3 SALE OF SURPLUS PROPERTY

On behalf of the Town sell any town owned surplus property, equipment and tools no longer needed by the Town.

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~~1.4~~ ACCEPTANCE OF GIFTS AND DONATIONS TO THE TOWN

To accept and expend, on behalf of the Town, any gifts or donations, including grants from federal, state and local agencies, unanticipated donations, or pass-through funds that may be provided by individuals, business associations, charitable groups, or other organizations, if the Select Persons determine that the gifts, donations, or pass through funds and their purposes are in the best interest of the Town. Enter into and execute such agreements and contracts and to take all actions as may be necessary, appropriate and convenient to accomplish this acceptance. Any donation or gift that requires additional funds, such funds must be appropriated by a Town ballot vote. The value and intended purpose of all donations accepted on behalf of the Town in excess of \$100, exclusive of volunteered time, whether cash or in-kind, publicly or anonymously given, shall be recorded by the Collection Clerk or designee and a receipt provided to the donor.

1.8 TAX ACQUIRED PROPERTY

To retain; sell to the prior owner for taxes, interest and costs; or sell the tax acquired property on such terms as they deem advisable, and in accordance with a written policy regarding Tax Acquired Property adopted January 8, 2007 by the Municipal Officers and amended on January 4, 2010.

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~~1.9~~ WAIVER OF FORECLOSURE

~~To issue Waivers of Automatic Foreclosures when the municipal officers wish to avoid acquiring property that may be burdensome to the Town and to take court action if needed to foreclose at a later date, if desired.~~

Town of Readfield Administration Ordinance – Enacted June 9, 2015

1.9 INCREASE LINE ITEM BY 5%

To increase any line item up to five percent (5%) by transferring funds from another line balance or miscellaneous income to pay for unexpected expenses.

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EXPENDITURE OF CARRY FORWARD & RESERVE FUNDS

To expend for their intended purpose any funds that have been reserved or carried forward from prior and current fiscal years.

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1.10 MISCELLANEOUS FEES

To set Miscellaneous Fees charged for Town services not covered or set by State Statue.

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Amendment History:

TM: June 14, 2016

TM: June 09, 2020

OTHER BUSINESS



TOWN OF READFIELD – Town Manager

8 OLD KENTS HILL ROAD, READFIELD, MAINE 04355

Office (207) 685-4939 • Cell (207) 242-5437

Email: manager@readfieldmaine.org

Date: March 10, 2020
To: Readfield Select Board
From: Eric Dyer, Town Manager
Subject: Transfer Station Shut-down and Compactor Replacement

March 7, 2020 Shutdown

The Transfer Station was shut down at approximately 1:30pm on Saturday, March 7, 2020. That morning after just a few use cycles the Main Stream Waste (MSW) compactor began to wrack and make unusual noises. The staff took the compactor out of service and ran the facility using other means of waste collection for several hours, but reached capacity in the afternoon and had to close the facility. Efforts were made to bring in extra containers and get emergency repair services performed but these were not able to be delivered on short notice on a weekend. I apologize for any inconvenience this shutdown caused the residents of Fayette, Readfield, and Wayne. I also want to thank the Transfer Station and Maintenance staff for prioritizing safety at the facility and the best interests of taxpayers by not running broken equipment. This preventing further damage and eliminated the possibility of other serious consequences. It was not an easy call to make, but it was the right one.

Corrective Action

We have had issues with the MSW compactor in the past, as well as with the newer recycling compactor. In most cases the problems have been resolved without the public even being aware there was an issue. This cannot always happen however, and the MWS compactor in particular has been subjected to eighteen years of heavy use. Replacement was planned for later this year but the current situation requires reassessment of this timeline.

On Saturday afternoon and throughout the day today administrative, maintenance, and transfer station staff have worked to do the following:

- Assess the nature of the problem
- Bring the MSW compactor back into service
- Plan for the possibility of another failure
- Move the planned replacement of the compactor up four months

The Problem

The problem with the compactor appears to have been misalignment of the ram, hopper, and /or compactor can. This is likely due in part to freeze-thaw cycles but it is also likely related to extensive wear and tear caused by past use of the backhoe to “pack” the hopper, which damaged both the hopper and legs supporting the compactor. The pictures below were taken today and document the impacts of backhoe teeth and the bucket on the hopper:





The indentation lines, bulging, holes, and split seams in this reinforced steel are almost exclusively the result of extreme pressure from the backhoe bucket on the hopper and supports. The backhoe will not be used to "pack" the hopper in the future. The new JCB backhoe is expected on site sometime this week or next, with a no-cost "loaner" from the supplier arriving tomorrow to fill the current need.

Return to Service

The hopper and ram compartment were leveled and the damaged legs have been replaced or supported with concrete pads and pressure treated wood blocking. The equipment was run this afternoon and was found to be fully functional. The MSW compactor will be back in operation beginning Tuesday, March 9th. The repairs performed by Maintenance Staff are temporary however and should not be relied upon to provide uninterrupted service.

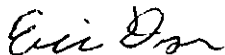
Back-up Plan

We are working with our waste hauler to rent two additional open-top containers to accept waste in the event the compactor fails again. This capacity, in conjunction with a backhoe capable of moving full containers, will ensure that we do not have to close the facility again in the event of a failure. The cost of rentals will be in the range of a few hundred dollars per month. The cost of disposal will not change, but we will have to run many more trips of uncompacted waste to match a single compacted load resulting in far greater hauling costs. These costs can be absorbed for the short-term in the current budget, if necessary.

Compactor Replacement:

We have been planning on replacing the MSW compactor for a few years and have included the cost in the Fiscal Year 2020 - 2021 budget, beginning in July. I am requesting a special meeting of the Solid Waste and Recycling Committee to consider an earlier replacement and the impact on our capital reserves. The situation will also be discussed with the Readfield Select Board on March 16th. It appears as though the best current option is an equipment lease, outside of a special "supplemental" funding request from the member municipalities which is also an option. A quote was requested from Atlantic Recycling Equipment for an in-kind replacement of the compactor and hopper as well as a more appropriately sized "heavy-duty" model. Quotes came in at approximately \$30,000 and \$40,000 respectively, and were confirmed again today. As Atlantic Recycling Equipment has been our sole source supplier of transfer station equipment for the past 20 years, and perhaps longer, I recommend that this relationship continue. I further recommend that we immediately pursue replacement of the existing equipment with the heavy duty compactor model - which is the model proposed in the FY21 budget. I am investigating leasing options and carefully looking at the FY20 and FY21 budgets. As soon as we commit to the purchase we can expect four to six weeks before replacement.

Respectfully Submitted,



Eric Dyer,
Readfield Town Manager and Transfer Station Manager

Future Agenda Items - Proposed DRAFT

Short-term:

- Budget Draft review
- Fee and fee schedule update
- Appoint negotiators and discuss the process of negotiating a revised Collective Bargaining Agreement

Long-term:

- County Officials and State Delegation Meetings
- Appeals process and appeals matrix review
- Contingency Policy
- Personal Property Taxes
- Giles Rd. Bridge

Ongoing Goals:

- Review, revise, draft governance documents as needed
- Explore broadband possibilities and renegotiate our cable agreement
- Finalize a solar energy agreement and installation for town facilities
- Oversee completion of the Library and Fire Station buildings improvements
- Determine our municipal approach to cannabis rules
- Investigate additional Church Road sidewalk possibilities
- Set direction regarding Parks and Recreation
- Consider a local food/farms ordinance
- Investigate tax relief programs

FYI

STATE OF MAINE RETURN OF VOTES CAST - DEMOCRATIC

MUNICIPALITY: READFIELD - 1 (1-1)

PRESIDENT OF THE UNITED STATES

<u>182</u>	BIDEN, JOSEPH R., JR.
<u>50</u>	BLOOMBERG, MICHAEL R.
<u>1</u>	BOOKER, CORY A.
<u>10</u>	BUTTIGIEG, PETER
<u>6</u>	GABBARD, TULSI
<u>12</u>	KLOBUCHAR, AMY J.
<u>0</u>	PATRICK, DEVAL
<u>128</u>	SANDERS, BERNARD
<u>1</u>	STEYER, THOMAS F.
<u>82</u>	WARREN, ELIZABETH A.
<u>0</u>	WILLIAMSON, MARIANNE
<u>3</u>	YANG, ANDREW
<u>3</u>	BLANK

Certified by the Municipal Clerk:



Signature of Clerk

3/5/2020

Date

STATE OF MAINE RETURN OF VOTES CAST - REPUBLICAN

MUNICIPALITY: READFIELD - 1 (1-1)

PRESIDENT OF THE UNITED STATES

252 TRUMP, DONALD J.

55 BLANK

Certified by the Municipal Clerk:



Signature of Clerk

3/5/2020

Date

STATE OF MAINE RETURN OF VOTES CAST

MUNICIPALITY: READFIELD - 1 (1-1)

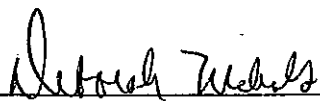
QUESTION 1: PEOPLE'S VETO

243 YES

677 NO

3 BLANK

Certified by the Municipal Clerk:



Signature of Clerk

3/5/2020

Date

KENNEBEC REGIONAL DEVELOPMENT AUTHORITY WARRANT

2020 – 2021 BUDGET MEETING NOTICE



To: Eric Dyer who is a municipal official or resident of the Town of Readfield.

You are hereby directed to notify the voters residing within the Town of Readfield to assemble for the annual budget meeting of the Kennebec Regional Development Authority to be held at 5:00 p. m. on March 25, 2020 in the Board Room of the T-Mobile facility at 133 FirstPark Drive, Oakland, Maine for the sole purpose of acting on the budget of said Authority for the 2020 – 2021 fiscal year attached hereto and made a part of.

The estimated municipal assessment for the Town of Readfield of the attached budget for the 2020 – 2021 Kennebec Regional Development Authority year of operation is \$24,236.52. Actual assessments will be determined following the availability of municipal valuations in the spring of 2020.

This warrant must be posted by you in some conspicuous public place in the Town of Readfield at least seven days before the above-stated date of said budget meeting.

You are further directed and requested to make your return on time and manner in which you have posted this Warrant and Notice of Meeting within the Town of Readfield and to transmit that return to S. Peter Mills, Secretary, Kennebec Regional Development Authority, P .O. Box 246, Oakland, ME 04963-0246 no later than March 18, 2020.

KENNEBEC REGIONAL DEVELOPMENT AUTHORITY

By: Stephen Monsulick
Stephen Monsulick
Its President, duly authorized

RETURN

I, Deborah Nichols, being a municipal official or a resident of the Town of Readfield, do hereby certify that I have notified the voters of said town of the time and place of the Kennebec Regional Development Authority annual budget meeting by posting an attested copy of the within Warrant at the following described location: Town office @ 8 Old Kents Hill Rd, Readfield, which is a conspicuous public place in said town, on March 12, 2020, which is at least seven days prior to said budget meeting.

Dated at Readfield, Maine this 12 day of March, 2020.

Deborah Nichols
(SIGNATURE)

Deborah Nichols
(Print or Type Name)

