
Board of Selectmen

Manager's Memo

Location: **Remote Meeting Via Zoom**

Date: **April 20, 2021**

Time: **6:30 p.m.**

Agenda details:

I. CONSENT AGENDA

- a. These items are informational with no action required.

A possible motion to adopt the consent agenda as presented.

II. NEW BUSINESS

- a. Citizen request for Selectmen to consider asking the State of Maine Legislature to provide every Maine resident with comprehensive medical care.

Refer to memo from Caroline Pryor and sample resolve from the Town of Tremont.

A possible motion to adopt a resolution urging the State of Maine Legislature to pass legislation creating an equitable health care plan that provides every Maine resident with comprehensive medical care.

- b. Request from Dobbs Productions to use Public Access Channel 2 for summer 2021 and Winter 2022.

Refer to memo from Dobbs Productions. The Acadia channel broadcasts from May 15 through October 31. As part of these programs' information is given about businesses in the Town of Mount Desert. In the winter local programming such as concerts, and community events are featured.

A possible motion to grant Dobbs Productions permission to use Public Access Channel 2 to broadcast the Acadia Channel May 1-October 31, 2021, and all MDI tv programming during the winter of 2022.

- c. Request from Jennifer Richardson of the Romantic Room, Inc. to consider allowing the use of the sidewalks in front of Main Street storefronts for limited display and seating as was allowed summer of 2020.

See letter from Jennifer Richardson. Last year's policy was helpful and well received by store owners and customers. Although this summer should see an increase in customer traffic it is likely that there will be those who do not feel confident entering small, enclosed spaces.

Also in packet are the BOS minutes from June 22, 2020 with last year's vote to allow the use of the sidewalks.

A possible motion to allow businesses on Main Street Northeast Harbor to use the sidewalks for the purpose of limited display and seating under the same conditions as the summer of 2020.

- d. Annual Audit Review. Review of the audit for Fiscal Year 2020 by James Wadman Certified Public Accountants. Please refer to the audit report which is part of your meeting packet. **Note: the comments still appear in this draft but will be removed at final printing.**

Informational only. No action needed.

- e. Request from Planning Board Chairman William Hanley for the Chairman of the Board of Selectmen to approve a Maine Department of Transportation 4/14 sign request for the Noreaster Pound & Market

Signature only. No vote or other action required by Selectmen.

III. UNFINISHED BUSINESS

- a. Finalize and sign Warrant for Annual Town Meeting May 3 & May 4, 2021.

Please refer to Final Draft Warrant in your Meeting Packet.

- b. Request permission to change dates for Vital records Training from April 14 to April 27 (1:00pm-2:30 pm) per the announcement sent from Vital Records, Cynthia Fournier
- c. Confirm final details for the Annual Town Meeting open floor meeting at MDI High School May 4, 2021 at 6pm.

IV. APPOINTMENTS/RECOGNITIONS/RESIGNATIONS

- a. Request that Jacob Wright be appointed as Director of Finance and Treasurer at an annual salary of \$82,263.42 per year.

See request to hire memo from Town Manager to board of Selectmen.

A possible motion to appoint Jacob Wright as Director of Finance and Treasurer at an annual salary of \$82,263.42.

- b. Appointment of Seasonal dockhands and Boat Launch Operators

See memo from Harbor Master John Lemoine.

A possible Motion to approve the following Seasonal Dockhands and Launch Captains as follows:

Anna Coppellotti, Wilder Noyes, and Benjamin Weed as Seasonal Dockhands at \$14.00 per hour.

Ethan Leonard and Calvin Partin as Seasonal dockhands at \$15.00 per hour

Eilon Zboray as Seasonal dockhand at \$16.00 per hour

Mark Puglisi and Genya Grover as Seasonal Dockhand at \$17.00 per hour

Lewis Moore as Seasonal Dockhand at \$18.00 per hour

Mark Puglisi as Launch Captain at \$19.00 per hour

Genya Grover and Ocean Kane as Launch Captains at \$20.00 per hour

PUBLIC HEARINGS

TOWN OF MOUNT DESERT
APPLICATION FOR SPECIAL AMUSEMENT PERMIT

DATE: 03/08/2021

FEE: \$100.00

*APPLICANT: Adam Fraley

MANAGER: Adam Fraley

**RESIDENCE ADDRESS: 3 Harmony Way
Mount Desert, ME

TELEPHONE: 2076103760

NAME OF BUSINESS: Northeast Lobster Co. NATURE OF BUSINESS: Food Service

MAILING ADDRESS P.O. Box 483, Northeast Harbor, ME, 04662

LOCATION OF BUSINESS PREMISE (street address): 10 Huntington Rd.

LIQUOR LICENSE EVER DENIED OR REVOKED? YES NO

IF YES, CIRCUMSTANCES: _____

EVER CONVICTED OF FELONY or LIQUOR LAW VIOLATION? YES NO

IF YES, CIRCUMSTANCES: _____

APPLICATION IS HEREBY MADE FOR A SPECIAL AMUSEMENT PERMIT FOR THE FOLLOWING:

Class A: Single instrumentalist without mechanical amplification

Class B: Single instrumentalist and vocalist without mechanical amplification

Class C: One or more vocalists and/or instrumentalist without mechanical amplification

Class D: Any one of the above with mechanical amplification

Class E: Dancing with any of the above or accompanied by music produced by radio or other mechanical device

Signature Adam Fraley

*****See reverse side for requirements**

Permit shall be valid only for the license year of the applicant's existing liquor license:

The Selectmen of the Town of Mount Desert hereby approve deny

the application for a Special Amusement Permit for: _____

Selectmen, Town of Mount Desert:

Date: _____

John Macauley -

Martha Dudman -

Matthew Hart -

Geoffrey Wood -

Wendy Littlefield -

Applicant requirements:

*If applicant is a Corporation, partnership, Limited Liability Company or other legal entity, the application **shall** include the names and addresses of the entity's principal officers, together with the names and state of residence of all principals.

For this purpose any person or entity owning or controlling a 10% or greater interest shall be deemed a principal of the applicant.

**If applicant is corporation, etc., principal office address

Ronald MUSETTI 32 Freeman Ridge Rd, SWH 50%
Adam Fraley 3 Harway, way, mount 50%
Desert

For Town Office use only:

Permit Fee of \$100.00 date paid _____

Newspaper ad placed, edition date: _____

Names and addresses of the entity's principal officers, together with the names and state of residence of all principals _____

If applicant is corporation, etc., principal office address _____

Copy of all alcohol licenses currently held by applicant or, if license is pending, a copy of the application, _____

Term of current liquor license _____

If initial application required:

Date of inspection: _____

Results of inspection: _____

[Faint handwritten notes and signatures]

TOWN OF MOUNT DESERT
APPLICATION FOR SPECIAL AMUSEMENT PERMIT

DATE: 3/18/21

FEE: \$100.00

*APPLICANT: Mandy Fountaine

MANAGER: Same

**RESIDENCE ADDRESS: 154 Woodland Dr.
Trenton, ME 04609

TELEPHONE: 207 664 8474

NAME OF BUSINESS: Abel's Lobster (on the Shore LLC.) NATURE OF BUSINESS: Restaurant

MAILING ADDRESS: PO Box 748 Bar Harbor, ME 04609

LOCATION OF BUSINESS PREMISE (street address): 13 Abel's Lane Mount Desert

LIQUOR LICENSE EVER DENIED OR REVOKED? YES NO

IF YES, CIRCUMSTANCES: _____

EVER CONVICTED OF FELONY or LIQUOR LAW VIOLATION? YES NO

IF YES, CIRCUMSTANCES: _____

APPLICATION IS HEREBY MADE FOR A SPECIAL AMUSEMENT PERMIT FOR THE FOLLOWING:

- Class A: Single instrumentalist without mechanical amplification
- Class B: Single instrumentalist and vocalist without mechanical amplification
- Class C: One or more vocalists and/or instrumentalist without mechanical amplification
- Class D: Any one of the above with mechanical amplification
- Class E: Dancing with any of the above or accompanied by music produced by radio or other mechanical device

Signature [Handwritten Signature]

***/**See reverse side for requirements**

Permit shall be valid only for the license year of the applicant's existing liquor license:

The Selectmen of the Town of Mount Desert hereby approve deny

the application for a Special Amusement Permit for: _____

Selectmen, Town of Mount Desert:

Date: _____

John Macauley -

Martha Dudman -

Matthew Hart -

Geoffrey Wood -

Wendy Littlefield -

Applicant requirements:

*If applicant is a Corporation, partnership, Limited Liability Company or other legal entity, the application **shall** include the names and addresses of the entity's principal officers, together with the names and state of residence of all principals.

For this purpose any person or entity owning or controlling a 10% or greater interest shall be deemed a principal of the applicant.

**If applicant is corporation, etc., principal office address

officer - On the Shore, LLC, Mandy Fontaine 100%

For Town Office use only:

Permit Fee of \$100.00 date paid _____

Newspaper ad placed, edition date: _____

Names and addresses of the entity's principal officers, together with the names and state of residence of all principals _____

If applicant is corporation, etc., principal office address _____

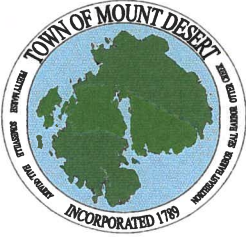
Copy of all alcohol licenses currently held by applicant or, if license is pending, a copy of the application, _____

Term of current liquor license _____

If initial application required:

Date of inspection: _____

Results of inspection: _____



Town of Mount Desert
21 Sea Street, P.O. Box 248
Northeast Harbor, ME 04662-0248

Telephone 207-276-5531 Fax 207-276-3232
Web Address www.mtdesert.org

Posted in 4/8/21 BDN

**Town of Mount Desert
Public Hearing, Monday April 20, 2021
Special Amusement Permits**

The Board of Selectmen will hold a Public Hearing at its regular meeting which begins at 6:30 p.m., Monday, April 20, 2021 via ZOOM, for the consideration of:

Special Amusement Permits application for Class E – Single instrumentalist, single instrumentalist and vocalist, one or more vocalists and/or instrumentalist *with* mechanical amplification

Northeast Lobster Co., LLC d/b/a The Nor'easter Pound & Market

The Board of Selectmen will hold a Public Hearing at its regular meeting which begins at 6:30 p.m., Monday, April 20, 2021 via ZOOM, for the consideration of:

Special Amusement Permit application for Class D - Single instrumentalist, single instrumentalist and vocalist, one or more vocalists and/or instrumentalist *with* mechanical amplification

On the Shore, LLC D/B/A Abel's Lobster Pound

Join Zoom Meeting

<https://us02web.zoom.us/j/248566175?pwd=RmozZjBOVWhUTQrRXR5QzFEZEEyOT09>

Meeting ID: 248 566 175

Password: 919872

One tap mobile

+13126266799,,248566175#,,,0#,,919872# US (Chicago)
+16468769923,,248566175#,,,0#,,919872# US (New York)

Dial by your location

+1 312 626 6799 US (Chicago)
+1 646 876 9923 US (New York)
+1 301 715 8592 US (Germantown)
+1 346 248 7799 US (Houston)
+1 408 638 0968 US (San Jose)
+1 669 900 6833 US (San Jose)
+1 253 215 8782 US (Tacoma)

Meeting ID: 248 566 175

Password: 919872

MINUTES

1 **Town of Mount Desert**
2 **Selectboard Special Meeting Minutes**
3 **Monday, March 29, 2021**
4 **Location: Zoom Meeting**

5
6 This Meeting was held via remote access.

7
8 Selectboard Members Present: Chair John Macauley, Martha Dudman, Geoff Wood, Matt
9 Hart, Wendy Littlefield arriving later in the meeting

10
11 Town Officials Present: Town Manager Durlin Lunt, Public Works Director Tony Smith,

12
13 Members of the public were also in attendance.

14
15 **I. Call to order at 4:00 p.m.**

16 Chair Macauley opened the Meeting at 4:02PM.

17
18 **II. Minutes**

19 *A. Approval of minutes from March 8, 2021 meeting*

20 MOTION: Mr. Hart moved, with Ms. Dudman seconding, approval of the March 8, 2021
21 Minutes as presented. Motion approved 4-0.

22
23 *B. Approval of minutes from March 15, 2021 meeting*

24 MOTION: Ms. Dudman moved, with Mr. Wood seconding, approval of the March 15,
25 2021 Minutes as presented.

26
27 Town Manager Lunt requested an amendment to Item III Motion on the March 15, 2021
28 Minutes.

29
30 The March 15, 2021 Original Motion reads: *MOTION: Ms. Littlefield moved, with Mr.*
31 *Hart seconding, appointment of Kathryn Mahar as Part Time Treasurer at a rate of*
32 *\$40.00 per hour effective April 1, 2021, as presented.*

33
34 Manager Lunt requested the term "*Part Time Treasurer*" be amended to "*Treasury*
35 *Assistant*". The budget from which the money will come for the position will come from
36 the Treasury Assistant line item.

37
38 AMENDED MOTION: Ms. Dudman moved, with Mr. Wood seconding, to approve the
39 March 15, 2021 Minutes as amended. Motion approved 4-0.

40
41 **III. Selectmen's Reports**

42 Mr. Wood reported he was contacted by a resident of Somesville regarding a Versant
43 supply line. An older electrical transmission line is still being used by Versant. This
44 results in electricity going out more frequently in the Somesville area than in other nearby
45 areas. The resident asked Mr. Wood if there was anything the Town could to encourage
46 Versant to upgrade the system.

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Public Works Director Smith promised to contact Versant about the issue.

IV. Unfinished Business

A. Act on LED purchase price

Director Smith reported that the rebates referred to in his report will be reduced from the \$9043.00 he reported to \$7132.00. The original rebate amount was an estimate.

This rebate change results in the amount on page 2 of Director Smith's memo stated at \$39,557.00 rising by the difference in the rebate amount to \$41,468.00.

MOTION: Ms. Littlefield moved, with Mr. Wood seconding, approval of Public Works Director Tony Smith's recommendation per his memo dated March 25, 2021, with an amendment that the total project cost noted in the memo, after receipt of the rebate and including the contingency fund, will be \$41,468.00. Motion approved 5-0.

V. Other Business

A. Such other business as may be legally conducted

No Other Business

VI. Adjournment

Mr. Wood moved, with Ms. Littlefield seconding, adjournment. Motion approved 5-0.

The Meeting adjourned at 4:13 PM.

Respectfully Submitted,

Wendy Littlefield

Town of Mount Desert
Selectboard Special Meeting Minutes
Monday, April 5, 2021
Location: Zoom Meeting

This Meeting was held via remote access.

Selectboard Members Present: Geoff Wood, Matt Hart, Chair John Macauley, Martha Dudman

Selectboard Member Wendy Littlefield was unable to attend.

Town Officials Present:

Assessor Kyle Avila, Public Works Director Tony Smith, Fire Chief Mike Bender, Ambulance Director Basil Mahaney, Treasurer Kathy Mahar

Members of the public were also in attendance.

I. Call to order at 6:30 p.m.

Chair Macauley called the Meeting to order at 6:32PM.

II. Public Hearing(s)

A. Northeast Lobster Co. LLC d/b/a The Nor' Easter 10 Huntington Rd, Northeast Harbor request for Liquor License and Special Amusement Permit

B. Mandy Fountaine/DBA Abel's Lobster Pound (On The Shore, LLC) Request for Liquor Special Amusement Permit Renewal

Mr. Hart pointed out internet issues were making the meeting difficult to conduct, and likely limiting public access. Because of that, he wondered whether the Board should postpone discussion of Item II.A, in light of concerns voiced by neighbors during previous Public Hearings. Chair Macauley agreed.

MOTION: Ms. Dudman moved, with Mr. Hart seconding to table Item II.A to the next meeting.

Owner of The Nor'Easter, Adam Fraley, noted the license was necessary to open the business. A deadline for licensing is set by the State.

Mr. Hart suggested approving the liquor license and holding off on the Special Amusement Permit until the public was fully able to attend.

Ms. Dudman rescinded her earlier Motion.

III. Post Public Hearing

A. Action as needed.

1 MOTION: Mr. Hart moved, with Ms. Dudman seconding, approval of Northeast
2 Lobster Co. LLC d/b/a The Nor' Easter 10 Huntington Rd, Northeast Harbor request for
3 Liquor License.
4 Motion approved 4-0.
5

6 MOTION: Ms. Dudman moved, with Mr. Hart seconding, approval of Mandy
7 Fountaine/DBA Abel's Lobster Pound (On The Shore, LLC) Request for Liquor Special
8 Amusement Permit Renewal, as presented.
9 Motion approved 4-0.
10

11 **IV. Minutes**

12 *A. Approval of minutes from March 29, 2021 meeting*
13 No Minutes were presented.
14

15 **V. Appointments/Recognitions/Resignations**

- 16 *A. Appointment of Benjamin Gilley as a part-time (on-call) firefighter to the Mount*
17 *Desert Fire Department, effective June 5, 2021 at a starting pay of \$14.08 an hour*
18 *B. Request that Margaret Houghton be appointed as a part time (on-call) firefighter to*
19 *the Mount Desert Fire Department, effective April 6, 2021 at a starting pay of \$14.08*
20 *an hour*
21

22 Fire Chief Bender reported that changes to the Appointments in Items V.A and B were
23 required.
24

25 Item V.A could be disregarded.
26

27 Item V.B includes the addition of Molly Brown and Kelly Brown.
28

29 MOTION: Ms. Dudman moved, with Mr. Hart seconding, approval of appointing
30 Margaret Houghton, and Molly Brown and Kelly Brown as part-time (on-call)
31 firefighters to the Mount Desert Fire Department, effective April 6, 2021 at a starting pay
32 of \$14.08 an hour.
33 Motion approved 4-0.
34

35 **VI. Consent Agenda** *(These items are considered routine, and therefore, may be passed by*
36 *the Selectmen in one blanket motion. Board members may remove any item for*
37 *discussion by requesting such action prior to consideration of that portion of the*
38 *agenda.)*

- 39 *A. Thank you note from the Common Good Soup Kitchen*
40 *B. Mount Desert Island Hiking Trail System letter dated March 23, 2021*
41 *C. Department of Marine Resources, Pretty Marsh Reclassification*

42 MOTION: Mr. Hart moved, with Ms. Dudman seconding, approval of the Consent
43 Agenda as presented.
44 Motion approved 4-0.
45

46 **VII. Selectmen's Reports**

1 Chair Macauley referred to Carmen Sanford's request that the venue of the Town
2 Meeting be changed. He wondered if the item should be tabled till the public was better
3 able to attend.
4

5 Ms. Sanford stated the meeting was scheduled for May 4/5, 2021. She did not believe the
6 location was set. She learned the meeting was to be held at the High School parking lot
7 as it was last year. She preferred an indoor venue. Other Towns are planning for indoor
8 Town Meetings. She did not believe the school superintendent refused to allow the
9 meeting to occur at the school.
10

11 Mr. Hart believed the school board offered to revisit the issue in May. The meeting is
12 scheduled to occur in early May. It could be too late to make such a change. He noted
13 that the Town of Bar Harbor is tentatively planning to use Connors/Emerson School.
14 They have a backup plan in place in case using the school is deemed impossible. The
15 Town of Southwest Harbor intends to use the fire station. Social distancing is still
16 required. The drive-in venue at the high school was not ideal, but it went better than
17 expected.
18

19 Ms. Dudman clarified Town Meeting was scheduled for May 3-4.
20

21 Ms. Sanford reiterated she was against using the high school. More people are
22 vaccinated making things safer. She suggested the meeting could be held via Zoom. She
23 stated people couldn't see or hear at the Town Meeting. People weren't comfortable
24 asking questions. Holding it at the high school is a disservice to the Town.
25

26 Mr. Wood noted that discussion and a decision would have to occur very quickly, given
27 the short amount of time till Town Meeting.
28

29 Ms. Sanford suggested using a large tent.
30

31 Jerry Miller asked if there was a deadline for which advertisements in the paper had to go
32 out.
33

34 Chair Macauley reported that he'd heard mostly positive remarks at last year's venue.
35 This was why it was believed using the venue again was not a problem. He cautioned
36 that the pandemic was not over.
37

38 Ms. Sanford wanted to know why residents were not informed of the venue.
39

40 Mr. Wood pointed out an outdoor meeting would prevent any hybrid with Zoom. He
41 reiterated this was very late for such discussions.
42

43 Ms. Sanford wanted the item added to the next Agenda for discussion.
44

45 **VIII. Unfinished Business**

46 *A. Northeast Harbor Main Street Improvements Project: Cost Summary*

1 Public Works Director Tony Smith submitted a memo with recommendations on Page 1
2 and 2. He believed the Board had Manager Lunt's memo as well.
3

4 The Main Street project has exceeded its contingency by \$48,564.00. The shortfall was
5 created due to the work with Versant, and the easement work required. There is
6 additional funding out of the bonded moneys created when the Town went to the East
7 side option. Director Smith recommended the Town move some of the excess bond
8 money to cover the shortfall and also to replenish the contingency fund with another
9 \$50,000.00 moving forward.
10

11 Mr. Hart wondered if excess funds would allow the Town to revisit additional items in
12 the original plan that were removed. Ms. Dudman pointed out the drainage problem in
13 front of the sidewalk is still a problem.
14

15 Director Smith noted the extra items were not deleted, just postponed. In particular, the
16 brick pavers and the southerly pop-out park could be considered. He assured Ms.
17 Dudman the drainage in front of the post office would be addressed.
18

19 MOTION: Mr. Wood moved, with Mr. Hart seconding, approval of expenditure of the
20 estimated costs totaling \$195,000.00 to complete the Main Street project, to be charged to
21 the project contingency line, as presented.
22

23 VOTE:

24 Matt Hart: Aye

25 Geoff Wood: Aye

26 Martha Dudman: Aye

27 Chair John Macauley: Aye

28 Motion approved 4-0.
29

30 MOTION: Mr. Wood moved, with Mr. Hart seconding, approval of the transfer of
31 \$48,564.00 from the bond balance of \$713,753.00 to the contingency line leaving a bond
32 balance of \$665,189.00, as presented.
33

34 VOTE:

35 Geoff Wood: Aye

36 Matt Hart: Aye

37 Martha Dudman: Aye

38 Chair John Macauley: Aye

39 Motion approved 4-0.
40

41 MOTION: Mr. Wood moved, with Mr. Hart seconding, approval of the transfer of
42 \$50,000.00 to the contingency line from the remaining bond balance of \$665,189.00,
43 leaving a bond balance of \$615,189.00, as presented.
44

45 VOTE:

46 Geoff Wood: Aye

Matt Hart: Aye

Martha Dudman: Aye

Chair John Macauley: Aye

1 Motion approved 4-0.

2

3 **IX. New Business**

4 A. *Request for approval and authorization for the Fire Chief to sign and execute a*
5 *Public Safety Training Agreement and Mutual Release for use of a structure in Seal*
6 *Harbor for fire department training.*

7 MOTION: Mr. Hart moved, with Ms. Dudman seconding, approval and authorization for
8 the Fire Chief to sign and execute a Public Safety Training Agreement and Mutual
9 Release for use of a structure in Seal Harbor for fire department training, as presented.

10 Motion approved 4-0.

11

12 B. *Public Space Special Event Application – The Mount Desert Island YMCA for Acadia*
13 *70.8 Triathlon; August, 2021, Ponds End, Somesville*

14 MOTION: Ms. Dudman moved, with Mr. Hart seconding, approval of Public Space
15 Special Event Application – The Mount Desert Island YMCA for Acadia 70.8 Triathlon;
16 August, 2021, Ponds End, Somesville, as presented.

17

18 Mr. Wood asked if a contingency should be added to the Motion in the event the
19 triathlon cannot occur due to Covid. Ms. Dudman noted the YMCA stated they would
20 adhere to Covid rules and regulations.

21

22 Motion approved 4-0.

23

24 **X. Other Business**

25 A. *Such other business as may be legally conducted*

26 There was no Other Business.

27

28 **XI. Treasurer's Warrants**

29 A. *Approve & Sign Treasurer's Warrant AP2156 in the amount of \$290,740.65*

30 MOTION: Mr. Hart moved, with Ms. Dudman seconding, approval and signature of
31 Treasurer's Warrant AP2156 in the amount of \$290,740.65, as presented.

32 VOTE:

33 Matt Hart: Aye

34 Martha Dudman: Aye

35 Geoff Wood: Aye

36 Chair John Macauley: Aye

37 Motion approved 4-0.

38

39 B. *Approve Signed Treasurer's Payroll, State Fees, & PR Benefit Warrants AP2153,*
40 *AP2154, PR2122 and PR2123 in the amounts of \$4,378.23, \$7,520.31, and*
41 *\$6,426.20, and \$106,335.35 and \$103,304.15, respectively*

42 MOTION: Mr. Hart moved, with Ms. Dudman seconding, approval of signed
43 Treasurer's Payroll, State Fees, & PR Benefit Warrants AP2153, AP2154, PR2122 and
44 PR2123 in the amounts of \$4,378.23, \$7,520.31, and \$6,426.20, and \$106,335.35 and
45 \$103,304.15, respectively, as presented.]

46 VOTE:

1 Matt Hart: Aye
2 Martha Dudman: Aye
3 Geoff Wood: Aye
4 Chair John Macauley: Aye
5 Motion approved 4-0.

6
7 *C. Acknowledge Treasurer's School Board AP/Payroll Warrants 20 in the amount of*
8 *\$167,805.12, respectively*

9 MOTION: Mr. Hart moved, with Mr. Wood seconding, acknowledgement of Treasurer's
10 School Board AP/Payroll Warrants 20 in the amount of \$167,805.12, respectively, as
11 presented.

12 VOTE:

13 Matt Hart: Aye
14 Geoff Wood: Aye
15 Martha Dudman: Aye
16 Chair John Macauley: Aye
17 Motion approved 4-0.

18

19 **XII. Adjournment**

20 MOTION: Ms. Dudman moved, with Mr. Hart seconding, adjournment.
21 Motion approved 4-0.

22

23 The Meeting adjourned at 7:23PM.

24

25 Respectfully Submitted,

26

27

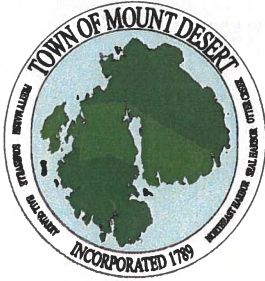
28

29 Wendy Littlefield

APPOINTMENTS

RECOGNITIONS

RESIGNATIONS



Town of Mount Desert

Claire Woolfolk, Town Clerk
21 Sea Street, P.O. Box 248
Northeast Harbor, ME 04662-0248

Telephone 207-276-5531 Fax 207-276-3232
E-mail townclerk@mtdesert.org Web Address www.mtdesert.org

MEMO

DATE: April 16, 2021

TO: Board of Selectmen

FROM: Claire Woolfolk, Town Clerk

RE: Ballot Clerk Appointments

Title 30-A, MRSA, Section 2528(8) states that the municipal officers shall appoint the necessary number of ballot clerks as provided in Title 21-A, Section 503 for secret ballot elections. The Annual Town Meeting election May 3, 2021 is such an election.

Please sign the accompanying Certificate of Appointments for the Republican and Democrat clerks. The appointments will be posted at the polls and will become a part of the Annual Town Meeting permanent record.

Thank you.



Town of Mount Desert

Board of Selectmen

21 Sea Street, P.O. Box 248
Northeast Harbor, ME 04662-0248
Telephone 207-276-5531 Fax 207-276-3232
Web Address www.mtdesert.org

CERTIFICATE OF APPOINTMENT

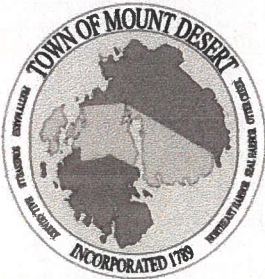
**Municipality of MOUNT DESERT County of HANCOCK State of
MAINE**

The Selectmen of the Municipality of the Town of Mount Desert do, in accordance with the provisions of the laws of the State of Maine, hereby appoint Carrie Eason Election Warden within and for the Municipality of Mount Desert, and appoint the following for as ballot clerks for the May 3 & 4, 2021 Annual Town Meeting election.

Title 30-A, MRSA, Section 2528(8) states that the municipal officers shall appoint the necessary number of ballot clerks as provided in Title 21-A, Section 503 for secret ballot elections. The Annual Town Meeting election May 1, 2017 is such an election.

Given under our hands at Mount Desert, April 20, 2021:

Mady Jo Allen	D	John March	D	Mary Lee Bayne	R
Heather Applegate	D	Maude March	D	Martha Bucklin	R
Robert Apthorp	D	Gail Marshall	D	Anna Carr	R
Christy Benson	D	Sarah Merchant	D	Karen Coombs	R
Penny Chua	D	Gerard Miller	D	Anne Dalton	R
Dorothy Clunan	D	Elise O'Neil	D	Jane Haraden	R
James Clunan	D	Gail Reiber	D	Jennifer Mitchell	R
John F. Doyle	D	Michael Shattow	D	Phyllis Partridge	R
Rita Doyle	D	Mary Silverman	D	Karen Pinkham	R
Eileen Fahey	D	Frances Stehman	D	Joanne Eaton	R
Kathleen Graves	D	Dorothy Kay Stillman	D	Alice Savage	R
Donna Healy	D	Harriet Whittington	D	Kathryn Suminsby	R
Rose Iuro-Damon	D			Dianne Young	R
Jean Lunt	D				



RECEIVED

Town of Mount Desert

21 Sea Street, P.O. Box 248
Northeast Harbor, ME 04662-0248

APR 05 2021

Telephone 207-276-5531 Fax 207-276-3232

Web Address www.mtdesert.org

THE TOWN OF
MOUNT DESERT

Resident Request for Appointment to Volunteer Board or Committee

Thank you for expressing an interest in serving on one of the Town's volunteer Boards or Committees. Before the Board of Selectmen makes appointments, they would like to know a little about you and why you feel you could contribute to the Board or Committee. Please take a few minutes and complete the brief expression of interest information below and return to the Town Clerk, PO Box 248/21 Sea St, Northeast Harbor ME 04662.

Name: KERRI SANDS Date: 4/1/21

Street Address: 319 SARGEANT DRIVE Phone: Home _____

Mail Address: MOUNT DESERT 04660 Work _____

E-mail: kcsands@gmail.com Cell 207.460.2680

Are you a registered voter in the Town of Mount Desert? Yes No

Appointment(s) requested: Economic Development Committee

If you have previously served on any Boards or Committees in the Town of Mount Desert, please describe your experience: _____

Are there other background experiences or skills that you feel would contribute to this appointment?

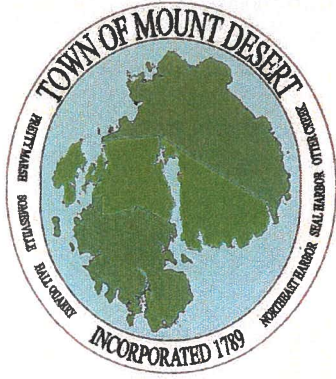
Experience working with Maine small businesses + entrepreneurs including students at COA (my current role). Experience helping facilitate + record hundreds of municipal, business, nonprofit, + other meetings.

Why are you interested in this appointment? As a new resident of Mount Desert I'd like to get to know the community and help out where I can. I've always been interested in issues related to community economic development.

What are your goals for this Board or Committee? First I'd want to better understand the committee's strategic priorities and any economic development opportunities the town faces, then build from there.

Do you have conflicts with meeting times or group assignments? None known at this point; if I understand correctly the Committee meets quarterly and that seems doable.

Thank you
- Kerri



Town of Mount Desert
Durlin E. Lunt Jr., Town Manager
21 Sea Street, P.O. Box 248
Northeast Harbor, ME 04662-0248

Telephone 207-276-5531 Fax 207-276-3232
Web Address www.mtdesert.org
manager@mtdesert.org

April 12, 2021

To: Board of Selectmen

From: Durlin E. Lunt

Subject: Recommendation to hire Jacob Wright as Director of Finance and Treasurer

I am pleased to recommend the appointment of Jacob Wright as Director of Finance and Treasurer for the Town of Mount Desert effective May 17, 2021 at an annual salary of \$82,263.42.

Jacob has a firm understanding of governmental finance through his experience as an auditor of governmental entities to ensure their compliance with Generally Accepted Accounting Practices and through his experience as a Director for a large Municipal Utility District with over \$850 million in assessed value, \$100 million in governmental assets, and \$12 million in revenue during the last fiscal year.

Jacob has a Bachelor of Business Administration, Accounting from Texas State University, and will receive a Bachelor of Business Administration, Finance from the University of Houston. in May 2021. He will be eligible to take his exam to be a Certified Public Accountant in May 2021.

Jacob is very familiar with this area. His wife is from Hancock and his in-laws still live there.



Town of Mount Desert

John Lemoine, Harbormaster

40 Harbor Drive, P.O. Box 237

Northeast Harbor, ME 04662-0248

Telephone 207-276-5737 Fax 207-276-5741

E-mail Address harbormaster@mtdesert.org

Web Address www.mtidesert.org

MEMO

To: Durlin Lunt, Town Manager and Board of Selectmen
From: John Lemoine, Harbormaster
Re: Summer Dock Hands and Boat Launch Operators
Date: April 14, 2021

Durlin,

I would like to recommend the individuals listed below for seasonal employment at the Northeast Harbor Marina this summer. Several of the individuals are returning for another season. Could you please place these individuals on the April 20, 2021 Board of Selectmen's agenda for their approval to work the 2021 season.

Ethan Leonard	@ \$15.00/hr. Dockhand
Anna Coppellotti	@ \$14.00/hr. Dockhand
Lewis Moore	@ \$18.00/hr. Dockhand
Mark Puglisi	@ \$17.00/hr. Dockhand
Wilder Noyes	@ \$14.00/hr. Dockhand
Genya Grover	@ \$17.00/hr. Dockhand
Eilon Zboray	@ \$16.00/hr Dockhand
Benjamin Weed	@ \$14.00/hr Dockhand
Calvin Partin	@ \$15.00/hr Dockhand

Boat Launch Operators:

Genya Grover	@ \$20.00/hr. Launch Captain
Mark Puglisi	@ \$19.00/hr. Launch Captain
Ocean Kane	@ \$20.00/hr. Launch Captain

Thank you,

John Lemoine
Harbormaster

CONSENT AGENDA

Durlin Lunt

From: John Macauley <jbmacauley3@gmail.com>
Sent: Tuesday, April 6, 2021 2:40 PM
To: Durlin Lunt
Subject: Fwd: Health care resolve
Attachments: TremontResolve.docx

Follow Up Flag: Follow up
Flag Status: Flagged

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

From: Caroline Pryor <carolinepryor1@gmail.com>
Subject: Health care resolve
Date: March 30, 2021 at 9:19:27 AM EDT
To: Martha Dudman <marthadudman@gmail.com>

Hi, Martha –

Spring tidings!

Towns across the state are approving resolves affirming that everyone needs and deserves health care, and urging the legislature to find equitable solutions. I am inspired most recently by the Tremont Select Board's adoption of such a resolve, which is attached and below. This was unanimously approved at the board's meeting last night. Here is a [list of Maine town resolves to date](#).

David and I would like to submit a similar statement for the Mount Desert Select Board to consider. What do you think about such a resolve (wording can be refined, as needed and the different communities have chosen slightly different language). Do you think I should also circulate a petition? I thought I would get your sense before approaching the full board and Durling.

This seems like a really basic, common sense statement of public values in the interests of all of Maine's residents. I was interested in the Select Board's recent discussions about paying for the health insurance for a VIS employee. I fully support the Town's choice to pay that coverage as fair compensation for the public services provided, and I have great empathy for that individual – everyone needs coverage and we, as a society, need to figure this out.

Feel free to give me a call if that's easier than email. With appreciation for your great service and always thoughtful consideration of town matters – Caroline Pryor

207-479-5888
207-244-3771

Tremont Health Care Resolve 3/17/2020

Supporting the Creation of an Equitable Health Care Plan for All Maine Residents WHEREAS, every person in Tremont deserves health care; and

WHEREAS, a system which is simple, straightforward, and provides citizens with adequate health care is necessary; and

WHEREAS, eliminating high administrative costs and waste would be beneficial to families and businesses; and

WHEREAS, improving the quality of life for residents in Tremont by providing the health care they need is desirable,

Be it Resolved by the Select Board of Tremont that,

The Town of Tremont requests that the Maine Legislature create an equitable health care plan that provides every Maine resident with comprehensive medical care.

Jaime Thurlow

Kevin Buck

Michael Mansolilli

Howard Goodwin

McKenzie Jewett

Date approved: March 29, 2021

--

John B Macauley, Ph.D. P.O. Box 172 Seal Harbor, Maine 04675

COMMISSIONERS SPECIAL MEETING

Learn more about **HANCOCK COUNTY** by visiting

www.co.hancock.me.us

Audio recordings of the meeting are available upon request

The special meeting of the Hancock County Commissioners was brought to order by Commissioner Clark at 8:30 a.m. on **Tuesday March 23, 2021**. Commissioner Wombacher, Commissioner Paradis, County Administrator Scott Adkins and Deputy County Administrator Rebekah Knowlton were also in attendance, as well as several Department Heads. Due to Covid-19 social distancing requirements, the meeting was held remotely via Zoom.

Adjustments to / approval of agenda:

MOTION: Move to adopt the amended agenda as presented (Paradis/Wombacher 3-0, motion passed)

Public Comment: none

Meeting Minutes:

MOTION: Move to approve the minutes of the March 9, 2021 Regular Meeting as presented (Paradis/Wombacher 3-0, motion passed)

Audit review:

Auditor Tim Poitras presented the 2019 County audit. He said there are no issues at all. The one item of note was the adverse opinion involving the recording of other post-employment benefits (OPEB). Adhering to GASB standards requires hiring an actuarial; this is costly and most governments prefer to take the adverse opinion rather than incur the cost. Poitras said he does not consider this a bad thing; it is a very commonplace practice due to the cost. No adjusting entries were required. Poitras also presented the 2020 UT audit. He said the UT is in good shape; fund balance at end of year is \$1.298 million, including TIF and general funds.

MOTION: Move to accept and file the Audit for the County of Hancock, Maine for the year ending December 31, 2019 and the audit for the County of Hancock, Maine Unorganized Territory for the FY year ending June 30, 2020 as prepared by Chester M. Kearney, Certified Public Accounts (Paradis/Wombacher 3-0, motion passed)

Maintenance:

Sheriff's Office steps RFQ-

Any action taken regarding this project will be determined by available funds. The American Rescue Act holds funds for County use, possibly for capital projects, although this remains unclear. The Commissioners agreed to wait to take action on the project until it is determined what funds are available and how they can be used.

Jail:

Jail Lighting-

A recent inspection revealed the necessity of additional lighting. The Commissioners agreed that installing the required lighting is routine electrical maintenance and JA Richardson was directed to complete the project using budgeted maintenance funds.

Mental Health Services / In-Person Meetings

Due to COVID-19, meetings are currently being held through Zoom. Mental health providers maintain that some issues are handled better in person would have requested to come into the facility on a case by case basis. The Commissioners did not have an issue with this and agreed that current policy allows it. All COVID-19 safety precautions will continue.

County Administrator:

2021 TAN (Tax Anticipation Note) – Discussion and Approval to Proceed- CA Adkins has been monitoring the cash flow carefully and requested that the Commissioners approve starting the process for \$1.75 million. CA Adkins will continue to monitor to determine the best options for the County.

MOTION: Move to authorize moving forward with Tax Anticipation Note financing in the amount of up to \$1.75 Million as requested by the County Administrator (Paradis/Wombacher 3-0, motion passed)

COVID-19 Related Paid Leave Provisions-

DCA Knowlton explained that under the American Rescue Plan employers can voluntarily continue to provide the same COVID-19 related leave provisions that were provided under the FFCRA, through September 30, 2021. Under the Rescue Plan, qualifying reasons for leave were expanded to include obtaining and recovering from a COVID-19 vaccination.

MOTION: Move to extend the Paid Leave Provisions under the Families First Coronavirus Response Act (FFCRA), including the expanded reasons under the American Rescue Pan, through September 30, 2021 as requested (Paradis/Wombacher 3-0, motion passed)

Wellness Plan Review / Approval-

The Wellness Plan will consist of 4 benchmarks: a health risk assessment, annual visit to PCP, annual visit to dentist, and physical activity. Employees must reach all 4 benchmarks in order to receive the annual incentive. UltraBenefits will develop the web portal and marketing materials.

MOTION: Move to approve the Wellness Program as presented and allow all full time employees to participate, utilizing all 4 benchmarks, and the incentive amount shall be \$300 annually as recommended (Paradis/Wombacher 3-0, motion passed)

MOTION: Enter Executive Session under MRSA Title 1§405 6(E) to consult with legal counsel regarding Silver Airways past due payments (Paradis/Wombacher 3-0, motion passed)

Time in: 9:59 am

Time out: 10:03am

The Commissioners took no action with regards to the advice of the attorney. The Airport Manager was directed to continue communication with Silver Airways regarding payment.

MOTION: Move to go into executive session as permitted by MRSA 1 §405 6(A) for the discussion of exempt personnel evaluations (Paradis/Wombacher 3-0, motion passed)

Time in: 10:06 am

Time out: 10:35 am

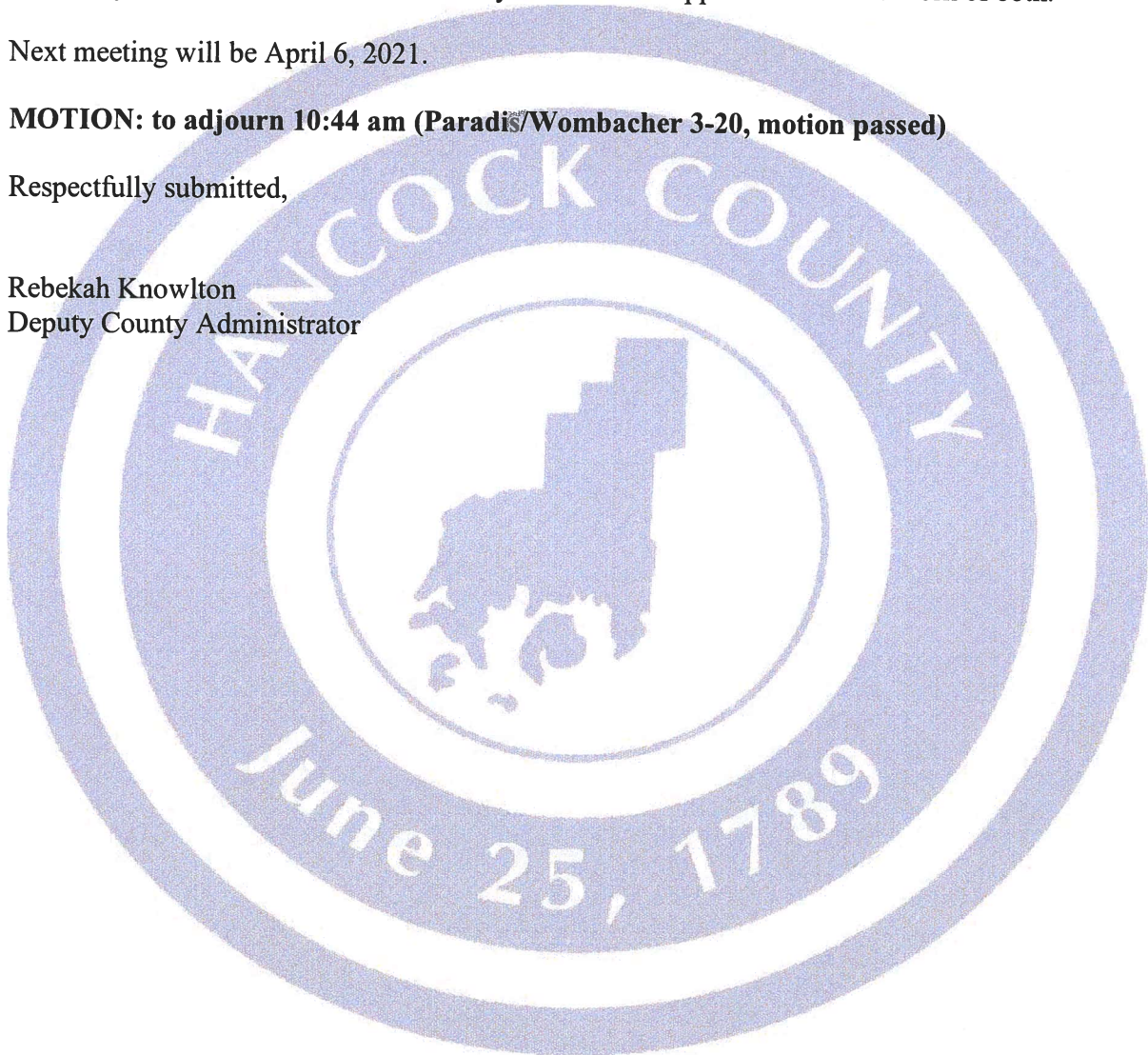
During the executive session RCC Director Conary and EMA Director Sankey were evaluated separately. The Commissioners were very satisfied and appreciative of the work of both.

Next meeting will be April 6, 2021.

MOTION: to adjourn 10:44 am (Paradis/Wombacher 3-20, motion passed)

Respectfully submitted,

Rebekah Knowlton
Deputy County Administrator



UNFINISHED BUSINESS

Town of Mount Desert

Annual Town Meeting Warrant Fiscal Year 2021 – 2022

**As presented at the
Annual Town Meeting
May 3 & 4, 2021**

**Secret Ballot (Candidate) Election
May 3, 2021 8 a.m. – 8 p.m.
Somesville Fire Station**

**Drive-In Town Meeting
May 4, 2021
6 p.m.
Mount Desert High School Parking Lot**

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Marina Expenditure Budget

Marina Revenue Budget.....

Marina Capital Improvement Budget

Mount Desert Elementary School Department Budget

2021 Warrant Committee Report

The Warrant Committee, created by the Town Charter, is a committee of volunteers appointed by the Select Board, to review and make recommendations to the voters about all warrant articles. We see it as our mission to try to be independent eyes and ears on behalf of the voters. We currently number 23 members and have high meeting attendance and participation rates. Our members bring a diverse range of experiences and perspectives that results in better understanding for all.

For several months before town meeting the warrant committee meets weekly. Each week different town department heads attend our meetings, present their proposed budget and answer our questions. We also review all ordinance changes. We strive to not only understand the budgets and changes, but the circumstances driving them. We try to ask why and how as much as we ask how much.

We would like to express our sincere appreciation to those town and school officials who attend our meetings at our request. Please know that we greatly appreciate the time and effort you put into presenting your budgets and fielding our questions.

We take seriously the recommendations we make to you, the voter, about each warrant article. Our goal is to be able to provide you with the assurance that to the best of our abilities we have thoroughly scrutinized the warrant you will be asked to consider.

Our meetings are always open to the public and copies of the minutes are available. Normally they are Tuesday evenings in January, February and the first weeks of March at the Town Meeting Room and currently on Zoom.

In closing we would like to honor Warrant Committee member Tom Savage who served the Committee with distinction for many years. As a business owner and 7th generation resident of the Town, Tom understood firsthand the importance of citizen participation and healthy debate at the Warrant Committee. Tom brought common sense, fresh perspective and direct life experience to the issues of the day. We honor him for his service and for being a firm supporter our Town's businesses and institutions.

Respectfully submitted,

Phil Lichtenstein
Jerry Miller

Warrant Committee 2021

Phil Lichtenstein, Co-Chair
Jerry Miller, Co-Chair
Brian Henkel, Secretary

John Adams
Donna Beals
Blakeslee Bell
Tate Bushell
Katrina Carter
Owen Craighead Jr
Rodney Eason
William Ferm
Jesse Hartson
Ellen Kappes
Stephanie Kelley-Reece
Marina McGarr
Samuel McGee
Gail Marshall
Kathleen Miller
Timothy Murphy
Norris Reddish
Donna Reis
Craig Roebuck
Carmen Sanford

Greeting

State of Maine

Hancock County, ss

2021

To: **David Kerns, a Constable in the Town of Mount Desert**

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Mount Desert, qualified by law to vote in Town affairs, to assemble in the **Somesville Fire House, 1157 Main Street, Mount Desert, Maine**, on **Monday, the third day of May AD 2021 at seven-fifty o'clock** in the forenoon, then and there to act on Article 1; and immediately thereafter to act on Article 2 until **eight o'clock** in the evening.

AND to notify and warn said voters to reconvene in the **front parking lot, Mount Desert High 1081 Eagle Lake Rd, Bar Harbor, Maine** in said Town, on **Tuesday, the fourth day of May AD 2021 at six o'clock** in the evening; then and there to act on Articles 3 through 57; all of said Articles being set out below to wit:

Pursuant to Title 21-A, §759(7), absentee ballots will be processed at the polls on May 3, 2021 every half hour beginning at 9:00 AM.

Election of Moderator

Article 1. To elect a Moderator by written ballot.

Election of Municipal Officers

Article 2. To elect one member to the Board of Selectmen for a term of three years, two members to the Mount Desert Elementary School Board for a term of three years, and one trustee to the Mount Desert Island Regional School District for a term of three years.

Non-Voter Recognition

Article 3. To see if non-voters shall be allowed, when recognized, to speak during the 2021 Annual Town Meeting.

Board of Selectmen recommends passage
Warrant Committee recommends passage (18 Ayes; 0 Nays)

Ordinances

For Articles 4 through 9, an underline indicates an addition and a ~~strikethrough~~ indicates a deletion.

Article 4. Shall an ordinance dated May 4, 2021 and entitled "Town of Mount Desert Alewife Ordinance" be enacted? The ordinance reads, in its entirety, "Regulations for the taking of alewives and blue back herring shall be as follows: For the year July 1, 2021 through June 30, 2022 there shall be no taking of Alewives and Blue Back Herring in the Town of Mount Desert."

Board of Selectmen recommends passage
Warrant Committee recommends passage (18 Ayes; 0 Nays)

Article 5. Shall an ordinance dated May 4, 2021 and entitled "Public Right-of-Way Ordinance" be enacted? ***See Appendix A.1 & .2 (pgs.21 - 35) A.2 Application (pg. 35-37)***

Board of Selectmen recommends passage
Warrant Committee recommends passage (18 Ayes; 0 Nays)

Article 6. Shall an ordinance dated May 4, 2021 and entitled "Amendments to the Land Use Zoning Ordinance to add a definition of footpath and exclude footpaths and sidewalks from certain setbacks" be enacted as set forth below?

Explanation: This Article changes the definition of "setback" so that footpaths and sidewalks are exempt from the definition and would therefore be allowed within a setback. In addition, the amendment will add a definition for "footpath".

SECTION 8 DEFINITIONS

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Footpath: A landscape path or cleared way for pedestrians with a travelled surface not exceeding 6 feet in width that may be improved and may include stairs. Footpaths are not for motorized vehicle use. Footpaths in the shoreland zone need to be meandering and stairs must meet State Shoreland Zone and Natural Resource Protection Act standards. See Code Enforcement Officer for allowable materials for footpaths in the Shoreland Zone.

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SETBACK: The horizontal distance measured in a straight line from any property line, shoreline, road (or edge of legally established right-of-way if no road exists) abutting a lot or property to the nearest part of a structure or other regulated object or area. Setback shall apply to all sides of a lot having shore frontage or road frontage, unless stated otherwise within this Ordinance. For the purpose of setback requirements, fences, walls, signs, roads, parking areas, footpaths, sidewalks & driveways shall not be considered structures, except that roads, sidewalks, walls, parking areas, and driveways must meet

shoreline setbacks. Where the setback is from a private right-of-way, the setback shall be equal to the property line setback requirements of the district in which the property is located.

Planning Board recommends passage
Warrant Committee recommends passage (18 Ayes; 0 Nays)

Article 7. Shall an ordinance dated May 4, 2021 and entitled “Amendments to the Land Use Zoning Ordinance to remove footnote 4 from some permitted uses in the Resource Protection (RP) District to be in conformance with Shoreland Zoning Standards” be enacted as set forth be in below? *See Appendix B. (pgs.38- 40)*

Explanation: This Article removes footnote 4 from the following permitted uses: Clearing or Removal of Vegetation for activities other than timber harvesting; Excavation or Filling < 50 cubic yards; Excavation or Filling of >50 to 150 cubic yards; Excavation or Filling of > 150 cubic yards, and Road & driveway construction. This change will be in conformance to the State’s shoreland zoning requirements.

SECTION 3 LAND USE DISTRICTS

.
. .

3.4 Permitted, Conditional, and Excluded Uses by District:

All land use activities, as indicated in the following table, shall conform with all of the applicable land use standards in Sections 6.A., 6.B., and 6.C. The district designation for a particular site shall be determined from the Official Land Use Zoning map.

- P Use allowed without a permit (but the use must comply with all applicable land use standards)
- C Use allowed with conditional use approval from the Planning Board Use allowed with conditional use approval from the Planning Board, except where the code enforcement officer may authorize minor changes in the placement and size of improvements for an approved conditional use permit
- X Use is prohibited
- CEO Use allowed with a permit from the code enforcement officer

- VR1 VILLAGE RESIDENTIAL ONE
- VR2 VILLAGE RESIDENTIAL TWO
- VR3 VILLAGE RESIDENTIAL THREE
- R1 RESIDENTIAL ONE
- R2 RESIDENTIAL TWO
- SR1 SHORELAND RESIDENTIAL ONE
- SR2 SHORELAND RESIDENTIAL TWO
- SR3 SHORELAND RESIDENTIAL THREE

SR5 SHORELAND RESIDENTIAL FIVE
RW2 RURAL OR WOODLAND TWO
RW3 RURAL OR WOODLAND THREE
VC VILLAGE COMMERCIAL
SC SHORELAND COMMERCIAL
RP RESOURCE PROTECTION
C CONSERVATION
SP STREAM PROTECTION

See table of uses on See Appendix B (pg. 38- 40)

Planning Board recommends passage
Warrant Committee recommends passage (18 Ayes; 0 Nays)

Article 8. *Shall an ordinance dated May 4, 2021 and entitled "Amendments to Section 6A.6 Lighting-Outdoor" be enacted as set forth below? See Appendix C (pg.40-44)*

Explanation: *This Article amends the outdoor lighting standards in the LUZO by adding more current definitions, modifying the applicable review standards, and reorganizing the entire section.*

Planning Board recommends passage
Warrant Committee recommends passage (18 Ayes; 0 Nays)

Article 9. *Shall an ordinance dated May 4, 2021 and entitled "Amendments to the Land Use Zoning Ordinance to clarify where the setback is measured from on a private road or right-of-way" be enacted as set forth below? See Appendix D (pg.45-48)*

Explanation: *This Article moves existing language under the definition of setback to Section 3.5, footnote C and modifies Table 3.5 to clarify where setbacks are measured from on a private right-of-way or road.*

Planning Board recommends passage
Warrant Committee recommends passage (18 Ayes; 0 Nays)

Gifts

Article 10. To see if the Inhabitants of the Town of Mount Desert will vote to authorize the Board of Selectmen to accept Conditional Gifts (MRSA 30-A, §5654), Unconditional Gifts (MRSA 30-A §5655), equipment, proceeds from sale of fire equipment or funds on behalf of the Municipal Fire Department. It is understood that any funds received will be placed in the Fire Equipment Reserve Fund.

Board of Selectmen recommends passage
Warrant Committee recommends passage (18 Ayes; 0 Nays)

Article 11. *To see if the Inhabitants of the Town of Mount Desert will vote to authorize the Board of Selectmen to accept and expend on behalf of the Town additional state, federal and other funds (including unconditional gifts of money) received during the fiscal year 2020-2021 for Town purposes, provided that such additional funds do not require expenditure of local funds not previously appropriated.*

Board of Selectmen recommends passage
Warrant Committee recommends passage (17 Ayes; 0 Nays)

Leases, Agreements, Easements, Deeds, Sales

Article 12. To see if the Inhabitants of the Town of Mount Desert will vote to authorize the Board of Selectmen to lease a portion of the so-called Visitor Center at the Northeast Harbor Marina to the Ticket Booth operators for a term of one (1) year beginning July 1, 2021 under such terms and conditions as the Board of Selectmen, in its sole discretion, deems to be in the best interests of the Town.

Board of Selectmen recommends passage
Warrant Committee recommends passage (18 Ayes; 0 Nays; 1 Abstention)

Article 13. To see if the Inhabitants of the Town of Mount Desert will vote to authorize the Board of Selectmen, to lease a portion of the so-called Visitor Center at the Northeast Harbor Marina to the Mount Desert Chamber of Commerce for a term of one (1) year beginning July 1, 2021 under such terms and conditions as the Board of Selectmen, in its sole discretion, deems to be in the best interests of the Town.

Board of Selectmen recommends passage
Warrant Committee recommends passage (17 Ayes; 0 Nays; 1 Abstention)

Article 14. To see if the Inhabitants of the Town of Mount Desert will authorize the Board of Selectmen, to negotiate and enter into an agreement with the Neighborhood House Club, Inc. for management and maintenance of the municipal swimming pool, under such terms and conditions as the Board of Selectmen, in its sole discretion, deems to be in the best interests of the Town.

Board of Selectmen recommends passage
Warrant Committee recommends passage (18 Ayes; 0 Nays)

Fiscal Policy

Article 15. To see if the Inhabitants of the Town of Mount Desert will vote to approve July 1, each year, as the date on which all taxes shall be due and payable providing that all unpaid taxes on September 1, of each year, shall be charged interest at an annual rate of 6% (percent) per year. (Tax Club members are exempt within the terms and conditions of the Town's Tax Club Agreement.)

Board of Selectmen recommends passage
Warrant Committee recommends passage (17 Ayes; 0 Nays)

Article 16. To see if the Inhabitants of the Town of Mount Desert will vote to authorize the Tax Collector to enter into a standard "tax club" agreement with taxpayers whereby: (1) the taxpayer agrees to pay specified monthly payments to the Town based on the taxpayer's estimated and actual tax obligation for current year property taxes (real estate and/or personal); (2) the Town agrees to waive interest on timely payments; (3) the Town authorizes the Tax Collector to accept payment of taxes prior to commitment of taxes; (4) the agreement automatically terminates if two consecutive payments are missed and the taxpayer thereupon becomes subject to the same due date and interest rate as other, nonparticipating taxpayers; (5) only taxpayers who are paid in full on their property tax obligations may participate; and (6) interested taxpayers shall apply annually for participation by the date shown on the application, date and application format to be determined by the Tax Collector.

Board of Selectmen recommends passage
Warrant Committee recommends passage (17 Ayes; 0 Nays)

Article 17. To see if the Town will vote to authorize the Tax Collector to accept pre-payment of property taxes not yet committed, not to exceed the estimated amount to be committed in 2021, with no interest to be paid on same.

Board of Selectmen recommends passage
Warrant Committee recommends passage (17 Ayes; 0 Nays)

Article 18. To see if the Inhabitants of the Town of Mount Desert will vote to set the interest rate to be paid by the Town for abated taxes that have been paid at the rate of 3% (percent) per year.

Board of Selectmen recommends passage
Warrant Committee recommends passage (17 Ayes; 0 Nays)

Article 19. To see if the inhabitants of the Town of Mount Desert will vote to authorize expenditures to pay any tax abatements granted by the Assessor, Board of Assessment Review, or Board of Selectmen together with any interest due thereon from the Town, during the fiscal year beginning July 1, 2021, in an aggregate amount not to exceed the property tax commitment overlay.

Board of Selectmen recommends passage

Warrant Committee recommends passage (17 Ayes; 0 Nays)

Article 20. To see if the Inhabitants of the Town of Mount Desert will vote to authorize the Board of Selectmen to dispose by public bid of Town-owned property, other than real property, with a value of ten thousand dollars (\$10,000.00) or less under such terms and conditions as it deems advisable.

Board of Selectmen recommends passage
Warrant Committee recommends passage (17 Ayes; 0 Nays)

Article 21. To see if the Inhabitants of the Town of Mount Desert will vote to authorize the Board of Selectmen to sell at public auction or by advertised sealed bid, and to convey titles obtained under tax deeds and under deeds of conveyance to the Inhabitants of the Town any land and/or buildings, including trailers, in lieu of payment of taxes except that the Selectmen have the power to authorize redemption. Municipal Officers shall use the special sale process required by 36 M.R.S. § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Board of Selectmen recommends passage
Warrant Committee recommends passage (17 Ayes; 0 Nays)

Article 22. To see if the Inhabitants of the Town of Mount Desert will vote to authorize the Board of Selectmen to contract for services, in amounts not to exceed appropriation for same, under such terms and conditions as it deems advisable.

Board of Selectmen recommends passage
Warrant Committee recommends passage (17 Ayes; 0 Nays)

Municipal Revenue

Article 23. To see if the Inhabitants of the Town of Mount Desert will vote to transfer Five hundred thousand dollars (\$500,000.00) from the Undesignated Fund Balance Account #100-38300 to reduce the 2021 – 2022 tax commitment.

Board of Selectmen recommends passage
Warrant Committee recommends passage (17 Ayes; 0 Nays)

Article 24. Shall the voters of the Town of Mount Desert authorize the Town to appropriate an amount not to exceed \$357,500.00 from the Capital Gains Reserve Account number 400-24202 to pay for professional technical services associated with the design and bidding of the improvements to the Northeast Harbor Fire Station located at 21 Sea Street in the Village of Northeast Harbor, with said improvements being made to accommodate anticipated staffing, storage and equipment needs of the Town's fire department and ambulance service, and with said improvements to include but not be limited to staff quarters, meeting and general purpose rooms, equipment and gear storage and other fire,

ambulance and personnel needs identified during the design process, all as generally described and illustrated in the concept sketches located in **Appendix E Option 1 and Appendix E Option 2 pgs 49 – 53 Sketches**, and further to authorize the Board of Selectmen or its designee to execute any and all contracts and documents and do all things necessary or convenient to accomplish the project?

Board of Selectmen recommends (passage)
Warrant Committee recommends passage (15 Ayes; 1 Nay)

Article 25. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and/or appropriate as Revenue through Excise Taxes, Service Fees and miscellaneous sources for the 2021 – 2022 Town Budget.

Board of Selectmen recommends \$1,739,943.00
Warrant Committee recommends \$1,239,943.00 (17 Ayes; 0 Nays)

Municipal Appropriations

Article 26. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 200 through 221 General Government – Governing Body (Board of Selectmen), Municipal Management, Town Clerk, Registrar, Elections, Planning Board, Finance, Treasurer, Tax Collector, Assessment, Code Enforcement, Unallocated Funds, Human Resources, and Technology for the 2021 – 2022 Town Budget.

Gov. Body (Bd of Selectmen): \$35,301.00	Town Management: \$377,254.00
Town Clerk: \$123,032.00	Registrar: \$2,000.00
Elections: \$12,250.00	Planning Board: \$51,321.00
Finance: \$162,209.00	Treasurer: \$70,241.00
Tax Collector: \$20,574.00	Assessment: \$132,316.00
Code Enforcement: \$176,595.00	Unallocated: \$113,000.00
Human Resources: \$5,000.00	Technology: \$197,896.00

Board of Selectmen recommends \$1,478,989.00
Warrant Committee recommends \$1,478,989.00 (16 Ayes; 0 Nays)

Article 27. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 300 General Assistance Support for the 2021 – 2022 Town Budget.

Board of Selectmen recommends \$5,000.00
Warrant Committee recommends \$5,000.00 (16 Ayes; 0 Nays)

Article 28. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 350 Rural Wastewater Support for the 2021 – 2022 Town Budget.

Board of Selectmen recommends \$198,529.00
Warrant Committee recommends \$198,529.00 (16 Ayes; 0 Nays)

Article 29. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 406 Street Lights for the 2021 – 2022 Town Budget.

Board of Selectmen recommends \$25,750.00
Warrant Committee recommends \$25,750.00 (16 Ayes; 0 Nays)

Article 30. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 401 and 408 Public Safety – Police and Communications (Dispatch) for the 2021 – 2022 Town Budget.

Police: \$903,188.00

Communications: \$378,696.00

Board of Selectmen recommends \$1,281,884.00
Warrant Committee recommends \$1,281,884.00 (17 Ayes; 0 Nays)

Article 31. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 403,404, and 409 Public Safety – Fire Department, Hydrants, and Emergency Management for the 2021 – 2022 Town Budget.

Fire: \$711,083.00 Hydrants: \$273,500.00 Emergency Management: \$1,000.00

Board of Selectmen recommends \$985,583.00
Warrant Committee recommends \$985,583.00 (17 Ayes; 0 Nays)

Article 32. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 501, 515, 520 and 525 Public Works - Roads, Waste Management, Buildings & Grounds, Parks & Cemeteries, and 530 Environmental Sustainability for the 2021 – 2022 Town Budget.

Roads: \$1,829,707.00

Buildings/Grounds: \$230,026.00

Parks/Cemeteries: \$49,318.00

Waste Management: \$594,675.00

Environmental Sustainability: \$26,000.00

Board of Selectmen recommends \$2,729,726.00
Warrant Committee recommends \$2,729,726.00 (17 Ayes; 0 Nays)

Article 33. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 505 and 506 Sewers (Wastewater)

Treatment) for the 2021 – 2022 Town Budget.

Sewer Capital: \$ 0.00

Sewer Operation: \$674,346.00

Wastewater Treatment

Northeast Harbor Plant: \$154,350.00

Somesville Plant: \$64,500.00

Seal Harbor Plant: \$112,258.00

Otter Creek Pump Station: \$33,000.00

Board of Selectmen recommends \$1,038,454.00

Warrant Committee recommends \$1,038,454.00 (17 Ayes; 0 Nays)

Article 34. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 605 Recreation (Public Pool ~Utilities & Maintenance) for the 2021 – 2022 Town Budget.

Board of Selectmen recommends \$5,900.00

Warrant Committee recommends \$5,900.00 (17 Ayes; 0 Nays)

Article 35. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 701 Economic/Community Development for the 2021 – 2022 Town Budget.

Board of Selectmen recommends \$10,000.00

Warrant Committee recommends \$10,000.00 (17 Ayes; 0 Nays)

Article 36. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 801 Debt Service for the 2021 – 2022 Town Budget.

Board of Selectmen recommends \$1,863,050.00

Warrant Committee recommends \$1,863,050.00 (17 Ayes; 0 Nays)

Article 37. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 851 Libraries, Village Improvement Societies, Recreation, and Public/Social Service Agencies for the 2021 – 2022 Town Budget.

Libraries: \$ 35,500.00

Village Improvement Societies: \$78,315.00

Recreation: \$90,000.00

Public/Social Service Agencies: \$128,032.00

Board of Selectmen recommends \$331,847.00

Warrant Committee recommends \$331,847.00 (16 Ayes; 0 Nays)

Article 38. To see what sum the Inhabitants of the Town of Mount Desert will vote to raise and appropriate for Department 991 Capital Improvement Plan transfers for the 2021 –

2022 Town Budget.

Board of Selectmen recommends \$613,607.00
Warrant Committee recommends \$613,607.00 (17 Ayes; 0 Nays)

Passover (?)

Article 39. To see if the Inhabitants of the Town of Mount Desert will vote to increase the property tax levy limit by \$0.00. **See Appendix G (pgs. 56-57).**

Explanation: *The State Legislature passed a "tax reform" law known as LD#1. This bill created a maximum municipal tax levy based upon this year's tax, plus an allowance for inflation and the Town's tax base growth due to new construction. However, LD#1 allows Mount Desert voters to increase that tax cap with the approval of a simple majority of the voters at Town Meeting. The only requirement is that a secret vote must be taken by written ballot.*

Board of Selectmen recommends a \$0.00 limit for the tax levy
Warrant Committee recommends (17 Ayes; 0 Nays)

Marina Proprietary Fund

Article 40. To see if the Inhabitants of the Town of Mount Desert will vote to ratify the Board of Selectmen's approval of the Marina Proprietary Fund budget.

Revenue: \$792,659.00

Expense: \$792,659.00

Board of Selectmen recommends ratification
Warrant Committee makes no recommendation.

Elementary School Appropriations

Note: Articles 41 through 49 authorize expenditures in cost center

Article 41. To see what sum the School Board will be authorized to expend for Regular Instruction for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Board recommends \$2,084,751.00
Warrant Committee recommends \$2,084,751.00 (15 Ayes; 0 Nays)

Note: 2020-21 Amount was \$1,687,060

Article 42. To see what sum the School Board will be authorized to expend for Special Education for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Board recommends \$769,150.00
Warrant Committee recommends \$769,150.00 (15 Ayes; 0 Nays)

Note: 2020-21 Amount was \$839,483

Article 43. To see what sum the School Board will be authorized to expend for Career and Technical Education for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Note: 2020-21 Amount was \$ -0-

School Board recommends \$0.00
Warrant Committee recommends \$0.00 (16 Ayes; 0 Nays)

Article 44. To see what sum the School Board will be authorized to expend for Other Instruction for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Board recommends \$86,651.00
Warrant Committee recommends \$86,651.00 (16 Ayes; 0 Nays)

Note: 2020-21 Amount was \$ 84,880

Article 45. To see what sum the School Board will be authorized to expend for Student & Staff Support for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Board recommends \$504,364.00
Warrant Committee recommends \$504,364.00 (16 Ayes; 0 Nays)

Note: 2020-21 Amount was \$ 443,219

Article 46. To see what sum the School Board will be authorized to expend for System

Administration for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Board recommends \$105,000.00
Warrant Committee recommends \$105,000.00 (16 Ayes; 0 Nays)

Note: 2020-21 Amount was \$ 92,966

Article 47. To see what sum the School Board will be authorized to expend for School Administration for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Board recommends \$263,224.00
Warrant Committee recommends \$263,224.00 (16 Ayes; 0 Nays)

Note: 2020-21 Amount was \$282,305

Article 48. To see what sum the School Board will be authorized to expend for Transportation & Buses for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Board recommends \$207,571.00
Warrant Committee recommends \$207,571.00 (16 Ayes; 0 Nays)

Note: 2020-21 Amount was \$201,002

Article 49. To see what sum the School Board will be authorized to expend for Facilities Maintenance for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Board recommends \$585,847.00
Warrant Committee recommends \$585,847.00 (16 Ayes; 0 Nays)

Note: 2020-21 Amount was \$446,172

Article 50. To see what sum the School Board will be authorized to expend for Debt Service and Other Commitments for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Board recommends \$301,397.00
Warrant Committee recommends \$301,397.00 (16 Ayes; 0 Nays)

Note: 2020-21 Amount was \$317,132

Article 51. To see what sum the School Board will be authorized to expend for All Other Expenditures for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Board recommends \$75,000.00
Warrant Committee recommends \$75,000.00 (16 Ayes; 0 Nays)

Note: 2020-21 Amount was \$ 72,000

Note: Articles 41 – 51 authorize a total budget of \$4,982,955

Note: 2021 Amount was \$4,466,219

Note: 2020-

Note: Articles 52 – 54 raise funds for the Proposed School Budget

Hand Count

Article 52. To see what sum the voters of the Town of Mount Desert will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$2,125,299.00**) and to see what sum the voters of the Town of Mount Desert will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688 for the period July 1, 2021 and ending June 30, 2022.

School Board recommends \$1,806,548.00
Warrant Committee recommends \$1,806,548.00 (16 Ayes; 0 Nays)

Explanation: The Town of Mount Desert's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

Hand Count

Note: Articles 52, 53, & 54 raise a total town appropriation of **\$4,160,187**

Note: 2020-21 Total Town Appropriation was \$3,839,490

Article 53. To see what sum the voters of the Town of Mount Desert will raise and appropriate for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, non-state funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the Town of Mount Desert's contribution to the total cost of funding public education from kindergarten to grade 12 for the period July 1, 2021 and ending June 30, 2022.

School Board recommends \$301,397.00
Warrant Committee recommends \$301,397.00 (16 Ayes; 0 Nays)

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the Town of Mount Desert's long-term debt for major capital school construction projects and minor capital renovation projects that are not approved for state subsidy. The bonding of this long-term debt was approved by the voters on November 6, 2001.

Note: Article 55 summarizes the proposed school budget and does not authorize any additional expenditures

Hand Count Vote Required for Article 54

Article 54. To see what sum the voters of the Town of Mount Desert will raise and

appropriate in additional local funds for school purposes (**Recommend: \$2,052,242.00**) for the period July 1, 2021 and ending June 30, 2022, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$2,052,242.00**) as required to fund the budget recommended by the school Board.

The School Board recommends **\$2,052,242.00** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$2,052,242.00**: The State funding model underestimates the actual costs to fully fund the 2021-2022 budget.

The Warrant Committee recommends **\$2,052,242.00** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$2,052,242.00**: The State funding model underestimates the actual costs to fully fund the 2021 – 2022 budget. (17 Ayes; 0 Nays)

Explanation: The additional local funds are those locally raised funds over and above the Town of Mount Desert's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town of Mount Desert's budget for educational programs.

Note: Articles 52, 53, & 54 raise a total town appropriation of \$4,160,187.00

Note: 2020-21 Total Town Appropriation was \$3,839,490

Note: Article 55 summarizes the proposed school budget and does not authorize any additional expenditures

Hand Count

Article 55. To see what sum the voters of the Town of Mount Desert will authorize the School Board to expend for the fiscal year beginning July 1, 2021 and ending June 30, 2022 from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Board recommends	\$4,982,955.00
Warrant Committee recommends	\$4,982,955.00 (17 Ayes; 0 Nays)

Note: 2020-21 Total Budget was \$4,466,219

Article 56. In addition to the amount in Articles 41 – 55, shall the School Board be authorized to expend such other sums as may be received from state or federal grants or **programs** or other sources during the fiscal year 2021-2022 for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds

not previously appropriated?

Note: Current Year Totals: \$ 548,376 (Includes COVID Relief Grants)

School Board recommends passage

Warrant Committee recommends passage (17 Ayes; 0 Nays)

Citizen's Petitions

Article 57. Shall the inhabitants of the Town of Mount Desert adopt a Resolution to Endorse a Declaration of a Climate Emergency and Emergency Mobilization Effort (attached as **Appendix E**)?

Explanatory Note: This article, and the Resolution herein referenced, directs the Board of Selectmen of the Town of Mount Desert to develop a plan to bring the activities of the Town government to zero carbon emissions by December 31, 2030, for presentation at the Annual Town Meeting of 2021.

Board of Selectmen recommends passage

Warrant Committee recommends passage (17 Ayes; 0 Nays)

(End of Warrant Articles)

Appendices

An underline indicates an addition and a ~~strike through~~ indicates a deletion.

Appendix A.1 (Article 5; pg. 5)

PUBLIC RIGHT-OF-WAY ORDINANCE

TOWN OF MOUNT DESERT

EFFECTIVE MARCH 5, 1990

AMENDED MARCH 7-8, 1994

ENACTED MARCH 7, 2006

(Repeal and replace Street Opening Ordinance)

AMENDED MARCH 6, 2007

AMENDED MAY 5, 2009

AMENDED MAY 8, 2012

AMENDED MAY 7, 2013

AMENDED MAY 4, 2021

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Section 57.01 I. GENERAL INFORMATION

A. Purpose

This Ordinance has been enacted by the Town of Mount Desert to regulate the use of public rights-of-way in the interest of public safety and convenience, and to protect public infrastructure. It is applicable under the terms of a Right-of-way Opening Permit issued for an intended use; it is also applicable in the absence of a Right-of-way Opening Permit regardless if one is required or not for an intended use. This Ordinance is necessary to preserve the integrity, operational safety, and function of the right-of-way, including the public traveled way.

Section 57.02 B. Definitions: Definitions shown here pertain to both this Ordinance and the Application for Public Right-of-way Opening Permit.

1. Town shall mean the Town of Mount Desert.
2. Director shall mean the Director or Designee.
3. Contractor shall mean anyone working in the right-of-way under a Town Right-of-way Opening Permit.
4. Emergency shall mean any event, which may threaten public health or safety, where action is necessary to prevent personal injury, death or the loss or disruption of a private or public utility or service. The burden of proof of such emergency rests with the applicant.
5. Excavation shall mean any operation in which earth, rock, paving or like material, on, or below the surface of the ground, is moved, displaced, dug, trenched, tunneled or in any similar manner disturbed, except the agricultural tilling of soil or gardening.
6. Applicant shall mean a person applying for a permit required by this Ordinance.
7. Permittee shall mean a person who has obtained a permit as required by this Ordinance. An applicant may be any natural or corporate person, business association or other business entity including, but not limited to, a partnership, a sole proprietorship, a political subdivision, a public or private agency of any kind, a utility, a successor or assign of any of the foregoing, or any other legal entity.
8. Right-of-way shall mean the entire width of every way and place of whatever nature when any part thereof is open to the use of the public, as a matter of right, for purposes of traffic, except for private roads and private ways. The definition shall include the area on, above and below the right-of-way, dedicated to public use, and any dedicated, but unaccepted street or way. The definition shall also include any publicly owned space or park. A right-of-way does not include the airwaves above a right-of-way with regard to cellular or other non-wire telecommunications or broadcast service. The specific right-of-way will be as is described in the Town's Road Book on file at the town office and/or as established by the Board of Selectmen and/or as established by State Statute, as applicable.
9. Public Right-of-way shall mean the right-of-way.
10. Entrance shall mean direct vehicular access to property abutting the right-of-way.
11. M.D.O.T. shall mean the Maine Department of Transportation.
12. Technical and Design Standards shall mean the standards cited herein and adopted by the Town including the Maine Department of Transportation (MDOT) Standards and Specifications for Highways and Bridges, latest edition.
13. Utility shall mean a public utility, as defined in 35-A M.R.S.A. § 102 as it may be hereinafter amended and shall specifically include the non-regulated activities of such a

utility.

14. Traveled way shall mean the portion of the right-of-way that is typically paved and is used for vehicular traffic.

15. Pavement, paving, paved, pave, etc. shall refer to asphalt based hot mix bituminous concrete.

16. Designee shall mean an individual authorized by the Town with the Director's recommendation to act temporarily in the Director's capacity.

C. Regulations

Pursuant to the authority contained in the appropriate and applicable Statutes of the State of Maine, the following items, terms, instructions, and conditions shall be and are hereby adopted to regulate and control the application and issuance of Right-of-way Opening Permits granted by the Town, its agents and authorized employees, and the excavation, use and repair of rights-of-way by holders of Right-of-way Opening Permits.

D. Permits

A site visit by the Director to the proposed work area is required for any and all work proposed to be performed in the right-of-way and/or for any work located within 10-feet of the edge of the respective traveled way located in the right-of-way. A Right-of-way Opening Permit shall be obtained before any work is conducted within the aforementioned areas, except for emergency maintenance of an existing facility. If an opening is made for emergency purposes a written permit shall be obtained on the first business day thereafter. Work requiring a permit includes, but is not limited to:

- Water, sewer, and electrical utility work.
- Storm water management measures.
- Landscaping including earthen berms, shrubbery, pavers.
- Fencing.
- Any work within the right-of-way.

Issuance of a Right-of-way Opening Permit does not constitute an approval by any other Local, State or Federal entity. The Permittee is responsible for obtaining any and all other permits and approvals related to the proposed right-of-way opening. The Permittee shall bear, and be responsible for, all costs associated with the permits addressed herein.

E. Prohibitions

1. Private Utilities: New aboveground or belowground private utilities are to be constructed primarily on private property. Any utility construction that is parallel to the public right-of-way shall be on private property to the maximum extent possible, such extent to be determined by the Director, or designee, and in conformance with this ordinance. Further, in the case of "parallel" utility construction, where space allows, construction is not permitted inside the public right-of-way except to cross it at a ninety-degree angle or on a case-by-case basis. The Director shall evaluate each situation on a case-by-case basis and decide based on information available at the time. Private utilities are not allowed to be placed or constructed

in any Town-owned and maintained structures e.g., roadway stone drains, roadway culverts, driveway culverts, open ditches, etc.

Delete one line here for paragraph spacing.

2. Public Utilities: The Town will review any construction proposed by a public entity, e.g., the Mount Desert Water District, Versant, etc., with representatives of the public entity and a mutual location for the new construction shall be agreed upon. New construction of said public entity's assets, be they aboveground or belowground, will be prohibited from inside any Town-owned and maintained structures e.g., roadway stone drains, roadway culverts, driveway culverts, etc.

3. Reconstruction of existing aboveground or belowground utilities, be they public or private, will not be allowed inside any Town-owned and maintained structures e.g., roadway stone drains, roadway culverts, driveway culverts, etc. Any existing utilities inside said structures at the time of utility reconstruction are to be relocated outside of the Town-owned and maintained structures e.g., roadway stone drains, roadway culverts, driveway culverts, etc. and are to be constructed in conformance with this ordinance.

F. Violations

Any person, firm, corporation, or entity that violates, disobeys, refuses to comply with or resists enforcement of any provision of this ordinance shall be fined not less than \$100.00 or more than \$2,500.00 for each offense. Each day in which a violation is proved to exist shall constitute a separate offense under this ordinance.

II. PERMIT APPLICATION

A. All applications shall be made on appropriate forms supplied by the Town.

B. All applications shall be made and signed by and in the name of the person, persons, firm, corporation or district for whom the work is to be done (i.e., the owner of the proposed facility) or the authorized agent for the same.

C. Every application shall contain:

- a) The name and address of the applicant or applicants,
- b) The type of work requiring the opening,
- c) An estimated time of when construction will begin and be complete.
- d) A sketch plan showing the location and size of the cuts to be made,
- e) An agreement that the applicant shall comply with all applicable rules, regulations and statutes of this State which pertain to highway and right-of-way openings; such agreements to be joint and several with multiple applicants,

- f) An estimate of the square yards of roadway and shoulder area to be opened,
- g) An estimated cost to replace the impacted areas of the right-of-way, based on the schedule included as part of the application. This amount shall be known as the "Total Permit Fee", and
- h) Every application shall be accompanied by a check in the amount of the estimated Total Permit Fee. This application fee is non-refundable. The Permittee shall be responsible for all final restoration of the affected area to the satisfaction of the Town. Upon satisfactory completion of the repairs, the permit shall be deemed complete. If satisfactory repairs are not done in a timely fashion and upon reasonable notice to the Permittee to do the same, the Town will accomplish the final restoration and bill the Permittee for the cost.

III. ADMINISTRATION

A. Issuance. The Director shall review the completed Right-of-way Opening Permit application on behalf of the Town, initial and date the same then provide it to the code enforcement officer for review and issuance if found to be in conformance with this ordinance.

B. Limitation. Permits for any portion of the right-of-way, the paved construction (shim or higher type construction) of which was completed within five (5) years prior to the date of the permit, must be referred to the Director before the permit is granted. Except in the case of an emergency, no work shall be done on any such section of the right-of-way until the Director has approved the permit. If the applicant can show that the need for an opening permit could not have been reasonably anticipated before that portion of the right-of-way was paved and has investigated alternate installation procedures, an "emergency" permit may be issued. For any Right-of-way Opening Permit issued within the 5-year period mentioned above, the Town may attach special conditions to the opening permit for which the Permittee will bear all associated costs.

C. Location. In no case shall a Right-of-way Opening Permit be issued to an applicant who has not applied for, or who does not hold a Location Permit, if one is required, for the same installation. Location Permit Applications may be obtained from the Code Enforcement Officer. Instructions for completing the Location Application are included on the application itself.

IV. PERMIT GENERAL CONDITIONS

1. Compliance with the terms and conditions of this permit shall be the responsibility of the Permittee. Costs associated with the terms and conditions of compliance will be borne in whole by the Permittee. The Town will not assume any liability for damages arising out of or resulting from a violation of the permit terms nor will the Town be responsible for any costs associated with the Permittee's compliance with this ordinance.

2. All costs associated with any and all portions of the construction related to this permit shall be borne by the Permittee.

3. The Town reserves the right to limit the permit by setting the time within which the work must be accomplished and may also prohibit work on Saturdays, Sundays, and holidays.

4. All work will conform to the most recent edition of the State of Maine DOT Standard Specifications Highways and Bridges, unless otherwise stated.

5. The Right-of-way Opening Permit will be applicable from the time the Town lifts the winter posting of its roads to the end of the first full week in November of each year. A Winter Right-of-way Opening Permit will be applicable the rest of the year. The latter will only be issued in an emergency or on a case-by-case basis upon recommendation by the Director to the Code Enforcement Officer. In any particular case, the applicant for a permit may appeal to the Town Select Board to make an exception to the time period and dates specified above. The appeal shall be accompanied by supporting data adequate to show why an exception should be granted. The Town may consider the appeal and the supporting data, may make an exception to the applicable date, and may specify the terms and conditions of the exception or, deny the appeal.

If a Winter Right-of-way Opening Permit is issued, the Director by virtue of this ordinance, may require the Permittee to provide temporary paving and to maintain the trench until the frost is out of the ground.

6. Permit conditions may include, but not be limited to, the following:

a) For right-of-way openings parallel to the centerline of the traveled way, a paved shim and overlay of the affected travel lane extending from the edge of existing pavement to the centerline of the traveled way may be required. A butt joint, minimum depth of 1-inch and 12-inches in width, adjacent to the center of the traveled way the entire length of the project area prior to paving will be required in this instance.

b) In addition, if, as determined by the Director the area to the opposite side of the centerline from the work lane has been damaged, a shim and overlay of the entire width and length of the roadway in the construction area will be required. if, for example but not necessarily limited to these examples: blasting lifts a section of the road; if there are excessive excavator bucket teeth marks in the pavement, or; if there are track marks in the pavement from the tracks of construction equipment and activities.

c) The final decision related to roadway repair and scheduling of said repairs, will be at the discretion of the Director.

7. The Total Permit Fee assessed to the Permittee is dependent on the damage done to the right-of-way.

8. In general, there is no opening fee if an installation is made completely within the area of and during Town initiated construction of portions of the right-of-way. Although an opening fee may not be charged, the Permittee will be billed for any damage that is not properly repaired in a timely manner to Town assets located in the right-of-way.

If traffic is to pass over the location, the trench shall be capped with 3 inches of cold mix bituminous pavement for openings made before construction of the Town project commences and shall be subject to the highway contract specifications made during Town project construction. The Permittee shall be responsible for maintaining the trench area until such time that the roadway falls under jurisdiction of the Town construction project.

9. Installations to be made under paved areas shall be designed to use the shortest possible distance under the pavement consistent with the particular installation involved. Depending upon the circumstances, the Director may require, or the Permittee may propose, a method of installation (such as tunneling or jacking) that will not cause damage to or opening of the pavement. When such method is required or proposed, the method to be used shall be developed by the Permittee for review and comment by the Director. Approval by the Director will not relieve the Permittee of their responsibility for performing the work in a satisfactory manner.

10. The Director shall consider, and require if conditions warrant, the installation of a conduit or sleeve of adequate design to permit the operating facility e.g., a water service pipe, electric power wire(s), cable TV, internet, etc. to be removed for repair or replacement to reduce the extent of the opening in the right-of-way to the practical extent possible. The conduit or sleeve shall extend a minimum of three-feet (3') beyond the existing edge of pavement of the roadway.

11. All installations under pavement and shoulders shall have not less than 24 inches of soil cover. Elsewhere cover shall be not less than 12 inches. Installations subject to freezing shall be sufficiently deep so that it will not be damaged by frost penetration.

12. All curb and sidewalk construction/restoration addressed with this permit shall comply with the Americans with Disabilities Act.

13. If the work covered by this permit disturbs or removes any existing property or right-of-way monumentation, the Permittee shall retain the services of a professional land surveyor licensed to practice in the State of Maine to reset the same.

V. OPENING LOCATION CONDITIONS

1. Town owned or privately owned existing installations may be adjusted in place, upon approval from the Director to clear Permittee construction within the right-of-way, except when replacement of a substantial portion of the existing installation is required, or when prohibited from adjusting it because of specific regulations or physical constraints e.g., ledge or slope of a pipe.

2. New installations, unless otherwise clearly indicated, shall mean proposed new installations or replacement of existing installations.

3. New installation under the normal paved traveled way will be permitted only where the applicant can show that a similar installation under or outside the shoulder (or outside the travel lane if there is no shoulder) is not practical and upon approval of the Director.

4. If portions of the infrastructure located within the right-of-way might be reconstructed in the foreseeable future, new installations shall be made at locations discussed between the Director and the Permittee in consideration of the future construction. The location of the Permittee's proposed assets shall be identified for the Director's use.

5. The Director shall consider the condition of the road, the type of installation, the size of trench, the proposed methods of construction, etc. and the experience of the Permittee's contractor(s) and may make such adjustments in the terms of this ordinance as may be practically justified.

6. New installations will not be permitted under and parallel to Town sidewalks. Crossings perpendicular to sidewalks are required.

7. Exceptions to the above locations may be made on a case-by-case basis upon approval the Director.

VI. TECHNICAL SPECIFICATIONS

1. The traveling public shall be adequately protected.

a) At least one-way traffic shall be maintained at all times during any work conducted in the right-of-way.

b) Work shall be signed, lighted and traffic control officers will be supplied when necessary. The Town will have final say when traffic control officers are needed. All traffic controls shall be in accordance with the latest edition of the Manual on Uniform Traffic Control Devices for Streets and Highways, as issued by the Federal Highway Administration.

c) All Town signs that are removed or disturbed as a result of the work covered by this permit shall be temporarily relocated and shall remain in service until work is complete, as applicable. They will then be returned to their original locations.

2. Construction methods shall be such that excessive excavation and excessive destruction of pavement will be avoided. Pavements shall be cut in advance along the proposed edges of excavation and again prior to e.g., trench repair paving and final paving, full depth of the pavement, as applicable. All trench work shall comply with current OSHA and Bureau of Labor Standards regulations, as applicable. The Permittee shall reestablish the original lines and grades of the right-of-way to preconstruction conditions.

3. The backfill material shall be as follows:

a) General: Materials shall be natural soil or rock. All materials shall be free of organic or other weak, compressible materials, rubbish, trash, clay, vegetation, building rubble or frozen matter and other deleterious matter. The Director shall have the final say on what is acceptable backfill material if the question arises.

b) Aggregate Subbase Material (the layer from seven-to-18 inches below the bottom of the pavement) shall be sand or gravel consisting of hard durable particles as described in “a)” above, one hundred percent of which will pass a four-inch (4”) square mesh sieve. The gradation of the portion that will pass a three-inch (3”) square mesh sieve shall meet the requirements of the following table:

Sieve Size Percent Passing by Weight

¼-inch	25-70
No. 40	0-30
No. 200	0-7

c) Aggregate Base Material (the six-inch (6”) thick layer just below the bottom of the pavement) shall be sand or gravel consisting of hard durable particles as described in “a)” above, one hundred percent (100%) of which will pass a two-inch (2”) square mesh sieve. The gradation shall meet the requirements of the following table:

Sieve Size Percent Passing by Weight

2-inch	100
½-inch	45-70
¼-inch	30-55
No.40	0-20
No. 200	0-5

d) All other backfill shall be equivalent to material removed, except that special backfill of suitable material may be used immediately around pipe, cable, conduit, etc. or to replace material that cannot be compacted to the required compaction specifications.

4. Backfill material shall be uniformly distributed in layers of not more than twelve-inches (12”) and thoroughly compacted to the required compaction specifications by use of approved mechanical compactors before successive layers are placed.

5. Restoration of all curb and sidewalk areas disturbed during construction shall match preconstruction conditions unless otherwise directed by the Director.

6. Surplus material shall be removed from the site and the area shall be left in a clean, presentable condition.

7. The edges of the proposed trench are to be cut full depth of the existing pavement prior to commencing any excavation work and prior to trench repair and final paving. Cuts are to be

made parallel and/or perpendicular to the centerline of the traveled way. Angled cuts will not be accepted. Permanent pavement shall be replaced to the full depth and extent of the existing pavement removed or as directed by the Director.

8. Pavement is to conform to the following specifications unless changes are agreed upon between the Director and the Permittee.

If the repair is made with a mechanical paving machine:

- a) Binder course (Base pavement): Two-inch (2") thick layer of 12.5 mm hot mix.
- b) Surface course: One-inch (1") thick layer of 9.5 mm hot mix.
- c) Sidewalks: As in a) and b) above or as directed by the Director.

If the repair is made using handwork:

a) Two 1.5-inch (1.5") layers of 12.5 mm coarse hot mix for a total thickness of three-inches (3") e.g., the mix must be placed in two layers.

9. a) All openings of any kind made in the existing pavement of any Town public way under this opening permit,

- shall be temporarily repaired with a minimum two (2)-inch thick layer of cold patch within 24 hours of the opening being made unless other arrangements are agreed upon in advance with the Director and
- permanently repaired with pavement within 14 calendar days of the opening being made provided the nearest paving plant is in operation. If it is not, the cold patch trench repair will suffice until the hot mix plant is open. The cold patch shall be replaced with hot mix pavement within 14 calendar days after the opening is constructed and the nearest paving plant is open for business.
- All work is to be performed in conformance with the Town of Mount Desert's Public Right-of-way Opening Ordinance in affect at the time of issue of the Public Right-of-way Opening Permit.

b) Heavy equipment with metal tracks, including but not limited to, excavators and bulldozers, of any size:

- Shall not be unloaded directly from e.g., a trailer onto paved surfaces owned and maintained by the Town, including but not limited to, roadways and parking lots. The pavement must be protected by the use of rubber tracks on the equipment, plywood, or other means to prevent scarring or other damage to the pavement.
- Shall not be driven or "walked" on the pavement surfaces owned and maintained by the Town, including but not limited to, roadways and parking lots. The pavement must be protected by the use of rubber tracks on the equipment, plywood, or other means to prevent scarring or other damage to the pavement.

10. The Town reserves the right, after due notice in writing to the Permittee:

- a) To provide such supervision and inspection as it may deem necessary.
- b) To re-excavate and backfill as may be necessary.
- c) To clean up the area if the area is improperly and unsatisfactorily cleaned up.
- d) To charge the holder of the permit the cost of all work performed under reservations (a, b, and c above); which charge will be in addition to the normal fee for opening the right-of-way and said charge will be included in an invoice to the Permittee from the Town.

11. After the excavation has been made and backfilled, the actual square yardage of disturbed area, including any areas adjacent to the installation disturbed by blasting or other similar cause, will be measured by a representative of the Town. If the final permit fee based upon actual measurements differs from the estimated permit fee, an adjustment will be made either in the form of a refund or bill showing the additional amount due.

12. All disturbed areas located in the right-of-way shall be repaired to preconstruction or better condition. This includes, but is not limited to, lawns, curbing, sidewalks, drainage conditions, sight distances and roadway surfaces. The Director shall determine the acceptability of the repairs.

13. The Permittee shall on a regular basis, or after notice by the Director, remove and sweep clean any dirt, mud, silt, or any other debris that accumulates on the pavement in the area of the project. Such action by the Permittee shall be done to the satisfaction of the Director and whenever deemed necessary by the Director.

14. The Permittee shall conduct all operations and maintain the area of all activities, including sweeping and implementing generally accepted dust control measures in streets and at the building site, as necessary, to minimize the creation of, and enhance the suppression of, dust. The Permittee shall control dust through periodic sweeping and wetting of project area or through the use of straw mulch in some cases, as applicable.

15. The Permittee shall maintain services of any and all private or public entities during the course of the work. Required interruptions shall be scheduled in advance with the affected parties and the work performed continuously so as to minimize the duration of interruption.

16. No gutters or ditches shall be obstructed such that the obstruction interferes with surface drainage. Temporary measures shall be implemented for runoff control to prevent sediment from discharging into the storm drainage system. Such measures shall conform to the most recent edition of "Maine Erosion and Sediment Control Handbook for Construction: Best Management Practices" as prepared by the Cumberland County SWCD. Such measures may include, but not be limited to, straw bale or stone dikes, silt fencing, temporary swales, and sediment traps.

17. All existing paved edges and existing paved underlying layers are to be tacked prior to the construction of any new pavement against them or on top of them.

VII. ABANDONED STRUCTURES

In general, and after discussion and approval from the Director, private structures owned by the Permittee or found by the Permittee located in the right-of-way that are to be abandoned or are found to be no longer in use, shall be removed to a minimum of twenty-four-inches (24") below the adjacent ground surface or the bottom of adjacent pavement and the excavation filled using native or imported granular materials.

VIII. RELOCATING EXISITING UTILITIES

If public or private entities or individuals have assets in place that would not be allowed to be there under this ordinance and have to replace them for any reason, they must be replaced in accordance with this ordinance without exception (unless granted as part of an appeal under this Ordinance).. All costs associated with this relocation shall be borne by the owner of the asset be they public or private entities or individuals. Failure to do so will constitute a violation under this ordinance and, as such, the property owner will be subject to the terms of Section I.F of this ordinance.

The same holds true for any work being done by the Town, including replacement, on a culvert, stone drain, etc. that has a prohibited pipe, etc. located in it as described in this ordinance. The prohibited item shall be relocated from within to outside of the Town's pipe, drain, etc. by its owner with the owner bearing all associated costs of the relocation.

Section 57.03 IX. Right-of-way OPENING PERMIT FEE

The Total Permit Fee will be as calculated on the "Application for a Right-of-way Opening Permit". After completion of the work described in the permit and the excavation has been made and backfilled, the actual square yardage of disturbed area, including any areas adjacent to the installation disturbed by blasting or other similar cause, will be measured by the Director. If the final permit fee based upon actual measurements differs from the estimated permit fee, an adjustment will be made either in the form of a refund or bill showing the additional amount due.

EXCEPTION: The Mount Desert Water District, a tax-exempt, quasi-municipal corporation doing business in the Town is exempt from the fees described herein. The water district customers are also taxpayers in the Town. As such, the cost of any fees imposed on the water district would likely be reflected in higher water rates to the users (ratepayers a.k.a. taxpayers). This exception does not absolve the water district from conforming with all other requirements of this ordinance e.g., they must conform to all other requirements of this ordinance.

X. WARRANTY TERMS

The Permittee is responsible for and agrees to guarantee all work to be free from defects in workmanship and material for a period of two (2) years from the completion of the work. The completion date for the work shall be agreed upon between the Director and the Permittee. The Permittee is responsible for contacting the Director to establish the effective completion date for the work, otherwise, it will be established by the Director..

If any settlement, cracking, pavement deterioration or similar problem occurs the Permittee shall

promptly repair such defect at no expense to the Town. If the Permittee fails to repair a defect upon notice from the Director that such a repair is required, the Town reserves the right to cause the repairs to be made with all costs incurred to be at the expense of the Permittee.

Section 57.04 XI. PERIOD OF ORDINANCE

This ordinance shall remain in effect for a period of fifteen (15) years from the last substantive amendment in May 2013, and will then sunset as of May 30, 2028, unless extended by Town Meeting.

Appendix A.2 (Article 5; pg. 5)

TOWN OF MOUNT DESERT

Application for a Public Right-of-Way Opening Permit

Property Owner: Name

Address

(a) _____

Telephone Number

(c) **Applicant: Name**

Address

Telephone Number

Work Location: Address

Village _____

Map _____ **Lot** _____

Public Right-of-way width of roadway or street (contact town official).

Type of work:

Sketch: Attach a sketch of proposed opening on the attached 8 ½" X 11" sheet showing the dimensions used to calculate the Opening Permit Fee to be calculated on page 2.

Reason for work:

(d) **Who will perform work:**

(e) **Estimated Schedule: Start Date** _____ **End Date** _____

Does this work require a Town of Mount Desert Location Permit?

Total Permit Fee: (from next page)

By signing this application, the Applicant agrees to conform to the terms of the Town of Mount Desert's Public Right-of-Way Opening Ordinance in affect at the time of issue of the Public Right-of-Way Opening Permit.

(f) Applicants Signature _____ Date _____

i) Town Use Below

(g) Opening Permit Number _____

Reviewed By: _____ Initials _____ Date _____
 Code Enforcement Officer _____
 Public Works Director _____

Fee of \$ _____ collected this _____ day of _____, 20 _____

by _____.

(h) Town Official Signature

(The town officials signature modifies this document from an Application for a Public Right-of-Way Opening Permit to a Public Right-of-Way Opening Permit.)

a. Public Right-of-Way Opening Permit Fee Calculation

Surface Type:	(A) Unit Cost	(B) Estimated Impact (Number of units)	Impact Value (A) X (B)
Paved roadway	\$7.50 per SY ³	Article 58. SY	\$
Article 59. Paved sidewalk	\$5.00 per SY	Article 60. SY	\$
All curbing ¹	\$7.50 per LF ³		\$
Row-of-way area ²	\$5.00 per SY	Article 61. SY	\$

Article 62. Concrete areas	\$25.00 per SY	SY	\$
Total Opening Permit Fee (Sum of all Impact Values) Minimum fee = \$150.00			\$

¹ **Curbing fee is for removing and resetting existing curbing or for replacing damaged or destroyed curbing with curbing of the same materials.**

² **Area located between existing edge of roadway or sidewalk pavement and the outer limit of the public right-of-way. Might be gravel shoulders, grass, brush, etc.**

³ **SY = square yards; LF = lineal feet**

1. All openings of any kind made in the pavement of any Town public way under this opening permit.

- shall be temporarily repaired with a minimum two-inch layer of cold patch within 24 hours of the opening being made and unless other arrangements are agreed upon in advance with the Director, or designee, and
- permanently repaired with pavement within 14 calendar days of the opening being made provided the nearest pavement plant is in operation. If it is not, the cold patch trench repair will suffice until the hot mix plant is open. The cold patch shall be replaced with pavement within 14 calendar days after the nearest pavement plant is open for business.
- All work is to be performed in conformance with the Town of Mount Desert's Public Right-of-Way Opening Ordinance in affect at the time of issue of the Public Right-of-Way Opening Permit.

2. Heavy equipment with metal tracks, including but not limited to, excavators and bulldozers, of any size:

- Shall not be unloaded directly from a trailer onto the pavement of any Town public way or parking lot. The pavement must be protected by plywood or other means to prevent scarring or other damage to the pavement.
- Shall not be driven or "walked" on the pavement of any Town public way. The pavement must be protected by plywood or other means to prevent scarring or other damage to the pavement.

Sketch: Application for a Public Right-of-way Opening Permit

The purpose of the sketch is to show the location of the proposed opening in relation to the public right-of-way. It is not necessary to sketch to scale but accurate locations relative to reference points such as fire hydrants, utility poles or intersections is required. A marked-up site plan showing the necessary information is acceptable. Make a note on this sheet that such a plan is attached.

Appendix B (Article 7; pg. 7)

Section 3.4 Permitted, Conditional, and Excluded Uses by District

DISTRICTS:			SR 1							
LAND USE:	VR 1	R 1	SR 2	RW 2	VC	SC	C	RP	SP	VR3
	VR 2	R 2	SR 3	RW 3						
			SR 5							
MISCELLANEOUS										
Clearing or Removal of Vegetation for activities other than timber harvesting	P	P	CEO	P	P	CEO	P	C ⁸	<u>CEO</u> ⁴	CEO
ESSENTIAL SERVICES										
A. Roadside distribution lines (34.5kv and lower)	P	P	CEO ⁹	P	P	CEO ⁹	CEO	C ⁶	C	CEO
B. Non-roadside or cross-country distribution lines involving ten poles or less in the shoreland zone	P	P	CEO	P	P	CEO	CEO	C ⁶	C ⁶	CEO
C. Non-roadside or cross-country distribution lines involving eleven or more poles in the shoreland zone	P	P	C	P	P	C	C	C ⁶	C ⁶	C
D. Other essential services	P	P	C	P	P	C	C	C ⁶	C ⁶	CEO
Excavation or Filling < 50 cubic yards	P	P	CEO	P	P	CEO	CEO	C ⁸	<u>CE</u> ⁴	C

DISTRICTS:			SR 1							
LAND USE:	VR 1 VR 2	R 1 R 2	SR 2 SR 3 SR 5	RW 2 RW 3	VC	SC	C	RP	SP	VR3
Excavation or Filling of >50 to 150 cubic yards	CEO	CEO	CEO	CEO	CEO	CEO	CEO	C ⁸	<u>CE</u> ⁴	CEO
Excavation or Filling of > 150 cubic yards	C	C	C	C	C	C	C	C ⁸	<u>CE</u> ⁴	C
Fire Prevention Activities	P	P	P	P	P	P	P	X	P	P
Parking lot	C	C	X	C	C	C	C	X	X	C
Piers, Docks, Wharves, Bridges and other Structures and Uses Extending over or below the Normal High-Water line or within a wetland (refer to Section 6C.7)	X	C	C	C	X	C	C	X	X	C ¹²
Road & driveway construction	CEO	CEO	CEO	CEO	CEO	CEO	CEO	C ^{7, 8}	CE ^{7, 4} <u>C</u> ⁷	CEO
Service drops, as defined, to allowed uses	P	P	P	P	P	P	P	P	P	P

Note: Some footnotes have been deleted. – namely 1,2,3 & 5.

⁴ Provided that a variance from the setback requirement is obtained from the Board of Appeals; otherwise the setback is 75 feet. Any Excavation or Filling must be limited to that necessary for the construction of approved structures.

⁶ See further restrictions in Section 6C.5.2

⁷ Only as provided in Section 6C.9.3

⁸ Single family residential structures may be allowed by special exception only according to the

provisions of Section 7.5.3, Special Exceptions. Two-family residential structures are prohibited.

⁹ Permit not required but must file a written "notice of intent to construct" with CEO.

¹⁰ Timber Harvesting is regulated by the Bureau of Forestry in the Department of Agriculture, Conservation and Forestry.

¹¹ Mobile Food Vendors are allowed to operate without a permit or license for limited time events (up to three consecutive days and maximum of two events per year on the same property).

However, written property owner authorization is required to be posted for any Mobile Food Vendor activity on private property, regardless of whether or not a permit is required.

¹² Uses only allowed if associated with hotel/motel use

Appendix C (Article 8; pg. 8)

SECTION 6 STANDARDS FOR USES, PERMITS AND APPROVALS

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6A GENERAL PERFORMANCE STANDARDS

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6A.6 Lighting - Outdoor

~~1. **Purpose.** To establish minimum requirements for outdoor lighting that enhance visibility and public safety by preventing uncontrolled intrusion into adjacent properties and the natural environment. Voluntary best practices are recommended to promote energy conservation and preserve the Town's night sky which is an important part of the Town's character.~~

~~2. **Requirements**~~

~~1. **Full cutoff.** All lights greater than *1800 lumens (a 100-watt incandescent light produces 1800 lumens) shall be shielded to direct all light towards the ground.~~

~~2. **Light trespass.** All light shall be directed away from adjacent properties. The light sources in flood and spot lights shall not be directly visible from adjacent properties. High intensity light sources shall not be directly visible to motorists on public roads.~~

~~3. **Excessive Lighting** may not be used to direct attention away from existing business and community lighting.~~

~~1. The lighting of structural canopies such as gas station canopies shall not be used to attract attention to the business. Areas under structural canopies shall be illuminated so that the uniformity ratio (ratio of average to~~

~~minimum illumination) shall be no greater than 5:1 with an average illumination level of not more than 30 footcandles.~~

- ~~2. Light fixtures located on structural canopies shall be mounted so that the lens cover is recessed or flush with the ceiling of the canopy.~~

~~3. Recommended Best Practices:~~

- ~~1. Motion sensors.~~ Use motion sensors to control flood and spot lights.
- ~~2. HPS lights.~~ Use high pressure sodium (HPS) lights to minimize sky glow where color recognition is not needed.
- ~~3. Non-security parking lights.~~ Turn off non-security parking lot lights after business hours to save energy and protect the night sky.
- ~~1. Minimum amount of lighting.~~ Provide the minimum amount of light needed to achieve safe uniform lighting with lights that consume the lowest amount of power possible.
- ~~5. Shield or flush mount lights.~~ Fully shield or horizontally flush mount all lights.
- ~~6. Signs and flags.~~ Illuminate signs and flags from above and shield all sports lighting.
- ~~7. Guidelines for professional design.~~ Request that professionals follow Illuminating Engineering Society guidelines for intensity and uniformity and not to exceed the minimum recommended values.

~~4. Definitions~~

~~Lumen: Approximately the amount of light measured one foot from a candle. 1 lumen is approximately 1 foot candle.~~

~~*A 100 watt incandescent light produces 1800 lumens.~~

- ~~5. Grandfathering.~~ These requirements apply only to new construction and lighting installations.

- ~~1. Purpose.~~ To establish minimum requirements for outdoor lighting that enhance visibility and public safety by preventing uncontrolled intrusion into adjacent properties and the natural environment. Voluntary best practices are recommended to promote energy conservation and preserve the Town's night sky which is an important part of the Town's character.

- ~~2. Definitions~~

CCT (Correlated Color Temperature): The perceived color of a light source. High color temperatures (e.g. 4000K and 5000K) are rich in blue light, which is a source of night sky light pollution, glare and potential biological issues.

Dark Sky Friendly: Full cutoff, no light above the horizontal. For LED light sources, <3000K CCT. Up to 3100K will be allowed for manufacturing tolerance.

Direct Light: Light emitted below the horizontal from the lamp, off of the reflector or through the refractive lens or diffuser of the luminaire.

Fixture: The assembly that houses the LED(s) or lamps(s) and can include all or some of the following parts: a housing, mounting bracket or pole socket, lamp holder, ballast, power supply, reflector or mirror and/or a refractor or lens.

Floodlight or Spotlight: Any light fixture or lamp that incorporates a reflector or a refractor to concentrate the light output into a directed beam in a particular direction.

Foot-Candles (FC) and LUX: Units of illumination. One FC is equivalent to 1 lumen per square foot and 1 LUX equals 1 lumen per square meter. 1 FC = 10.764 LUX. FC or LUX can be measured with Foot-Candle or LUX meters.

Glare: Light emitting from a luminaire with intensity great enough to reduce a viewer's ability to see and in extreme cases to cause momentary blindness.

Height of Luminaire: The height of a luminaire shall be the vertical distance from the ground directly below the center line of the luminaire to the lowest direct light-emitting part of the luminaire.

Indirect Light: Direct light that has been reflected or has scattered off of other surfaces such as a portico or roof overhang.

Lamp or LED: The component of a luminaire that produces the actual light.

Light Trespass: The excess light produced by a luminaire that extends beyond the boundaries of the property on which it is located.

High Intensity Discharge (HID) Fixtures: HID fixtures contain an arc lamp. HID fixtures in order of high to low efficiency are: Low Pressure Sodium (LPS) -pale yellow; High Pressure Sodium (HPS) - golden orange; Metal Halide - greenish white; and Mercury Vapor - purple-white. Mercury Vapor is considered obsolete.

LED Lighting: A solid state light source that emits light from a semi-conductor, light emitting diode junction (die) when voltage and current are applied. [Note: Current white LED's utilize a high efficiency blue LED (>10,000K) in combination with

phosphors that absorb blue spectra and re-radiate light energy into the green-yellow-red portions of the visible spectrum.]

Lumen: A unit of source light. One Foot-Candle is one lumen per square foot. A 100 watt incandescent, 26 watt CFL (compact fluorescent) and 17 watt LED lamp produce up to 1800 lumens. (See manufacturer's lamp packaging for the lamp's published lumen output).

Non-Specular Reflector: A diffuse reflector such as a painted white surface. Aluminized reflectors with a mirror like surface are specular reflectors.

Luminaire: A complete lighting system which includes a lamp or lamps or LED's and a fixture.

3. **Grandfathering of Nonconforming Lighting.** These requirements apply only to new construction and lighting installations. Upgrading any fixtures with Dark Sky units is highly recommended.
4. **Standards.** All public and private outdoor lighting installed in the Town of Mount Desert shall be in conformance with the standards established by this ordinance.
 - a. **Full Cutoff.**
 - i. Any luminaire with a lamp or lamps rated at a total of more than 1800 lumens shall not emit any direct light above a horizontal plane through the lowest direct light-emitting part of the luminaire.
 - ii. Any Floodlight or Spotlight luminaires with a lamp or lamps rated at a total of more than 900 lumens shall not emit any direct light above a horizontal plane through the lowest direct light emitting part of the luminaire.
 - b. **Light Trespass.** All light shall be installed so as to minimally illuminate adjacent properties (<0.1 FC or <1 LUX). Light from fixtures may be visible beyond the property line but brightness must be significantly attenuated to non-distracting levels by the use of shields, diffusers, indirect non-specular reflectors or other special optical designs. The images of lamps, arc tubes and LED dies shall not be directly visible.
 - c. **Excessive Lighting.** Excessive lighting may not be used to direct attention away from existing business and community lighting.
 - i. The lighting of structural canopies such as gas station canopies shall not be used to attract attention to the business. Areas under structural canopies shall be illuminated so that the uniformity ratio (ratio of

average to minimum illumination) shall be no greater than 5:1 with an average illumination level of not more than 50 Foot-Candles.

- ii. Light fixtures located on the ceilings of structural canopies shall be mounted so that the lens cover is recessed or flush with the ceiling of the canopy.

5. Exemptions. The following are exempt:

- a. Lighting required by the Federal Aviation Administration (FAA) for aviation control/safety;
- b. Church Steeples;
- c. Lights used by police, fire, and medical personnel during an emergency.

6. Recommended Best Practices:

The following best practices are not enforceable standards of this ordinance and should not be applied specifically to any project or application before the Planning Board or Code Enforcement Officer. Rather, outside of the enforceable standards of this Ordinance, these practices are suggested ways applicants can help improve the quality and sustainability of the Town's outdoor lighting.

- a. Motion Sensors. Use of motion sensors to control flood and spot lights should be considered when feasible.
- b. LED Lights. Use 2700K correlated color temperature LED lights for better color rendering, higher efficacy and lower maintenance than HID fixtures.
- c. Non-security Parking Lights. Turn off non-security parking lot lights after business hours to save energy and protect the night sky.
- d. Minimum Amount of Lighting. Provide the minimum amount of light needed to achieve safe uniform lighting with lights that consume the lowest amount of power possible.
- e. Shield or flush mount lights. Fully shield or horizontally flush mount all lights.
- f. Signs and flags. Illuminate signs and flags from above and shield all sports lighting.
- g. Guidelines for professional design. Request that Architects, Engineers and Lighting Designers follow illuminating Engineering Society guidelines for intensity and uniformity and not to exceed the minimum recommended values and International Dark Sky Association and American Medical Association recommendations for Full Cutoff and <3000K color temperature for IDA Approved Dark Sky Friendly fixtures.

Appendix D (Article 9; pg. 7)

SECTION 3 LAND USE DISTRICTS

Section 3.5 Dimensional Requirements for Districts: minimum area, width of lots, setbacks, etc.

DISTRICTS	VR1	VR2	R1	R2
DIMENSIONS see Notes (b) (h¹)				
MINIMUM LOT AREA: A. with public sewer B. without public sewer. C. Cluster Subdivision w/sewer* D. Cluster Subdivision w/o sewer* E. Workforce Subdivision* * see Note (k)	10,000 sq ft 1 acre 5,000 sq ft 20,000 sq ft State Minimum	20,000 sq ft 1 acre 10,000 sq ft 20,000 sq ft State Minimum	1 acre 1 acre 20,000 sq ft 20,000 sq ft State Minimum	2 acres 2 acres 1 acre 1 acre State Minimum
MINIMUM WIDTH OF LOTS: Shore Frontage	N/A	N/A	N/A	N/A
SETBACKS FROM: normal high water line of a water body (stream), tributary stream or upland edge of a wetland Great Ponds Public or private road* * see Note (c) Private Roads or property lines** ** see Note (c) and Note (d)	75 ft N/A 20 ft 10 ft	75 ft N/A 30 ft 15 ft	75 ft N/A 30 ft 15 ft	75 ft N/A 30 ft 25 ft
MAXIMUM LOT COVERAGE	40%	40%	40%	40%
MINIMUM DISTANCE BETWEEN PRINCIPAL BUILDINGS	20 ft	20 ft	20 ft	20 ft

Section 3.5 Dimensional Requirements for Districts: minimum area, width of lots, setbacks, etc.

DISTRICTS	SR1 see Note (f)	SR2 see Note (f)	SR3 see Note (f)	SR5 see Note (f)	VR 3 see Note (f)
DIMENSIONS see Notes (b) (h²)					
MINIMUM LOT AREA: with public sewer	1 acre	2 acres	3 acres	5 acres	5 acres
without public sewer	N/A	2 acres	3 acres	5 acres	5 acres
MINIMUM WIDTH OF LOTS: Shore Frontage	200 ft	200 ft	200 ft	200 ft	200 ft
SETBACKS FROM: normal high water line of a water body (stream), tributary stream or upland edge of a wetland	75 ft	75 ft	75 ft	75 ft	75 ft
Great Ponds (n)	100 ft (n)	100 ft (n)	100 ft (n)	100 ft (n)	100 ft (n)
Public or private road* * see Note (c)	50 ft	50 ft	50 ft	50 ft	50 ft
Private Roads or property lines** ** see Note (c) and Note (d)	25 ft	25 ft	25 ft	25 ft	25 ft
MAXIMUM LOT COVERAGE	20%	20%	20%	20%	40%
MINIMUM DISTANCE BETWEEN PRINCIPAL BUILDINGS	30 ft	30 ft	30 ft	30 ft	10 ft

Section 3.5 Dimensional Requirements for Districts: minimum area, width of lots, setbacks, etc.

DISTRICTS	RW2	RW3	VC	SC see Note (e), (f) and (g)	C see Note (f) for those properties that are within the shoreland zone
DIMENSIONS (b) (h¹)					
MINIMUM LOT AREA: A. with public sewer B. without public sewer C. Cluster Subdivision w/sewer* D. Cluster Subdivision w/o sewer* E. Workforce Subdivision* * See Note (k)	2 acres 2 acres 1 acre 1 acre State Minimum	3 acres 3 acres 1.5 acres 1.5 acres State Minimum	5,000 sq. ft.** 1 acre 5,000 sq. ft. State Minimum 5,000 sq. ft. ** See Note (p)	1 acre 1 acre N/A N/A N/A	3 acres 3 acres N/A N/A N/A
MINIMUM WIDTH OF LOTS: Shore Frontage	NA	NA	N/A	100 ft	250 ft
SETBACKS FROM: normal high water line of a water body (stream), tributary stream or upland edge of a wetland Great Ponds (n) Public or private road* * see Note (c) Private Roads or property lines** ** see Note (c) and Note (d)	75 ft N/A 60 ft 25 ft	75 ft N/A 60 ft 25 ft	75 ft N/A 10 ft or -0- ft from edge of public sidewalk 5 ft(o)	75 ft N/A 25 ft 5 ft	75 ft 100 ft (n) 50 ft 25 ft
MAXIMUM LOT COVERAGE	15%	15%	75%	70%	15%
MINIMUM DISTANCE BETWEEN PRINCIPAL BUILDINGS	30 ft	30 ft	N/A	10 ft	30 ft

.
. .
NOTES:

(b) Refer to setback as defined in Section 8.

(c) Public roads are measured from edge of road surface, or edge of legally established right of way if no road exists. Where the setback is from a private road or right-of-way, the setback shall be equal to the property line setback requirements of the district in which the property is located.

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SECTION 8 DEFINITIONS

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SETBACK: The horizontal distance measured in a straight line from any property line, shoreline, or road (or edge of legally established right-of- way if no road exists) abutting a lot or property to the nearest part of a structure or other regulated object or area. Setback shall apply to all sides of a lot having shore frontage or road frontage, unless stated otherwise within this Ordinance. For the purpose of setback requirements, fences, walls, signs, roads, parking areas & driveways shall not be considered structures, except that roads, walls, parking areas, and driveways must meet shoreline setbacks. ~~Where the setback is from a private right of way, the setback shall be equal to the property line setback requirements of the district in which the property is located.~~



Mount Desert Fire Department

Michael Bender, Fire Chief
21 Sea Street, P.O. Box 248
Northeast Harbor, ME 04662-0248

Telephone 207-276-5111 Fax 207-276-5732

Web Address www.mtidesert.org
firechief@mtidesert.org

Project Background

The Town of Mount Desert was served by four independent, all-volunteer fire department until March 2001 when its first full-time fire chief was hired. Over the next fifteen years three additional full-time firefighters were added to supplement the on-call force which had begun to slip in numbers. This enable the station in Northeast Harbor to be staffed during daytime hours, seven days a week, when many of our on-call members would not be available. Outside those hours, coverage was dependent upon on-call firefighters responding from home. This system that we have utilized to deliver these services has performed adequately for many years. However, at this time a decline in the availability of our on-call firefighters coupled with increasing requests for services has adversely impacted the ability of our organization to meet the demands of the community and maintain the incident scene safety of our personnel.

Northeast Harbor Fire Station

The current Northeast Harbor Fire station, constructed 41 years ago, was built to serve the village of Northeast Harbor and house an all-volunteer fire and EMS department. Separate, nonprofit fire departments also existing to serve the villages of Seal Harbor, Somesville and Otter Creek. Although the station in Northeast Harbor has been well maintained, the current space was designed and constructed for an all-volunteer fire and EMS department during the 1980's and cannot adequately serves the needs of the department as it will transition to 24 hours a day, 7 days a week staffing model.

In 2019 plans were being developed to make improvements to the Northeast Harbor fire station to allow for firefighters and EMT's to work 24 hours shifts, resulting in around the clock fire and EMS coverage for the Town of Mount Desert. This required adding mixed gender sleeping quarters, kitchen/dining/dayroom facilities, meeting room, fitness room and additional storage. Over the past several months numerous options were investigated with most either being too expensive or not location friendly. Then in February of 2021, the Town was notified that the Northeast Harbor Ambulance Service would no longer be able to provide Emergency Medical Service to the community. It was decided that the fire department was best suited to assume the role of delivering these services to the Town. This changed forced us to take another look at how we intended to staff our fire stations and it soon became apparent that the department would need to increase staffing to meet the demands of both fire and EMS calls. In order to offer this coverage to a wider area, it made sense to split duty crews with two staff members assigned to the

Somesville station and two at the Northeast Harbor station. Each will be staffed 24 hours a day, 7 days a week with cross-trained firefighters/EMT's which is the most common fire service schedule in use today. As the call volumes continues to rise almost every year, our volunteer membership is harder pressed to be available around the clock, especially during the evening and weekend hours when many calls are handled. This around the clock coverage would aid in providing a more immediate response to calls both during the day and help ensure that advanced life support is available 24/7 as required by current ambulance certification level.

Included in this appendix is the conceptual plans to add a second story and a fourth truck bay on to existing Northeast Harbor fire station. This major renovation would include the removal of the roof and adding a second floor. Fire and EMS services would be temporarily relocated to the Seal Harbor and Somesville fire stations during construction. As you review these plans please keep in mind that these are conceptual only and may change slightly during the design phase. Article XX asks for authorization to use funds for professional technical services during this design phase. This will include, but not limited to detailed site, building, elevation and structural plans, HVAC, electrical and plumbing plans, permitting, construction drawings, costs estimates and final bid sets. Construction bids will be solicited and presented at the 2022 Town Meeting for review and requested voter approval.

Summary

Over the last ten years, the Mount Desert Fire Department has slowly been transitioning from all volunteer staffing model to a combination department with a mix of full-time and on-call firefighters. I can assure you that it is not my desire or intention to create a fully paid fire department within the Town of Mount Desert but rather continue with this combination staffing model as long as we can maintain an on-call force. The community has been well served by the mostly volunteer fire departments and I strongly feel that this needs to continue to retain both the volunteer spirit and level of professionalism demonstrated by MDFD from its inception. None-the-less, I do believe that we have reached a crossroads in the evolution of the fire service in Mount Desert and must, for the benefit of our community, add more paid personnel to relieve the stress on both paid staff and volunteers alike. This project will allow for the department to continue with additional staffing plans that is based upon demands for service within our community.

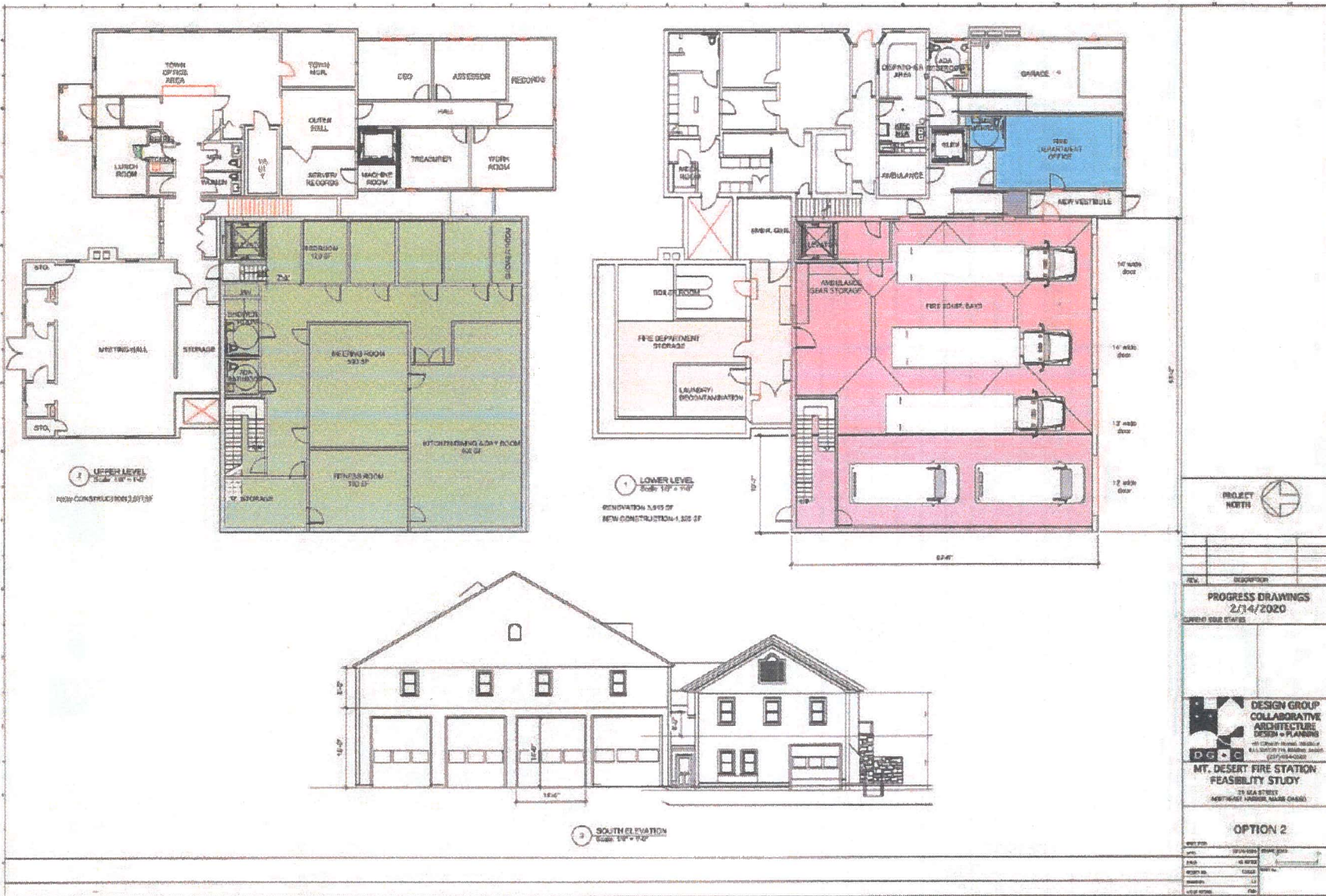
Sincerely,



Michael D. Bender
Fire Chief

Appendix E Option 2 (Article 24; pg. 11)





Town of Mount Desert						
Opinion of Probable Cost for Construction of Fire Department Expansion: Option 2						
(Based on concept documents dated 2/20/20)						
PROJECT #:	20002	NOTES:	total values are rounded up to next 100			
DATE:	2/21/2020					
BY:	EH					
Checked/mod:	EH					
ITEM	UNIT	UNIT COST	QUANTITY	COST: Upper Lower end		
General Site Work	Lump	\$ 115,000	1	\$ 115,000	\$ 115,000	
Electrical Service extension	Lump	\$ 12,000	1	\$ 12,000	\$ 12,000	
Misc site demolition	Lump	\$ 12,000	1	\$ 12,000	\$ 12,000	
General Building: new	SF	\$ 300	5297	\$ 1,589,100	\$ 1,324,250	
General Building: reno	SF	\$ 250	3618	\$ 904,500	\$ 723,600	
Ledge	Lump	\$ 51,000	1	\$ 51,000	\$ 51,000	
New Generator	Lump	\$ 55,000	1	\$ 55,000	\$ 55,000	
Project Contingency	Lump	410,800	1	\$ 410,800	\$ 343,928	
				Total Opinion of Probable Cost:	\$ 3,149,400 \$ 2,636,800	



Appendix F (Article 57; pg. 20)

RESOLUTION ENDORSING THE DECLARATION OF A CLIMATE EMERGENCY AND EMERGENCY MOBILIZATION EFFORT TO RESTORE A SAFE CLIMATE

PREFACE : This document was drafted and reviewed by the Climate Emergency Action Coalition in collaboration with the College of the Atlantic’s sustainability group [Earth], and the Town of Mount Desert Sustainability Committee.

WHEREAS , in October 2018, the United Nations released a special report which projected that limiting planetary warming to 1.5°C target within this century will require an unprecedented transformation of every sector of the global economy by 2030;

WHEREAS , the Gulf of Maine is warming faster than other oceans around the world as a result of global temperature rise. posing a serious risk to the fishing industry in Downeast Maine, as well as the state-wide economy. Additionally, climate change caused sea-level rise is eroding wetlands and beaches, increasing damage and vulnerability of the Town of Mount Desert and other coastal towns during severe storms;

WHEREAS , climate change has led to marked shifts in seasonal temperature changes. which threaten the

natural ecosystems of Mount Desert Island, economic activity such as tourism and seasonal recreation, and public health, such as an increase in tick-borne illnesses like Lyme Disease

WHEREAS , over 1480 local, county, and national governments worldwide, including the town of Bar Harbor, Portland, South Portland, and Brunswick have passed a declaration of Climate Emergency and committed to taking emergency action to restore a safe and stable climate

WHEREAS , restoring a safe and stable climate will require swift and immediate action on the part of communities across the nation and worldwide, and the Town of Mount Desert can initiate strong climate policies, procedures and infrastructure changes as part of an emergency climate response by towns throughout Maine;

NOW BE IT THEREFORE RESOLVED , the Town of Mount Desert declares that the climate emergency represents a clear and present danger to all life in the Town of Mount Desert and on Mount Desert Island, and is threatening the cultural, social and economic well-being of our community;

BE IT FURTHER RESOLVED , the Town of Mount Desert commits to an effort to reverse global warming and the current ecological crisis, which, with appropriate financial and regulatory assistance from State and Federal authorities, will:

(a) initiate additional greenhouse gas reductions and reduce as much as possible town-wide greenhouse gas emissions no later than December 31, 2030;

(b) prioritize zero-carbon solutions for local electricity, heating, and transportation systems towards the goal of a zero-emission, energy-independent Mount Desert Island as quickly as possible and no later than December 31, 2030; and,

(c) ensure a fair and reasonable transition for all residents;

BE IT FURTHER RESOLVED , the Town of Mount Desert Board of Selectmen directs the Sustainability Committee to work with key stakeholders, including local youth, to collaboratively plan the town’s climate emergency response, including emergency climate mitigation and education programs, and to develop proposals to be submitted to the Board of Selectmen for implementation and integration into the Town of Mount Desert Comprehensive Plan;

;

;

;

BE IT FURTHER RESOLVED , that the Town of Mount Desert Board of Selectmen charges the Sustainability Committee with coordinating, in collaboration with key stakeholders, proposals for Town efforts towards the expedient reduction of greenhouse gas emissions across the community, as well as developing funding proposals to support such initiatives;

BE IT FURTHER RESOLVED , the Town of Mount Desert, in collaboration with key stakeholders, commits to engaging our residents and local stakeholders in educational activities and public

deliberations on the climate emergency, ensuring that local voices will participate in all climate initiatives;

BE IT FURTHER RESOLVED, the members of the Town of Mount Desert Board of Selectmen request the Town Manager to send this resolution to the Town's state and federal legislative delegations, to the Governor of Maine, and to the President of the United States

Given under our hands at Mount Desert this ____ day of _____ 2021, the Selectmen of the Town of Mount Desert:

John Macauley, Chairman

Matthew Hart, Vice Chairman

Wendy Littlefield, Secretary

Martha Dudman

Geoffrey Wood

Appendix G; Article 39; pg.15
 Estimated Tax Rate

2012-2013 ESTIMATED TAX RATE						
		2012-2013	% Change	2011-2012	Increase / (Decrease)	
Municipal Budget (a)		\$7,392,382	1.79%	\$7,262,117	\$130,265	0.01794
Less Projected Revenues (b)		\$1,455,563	-2.33%	\$1,490,260	(\$34,697)	
Net Municipal Budget		\$5,936,819	2.86%	\$5,771,857	\$164,962	
Elementary School (c)		\$3,358,475	14.85%	\$2,924,277	\$434,198	
High School (d)		\$2,491,147	3.01%	\$2,418,314	\$72,833	
Hancock County Tax (e)		\$787,920	3.09%	\$764,268	\$23,652	
Amount To Be Raised		\$12,574,361	5.86%	\$11,878,716	\$695,645	
Assessed Valuation (f)		\$2,011,426,435	-0.48%	\$2,021,144,035	2011 Actual Valuation	
Estimated 2012-2013 Tax Rate		0.00625	6.14%	0.00589	\$0.00036	
2012-2013 TAX RATE / OVERLAY						
Est. 2012-2013 Valuation @	\$6.28	\$12,631,758		2011-2012 Tax Rate	\$5.89	per \$1,000
less 2012-2013 amount to be raised		\$12,574,361		2012-2013 Tax Rate	\$6.28	per \$1,000
Overlay		\$57,397		% Increase In Tax Rate	6.62%	
Each \$0.10 on the tax rate raises	\$198,200					
To Reduce Mill Rate by:	\$0.10	Requires either reducing		\$198,200		
	\$0.20	spending or increasing		\$396,400		
	\$0.30	revenues by some		\$594,600		
	\$0.40	combination thereof.		\$792,800		
	\$0.50			\$991,000		
	\$0.60			\$1,189,200		
	\$0.70			\$1,387,400		
	\$0.80			\$1,585,600		
	\$0.90			\$1,783,800		
	\$1.00			\$1,982,000		
(a) = Current Version of Budget						
(b) = 2012-2013 Projected Revenue						
(c) = Elementary School Budget						
(d) = High School Budget						
(e) = Hancock County Budget						
(f) = Change In Assessed Value						

Appendix G; Article 39; pg.14
 Tax Levy Limit Worksheet

STATE PLANNING OFFICE - 2012 MUNICIPAL PROPERTY TAX LEVY LIMIT WORKSHEET	
CALCULATE 2010-2011 CHANGE IN REVENUE SHARING (previously "NET NEW STATE FUNDS")	
- Determine if revenue sharing increased or decreased. All towns should use calendar-year revenue.	
8. Calendar-Year 2010 Municipal Revenue Sharing	\$53,439
9. Calendar-Year 2011 Municipal Revenue Sharing	\$53,649
10. If Line 9 is greater than Line 8, then complete 10A & 10B below. Otherwise go to Line 11.	
A. Multiply Line 8 by Line 7.	\$54,718
B. Calculate Line 9 minus Line 10A. Enter result at right and skip Line 11. (If result is negative, enter "0".)	\$0
11 If Line 9 is less than Line 8, then calculate Line 8 minus Line 9. Enter result at right	\$
CALCULATE THIS YEAR'S (2012) MUNICIPAL PROPERTY TAX LEVY LIMIT	
- This year's Property Tax Levy Limit is last year's limit increased by the Growth Factor and adjusted for revenue sharing.	
12 Apply Growth Limitation Factor to last year's limit (Line 1 multiplied by Line 7)	\$6,174,986
13 THIS YEAR'S MUNICIPAL PROPERTY TAX LEVY LIMIT	
If Line 9 is greater than Line 8 (revenue sharing increased), you MUST subtract Line 10B from Line 12. This is required .	
OR If Line 9 is less than Line 8 (revenue sharing decreased), you MAY add Line 11 to Line 12. This is optional .	
- Enter result at right.	\$6,174,986
CALCULATE THIS YEAR'S (2012) MUNICIPAL PROPERTY TAX LEVY	
- The information needed for this calculation is on the 2012 <i>Municipal Tax Assessment Warrant</i> , filed in the Valuation Book. Use estimates if necessary.	
A. This year's Municipal Appropriations (Line 2, 2012 <i>Municipal Tax Assessment Warrant</i>)	\$7,392,382
B. This year's Total Deductions (Line 11, 2012 <i>Municipal Tax Assessment Warrant</i>)	\$1,455,563
C. If necessary, enter any revenue included in Total Deductions that paid for non-municipal appropriations, such as schools. (If all deductions paid for municipal appropriations, enter "0".)	\$
14 THIS YEAR'S MUNICIPAL PROPERTY TAX LEVY (Add Lines A and C, and subtract Line B)	\$5,936,819
15 COMPARE this year's MUNICIPAL PROPERTY TAX LEVY to the LIMIT (Line 13 minus Line 14) (If the result is negative, then this year's municipal property tax levy is greater than the limit.)	\$238,167
16 Did the municipality vote to EXCEED the limit ONCE (just this year)?	<input type="checkbox"/> NO <input type="checkbox"/> YES
(Voting to exceed the limit means the municipality will calculate next year's limit based on line 13.)	
If "yes", please describe why: _____ _____	
17 Did the municipality vote to INCREASE the limit PERMANENTLY (for current and future years)?	<input type="checkbox"/> NO <input type="checkbox"/> YES
(Voting to increase the limit means the municipality will calculate next year's limit based on line 14.)	
If "yes", please describe why: _____ _____	
STATE PLANNING OFFICE - 2012 MUNICIPAL PROPERTY TAX LEVY LIMIT WORKSHEET	

The Registrar gives notice that she will be in session at her office, 21 Sea Street, Northeast Harbor, in said Town of Mount Desert on last 5 business days before the Town Meeting April 26-30, 2021 from nine o'clock in the forenoon to four thirty o'clock in the afternoon of each day, and from five o'clock to seven o'clock in the evening on WEDNESDAY, April 28, 2021, before the Town Meeting for the purpose of receiving applications of persons claiming the right to vote in said Town.

Given under our hands at Mount Desert this ____ day of _____ 2021, the Selectmen of the Town of Mount Desert:

John Macauley, Chairman

Matthew Hart, Vice Chairman

Wendy Littlefield, Secretary

Martha Dudman

Geoffrey Wood

Attest: A True Copy

Town Clerk, Mount Desert

RETURN ON THE WARRANT

Hancock County, ss

State of Maine

TO: The Municipal Officers of the Town of Mount Desert

I certify that I have notified the voters of the Town of Mount Desert of the time and place of the Annual Town Meeting by posting an attested copy of the within warrant as follows:

<u>DATE</u>	<u>TIME</u>	<u>LOCATION OF POSTING</u>
_____	_____	<u>Town Office, Northeast Harbor</u>
_____	_____	<u>Post Office, Northeast Harbor</u>
_____	_____	<u>Post Office, Seal Harbor</u>
_____	_____	<u>Post Office, Mount Desert</u>

being public and conspicuous places in said Town and being at least ten (10) days prior to the date of the Annual Town Meeting.

Dated at Town of Mount Desert: _____

Attest:

David Kerns, Constable
Town of Mount Desert

Town Clerk

From: Cynthia Fortier <CFortier@memun.org>
Sent: Tuesday, April 6, 2021 5:16 PM
Subject: MTCCA BB Series #4 Marriages Part 1 - RESCHEDULED!

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To: Registrants for the MTCCA Brown Bag Series #4 webinar:

Due to a scheduling conflict, the **April 14th MTCCA BB Lunch Series #4 webinar (Marriages Part 1)** with Theresa Roberts of the Office of Data, Research & Vital Statistics **has been RESCHEDULED to April 27th 1:00-2:30.**

If you are unable to attend this webinar on April 27th, please let me know, and we will cancel your registration for the BB Lunch Series #4 webinar (Marriages Part 1). The webinar will be recorded and will likely be available for viewing at a later date in the Member Area of the MTCCA website.

Please know this does not affect any other registrations you may have for any other MTCCA BB Lunch Series webinars.

Finally, if you are wondering if you are registered for any of the other Brown Bag series, you can inquire by emailing WSREG@memun.org.

Thank you.

Cynthia Fortier

Office Coordinator
Training & Affiliate Groups

Maine Municipal Association

60 Community Drive
Augusta, ME 04330
1-800-452-8786 ext.2297
207-623-8428 FAX 207-624-0128
cfortier@memun.org - www.memun.org

APRIL
15+16

**TECHNOLOGY
+NEW ENERGY**

2021 MAJPPA MUNICIPAL CONFERENCE

↔ REGISTER NOW ↔

NEW BUSINESS

Not applicable – licensee/applicant(s) is a sole proprietor

Yes No

9. For a licensee/applicant who is a business entity as noted in Section I, does any officer, director, member, manager, shareholder or partner have in any way an interest, directly or indirectly, in their capacity in any other business entity which is a holder of a wholesaler license granted by the State of Maine?

Yes No If Yes, complete Section VII at the end of this application

8. Is licensee/applicant(s) a business entity like a corporation or limited liability company?

business entity.

NOTE: Applicants that are not citizens of the United States are required to file for the license as a

7. Is the licensee/applicant(s) a resident of the State of Maine? Yes No

6. Is the licensee/applicant(s) citizens of the United States? Yes No

5. Business records are located at the following address:

12 Main Street
Saco Harbor, ME

Refer to Section V for the License Fee Schedule on page 9

Qualified Caterer Self-Sponsored Events (Qualified Caterers Only)

Tavern (Class IV)

Other: _____

Golf Course (included optional licenses, please check if apply) (Class I, II, III, IV)

Auxiliary Mobile Cart

Hotel (Class I, II, III, IV)

Hotel – Food Optional (Class I-A)

Bed & Breakfast (Class V)

Restaurant (Class I, II, III, IV)

Class A Restaurant/Lounge (Class XI)

Class A Lounge (Class X)

4. Indicate the type of license applying for: (choose only one)

10. Is the licensee or applicant for a license receiving, directly or indirectly, any money, credit, thing of value, endorsement of commercial paper, guarantee of credit or financial assistance of any sort from any person or entity within or without the State, if the person or entity is engaged, directly or indirectly, in the manufacture, distribution, wholesale sale, storage or transportation of liquor.

Yes No

If yes, please provide details: _____

11. Do you own or have any interest in any another Maine Liquor License? Yes No

If yes, please list license number, business name, and complete physical location address: (attach additional pages as needed using the same format)

Name of Business	License Number	Complete Physical Address

12. List name, date of birth, place of birth for all applicants including any manager(s) employed by the licensee/applicant. Provide maiden name, if married. (attach additional pages as needed using the same format)

?

Full Name	DOB	Place of Birth
Katherine M. Conley		Seville, Spain

Residence address on all the above for previous 5 years

Name *KAC* Address: Seal Harbor, ME

Name Address:

Name Address:

Name Address:

13. Will any law enforcement officer directly benefit financially from this license, if issued?

Yes No

If Yes, provide name of law enforcement officer and department where employed:

14. Has the licensee/applicant(s) ever been convicted of any violation of the liquor laws in Maine or any State of the United States? Yes No

If Yes, please provide the following information and attach additional pages as needed using the same format.

Name: _____

Date of Conviction: _____

Offense: _____

Location: _____

Disposition: _____

15. Has the licensee/applicant(s) ever been convicted of any violation of any law, other than minor traffic violations, in Maine or any State of the United States? Yes No

If Yes, please provide the following information and attach additional pages as needed using the same format.

Name: _____

Date of Conviction: _____

Offense: _____

Location: _____

Disposition: _____

16. Has the licensee/applicant(s) formerly held a Maine liquor license? Yes No

17. Does the licensee/applicant(s) own the premises? Yes No

If No, please provide the name and address of the owner:

18. If you are applying for a liquor license for a Hotel or Bed & Breakfast, please provide the number of guest rooms available: _____

19. Please describe in detail the area(s) within the premises to be licensed. This description is in addition to the diagram in Section VI. (Use additional pages as needed)

Restaurant

20. What is the distance from the premises to the **nearest** school, school dormitory, church, chapel or parish house, measured from the main entrance of the premises to the main entrance of the school, school dormitory, church, chapel or parish house by the ordinary course of travel?

Name: _____

Distance: _____

Section II: Signature of Applicant(s)

By signing this application, the licensee/applicant understands that false statements made on this application are punishable by law. Knowingly supplying false information on this application is a Class D Offense under Maine's Criminal Code, punishable by confinement of up to one year, or by monetary fine of up to \$2,000 or by both.

Please sign and date in blue ink.

Dated: March 31, 2021

Katherine M. Conley
Signature of Duly Authorized Person

Signature of Duly Authorized Person

Katherine M. Conley
Printed Name Duly Authorized Person

Printed Name of Duly Authorized Person

A. The bureau shall prepare and supply application forms.

1. Hearings. The municipal officers or, in the case of unincorporated places, the county commissioners of the county in which the unincorporated place is located, may hold a public hearing for the consideration of applications for new on-premises licenses and applications for transfer of location of existing on-premises licenses. The municipal officers or county commissioners may hold a public hearing for the consideration of requests for renewal of licenses, except that when an applicant has held a license for the prior 5 years and a complaint has not been filed against the applicant within that time, the applicant may request a waiver of the hearing.

§653. Hearings; bureau review; appeal

Included below is the section of Maine's liquor laws regarding the approval process by the municipalities or the county commissioners. This is provided as a courtesy only and may not reflect the law in effect at the time of application. Please see <http://www.mainelegislature.org/legis/statutes/28-A/title28-A/asc653.html>

This Application will Expire 60 Days from the date of Municipal or County Approval unless submitted to the Bureau

Printed Name and Title	Signature of Officials

Please Note: The Municipal Officers or County Commissioners must confirm that the records of Local Option Votes have been verified that allows this type of establishment to be licensed by the Bureau for the type of alcohol to be sold for the appropriate days of the week. Please check this box to indicate this verification was completed.

County Commissioners of _____ County

Who is approving this application? Municipal Officers of _____

Dated: _____

The undersigned hereby certifies that we have complied with the process outlined in 28-A M.R.S. §653 and approve this on-premises liquor license application.

Section III: For use by Municipal Officers and County Commissioners only

B. The municipal officers or the county commissioners, as the case may be, shall provide public notice of any hearing held under this section by causing a notice, at the applicant's prepaid expense, stating the name and place of hearing, to appear on at least 3 consecutive days before the date of hearing in a daily newspaper having general circulation in the municipality where the premises are located or one week before the date of the hearing in a weekly newspaper having general circulation in the municipality where the premises are located.

C. If the municipal officers or the county commissioners, as the case may be, fail to take final action on an application for a new on-premises license or transfer of the location of an existing on-premises license within 60 days of the filing of an application, the application is deemed approved and ready for action by the bureau. For purposes of this paragraph, the date of filing of the application is the date the application is received by the municipal officers or county commissioners. This paragraph applies to all applications pending before municipal officers or county commissioners as of the effective date of this paragraph as well as all applications filed on or after the effective date of this paragraph. This paragraph applies to an existing on-premises license that has been extended pending renewal. The municipal officers or the county commissioners shall take final action on an on-premises license that has been extended pending renewal within 120 days of the filing of the application.

D. If an application is approved by the municipal officers or the county commissioners but the bureau finds, after inspection of the premises and the records of the applicant, that the applicant does not qualify for the class of license applied for, the bureau shall notify the applicant of that fact in writing. The bureau shall give the applicant 30 days to file an amended application for the appropriate class of license, accompanied by any additional license fee, with the municipal officers or county commissioners, as the case may be. If the applicant fails to file an amended application within 30 days, the original application must be denied by the bureau. The bureau shall notify the applicant in writing of its decision to deny the application including the reasons for the denial and the rights of appeal of the applicant.

2. Findings. In granting or denying an application, the municipal officers or the county commissioners shall indicate the reasons for their decision and provide a copy to the applicant. A license may be denied on one or more of the following grounds:

A. Conviction of the applicant of any Class A, Class B or Class C crime;

B. Noncompliance of the licensed premises or its use with any local zoning ordinance or other land use ordinance not directly related to liquor control;

C. Conditions of record such as waste disposal violations, health or safety violations or repeated parking or traffic violations on or in the vicinity of the licensed premises and caused by persons patronizing or employed by the licensed premises or other such conditions caused by persons patronizing or employed by the licensed premises that unreasonably disturb, interfere with or affect the ability of persons or businesses residing or located in the vicinity of the licensed premises to use their property in a reasonable manner;

D. Repeated incidents of record of breaches of the peace, disorderly conduct, vandalism or other violations of law on or in the vicinity of the licensed premises and caused by persons patronizing or employed by the licensed premises;

D-1. Failure to obtain, or comply with the provisions of, a permit for music, dancing or entertainment required by a municipality or, in the case of an unincorporated place, the county commissioners;

E. A violation of any provision of this Title;

F. A determination by the municipal officers or county commissioners that the purpose of the application is to circumvent the provisions of section 601; and

5. Appeal to District Court. Any person or governmental entity aggrieved by a bureau decision under this section may appeal the decision to the District Court within 30 days of receipt of the written decision of the bureau. An applicant who files an appeal or who has an appeal pending shall pay the annual license fee the applicant would otherwise pay. Upon resolution of the appeal, if an applicant's license renewal is denied, the bureau shall refund the applicant the prorated amount of the unused license fee.

4. Repealed

B. If the decision appealed from is an application denial, the bureau may issue the license only if it finds by clear and convincing evidence that the decision was without justifiable cause.

A. Repealed

3. Appeal to bureau. Any applicant aggrieved by the decision of the municipal officers or county commissioners under this section may appeal to the bureau within 15 days of the receipt of the written decision of the municipal officers or county commissioners. The bureau shall hold a public hearing in the city, town or unincorporated place where the premises are situated. In acting on such an appeal, the bureau may consider all licensure requirements and findings referred to in subsection 2.

G. After September 1, 2010, server training, in a program certified by the bureau and required by local ordinance, has not been completed by individuals who serve alcoholic beverages.

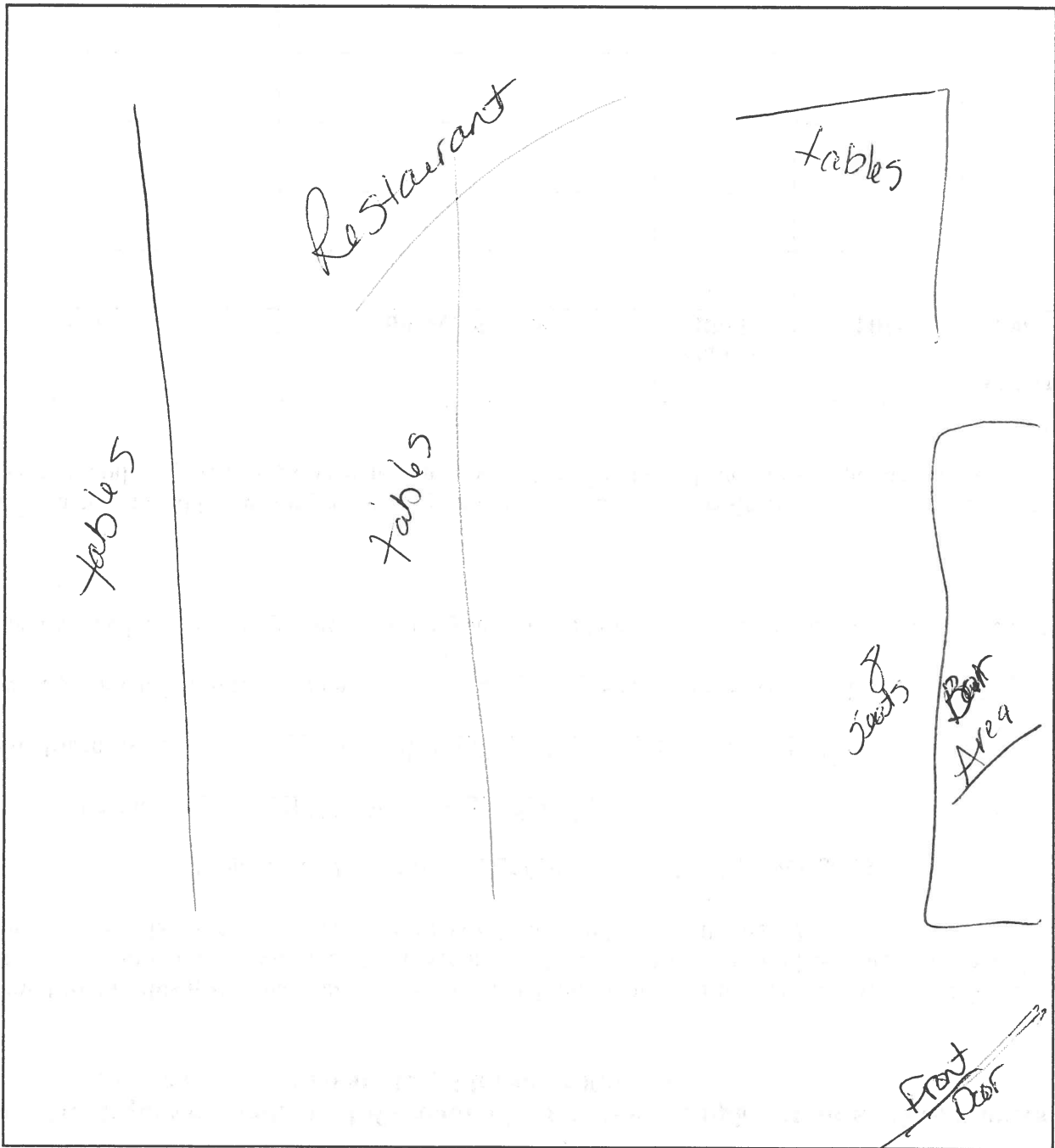
Section IV: Terms and Conditions of Licensure as an Establishment that sells liquor for on-premises consumption in Maine

- The licensee/applicant(s) agrees to be bound by and comply with the laws, rules and instructions promulgated by the Bureau.
- The licensee/applicant(s) agrees to maintain accurate records related to an on-premise license as required by the law, rules and instructions promulgated or issued by the Bureau if a license is issued as a result of this application.
- The licensee/applicant(s) authorizes the Bureau to obtain and examine all books, records and tax returns pertaining to the business, for which this liquor license is requested, and also any books, records and returns during the year in which any liquor license is in effect.
- Any change in the licensee's/applicant's licensed premises as defined in this application must be approved by the Bureau in advance.
- All new applicants must apply to the Alcohol and Tobacco Tax and Trade Bureau (TTB) for its Retail Beverage Alcohol Dealers permit. See the TTB's website at <https://www.ttb.gov/nrc/retail-beverage-alcohol-dealers> for more information.

Section VI Premises Floor Plan

In an effort to clearly define your license premise and the areas that consumption and storage of liquor authorized by your license type is allowed, the Bureau requires all applications to include a diagram of the premise to be licensed.

Diagrams should be submitted on this form and should be as accurate as possible. Be sure to label the following areas: entrances, office area, coolers, storage areas, display cases, shelves, restroom, point of sale area, area for on-premise consumption, dining rooms, event/function rooms, lounges, outside area/decks or any other areas on the premise that you are requesting approval. Attached an additional page as needed to fully describe the premise.



Section VII: Required Additional Information for a Licensee/Applicant for an On-Premises Liquor License Who are Legal Business Entities

Questions 1 to 4 of this part of the application must match information in Section I of the application above and match the information on file with the Maine Secretary of State's office. If you have questions regarding your legal entity name or DBA, please call the Secretary of State's office at (207) 624-7752.

All Questions Must Be Answered Completely. Please print legibly.

1. Exact legal name: Katherine M. Conley
2. Doing Business As, if any: Lighthouse Inn and Restaurant
3. Date of filing with Secretary of State: 4/29/15 State in which you are formed: ME
4. If not a Maine business entity, date on which you were authorized to transact business in the State of Maine: _____

5. List the name and addresses for previous 5 years, birth dates, titles of officers, directors, managers, members or partners and the percentage ownership any person listed: (attached additional pages as needed)

Percentage of Ownership	Title	Date of Birth	Address (5 Years)	Name

(Ownership in non-publicly traded companies must add up to 100%)



Durlin E. Lunt Jr.: Town Manager
Town of Mount Desert
P.O. Box 248
Northeast Harbor, ME 04662

April 2, 2021

Dear Durlin

On behalf of Dobbs Productions Inc., I would hereby request permission to use Public Access channel 2 on Mount Desert Island for summer 2021 and winter 2022, to broadcast The Acadia Channel (May 15 – October 31), and all MDI Tv Public Access related programming such as the bulletin board, Christmas concerts, exercise, local health, educational and informational programming. Gratefully, thanks to the Maine State Legislature our local PEG channels have been returned to channels 2,5 & 7 and soon will be upgraded to HD if LD 920 is passed.

Sincerely Yours, Jeff Dobbs, President

RECEIVED

APR 05 2021

THE TOWN OF
MOUNT DESERT

Durlin Lunt

From: Kim Keene
Sent: Friday, April 16, 2021 6:20 AM
To: Durlin Lunt; Lydie Yeo
Subject: Fwd: Sign Recommendation

Good morning Durlin and Lydie,

Please print Bill's email and submit copies along with the MDOT Sign Applications to the next BOS Meeting. The Chair of the BOS needs to sign them. Once signed they need to go back to Adam Fraley, Nor Easter so he can submit them to MDOT.

Thank you.

Sent from my U.S.Cellular® Smartphone
Get [Outlook for Android](#)

From: William Hanley <wmh@wmharchitects.com>
Sent: Friday, April 16, 2021 6:10:52 AM
To: Town Clerk <townclerk@mtdesert.org>
Cc: Kim Keene <ceo@mtdesert.org>
Subject: Sign Recommendation

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Claire,

Could you please convey to the BOS to convey to the MDOT that the Planning Board approved on 4/14 a sign request for the Noreaster Pound & Market.

Thanks-Bill

William M. Hanley, AIA
WMH ARCHITECTS
10 Neighborhood Rd.
P.O. Box 399
Northeast Harbor, Maine 04662

tel: 207-276-2100
email: wmh@wmharchitects.com

<https://nam11.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.wmharchitects.com%2F&data=04%7C01%7Cceo%40mtdesert.org%7C40aa1b845b8f4f0dcf9608d900c0144f%7C7924fd9aa79444c2a93a55fe168ba123%7C0%7C0%7C637541647255168536%7CUnknown%7CTWFpbGZsb3d8eyJWljojMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6Ikh1haWwIiLCJXVCI6Mn0%3D%7C1000&data=l6lbtOJKDIBhdUKrlbT8plhAmWmPFTRKPbrCpBrxD%2BI%3D&reserved=0>

ACCOUNT # _____

OFFICE USE ONLY	
\$ Rec'd:	_____
Check #	_____
Date:	_____
By:	_____

**Maine
Department of Transportation
Application for Reflectorized
Official Business
Directional Sign
Permit(s)**

OFFICE USE ONLY	
Application #:	_____
Date:	_____
Region:	_____

EFFECTIVE 10/1/2019: APPLICATIONS FOR NON-REFLECTORIZED SIGNS WILL NO LONGER BE ACCEPTED.

DIRECTIONS: Please fill out **BOTH** sides of this application and bring it to your Town Office for municipal approval. After you receive municipal approval, please send this form plus a check for \$30 per sign, made out to: *Treasurer, State of Maine* and send to: **MaineDOT (ATTN: Traffic OBDS) 16 State House Station, Augusta, Maine 04330-0016.** *If you are reactivating a canceled account, please pay an additional \$30 per sign for the reactivation fee.*

Each application represents signage at ONE intersection. If requesting signage at more than one intersection, please complete a separate application for each intersection, along with your payment. You will be billed electronically each year, at the rate of \$30 per sign. **Please DO NOT have your sign made until you have received your official permits. You can expect to receive these in approximately 6-8 weeks.** In the meantime, if you have questions please visit our website: www.maine.gov/mdot/traffic/obds or call us at (207) 624-3611, and we'll be happy to help.

Business Name	<u>The Nor' Easter Pound & Market</u>	Phone	<u>207 276 8035</u>
Mailing Address	<u>P.O. BOX 883</u>		
City/Town	<u>Northeast Harbor</u>	State	<u>Maine</u>
		Zip Code	<u>04662</u>
Contact Person	<u>Adam Fruley</u>	Phone	<u>207 610 3760</u>
Signature	<u>Adam Fruley</u>	Date	<u>03/19/2021</u>
Sign(s) Location (City/town)	<u>Northeast Harbor</u>	County	<u>Hancock</u>
Physical Address of Business	<u>10 Huntington Road, Northeast Harbor</u>		
Email (summer)	<u>info@northeastlobster.com</u>		
Email (winter if different)			

LEGEND

Sign #1	Company Logo/Symbol (yes/no)	<u>The Nor' Easter Pound & Market</u>	DISTANCE (in miles) <u>1</u>
	14 Characters per line allowed, including spaces 1-2 lines of print only		
DISTANCE (in miles)	<u>1</u>	<u>The Nor' Easter Pound & Market</u>	Company Logo/Symbol (yes/no) Sign # 2

Applicants may use a maximum of 14 characters (per line), including spaces on the legend and attach a sample of the logo image (if logo is desired) with application.

Page 1 of 2

Using the diagram below, please supply intersection location information:

1. Circle sign location(s) desired:

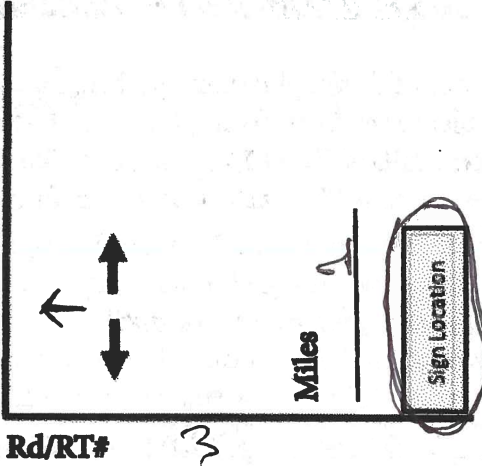
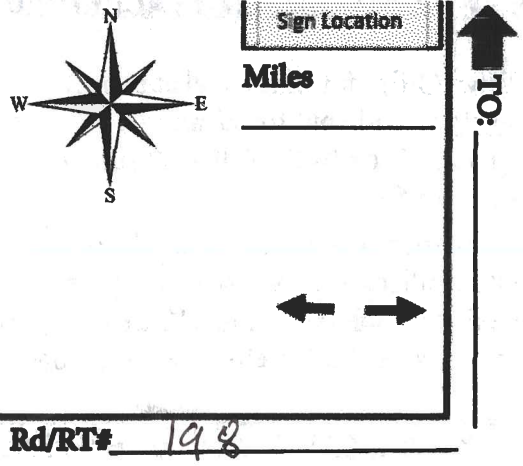


2. Circle number of signs requested at the intersection: 1 (2)

3. Insert Route # and road names on diagram.

4. Insert distance from intersection (not sign location) to business, civic, or non-profit on (miles line) ex. 1 1/2

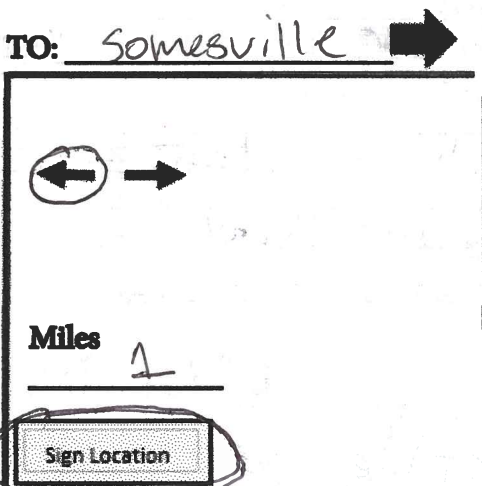
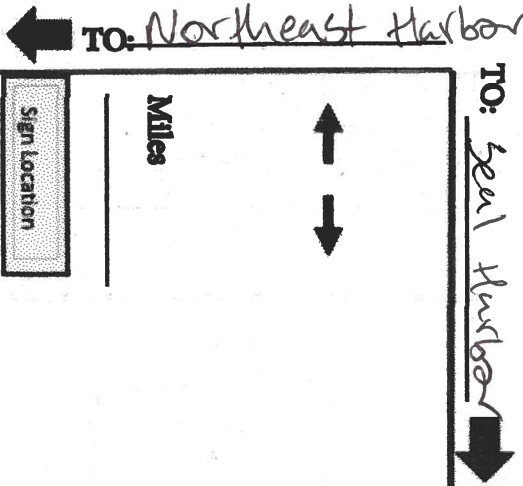
5. Circle direction to business, civic, or non-profit and X arrow that does not apply. ex.



Sign #1 GPS Coordinates

Sign #1 Size (12x48 or 16x72)

MaineDOT Use Only



Sign #2 GPS Coordinates

Sign #2 Size (12x48 or 16x72)

MaineDOT Use Only

Municipal Approval: (Required before submission) I certify that sign(s) applied for herein comply with local ordinances, Restrictions: _____ By: _____ Date: _____

(Signature - Municipal Official) (Title)

DO NOT WRITE BELOW THIS LINE - OFFICE USE ONLY

MaineDOT Approval: _____ Date: _____

Sign #1 (from 1st page) Location: _____

Sign #2 (from 1st page) Location: _____

NOT APPROVED: _____

(MaineDOT approver - State reason(s) for denial)

ACCOUNT # _____

OFFICE USE ONLY	
\$ Rec'd:	_____
Check #	_____
Date:	_____
By:	_____

**Maine
Department of Transportation
Application for ReflectORIZED
Official Business
Directional Sign
Permit(s)**

OFFICE USE ONLY	
Application #:	_____
Date:	_____
Region:	_____

EFFECTIVE 10/1/2019: APPLICATIONS FOR NON-REFLECTORIZED SIGNS WILL NO LONGER BE ACCEPTED.

DIRECTIONS: Please fill out **BOTH** sides of this application and bring it to your Town Office for municipal approval. After you receive municipal approval, please send this form plus a check for \$30 per sign, made out to: *Treasurer, State of Maine* and send to: **MaineDOT (ATTN: Traffic OBDS) 16 State House Station, Augusta, Maine 04330-0016.** *If you are reactivating a canceled account, please pay an additional \$30 per sign for the reactivation fee.*

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Business Name	<u>The Nor'Easter Pound & Market</u>	Phone	<u>207 7768035</u>
Mailing Address	<u>P.O. Box 883</u>		
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Contact Person	<u>Adam Fraley</u>	Phone	<u>207 610 3760</u>
Signature	<u>Adam Fraley</u>	Date	<u>03/19/2021</u>
Sign(s) Location (City/town)	<u>Northeast Harbor</u>	County	<u>Hancock</u>
Physical Address of Business	<u>10 Huntington Rd, Northeast Harbor</u>		
Email (summer)	<u>info@northeastlobster.com</u>		
Email (winter if different)	_____		

LEGEND

Sign # 1	<table border="1"> <tr><th>Company</th></tr> <tr><td><u>The Nor'Easter</u></td></tr> <tr><td><u>Pound & Market</u></td></tr> <tr><td>Logo/Symbol (yes/no)</td></tr> <tr><td><u>Logo</u></td></tr> </table>	Company	<u>The Nor'Easter</u>	<u>Pound & Market</u>	Logo/Symbol (yes/no)	<u>Logo</u>	<table border="1"> <tr><th>DISTANCE (in miles)</th></tr> <tr><td><u>2/10</u></td></tr> </table>	DISTANCE (in miles)	<u>2/10</u>
	Company								
<u>The Nor'Easter</u>									
<u>Pound & Market</u>									
Logo/Symbol (yes/no)									
<u>Logo</u>									
DISTANCE (in miles)									
<u>2/10</u>									
<table border="1"> <tr><th>DISTANCE (in miles)</th></tr> <tr><td> </td></tr> </table>	DISTANCE (in miles)		<table border="1"> <tr><th>Company</th></tr> <tr><td> </td></tr> <tr><td>Logo/Symbol (yes/no)</td></tr> <tr><td> </td></tr> </table>	Company		Logo/Symbol (yes/no)		Sign # 2	
DISTANCE (in miles)									
Company									
Logo/Symbol (yes/no)									

14 Characters per line allowed; including spaces 1-2 lines of print only

Applicants may use a maximum of 14 characters (per line), including spaces on the legend and attach a sample of the logo image (if logo is desired) with application.

Using the diagram below, please supply intersection location information:

1. Circle sign location(s) desired:



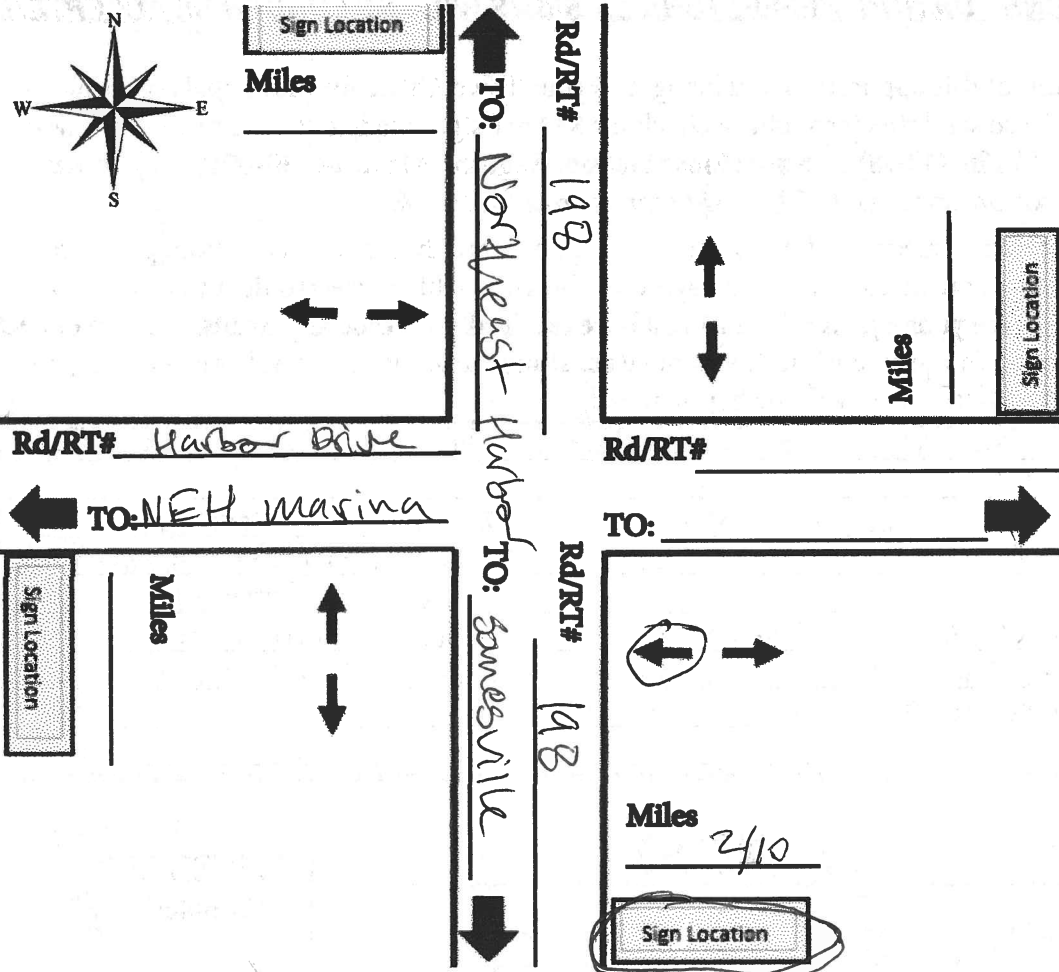
2. Circle number of signs requested at the intersection:

1 2

3. Insert Route # and road names on diagram.

4. Insert distance from intersection (not sign location) to business, civic, or non-profit on (miles line) ex. 1 1/2

5. Circle direction to business, civic, or non-profit and X arrow that does not apply. ex.



Sign #1 GPS Coordinates _____
 Sign #1 Size (12x48 or 16x72) _____
MaineDOT Use Only

Sign #2 GPS Coordinates _____
 Sign #2 Size (12x48 or 16x72) _____
MaineDOT Use Only

Municipal Approval: (Required before submission) I certify that sign(s) applied for herein comply with local ordinances, Restrictions: _____ By: _____ Date: _____

(Signature - Municipal Official) (Title)

DO NOT WRITE BELOW THIS LINE - OFFICE USE ONLY

MaineDOT Approval: _____ **Date:** _____

Sign #1 (from 1st page) Location: _____

Sign #2 (from 1st page) Location: _____

NOT APPROVED: _____

(MaineDOT approver - State reason(s) for denial)

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

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

Communications with Those Charged with Governance

March 31, 2021

Members of the Board of Selectmen
Town of Mount Desert
Mount Desert, ME 04463

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mount Desert, Maine (the Town) for the fiscal year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 15, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Mount Desert are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2020. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Town's financial statements was:

Management's estimate of the capital asset depreciation is based on estimated useful lives of the assets at the date of construction or acquisition. We evaluated the key factors and assumptions used to develop the capital asset depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriated level of management. Management has corrected all such misstatements. There were no material misstatements detected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 31, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors.

Other Matters

We applied certain limited procedures to management discussion and analysis, budgetary comparison schedule, pension schedules, and other post-employment benefits schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on individual fund statements, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the

financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of management and the Members of the Board of Selectmen, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.

TOWN OF MOUNT DESERT, MAINE

***FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORTS***

***FOR THE FISCAL YEAR
ENDED JUNE 30, 2020***

**TOWN OF MOUNT DESERT
 FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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**TOWN OF MOUNT DESERT
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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James W. Wadman

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

INDEPENDENT AUDITOR'S REPORT

March 31, 2021

Members of the Board of Selectmen
Town of Mount Desert
Mount Desert, ME 04662

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mount Desert, Maine as of and for the fiscal year ended June 30, 2020, 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

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 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 audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mount Desert, Maine as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, and other post-employment benefits schedules on pages 3-9, 58, 59-62, and 63-66, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Mount Desert, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the supplementary information and the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, CPA

James W. Wadman, CPA

TOWN OF MOUNT DESERT, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

Management of the Town of Mount Desert, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the year ended June 30, 2020. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

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

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net position – The assets of the Town exceeded its liabilities at year ending June 30, 2020 by \$38,167,838 (presented as “net position”). Of this amount, \$10,389,277 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net position – The Town's total net position increased by \$1,046,854 (a 2.8 % increase) for the year ended June 30, 2020. Net position of governmental activities increased by \$861,870 (a 2.5% increase), while net position of business-type activities showed an increase of \$184,984 (a 5.5% increase).

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the year ended June 30, 2020; the Town's governmental funds reported a combined ending fund balance of \$12,935,266 with \$3,475,645 being general unassigned fund balance. This unassigned fund balance represents approximately 20% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations decreased by \$2,088,263 for the year ended June 30, 2020. Existing debt obligations were retired according to schedule. Additional information on the Town's long-term debt can be found in Note 3G of the notes to the financial statements on pages 33-36 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables. The government-wide financial statements can be found on pages 10-11 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial

statements because the resources of these funds are not available to support the Town's own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach. The basic governmental fund financial statements can be found on pages 12-15 of this report. The basic proprietary fund financial statements can be found on pages 16-18 of this report. The fiduciary fund financial statements can be found on pages 19-20 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 21-57 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). This section also includes a schedule of proportionate share of net pension liability and schedule of employer contributions in relation to GASB Statement #68. This section also includes OPEB schedules related to GASB Statement #75. Required supplementary information can be found on pages 58-66 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position

68% of the Town's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

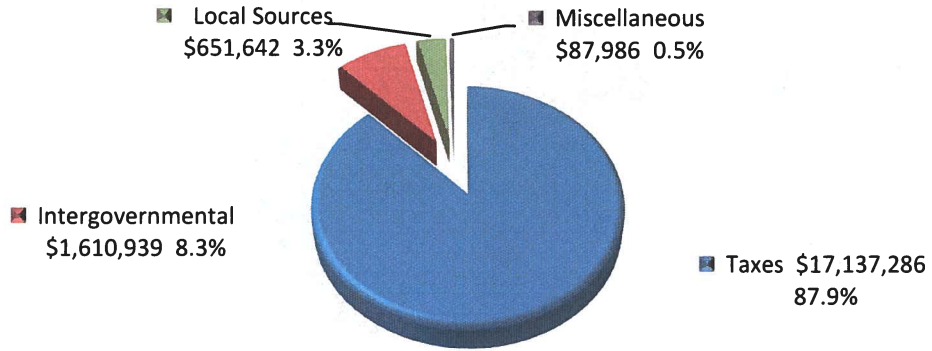
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>June 30, 2020 Total</i>	<i>June 30, 2019 Total</i>
Current Assets	14,910,997	1,586,705	16,497,702	17,580,611
Capital Assets	40,129,579	3,206,551	43,336,130	42,781,002
Total Assets	55,040,576	4,793,256	59,833,832	60,361,613
Total Deferred Outflows of Resources	622,110		622,110	511,974
Total Assets and Deferred Outflows of Resources	55,662,686	4,793,256	60,455,942	60,873,587
Current Liabilities	4,032,801	152,551	4,185,352	3,900,344
Other Liabilities	16,541,200	1,100,000	17,641,200	19,474,752
Total Liabilities	20,574,001	1,252,551	21,826,552	23,375,096
Total Deferred Inflows of Resources	461,552		461,552	377,507
Net Investment in Capital Assets	23,960,928	1,996,551	25,957,479	23,302,745
Restricted	1,076,640	744,442	1,821,082	1,481,736
Unrestricted	9,589,565	799,712	10,389,277	12,336,503
Total Net Position	34,627,133	3,540,705	38,167,838	37,120,984
Total Liabilities, Deferred Inflows, and Net Position	55,662,686	4,793,256	60,455,942	60,873,587

Changes in Net Position

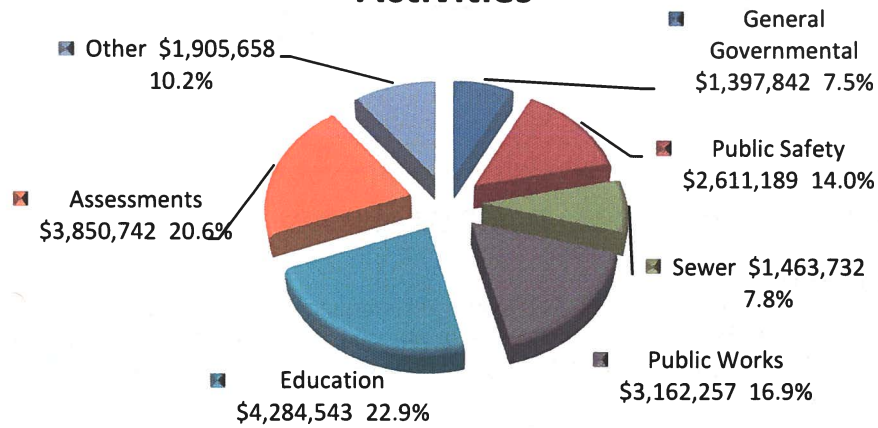
Approximately 88% of the Town's total revenue came from property and excise taxes, approximately 8% came from State subsidies and grants, and approximately 4% came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$2,025,947 of the total expenses for the fiscal year.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>June 30, 2020 Total</i>	<i>June 30, 2019 Total</i>
<i>Revenues:</i>				
Taxes	17,137,286		17,137,286	16,586,865
Intergovernmental Revenues	1,610,939		1,610,939	927,669
Local Sources	651,642	933,765	1,585,407	1,558,132
Fair Value Increase (Decrease)	(93,657)		(93,657)	196,685
Transfers In / Out	49,980	(49,980)	-	-
Miscellaneous	181,643		181,643	160,914
<i>Total</i>	19,537,833	883,785	20,421,618	19,430,265
<i>Expenses:</i>				
General Government	1,397,842		1,397,842	1,427,626
General Assistance & Rural Wastewater	184,040		184,040	179,734
Public Safety	2,611,189		2,611,189	2,274,231
Public Works	3,162,258		3,162,258	3,077,218
Sewer	1,463,732		1,463,732	1,472,030
Marine Dept.		698,801	698,801	687,458
Community Development	6,083		6,083	13,709
Debt Service	197,926		197,926	347,491
Other	343,543		343,543	339,634
Assessments	4,284,543		4,284,543	3,818,735
Education Programs	3,850,742		3,850,742	4,255,721
Capital Outlay	1,174,065		1,174,065	295,543
<i>Total</i>	18,675,963	698,801	19,374,764	18,189,130
<i>Changes in Net Position</i>	861,870	184,984	1,046,854	1,241,135

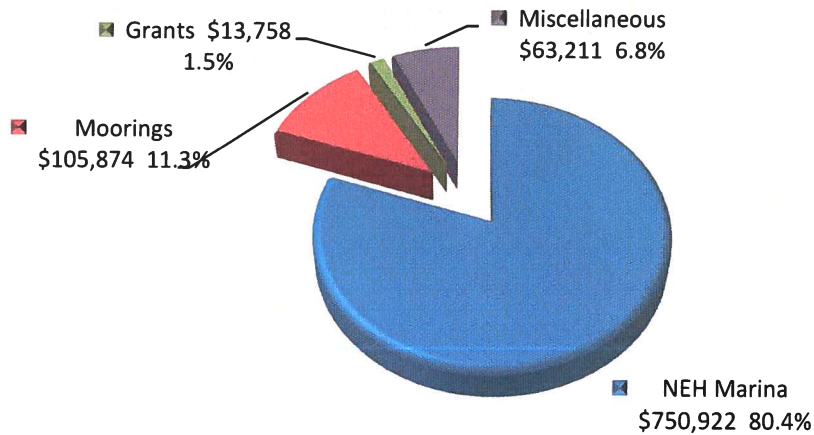
Revenues By Source - Governmental Activities



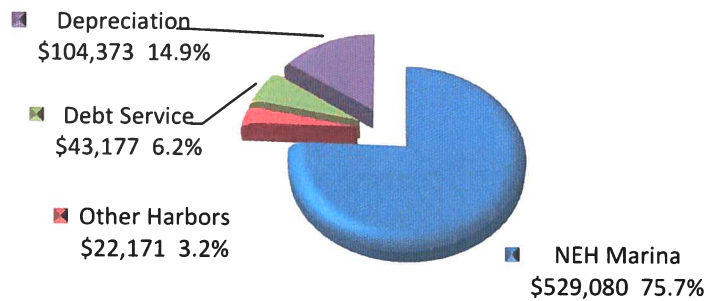
Expenditures By Source - Governmental Activities



Revenues By Source - Business-type Activities



Expenditures By Source - Business-type Activities



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

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

At the end of the year, the Town's governmental funds reported ending fund balances of \$12,935,266, a decrease of \$1,608,473 in comparison with the prior year. Approximately 27 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

Proprietary Funds

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

- \$70,741 negative variance in property taxes. The variance is due to the uncollected taxes that went to lien. In FY 20, the amount of the liens was \$106,026. There was also a supplemental bill of \$10,100 from FY 20 that is currently unpaid. These two factors would have contributed to the variance.
- \$31,826 negative variance in motor vehicle excise. Due to the unforeseen pandemic of COVID 19 in the FY end of 6/30/20, the pandemic has impacted our motor vehicle excise revenue quite substantially. With the Governor's state of emergency proclamation in place, vehicle registrations that expire or due to expire were deemed extended until 30 days after the state of emergency has ended. This was revised in the Governor's executive order (no.53 FY 19/20) regarding certain municipal and taxation matters on May 12, 2020 to state, that any vehicles that had expired are to be registered within 30 days. As our FY end was 6/30/2020, this left our revenues at a deficit, effecting our budget.
- \$36,638 positive variance in ANP Otter Creek treatment plant. The budget was presented incorrectly on the town meeting warrant and posted as much in the Munis software. If it had been presented and posted correctly for \$15,000 the revenue amount of \$16,307 would have been within reason of the budget. The budget amounts are correctly represented in the 2020-20201 budget.
- \$43,693 negative variance in ANP Seal Harbor sewer. The budget was presented incorrectly at town meeting warrant and posted as such in the Munis software. If it had been presented and posted correctly for \$60,000, the revenue amount of \$51,638 would have been within reason of the budget. The budget amounts are correctly represented in the 2020-20201 budget.
- \$31,531 positive variance in planning and zoning revenues. The variance is due to contentious applications causing more legal representation and public notices.
- \$32,196 positive variance in code enforcement. The variance is due to lack of training opportunities due to COVID 19. There were also less legal consultations or representations.
- \$54,322 positive variance in general government - unallocated. The health reimbursement account was only expended at 52% of the anticipated cost.
- \$26,796 positive variance in technology. The information technology tech fee was not expended at the rate of past years. There were less new projects undertaken.
- \$66,796 positive variance in police department. In general, this under budget is due to police chief sharing agreement with Bar Harbor, which reduces police chief expenses to Mount Desert police department, and lower than budgeted health insurance expenses. Mount Desert budgets for the full cost of a police chief in several wage and benefit lines in the police budget. Through the police sharing agreement, Mount Desert pays 40% of those lines and Bar Harbor pays 60%. The agreement also includes reimbursement of the chief's cruiser mileage expense.
- \$43,658 positive variance in fire department. Some of the unexpended fund within the fire department are due to on-call firefighter's wages not being spent. This is typical on any given year due to the uncertainty of how many hours these on-call firefighters will work throughout the year. Due to COVID 19, we suspended our regular fire department training program which resulted in unspent funds. The rest may be due to a reduction in hard to predict vehicle and/or heating fuel use, building repairs, and truck repairs.
- \$43,275 positive variance in highways. \$16,515 remaining of a budget of \$48,000 due to the type of winter we had – not many call-ins outside of regular work hours. The call-ins add up quickly since all time spent for snow related work is overtime paid at time and a half. \$19,422 remaining of a budget of \$46,500 due again to the rather easy winter we had and the price of fuel being lower than estimated. \$5,675 remaining of the budget of \$9,250 due, as above, they type of winter we had, the lower than estimated costs of propane and the higher than expected amount of waste oil we received to burn as a heat supplement.
- \$48,958 positive variance in sewer operations. \$12,802 remaining of a \$15,000 budget. The inflow infiltration (I&I) study we had been considering was eliminated due to the pandemic. I&I work is labor intensive requiring close interaction between people doing the work. \$28,210 remaining of the \$97,000 budget. Due to the pandemic, we were not able to use our hauler to move sludge from plant to plant and ultimately to the Ellsworth treatment plant we use for final disposal of the sludge; the summer was very dry reducing sludge production and local population and visitor numbers were very due based on our inflow records.
- \$37,917 positive variance in community development. The position of consultant director ended prior to the end of the fiscal year. Only \$6,083 was expended out of the \$27,000 that was budgeted for fees and travel.

The consultant budget at \$17,000 in anticipation of beginning phase 2 of the Main Street project. As it was postponed there were no expenditures from this line.

- \$172,183 positive variance on interest on bonds/notes. The \$5,108,485 BHB&T road project dated May 31, 2018 had an incorrect first payment due date of June 15, 2019 instead of July 1, 2020. However, the 2020 budgeted interest payment was made in June of 2020 and only the difference of \$11,075 was paid in 2020 resulting in a difference of \$154,900. The balance is attributable to budgeted according to the original amortization schedules for the loans that have had principal pay downs and thus the interest is less and does not reconcile to the budget.
- \$36,255 positive variance in MDI High School. The high school assessment was not voted on prior to budget acceptance at town meeting and only an estimate was used for budgetary purposes. The actual assessment was \$36,255 less than the estimated voted at town meeting.
- \$81,180 positive variance in overlay. For the 2019-2020 tax commitment, a .6% overlay was raised in the amount of \$99,378.23. The overlay was raised to avoid a fractional mil rate, and in accordance with Article 26 in the 2019 town meeting, “to pay any tax abatements granted by the assessor, board of assessment review, or board of selectmen together with any interest due thereon from the town, during the fiscal year beginning July 1, 2019, in an aggregate amount not to exceed the property tax commitment overlay”. During the FY 2019-2020 there were 8 abatements granted by the assessor, totaling \$15,159.86 and leaving the remaining balance of overlay largely unspent for the 2019-2020 fiscal year.
- \$200,367 positive variance in NEH Marina revenues. The marina had access to rent two large slips that we normally do not have access to. The 2019 summer was an exceptional one with great weather which upped our visitation with boats coming earlier and staying later than normal.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town’s investment in capital assets for its governmental and business-like activities amounts to \$76,211,269, net of accumulated depreciation of \$32,875,139, leaving a net book value of \$43,336,130. Current additions include \$24,524 for Seal Harbor firehouse windows replacement, \$37,135 for new police vehicle, \$48,322 for a highway truck, \$439,531 for paving, \$547,043 for NEH Sylvan neighborhood project, \$11,541 for MD sidewalks, \$42,870 for village green irrigation system, \$10,115 for marina high definition security cameras, \$48,237 for marina power cable, chains, and pedestal for float. Additional information on the Town’s capital assets can be found in Note 3E of the notes to the financial statements on pages 31-32 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town’s finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town’s accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Mount Desert, P.O. Box 248, Northeast Harbor, ME 04662.

TOWN OF MOUNT DESERT
STATEMENT OF NET POSITION
JUNE 30, 2020

Exhibit A

	<i>Governmental</i>	<i>Business-Type</i>	<i>Total</i>
	<i>Activities</i>	<i>Activities</i>	
Assets			
Cash and Equivalents	7,248,209		7,248,209
Investments	6,745,477	790,879	7,536,356
Taxes and Liens Receivables	177,045		177,045
Bonds Receivables	404,704		404,704
Accounts Receivable	330,827		330,827
Internal Balances		795,826	795,826
Prepaid Expenditures	100		100
Inventory	4,635		4,635
Capital Assets:			
Land	2,624,097		2,624,097
Construction Work in Progress	2,671,101		2,671,101
Other Capital Assets, Net of Depreciation	34,834,381	3,206,551	38,040,932
Total Assets	55,040,576	4,793,256	59,833,832
Deferred Outflows of Resources:			
Related to Pensions and Other Post Employment Benefits	480,072		480,072
Related to Pensions and Other Post Employment Benefits	142,038		142,038
Total Deferred Outflow of Resources	622,110	-	622,110
Total Assets and Deferred Outflows of Resources	55,662,686	4,793,256	60,455,942
Liabilities			
Accounts Payable	411,308	4,262	415,570
Retainage Payable	85,299		85,299
Accrued Interest Payable		34,754	34,754
Accrued Compensated Absences	319,511	3,535	323,046
Accrued Salaries Payable	374,821		374,821
Internal Balances	790,879		790,879
Long-term Liabilities:			
Net Pension Liability	1,049,187		1,049,187
Net Other Post Employment Benefits Liability	1,374,345		1,374,345
Due Within One Year	2,050,983	110,000	2,160,983
Due in More Than One Year	14,117,668	1,100,000	15,217,668
Total Liabilities	20,574,001	1,252,551	21,826,552
Deferred Inflows of Resources:			
Property Taxes Collected in Advance	154,096		154,096
Related to Pensions	247,322		247,322
Related to Other Post Employment Benefits	60,134		60,134
Total Deferred Inflows of Resources	461,552	-	461,552
Net Position			
Net Investment in Capital Assets	23,960,928	1,996,551	25,957,479
Restricted	1,076,640	744,442	1,821,082
Unrestricted	9,589,565	799,712	10,389,277
Total Net Position	34,627,133	3,540,705	38,167,838
Total Liabilities, Deferred Inflows of Resources, and Net Position	55,662,686	4,793,256	60,455,942

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit B

<i>Functions/Programs</i>	<i>Program Revenues</i>			<i>Net (Expense) Revenue and Changes in Net Position</i>		
	<i>Expenses</i>	<i>Fees, Fines, and Charges for Services</i>	<i>Operating Grants</i>	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total</i>
<i>Primary Government</i>						
<i>Governmental Activities</i>						
General Government	1,397,842	122,202		(1,275,640)		(1,275,640)
General Assistance & Rural Wastewater Support	184,040			(184,040)		(184,040)
Public Safety	2,611,189	3,413		(2,607,776)		(2,607,776)
Public Works	3,162,258	575		(3,161,683)		(3,161,683)
Sewer	1,463,732	715		(1,463,017)		(1,463,017)
Community Development	6,083			(6,083)		(6,083)
Debt Service	197,926			(197,926)		(197,926)
Other	343,543			(343,543)		(343,543)
Education	4,284,543	44,367	424,263	(3,815,913)		(3,815,913)
Assessments	3,850,742			(3,850,742)		(3,850,742)
Capital Outlay	1,174,065			(1,174,065)		(1,174,065)
Total Governmental Activities	18,675,963	171,272	424,263	(18,080,428)		(18,080,428)
<i>Business-type Activities</i>						
Marina	698,801	903,328	13,758		218,285	218,285
Total Business-type Activities	698,801	903,328	13,758		218,285	218,285
Total Primary Government	19,374,764	1,074,600	438,021	(18,080,428)	218,285	(17,862,143)
<i>General Revenues:</i>						
Taxes						
Property				16,521,048		16,521,048
Auto Excise				588,174		588,174
Boat Excise				28,064		28,064
Intergovernmental Revenues				1,107,241		1,107,241
Increase (Decrease) in Fair Market Value				(93,657)		(93,657)
Other Local Sources				741,448	16,679	758,127
Transfers Marina				49,980	(49,980)	-
Total Revenues, Special Items and Transfers				18,942,298	(33,301)	18,908,997
<i>Changes in Net Position</i>						
				861,870	184,984	1,046,854
<i>Net Position - Beginning</i>						
				33,765,263	3,355,721	37,120,984
<i>Net Position - Ending</i>						
				34,627,133	3,540,705	38,167,838

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

Exhibit C
Page 1 of 2

<i>Assets</i>	<i>General Fund</i>	<i>Northeast Village Center</i>	<i>Capital Improvement Program</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Cash and Equivalents	7,248,209				7,248,209
Investments	4,498,154		2,235,783	11,540	6,745,477
Receivables					
Taxes	19,895				19,895
Tax Liens	157,150				157,150
Bonds				404,704	404,704
Other	219,376			111,451	330,827
Prepaid Expenditures	100				100
Inventory	4,635				4,635
Due from Other Funds	186,298	2,733,857		1,051,890	3,972,045
Total Assets	12,333,817	2,733,857	2,235,783	1,579,585	18,883,042
 <i>Liabilities</i>					
Accounts Payable	257,807	105,471	21,817	26,213	411,308
Retainage Payable		58,281		27,018	85,299
Accrued Salaries Payable	374,821				374,821
Due to Other Funds	4,135,165		128,571	499,188	4,762,924
Total Liabilities	4,767,793	163,752	150,388	552,419	5,634,352
 <i>Deferred Inflows of Resources:</i>					
Property Taxes Collected in Advance	154,096				154,096
Unavailable Property Tax Revenue	159,328				159,328
Total Deferred Inflows of Resources	313,424	-	-	-	313,424
 <i>Fund Balances</i>					
Nonspendable	1,886			8,695	10,581
Restricted	1,066,059				1,066,059
Committed	2,573,239	2,570,105	2,085,395	1,015,703	8,244,442
Assigned	135,771			2,768	138,539
Unassigned	3,475,645				3,475,645
Total Fund Balances	7,252,600	2,570,105	2,085,395	1,027,166	12,935,266
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	12,333,817	2,733,857	2,235,783	1,579,585	18,883,042

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

Exhibit C
Page 2 of 2

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balance	12,935,266
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$31,943,232	40,129,579
Deferred outflows of resources related to pension plans	480,072
Deferred outflows of resources related to other post employment benefits	142,038
Deferred inflows of resources related to pension plans	(247,322)
Deferred inflows of resources related to other post employment benefits	(60,134)
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred in the funds:	
Net Pension Liability	(1,049,187)
Net Other Post Employment Benefits Liability	(1,374,345)
Property Taxes Collected in Advance	159,328
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Bonds Payable	(16,104,895)
Accrued Compensated Absences	(319,511)
Capital Leases Payable	(63,756)
 Net Position of Governmental Activities	 <u><u>34,627,133</u></u>

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit D
Page 1 of 2

	<i>General Fund</i>	<i>Northeast Village Center</i>	<i>Capital Improvement Program</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Revenues					
Taxes	17,060,690				17,060,690
Intergovernmental Revenues	1,032,782			578,157	1,610,939
Local Sources	335,960	242,316	71,353	2,013	651,642
Fair Value Increase (Decrease)	(93,657)				(93,657)
Miscellaneous	181,643				181,643
Total Revenues	18,517,418	242,316	71,353	580,170	19,411,257
Expenditures					
Current:					
General Government	1,275,099		10,000	10,271	1,295,370
General Assist. & Rural Wastewater Support	184,040				184,040
Public Safety	2,170,289		165,235	90,041	2,425,565
Public Works	2,529,358		66,764	98	2,596,220
Sewer	877,893		21,817		899,710
Community Development	6,083				6,083
All Other	343,543				343,543
Education Programs	4,498,265				4,498,265
Assessments	3,850,742				3,850,742
Debt Service	1,878,689				1,878,689
Capital Outlay		1,287,241		1,804,242	3,091,483
Total Expenditures	17,614,001	1,287,241	263,816	1,904,652	21,069,710
Excess of Revenues Over (Under) Expenditures	903,417	(1,044,925)	(192,463)	(1,324,482)	(1,658,453)
Other Financing Sources (Uses)					
Transfers from Other Funds	112,012		541,070	101,519	754,601
Transfers to Other Funds	(603,102)		(15,060)	(86,459)	(704,621)
Total Other Financing Sources (Uses)	(491,090)	-	526,010	15,060	49,980
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	412,327	(1,044,925)	333,547	(1,309,422)	(1,608,473)
Fund Balance - July 1	6,840,273	3,615,030	1,751,848	2,336,588	14,543,739
Fund Balance - June 30	7,252,600	2,570,105	2,085,395	1,027,166	12,935,266

(Continued)

The notes to financial statements are an integral part of this statement.

**TOWN OF MOUNT DESERT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**Exhibit D
Page 2 of 2**

Net change in fund balances - total governmental funds	(1,608,473)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	2,540,606
Capital asset disposals	(5,518)
Depreciation expense	(1,921,574)
	<u>613,514</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Unavailable Property Tax Revenue	<u>76,596</u>
Bond proceeds proved current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:	
Capital lease obligation principal payments	51,751
New Lease	(40,408)
General obligation bond principal payments	1,978,263
	<u>1,989,606</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Deferred Outflows of Pension	(5,912)
Deferred Outflows of Other Post Employment Benefits	116,048
Deferred Inflows of Pension	(23,698)
Deferred Inflows of Other Post Employment Benefits	12,085
Net Pension Liability	(105,497)
Net Other Post Employment Benefit Liability	(148,085)
Accrued compensated absences	(54,314)
	<u>(209,373)</u>
Change in net position of governmental activities	<u><u>861,870</u></u>

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2020

Exhibit E

<i>Assets</i>	<i>Marina Fund</i>
Current Assets:	
Investments	795,826
Due from Other Funds	790,879
Total Current Assets	1,586,705
Noncurrent Assets:	
Capital Assets, net	3,206,551
Total Noncurrent Assets	3,206,551
Total Assets	4,793,256
 Liabilities and Net Position	
Liabilities	
Current Liabilities:	
Accrued Interest Payable	34,754
Accounts Payable	4,262
Long-term Liabilities:	
Due Within One Year	110,000
Due in More Than One Year	1,100,000
Total Liabilities	1,249,016
 Net Position	
Net Investment in Capital Assets	1,996,551
Restricted	744,442
Unassigned	803,247
Total Net Position	3,544,240
Total Liabilities and Net Position	4,793,256
 Amounts reported for business activities in the Statement of Net Position are different because:	
Total Net Position	3,544,240
 Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Accrued Compensated Absences	(3,535)
	(3,535)
Net Position of Business Activities	3,540,705

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT

PROPRIETARY FUND

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Exhibit F

	<i>Marina Fund</i>			<i>Variance</i>
	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Favorable (Unfavorable)</i>
Operating Revenues:				
NEH Marina	550,555	550,555	750,922	200,367
Moorings	107,000	107,000	105,874	(1,126)
Launch Services	20,000	20,000	20,610	610
Agent Fees	17,000	17,000	16,195	(805)
Pump Out Grant	2,000	2,000	13,758	11,758
Ticket Booth Fees	2,500	2,500	1,700	(800)
Marina Concessions	9,500	9,500	8,027	(1,473)
Total Operating Revenues:	<u>708,555</u>	<u>708,555</u>	<u>917,086</u>	<u>208,531</u>
Operating Expenditures:				
NEH Marina	513,735	513,735	529,263	(15,528)
Seal Harbor Marina	9,650	9,650	9,457	193
Bartlett Narrows Harbor	4,600	4,600	12,395	(7,795)
Somesville Harbor	350	350	319	31
Debt Service	48,048	48,048	43,177	4,871
Depreciation			104,373	(104,373)
Total Operating Expenditures	<u>576,383</u>	<u>576,383</u>	<u>698,984</u>	<u>(122,601)</u>
Net Operating Income	<u>132,172</u>	<u>132,172</u>	<u>218,102</u>	<u>85,930</u>
Non-operating Revenues (Expenses)				
Interest Revenue			16,679	16,679
Total Non-operating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>16,679</u>	<u>16,679</u>
Net Income (Loss) before contributions and transfers	<u>132,172</u>	<u>132,172</u>	<u>234,781</u>	<u>102,609</u>
Transfer to Other Funds	<u>(132,172)</u>	<u>(132,172)</u>	<u>(49,980)</u>	<u>82,192</u>
Change in Net Position	<u>-</u>	<u>-</u>	<u>184,801</u>	<u>184,801</u>
Total Net Position - Beginning			<u>3,359,439</u>	
Total Net Position - Ending			<u><u>3,544,240</u></u>	
Net change in fund balances - total business funds			184,801	
Amounts reported for business activities in the Statement of Activities are different because:				
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in business funds:				
Accrued compensated absences			183	
			<u>183</u>	
Change in net position of business activities			<u>184,984</u>	

The notes to financial statements are an integral part of this statement.

**TOWN OF MOUNT DESERT
ALL PROPRIETARY FUND TYPES
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Exhibit G

	Marina Fund
<i>Cash Flows from Operating Activities</i>	
Received from Customers	900,629
Payments to Suppliers	(251,860)
Payments to Employees	(283,894)
Other Receipts (Payments)	(178,876)
	<hr/>
<i>Net Cash Provided by (Used in) Operating Activities</i>	185,999
	<hr/>
<i>Cash Flows from Capital and Related Financing Activities</i>	
Principal Paid on Capital Debt	(110,000)
Disposals of Capital Assets	
Purchases of Capital Assets	
	<hr/>
<i>Net Cash Used in Capital and Related Financing Activities</i>	(110,000)
	<hr/>
<i>Cash Flows from Investing Activities</i>	
Net Purchase/Sales of Investment	(90,998)
Interest and Dividends	14,999
	<hr/>
<i>Net Cash Provided by (Used in) Investing Activities</i>	(75,999)
	<hr/>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	-
	<hr/>
<i>Balances - beginning of the year</i>	-
	<hr/>
<i>Balances - end of the year</i>	-
	<hr/> <hr/>
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</i>	
Net Operating Income (Loss)	184,801
Adjustment to Reconcile Net Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation and Amortization	104,373
(Increase) Decrease in Due from Other Funds	(92,307)
Increase (Decrease) in Accrued Interest Payable	406
Increase (Decrease) in Accounts Payable	51
	<hr/>
<i>Net Cash Provided by (Used in) Operating Activities</i>	197,324
	<hr/> <hr/>

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2020

Exhibit H

<i>Assets</i>	<i>Private Purpose Trust Fund Horace Reynolds Scholarship Fund</i>
Investments	14,532
Total Assets	14,532
 <i>Liabilities and Net Position</i>	
Liabilities	
Due to Other Funds	-
Total Liabilities	-
Net Position	
Restricted	13,488
Unassigned	1,044
Total Net Position	14,532
Total Liabilities and Net Position	14,532

The notes to financial statements are an integral part of this statement.

**TOWN OF MOUNT DESERT
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Exhibit I

	<u><i>Private Purpose Trust Fund Horace Reynolds Scholarship Fund</i></u>
Revenues	
Investment Income	725
	<u>725</u>
Expenditures	
Scholarships	253
Total Expenditures	<u>253</u>
Excess of Revenues Over (Under) Expenditures	472
Net Position - July 1	<u>14,060</u>
Net Position - June 30	<u><u>14,532</u></u>

The notes to financial statements are an integral part of this statement.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Financial Reporting Entity

The Town of Mount Desert operates under an elected Board of Selectmen and Town Manager form of government. The Town's major operations include public works, public safety, fire protection, education, and general administrative services.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Town. Fiduciary activities, whose resources are not available to finance the Town's programs, are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and various intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *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 or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

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

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and trust fund financial statements. Revenues are recognized when transactions occur and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Agency funds, reporting only assets and liabilities, have no measurement focus but use the accrual basis of accounting.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of 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. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, as well as expenditure related to compensated absences and claims and judgments are recorded only when payment is due.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Property taxes, sales taxes, interdepartmental charges and intergovernmental revenues are considered susceptible to accrual. Special assessments are recorded as revenues in the year the assessment become current. Annual installments not yet due are reflected as special assessment receivables and deferred revenues. Other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

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

The Northeast Village Center accounts for all the Town funds designated for Northeast Village Center improvements project.

The Capital Improvement Program accounts for the Town capital purchases.

The Town reports the following major enterprise fund:

The marina fund accounts for the activities of the harbor department. The Town operates the harbor collection system and related administrative costs.

Additionally, the Town reports the following fund types:

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

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

The effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and charges between the business-type functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

In the statement of activities, amounts reported as program revenue include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the government's internal service funds are charges to customers for goods and services. Operating expenses include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Position or Fund Equity

1. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. These investments are not specifically identified with any one fund. Interest is allocated to the individual funds on the basis of average cash balances.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which the state investment officer is authorized to invest pursuant to the Maine Statute 5705 Title 30-A and as provided in the authorized investment guidelines of the Maine Statutes 5711 through 5719 in effect on the date the investment is made.

Investments in the Pension Trust Fund are carried at fair value. Investments in other funds are carried at fair value, except for short-term investments, which are reported at amortized cost, which approximates fair value. Securities traded on a national exchange are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair value, based on relevant market information of similar financial instruments. Income from investments held by the individual funds is recorded in the respective funds as it is earned.

2. Receivables

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

Property taxes receivable not expected to be collected within 60 days from year's end are classified as unavailable property tax revenue. At June 30, \$159,328 had been so classified and reported on the general fund balance sheet. Property taxes were levied on July 1 on property values assessed on April 1. Taxes were due on July 1, with interest at 9% beginning September 1. Tax liens are placed on real property within 12 months following the tax commitment date if taxes remain delinquent. Liens were placed on May 29, 2020 for the 2019 commitment. The Town has the authority to foreclose on property eighteen months after the filing of the liens if the lien amount and associated costs remain unpaid.

3. Inventories

Inventories are valued at cost. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

4. Capital Assets

Capital assets, which property, plant, equipment, and infrastructure (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

4. Capital Assets (continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-40
Infrastructure	10-50
Equipment	3-20

5. Deferred Inflows/Outflows of Resources

In addition to assets and liabilities, the statement of net position and the governmental fund balance sheet will report a separate section for deferred outflows and/or inflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period(s) and therefore will not be recognized as an expense/expenditure until then. Deferred inflows of resources represent an acquisition of net position that applies to future period(s) and therefore will not be recognized as revenue until that time. The School Department has an item that qualifies as deferred outflows of resources, and it has an item that qualifies as a deferred inflow. Both items are related to pensions. These amounts are considered unavailable and will be recognized as an outflow of resources (expenditure) and an inflow of resources (revenue) in the period that the amounts become available.

6. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Employees Retirement System (System) and additions to/deductions from MPERS' fiduciary net position have been determined on the same basis as they are reported by MPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

7. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net positions of the Maine Education Association Benefits Trust (MEABT) and Maine Municipal Employees Health Trust (MMEHT) and additions to / deductions from their fiduciary net position have been determined on the same basis as they are reported by MEABT and MMEHT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

8. Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave in the government-wide financial statements is recorded as

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

8. Compensated Absences

an expense and liability of the fund as the benefits accrue to employees. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

9. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position.

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

At June 30, the Town of Mount Desert is in compliance with the above requirements.

10. Fund Balances/Net Position

Fund Balances

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

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

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

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

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

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

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

The Town does not have a formal minimum fund balance policy.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

10. Fund Balances/Net Position (continued)

Fund Balances

The Town has identified June 30, 2020 fund balances on the balance sheet as follows:

	<i>General</i>	<i>Northeast</i>	<i>Capital</i>	<i>Other</i>	
	<i>Fund</i>	<i>Village</i>	<i>Improvement</i>	<i>Governmental</i>	
		<i>Center</i>	<i>Program</i>	<i>Funds</i>	<i>Total</i>
<u>Nonspendable</u>					
School Inventory	1,886				1,886
Frank Stanley Principal				4,324	4,324
Cemetery Principal				4,371	4,371
<u>Restricted</u>					
School Department	984,498				984,498
Municipal Revenue Sharing	58,822				58,822
Planning Grant	22,739				22,739
<u>Committed</u>					
Town Reserves	2,573,239				2,573,239
NEH WW Collect System				371,232	371,232
Street Light Project				34,957	34,957
Northeast Village Center		2,570,105			2,570,105
Rte 3 Improvements				75,854	75,854
Otter Creek Landing				7,366	7,366
MD Crosswalks				72,886	72,886
Rte 198 Project				13,402	13,402
Broadband Services				63,185	63,185
NEH Sylvan Neighborhood				146,957	146,957
Rte 198 DOT Phase 2				14,026	14,026
NEH Summit Road Improvements				16,000	16,000
NEH Village Green Irrigation				7,130	7,130
Brookside Road				9,900	9,900
Dodge Point Bait House				156,747	156,747
Steamboat Wharf Rd Wall				26,061	26,061
Capital Imp. Program			2,085,395		2,085,395
<u>Assigned</u>					
Shellfish Fund	15,780				15,780
Encumbrances	119,991				119,991
Frank Stanley Income				2,768	2,768
<u>Unassigned</u>					
General Fund	3,475,645				3,475,645
Total Fund Balance	7,252,600	2,570,105	2,085,395	1,027,166	12,935,266

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

7. Fund Balances/Net Position (continued)

Net Position

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

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

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

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the government’s general fund and school department operating fund except the Town does not budget for the revenues and expenditures associated with the employer’s teacher retirement contribution made by the State of Maine on behalf of the town to the Maine State Retirement System; and encumbrances which are considered to be expenditures for budgetary purposes.

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

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 2019-2020, \$500,000 of the beginning General Fund fund balance was applied for this purpose.

Reserve funds, once established by the Town Meeting, may be expended with approval of the Board of Selectmen for the purpose for which the reserve was established.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments are carried forward to supplement appropriations of the subsequent year. The General Fund reserve for encumbrances totals \$119,991 at June 30 and is detailed in Exhibit A-2.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 - DETAILED NOTES ON ALL FUNDS

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions of state law. State Statute 5706 require banks to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town Treasurer in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of Federal Deposit Insurance Town (FDIC).

One or more of the financial institutions holding the Town's cash accounts are participating in the FDIC Transaction Account Guarantee Program. All time and savings deposits owned by the Town's official custodian are insured up to \$250,000 by the FDIC. Separately, all demand deposits owned by the Town's official custodian are insured up to \$250,000 by the FDIC. Any cash deposits or certificates of deposits in excess of the \$250,000 FDIC limits are covered by collateral held in a Federal Reserve pledge account or by an agent for the Town and thus no custodial risk exists.

At June 30, the carrying amount of the Town's deposits was \$7,248,209 and the bank balance was \$7,554,198. Of the bank balance, \$4,441,464 was covered by federal depository insurance and \$3,112,734 was collateralized through Bar Harbor Bank & Trust and First Advisors.

B. Investments

The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the town's mission, the town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town chooses a narrative format for the fair value disclosures.

The Town categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following recurring fair value measurements as of June 30, 2020:

- U.S. Treasury securities and common stock of \$7,550,888 are valued using quoted market prices (Level 1 inputs)

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

C. Property Taxes

Property taxes were levied for the fiscal year as follows:

Assessed Value		2,072,281,620
Tax Rate (per \$1,000)		<u>7.95</u>
Commitment		<u><u>16,474,639</u></u>
Appropriations		18,177,143
Less:		
State Municipal Revenue Sharing	30,000	
Homestead Reimbursement	55,948	
BETE Reimbursement	2,126	
Other Revenue	<u>1,614,430</u>	
		<u>1,702,504</u>
Net Assessment for Commitment		<u><u>16,474,639</u></u>

Uncollected taxes and liens at June 30 for the current year commitment totaled \$114,359. Unpaid liens for remainder of years at June 30 totaled \$52,929.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

D. Interfund Receivables and Payables

Individual fund interfund receivable and payable balances at June 30, 2020 were as follows:

	<u><i>Interfund Receivable</i></u>	<u><i>Interfund Payable</i></u>
General Fund	186,298	4,135,165
Special Revenue Funds		94,484
Capital Project Funds	3,785,747	533,275
Marina Fund	790,879	
Totals	<u>4,762,924</u>	<u>4,762,924</u>

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental and Fiduciary Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental and Proprietary Fund financial statements. Of the balances above, the general fund receivable is expected to be repaid over the next year. The general fund payable is expected to be funded through future appropriations with a majority of the balance being paid through the next year's appropriations and funding.

Transfers To/From Other Funds at June 30, 2020, were as follows:

	<u><i>Transfers From</i></u>	<u><i>Transfers To</i></u>
General Fund	112,012	603,102
Capital Projects	642,589	101,519
Marina Fund		49,980
Totals	<u>754,601</u>	<u>754,601</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) use unrestricted revenues in the General fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (3) transfer funds to general fund to cover expenditures voted on per Selectmen.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

E. Capital Assets

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

	<i>Beginning</i>			<i>Ending</i>
	<i>Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Balance</i>
<i>Governmental Activities;</i>				
<i>Capital assets not</i>				
<i>being depreciated</i>				
Land	2,624,097			2,624,097
Construction Work in Progress	1,355,137	1,917,418	(601,455)	2,671,100
<i>Capital assets being</i>				
<i>depreciated</i>				
Buildings	25,509,288	37,668		25,546,956
Equipment	6,414,711	145,989	(121,988)	6,438,712
Infrastructure	33,672,796	1,040,986		34,713,782
<i>Total capital assets</i>				
<i>being depreciated</i>	<u>65,596,795</u>	<u>1,224,643</u>	<u>(121,988)</u>	<u>66,699,450</u>
<i>Less accumulated</i>				
<i>depreciation for</i>				
Buildings	9,130,469	570,088		9,700,557
Equipment	3,623,175	399,828	(116,470)	3,906,533
Infrastructure	17,306,320	951,658		18,257,978
<i>Total accumulated</i>				
<i>depreciation</i>	<u>30,059,964</u>	<u>1,921,574</u>	<u>(116,470)</u>	<u>31,865,068</u>
<i>Net capital assets</i>				
<i>being depreciated</i>	<u>35,536,831</u>	<u>(696,931)</u>	<u>(5,518)</u>	<u>34,834,382</u>
Governmental Activities				
Capital Assets, net	<u>39,516,065</u>	<u>1,220,487</u>	<u>(606,973)</u>	<u>40,129,579</u>

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

E. Capital Assets

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Business-type Activities;</i>				
<i>Capital asset not being depreciated</i>				
Land	103,201			103,201
<i>Capital assets being depreciated</i>				
Marina	3,998,270	48,237	(11,250)	4,035,257
<i>Total capital assets being depreciated</i>	<u>3,998,270</u>	<u>48,237</u>	<u>(11,250)</u>	<u>4,035,257</u>
<i>Less accumulated depreciation for</i>				
Marina	836,534	104,373	(9,000)	931,907
<i>Total accumulated depreciation</i>	<u>836,534</u>	<u>104,373</u>	<u>(9,000)</u>	<u>931,907</u>
<i>Net capital assets being depreciated</i>	<u>3,161,736</u>	<u>(56,136)</u>	<u>(2,250)</u>	<u>3,103,350</u>
<i>Business-type Activities Capital Assets, net</i>	<u><u>3,264,937</u></u>	<u><u>(56,136)</u></u>	<u><u>(2,250)</u></u>	<u><u>3,206,551</u></u>

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

Governmental Activities

General Government	54,401
Public Safety	206,567
Public Works	922,751
Education	176,415
Sewer	<u>561,440</u>
 Total Depreciation Expense - Governmental Activities	 <u><u>1,921,574</u></u>

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

F. Capital Leases

The Town is obligated under certain leases accounted for as capital leases. The related obligations are accounted for in Statement of Net position. The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at June 30:

<i>Year-ended June 30,</i>	<i>Minimum Lease Payment</i>
2021	33,984
2022	9,009
2023	9,010
2024	9,008
2025	8,382
Total Minimum Lease Payments	<u>69,393</u>
Less: Amount Representing Interest	<u>(5,637)</u>
Present Value of Future Minimum Lease Payments	<u><u>63,756</u></u>

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Mount Desert for the year ended June 30, 2020:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
<i>Governmental activities:</i>					
<i>Loans payable:</i>					
2012 Somesville Sidewalk Loan	407,824		(149,899)	257,925	150,000
2013 Municipal Garage Loan	1,411,269		(156,808)	1,254,461	156,808
2016 Capital Improvements Loan	481,385		(71,505)	409,880	71,505
2018 Multi-Projects Loan	1,092,859		(120,260)	972,599	120,726
2018 Multi-Projects Loan	5,108,485		(255,424)	4,853,061	255,424
2018 Street Lights	116,192		(18,808)	97,384	15,000
2019 Crosswalk	428,920			428,920	42,892
2019 Street Sweeper	154,500		(29,020)	125,480	29,921
<i>Bonds payable:</i>					
2002 School Construction Bond	1,190,000		(297,500)	892,500	297,500
2004 Sewer Bond	1,320,000		(220,000)	1,100,000	220,000
2009 Sewer Bond	1,766,665		(353,332)	1,413,333	353,333
2013 WWTP Upgrade Bond	3,469,165		(247,797)	3,221,368	247,798
2018 Clean Water State Revolving Bond	136,307		(6,949)	129,358	7,019
2018 Clean Water State Revolving Bond	999,587		(50,961)	948,626	51,471
Governmental activities long-term obligations	<u>18,083,158</u>	<u>-</u>	<u>(1,978,263)</u>	<u>16,104,895</u>	<u>2,019,397</u>
<i>Marina:</i>					
2011 Marina Project	1,320,000		(110,000)	1,210,000	110,000
Marina long-term obligations	<u>1,320,000</u>	<u>-</u>	<u>(110,000)</u>	<u>1,210,000</u>	<u>110,000</u>

In 2012, the Town issued a loan for the Somesville sidewalk project with Machias Savings Bank. The loan was issued for \$1,500,000, with \$150,000 in annual principal payments. Interest is paid annually at a rate of 2.99%. The balance at June 30, 2020 was \$257,925.

In 2013, the Town issued a loan for the municipal garage with Bar Harbor Bank & Trust. The loan was issued for \$2,352,115, with \$156,808 in annual principal payments. Interest is paid annually at a rate of 2.61%. The balance at June 30, 2020 was \$1,254,461.

In 2016, the Town issued a loan for capital improvements with Bar Harbor Bank & Trust. The loan was issued for \$715,050, with \$71,505 in annual principal payments. Interest is paid annually at a rate of 1.99%. The balance at June 30, 2020 was \$409,880.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt (continued)

In 2018, the Town issued a loan for multiple projects with Bar Harbor Bank & Trust. The loan was issued for \$1,213,119, with variable annual principal payments. Interest is paid annually at a rate of 2.32%. The balance at June 30, 2020 was \$972,599.

In 2018, the Town issued a loan for multiple projects with Bar Harbor Bank & Trust. The loan was issued for \$5,108,485, with \$255,424 in annual principal payments. Interest is paid annually at a rate of 3.42%. The balance at June 30, 2020 was \$4,853,061.

In 2018, the Town issued a loan for street lights with Bar Harbor Bank & Trust. The loan was issued for \$150,000, with \$15,000 in annual principal payments. Interest is paid annually at a rate of 2.52%. The balance at June 30, 2020 was \$97,384.

In 2019, the Town issued a loan for crosswalks with Bar Harbor Bank & Trust. The loan was issued for \$428,920, with \$42,892 in annual principal payments. Interest is paid annually at a rate of 3.17%. The balance at June 30, 2020 was \$428,920.

In 2019, the Town issued a loan for the purchase of a street sweeper with First National Bank. The loan was issued for \$154,500, with variable annual principal payments. Interest is paid annually at a rate of 3.1%. The balance at June 30, 2020 was \$125,480.

In 2002, the Town issued a bond for school construction with Maine Municipal Bond Bank. The bond was issued for \$5,950,000, with \$297,500 in annual principal payments. Interest is paid annually at a rate of 3.05-5.25%. The balance at June 30, 2020 was \$892,500.

In 2004, the Town issued a bond for sewer with Maine Municipal Bond Bank. The bond was issued for \$4,400,000, with \$220,000 in annual principal payments. Interest is paid annually at a rate of 1.33%. The balance at June 30, 2020 was \$1,100,000.

In 2009, the Town issued a bond for sewer with Maine Municipal Bond Bank. The bond was issued for \$5,300,000, with \$353,333 in annual principal payments. Interest is paid annually at a rate of 1.13%. The balance at June 30, 2020 was \$1,413,333.

In 2013, the Town issued a bond for NEH wastewater treatment plant with Maine Municipal Bond Bank. The bond was issued for \$4,955,950, with \$247,798 in annual principal payments. Interest is paid annually at a rate of .324%. The balance at June 30, 2020 was \$3,221,368.

In 2018, the Town issued a bond for clean water state revolving fund with Maine Municipal Bond Bank. The bond was issued for \$150,000, with variable annual principal payments. Interest is paid annually at a rate of 1%. The balance at June 30, 2020 was \$129,358.

In 2018, the Town issued a bond for clean water state revolving fund with Maine Municipal Bond Bank. The bond was issued for \$1,100,000, with variable annual principal payments. Interest is paid annually at a rate of 1%. The balance at June 30, 2020 was \$948,626.

In 2011, the Town issued a loan for the marina capital improvements with Bar Harbor Bank & Trust. The loan was issued for \$2,200,000, with \$110,000 in annual principal payments. Interest is paid annually at a rate of 3.64%. The balance at June 30, 2020 was \$1,210,000.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt (continued)

Debt service requirements (principal and interest) for all long-term obligations at June 30, 2020 are summarized in the table following:

<i>Year Ended</i> <i>June 30,</i>	<i>General Obligation Debt</i>		
	<i>Principal</i>	<i>Interest</i>	<i>Totals</i>
2021	2,019,396	343,247	2,362,643
2022	1,979,089	295,245	2,274,334
2023	1,872,960	247,244	2,120,204
2024	1,577,292	211,502	1,788,794
2025	1,191,952	185,527	1,377,479
2026-2030	3,955,936	636,126	4,592,062
2031-2035	2,350,085	325,691	2,675,776
2036-2039	1,158,185	88,725	1,246,910
Total	16,104,895	2,333,307	18,438,202

<i>Year Ended</i> <i>June 30,</i>	<i>Marina Debt</i>		
	<i>Principal</i>	<i>Interest</i>	<i>Totals</i>
2021	110,000	44,165	154,165
2022	110,000	40,040	150,040
2023	110,000	36,036	146,036
2024	110,000	32,032	142,032
2025	110,000	28,105	138,105
2026-2030	550,000	80,113	630,113
2031	110,000	4,004	114,004
Total	1,210,000	264,495	1,474,495
Totals	17,314,895	2,597,802	19,912,697

3. Overlapping Debt

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

<i>Units</i>	<i>Net debt</i> <i>outstanding</i> <i>June 30, 2020</i>	<i>Percentage</i> <i>applicable</i> <i>to the Town</i>	<i>Town's</i> <i>proportionate</i> <i>share of debt</i>
MDICSD	1,129,300	35.08%	396,158
Hancock County	-	16.50%	-
Totals	1,129,300		396,158

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

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 - OTHER INFORMATION

A. Contingent Liabilities

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

There are various claims and suits filed against the Town which arise in the normal course of activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

B. Pension Plans

Plan Description

The Town's employees are covered under the ICMA or Maine Public Employees Retirement System (System).

The ICMA is a qualified pension plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Town employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All assets and income of the plan are held in trust for the exclusive benefit of participants and their beneficiaries.

Defined Benefit Employee Pension Plan

Plan Description

Qualifying personnel of the Town of Mount Desert participates in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan and the Participating Local Districts (PLD) Consolidated Retirement Plan. The PLD Consolidated Plan is a multiple-employer cost sharing plan. Eligible employers (districts) are defined in Maine statute. The SET Plan is a multiple-employer cost sharing plan with a special funding situation. The State of Maine is also a non-employer contributing entity for the SET Plan in that the State pays the unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for the teacher members.

Each Plan is administered by the Maine Public Employees Retirement System (the System).

Pension Benefits

Benefit terms are established in Maine Statute: in the case of the PLD Consolidated Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten-year requirement was reduced by legislative action to five years for State employees and teachers; separate legislation enacted the same reduced requirement for PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

for State employees and teachers is age 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employees and teacher members and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to members' accounts is set by the System's Board of Trustees and is currently 2.69%.

Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers by earnings from investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or System's Board of Trustees and depend on the terms of the Plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2020, the SET Plan member contribution rate was 7.65% and the employer contribution rate was 4.16% of applicable member compensation. The employer (School portion) is also responsible for contributing 14.95% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 14.33% of the applicable member compensation into the System. For the year ended June 30, 2019, the PLD Plan member contribution rate was 8.1% for the Regular AC Plan and 8% for the Special 2C plan. Employer contribution rates were 10% for the Regular AC Plan, and 10.6% for the Special 2C Plan of applicable member compensation.

The required contributions paid for the SET Plan into the System for the year ended June 30, 2020 and the previous two years are as follows:

SET Plan:

<i>For the year ended</i>	<i>Employee</i>	<i>Employer</i>	<i>State of Maine</i>	<i>Applicable</i>	<i>Applicable</i>
<i>June 30,</i>	<i>Contributions</i>	<i>Contributions</i>	<i>Contributions</i>	<i>Member</i>	<i>Member Federal</i>
				<i>Compensation</i>	<i>Compensation</i>
2020	\$ 144,179	\$ 84,137	\$ 264,581	\$ 1,884,698	\$ 38,352
2019	\$ 136,621	\$ 76,090	\$ 192,953	\$ 1,785,889	\$ 44,433
2018	\$ 128,421	\$ 72,225	\$ 180,707	\$ 1,678,709	\$ 47,778

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

The required contributions paid for the PLD Plan into the System for the year ended June 30, 2020 and the previous two years are as follows:

PLD Plan:

<i>For the year ended</i> <i>June 30,</i>	<i>Employee</i> <i>Contributions</i>	<i>Employer</i> <i>Contributions</i>	<i>Applicable</i> <i>Member</i> <i>Compensation</i>
2020	\$ 151,261	\$ 196,302	\$ 1,814,710
2019	\$ 137,574	\$ 175,013	\$ 1,719,671
2018	\$ 136,882	\$ 167,014	\$ 1,711,022

Revenue Recognition

The Schedules of Employer and Non-Employer Entity Allocations for the SET Plan reflect current year employer contributions, adjusted to remove contributions related to employer specific liabilities to the Plan and other adjustments. In addition, to reflect the unique funding arrangement that currently exists within the SET Plan for teachers, total employer and non-employer entity contributions were used as a basis for the allocation, adjusted to remove the normal cost contribution paid by local school districts on behalf of their employees. This leaves contributions toward the unfunded liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability among the State of Maine as the non-employer contributing entity and those School Systems contributing towards the unfunded liability of the plan using grant funding.

The Schedule of Employer Allocations for the PLD Plan reflects current year employer contributions, adjusted to remove contributions related to employer specific liabilities to the Plan and employer-paid member contributions.

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

As of June 30, 2020, the Town of Mount Desert reported a net pension liability of \$106,243 for the SET Plan and \$942,944 for the PLD Plan. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The Town of Mount Desert’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating members. The School participates under the Town of Mount Desert, Maine’s Plan and the School’s share is 6% of the total Town proportion for the PLD Plan. At June 30, 2019, the Town of Mount Desert’s proportion of contributions were .308490% for the PLD Plan and .003490% for the SET Plan, which was an increase of .008301% for the PLD Plan and decrease of .00042% for the SET Plan from each of its proportions measured at June 30, 2018.

For the fiscal year ended June 30, 2020, The Town of Mount Desert recognized pension expense of \$84,137 for the SET Plan and \$185,633 for the PLD Plan for a total of \$269,770. At June 30, 2019, the Town’s reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	115,626	
Changes in Assumption	49,235	
Net Difference between projected and actual earnings on pension plan investments		243,405
Changes in proportion and differences between employer contributions and proportionate share of contributions	45,441	3,917
Employer Contributions made subsequent to measurement date	269,770	
	<u>480,072</u>	<u>247,322</u>

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

<i>Year Ended June 30,</i>	<i>SET Plan</i>	<i>PLD Plan</i>
2020	2,302	72,642
2021	(4,472)	(95,868)
2022	(1,623)	(9,872)
2023	84,159	185,482

Special Funding Situation – SET Plan

The State of Maine participates in the SET Plan as a non-employer contributing entity in that the State pays the unfunded actuarial liability associated with the teachers and the local teacher districts pay the normal cost contributions as determined by the actuary.

Actuarial Methods and Assumptions

The collective total pension liability for the Plans was determined by an actuarial valuation as of June 30, 2019, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal cost method is used to develop costs. Under this cost method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which reduces the impact of short-term volatility in the market value. The specific technique adopted in this valuation recognized in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The net pension liability of the SET Plan is amortized on a level percentage of payrolls over the amortization period then in effect under statutory and constitutional requirements.

The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant Actuarial Assumptions

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2019 are as follow:

	<u><i>SET Plan</i></u>	<u><i>PLD Plan</i></u>
Investment Rate of Return:	6.75% per annum, compounded annually	6.75% per annum, compounded annually
Inflation Rate	2.75%	2.75%
Rates of Salary Increase	2.75 - 14.50%	2.75% to 9.0%
Cost of Living Benefit:	2.20%	1.91%

Mortality Rates - For active members and non-disabled retirees, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females is used.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2019 are summarized in the following table:

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

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

Discount Rate

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

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

The following presents the School’s proportionate share of the net pension liability calculated using the discount rate of 6.75% for the SET Plan and the PLD Plan as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

SET Plan:	<i>1% Decrease</i>	<i>Current Discount</i>	<i>1% Increase</i>
	<u>▾ (5.75%)</u>	<u>Rate (6.75%)</u>	<u>▴ (7.75%)</u>
Proportionate Share of the Net Pension Liability	\$ 147,578	\$ 106,243	\$ 71,798
PLD Plan:	<i>1% Decrease</i>	<i>Current Discount</i>	<i>1% Increase</i>
	<u>▾ (5.75%)</u>	<u>Rate (6.75%)</u>	<u>▴ (7.75%)</u>
Proportionate Share of the Net Pension Liability	\$ 2,147,967	\$ 942,944	\$ (184,239)

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 – OTHER INFORMATION (Continued)

B. Pension Plans (continued)

Pension Plan Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2019 Comprehensive Annual Financial Report available online at www.mainebers.org or contacting the System at (207) 512-3100.

C. Other Postemployment Benefits (OPEB)-MPERS Group Life Insurance

Plan Description

Qualifying personnel of the School Department participate in the Group Life Insurance Plan for Retired State Employees and Teachers as provided by the Maine Public Employees Retirement System (SET Plan). The Plan is a multiple-employer, cost sharing plan with a special funding situation. As of June 30, 2019, there were 239 employers, including the State of Maine (the State), participating in the plan. The State is also a non-employer contributing entity in that the State pays contributions for retired teachers in the Plan.

The Group Life Insurance Plan for Retired Participating Local District (PLD) Employees (the PLD Consolidated Plan) is a multiple-employer cost sharing plan. As of June 30, 2019, there were 149 employers participating in the plan.

Each Plan is administered by the Maine Public Employees Retirement System (the System).

Other Post-Employment Benefits (OPEB)

The Group Life Insurance Plans (the Plans) provide basis group life insurance benefits, during retirement, to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits).

The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at a rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

Revenue Recognition

The Schedule of Employer and Non-Employer Entity Allocations for the SET Plan reflects current year employer and non-employer contributing entity premium contributions to the Plan. The Schedule of Employer Allocations for the PLD Consolidated Plan reflects current year employer premium contributions to the Plan.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 - OTHER INFORMATION (Continued)

C. Other Postemployment Benefits (OPEB)-MPERS Group Life Insurance (continued)

Special Funding Situation – SET Plan

The State participates in the SET Plan as a non-employer contributing entity in that the State pays the actuarially determined premium contributions associated with retired teachers.

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

As of June 30, 2020, the Town of Mount Desert reported a net liability of \$33,917 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The Town of Mount Desert’s proportion of the collective net OPEB liability was based on a projection of the Town of Mount Desert’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating PLDs, actuarially determined. At June 30, 2019, the Town of Mount Desert’s proportion was .158509% for the PLD Plan, which was an increase of .002338% from its proportion measured at June 30, 2018.

For the fiscal year ended June 30, 2020, the Town of Mount Desert recognized OPEB expense of \$2,522 for the PLD Plan. At June 30, 2020, the Town of Mount Desert’s reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources were:

	<i>PLD Plan:</i>	
	<u><i>Deferred Outflows of Resources</i></u>	<u><i>Deferred Inflows of Resources</i></u>
Differences between expected and actual experience	2,162	-
Changes of Assumptions	2,823	4,431
Difference between projected and actual Investment Earnings on OPEB Plan Investments	-	1,517
Changes in proportion and differences between employer premiums and proportionate share of premiums	2,995	
	<u>7,980</u>	<u>5,948</u>

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

<u><i>Year Ended June 30,</i></u>	<u><i>PLD Plan</i></u>
2020	(122)
2021	(122)
2022	195
2023	1,759
2024	322

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 - OTHER INFORMATION (Continued)

C. Other Postemployment Benefits (OPEB)-MPERS Group Life Insurance (continued)

Actuarial Method and Assumptions

The collective total OPEB liability for the Plans was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of the assets, consistent with the long-term perspective of the funding methodologies.

Costs are developed using the individual entry age normal cost method based on a level percentage of payroll.

Experience gains and losses, i.e., actual decreases or increases in the liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Amortization

The unfunded actuarial accrued liability is being amortized as a level percentage of payrolls over a 30-year period on a closed basis. As of June 30, 2019, there were 18 years remaining in the amortization schedule for the SET Plan and 11 years remaining for the PLD Plan.

The actuarial assumptions used in the June 30, 2018 actuarial valuation was based on the results of an actuarial experience study conducted for the period of June 30, 2012 to June 30, 2015.

Significant Actuarial Assumptions

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2018 are as follows:

<i>Significant Actuarial Assumptions</i>	<i>Teachers</i>	<i>PLD</i>
Inflation	2.75%	2.75%
Annual Salary Increases, including inflation	2.75%-14.50%	2.75%-9.00%
Investment Rate of Return	6.75%, per annum, compounded annually	
Participation Rates for Future Retirees	100% of those currently enrolled	
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance	
Form of Benefit Payment	Lump Sum	

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 - OTHER INFORMATION (Continued)

C. Other Postemployment Benefits (OPEB)-MPERS Group Life Insurance (continued)

Mortality Rates - For active members and non-disabled retirees, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

Assets of the Plans are pooled for investment purposes and are allocated to each Plan based on each Plan's fiduciary net position. The long-term expected rate of return on the Plan's investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of long-term real rates of return for each major asset class included in the target asset allocation as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	70.0%	6.0%
Real Estate	5.0%	5.2%
Traditional Credit	16.0%	3.0%
US Government	9.0%	2.3%
	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the collective total OPEB liability was 6.75% for 2019 for the SET Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on SET Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The discount rate used to measure the total OPEB liability for the PLD Plan was 4.98% which is a blend of the assumed long-term expected rate of return of 6.75% and a municipal bond index rate of 3.5%, based on the Bond Buyer GO 20-Year Municipal Bond Index as of June 30, 2019. Projections of the Plan's fiduciary net position indicate that it is not expected to be sufficient to make projected benefit payments for current members beyond 2050. Therefore, the portion of future projected benefit payments after 2050 are discounted at the municipal bond index rate. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined.

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 - OTHER INFORMATION (Continued)

C. Other Postemployment Benefits (OPEB)-MPERS Group Life Insurance (continued)

Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following table shows how the collective net OPEB liability as of June 30, 2019 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate:

PLD Plan:

	<i>1% Decrease</i> ▼ (3.98%)	<i>Current Discount</i> Rate (4.98%)	<i>1% Increase</i> ▼ (5.98%)
Proportionate Share of the Net OPEB Liability	\$ 44,791	\$ 33,917	\$ 25,345

On-Behalf Payments

As mentioned above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the Net OPEB liability. The Net OPEB Liability is not recorded on the Town financial statements since it is a liability of the State of Maine and not a liability of the School Department.

	<i>Allocation of:</i>		
	<i>On-Behalf</i> <i>Payments</i>	<i>Benefits</i> <i>Expense</i>	<i>Net OPEB</i> <i>Liability</i>
2019	\$5,422	\$5,562	\$58,910

D. Other Postemployment Benefits (OPEB) - Maine Municipal Employees Health Trust postretirement benefit plan

Plan description

Qualifying personnel of the Town can participate in the Maine Municipal Employees Health Trust postretirement benefit plan. The plan is a single employer OPEB plan.

Benefits provided

Medical/Prescription Drug: The non-Medicare retirees are offered the same plans that are available to the active employees, as described in the benefits summaries. Medicare retirees are assumed to be enrolled in Medicare Part A and Part B which are primary, and the Retiree Group Companion Plan which includes prescription drug coverage.

Medicare: Medicare benefits will be taken into account for any member or dependent while they are eligible to apply for Medicare. The Fund will determine a family member's benefit allowance, if any, based upon the applicable Medicare statutes and regulations. The Fund does not participate in the Medicare Retiree Drug Subsidy program.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 - OTHER INFORMATION (Continued)

D. Other Postemployment Benefits (OPEB) Maine Municipal Employees Health Trust postretirement benefit plan

Duration of Coverage: Medical benefits are provided for the life of the retiree and surviving spouses.

Life Insurance: The \$2,000 life insurance benefit is provided automatically to all retirees participating in the retiree medical plan. Spouses are not covered for life insurance, but surviving spouses covered by the retiree medical plan are covered for a \$2,000 life insurance benefit as well.

Dental: Current retirees do not have access to dental benefits. Future new retirees who retire on and after January 1, 2017 will have access to purchase dental coverage at the Plan COBRA rates. Since retirees pay for the coverage and rates are set to mirror plan experience costs, no additional obligation is anticipated. Program experience will be monitored with future valuations and updated as with all benefit provisions and assumptions.

Employees covered by benefit terms:

At June 30, 2020, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	42
Average age	46.39
Average service	9.33

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions: The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	2.74% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum.

Trend Assumptions:

Medical Trend assumptions were developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model. The SOA model was released in December 2007, and version 2020_b was used for this valuation. The following assumptions were input into this model:

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 - OTHER INFORMATION (Continued)

D. Other Postemployment Benefits (OPEB) Maine Municipal Employees Health Trust postretirement benefit plan

Rate of Inflation	2.00%
Rate of Growth in Real Income/GDP per capita 2029+	1.50%
Extra Trend due to Taste/Technology 2029+	1.20%
Expected Health Share of GDP 2029	20.00%
Health Share of GDP Resistance Point	25.00%
Year for Limiting Cost Growth to GDP Growth	2040

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgments of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of the SOA Project Oversight Group. The rate for the extra trend for taste and technology was set above the baseline of 1.1% (to 1.2%) to move closer to the 30-year smoothed average of 1.6%. It was slightly reduced from the 30-year average to reflect the future projections from the Centers for Medicare and Medicaid Services Office of the Actuary (CMS OACT), The Medicare Trustee Report, and CBO Long-Term Budget Outlook.

The trends from 2020-2023 were based on plan design, population weighting, renewal projections, and market analysis. For years 2024-2028, these are interpolated from 2023-2029 (which is the product of inflation, GDP, and extra trend rate assumptions).

Deductibles, Co-payments, and Out-of-Pocket Maximums are assumed to increase at the above trend rates. The ultimate trend reflects an assumed nominal per capita GDP growth.

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of .85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016.

The actuarial assumptions are the assumptions that were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015.

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. An open 30-year amortization period was used. The amortization method is a level dollar amortization method. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records assembled and provided by Maine Municipal through June 30, 2017 were used by the actuary. Medical and prescription experience for Medicare eligible (ME) and non-Medicare eligible (NME) (actives and retired covered persons) were analyzed by the Actuary. The actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The actuary distributed the cost based on the current covered population and Cheiron's standard age curves which

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 - OTHER INFORMATION (Continued)

D. Other Postemployment Benefits (OPEB) Maine Municipal Employees Health Trust postretirement benefit plan

vary by age, gender, and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distributions as current retirees.

There was a change in the discount rate from 4.10% to 2.74% per GASB 75 discount rate selection. In addition, medical and prescription drug trend arrays were updated. Finally, the repeal of the “Cadillac Tax” was reflected in this valuation by removing the previously planned excise tax.

Discount Rate: Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year-tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of December 31, 2019 is based upon an earlier measurement date, as of December 27, 2018 and is 4.10% per annum. The discount rate as of December 31, 2020 is based upon an earlier measurement date, as of December 26, 2019 and is 2.74% per annum. The rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher, for pay as you go plans.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Plan		
	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at 1/1/19	306,424	-	306,424
Changes for the year:			-
Service Cost	15,722		15,722
Interest	13,010		13,010
Changes of benefits	(8,589)		(8,589)
Differences between expected and actual experience	26,733		-
Changes of assumptions	62,317		62,317
Contributions - employer		9,734	(9,734)
Contributions - member			-
Net investment income			-
Benefit payments	(9,734)	(9,734)	-
Administrative expense			-
Net Change	99,459	-	99,459
Balances at 1/1/2020	405,883	-	405,883

Sensitivity of the net OPEB liability to changes in the discount rate. Changes in the discount rate affect the measurement of the Total OPEB Liability (TOL). Lower discount rates produce a higher Tol and higher discount rates produce a lower TOL. The table below shows the sensitivity of the Tol to the discount rate.

	<i>1% Decrease (1.74%)</i>	<i>Current Discount Rate (2.74%)</i>	<i>1% Increase (3.74%)</i>
Net OPEB liability (asset)	\$ 472,972	\$ 405,883	\$ 351,785

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 - OTHER INFORMATION (Continued)

D. Other Postemployment Benefits (OPEB) Maine Municipal Employees Health Trust postretirement benefit plan

A one percent decrease in the discount rate increases the Net OPEB Liability (NOL) by approximately 16.5%. A one percent increase in the discount rate decreases the Net OPEB Liability by approximately 13.3%.

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. Changes in the healthcare trend rate affect the measurement of the TOL. Lower healthcare trend rates produce a lower TOL and higher healthcare trend rates produce a higher TOL. The table below shows the sensitivity of the TOL to the healthcare trend rate:

	<i>1% Decrease</i>	<i>Current Discount</i>	<i>1% Increase</i>
Net OPEB liability (asset)	\$ 347,906	\$ 405,883	\$ 480,560

A one percent decrease in the healthcare trend rates decreases the NOL by approximately 14.3%. A one percent increase in the healthcare trend rate increases the NOL by approximately 18.4%.

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

The impact of experience gains or losses and assumption changes on the TOL are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 9 years.

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next five years, and thereafter.

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	23,763	6,442
Changes in Assumption	70,884	22,909
Net Difference between projected between projected and actual earnings on pension plan investments		
	<u>94,647</u>	<u>29,351</u>
Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:		
2021	8,129	
2022	8,129	
2023	8,129	
2024	8,129	
2025	8,129	
Thereafter	24,651	

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 - OTHER INFORMATION (Continued)

E. Risk Management

The town is exposed to various risks of loss related to torts; theft of, damage and destruction of assets; errors and omissions; and natural disasters for which the town participated in public entity risk pools sponsored by the Maine Municipal Association (MMA) for workers' compensation, and property damage.

The Town, as a member of the MMA Property and Casualty Pool, has a general liability limit of \$400,000/occurrence for causes of action pursuant to the Maine Tort Claims Act. Coverage is limited to those areas for which governmental immunity has been expressly waived. There is a limit of \$2,000,000/occurrence for causes of action pursuant to federal law or state law for which immunity is not provided by the Maine Tort Claims Act. The same limit applies for law enforcement after a \$2,500 per occurrence deductible is met. For the public officials' liability and employment practices liability, the coverage is \$2,000,000 per occurrence and \$4,000,000 aggregate with a \$5,000 deductible.

Workers compensation provides coverage as required by the State of Maine Workers Compensation Act. The limit of liability for employer's liability coverage is \$2,000,000/each accident and \$2,000,000 aggregate disease.

Based on the coverage provided by the pools described above, the town is not aware of any material actual or potential claim liabilities, which should be recorded at June 30, 2019.

F. Other Postemployment Benefits (OPEB)-AOS #91-Mount Desert-Maine Education Association Benefits Trust (MEABT)

Plan Description

The AOS 91 – Mount Desert-Maine Education Association Benefits Plan is a single employer OPEB plan with a measurement date of June 30, 2019, and an employer reporting date of June 30, 2020, for the 2020 year.

The MEA Benefits Trust (MEABT) was established by the Maine Education Association on *April 10, 1993*, as an employee welfare benefit plan. The MEABT is administered by Trustees, in accordance with its terms for the exclusive benefit of Plan participants and beneficiaries.

The principal asset of the MEABT is a group insurance contract, currently held with Anthem Blue Cross and Blue Shield of Maine, (Anthem), which provides medical, hospital, surgical, prescription coverage and related health benefits to approximately 69,000 individuals in the State of Maine, including active educators, retired educators and related personnel and their dependents.

The Trustees of the MEABT, as part of their duties, while serving on the Trust, help develop the plan design for its participants. The Trust negotiates directly with Anthem to provide these benefits to all active and retired participants.

Benefits Provided:

The MEA Benefits Trust (MEABT) is committed to providing the best health and wellness insurance plans at an affordable rate for the benefits of all Plan participants.

**TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 - OTHER INFORMATION (Continued)

F. Other Postemployment Benefits (OPEB)-AOS #91-Mount Desert-Maine Education Association Benefits Trust (MEABT) (continued)

Established in 1993, and headquartered in Augusta, Maine, the MEABT is a not-for-profit, employee welfare benefit plan dedicated to the health of Maine public school employees and their families. An eight-member Board of Trustees – all current or retired public school employees – governs the health insurance plan which provides coverage to approximately 65,000 individuals in the State of Maine, including active teachers, retired teachers, related personnel and their dependents. The plan, which includes medical, pharmacy and wellness benefits, is available to members through bargaining between their local Maine Education Association Union and their employer.

Eligibility:

The employee must have participated in the MEA Benefits Trust Health plan for the 12 months prior to retirement, and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits.

A retiree who terminates coverage may elect to re-enroll in coverage at a later date if the participant participated in the health plan for 12 months prior to terminating coverage, if the re-enrollment occurs within 5 years from the date of termination of coverage, and if the retiree does not surpass attaining age 62 at the time of re-enrollment. The participant has to have maintained continuous health insurance coverage during this break in coverage. To be eligible for re-enrollment, a retiree may not take more than one break in coverage.

Employees Covered by Benefit Terms

Membership Information:

	Active Count		41
	Active Average Age		48.65
	Active Average Service		15.84
<i>Inactive:</i>			
Retirees Under 65	0	Spouses Under 65	0
Average Age	N/A	Average Age	N/A
Retirees Over 65	0	Spouses Over 65	0
Average Age	N/A	Average Age	N/A
Total Retirees	0	Total Spouses	0
Total Average Age	N/A	Total Average Age	N/A

Cost Sharing Provisions

The retiree is eligible for a State subsidy of 45% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members.

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 - OTHER INFORMATION (Continued)

F. Other Postemployment Benefits (OPEB)-AOS #91-Mount Desert-Maine Education Association Benefits Trust (MEABT) (continued)

The retiree pays 55% of the blended premium rate for coverage elected. Spouses must contribute 100% of the blended premium amounts. Thus, the total premium is paid for by both the State and the retiree and or spouse. The Maine Education Association Benefits Trust is not responsible for the premium, but instead, the implicit rate subsidy. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums are based on the average active and pre-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage, thus an implied subsidy. This is the basis of the liability throughout the report.

Funding Policy

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of June 30, 2018 is 3.87% per annum. The discount rate as of June 30, 2019 is 3.50% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

Net OPEB Liability

The School's net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Cost Method

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets. The plan has no assets to apply against the liabilities.

For claim curves, we used actual community rated premiums and census records provided by Maine Education Association Benefits Trust through June 30, 2018. We analyzed participation experience for Medicare eligible (ME) and non-Medicare eligible (NME) (actives and retired covered persons). We assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. We distributed the cost based on the current covered population and Cheiron's standard age curves which vary by age, gender, and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Asset Valuation Method

This actuarial valuation reflects the use of the Entry Age Normal Cost Method

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 - OTHER INFORMATION (Continued)

F. Other Postemployment Benefits (OPEB)-AOS #91-Mount Desert-Maine Education Association Benefits Trust (MEABT) (continued)

Significant Actuarial Assumptions

Discount Rate:	3.50% per annum
Salary Increases:	For the level percentage of pay entry method, total payroll is assumed to grow at 2.75% per year
Participation Rates for Future Retirees:	Retirement – 70% for member and 10% for spouse Disability – 100% for member and 20% for spouse
Trend Assumptions:	<i>Pre-Medicare:</i> Initial trend of 5.55% applied in FYE grading over 15 years to 3.73% pre annum <i>Medicare:</i> Initial trend of 3.72% applied to FYE 2018 grading over 15 years to 2.81% per annum
Rate of Mortality:	Based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table

Discount Rate

The discount rate used to measure the total OPEB liability was 3.50%.

Changes in Net OPEB Liability

	<i>Increase/(Decrease)</i>		<i>Net OPEB Liability</i>
	<i>Net OPEB Liability</i>	<i>Plan Fiduciary Net Position</i>	
Total OPEB Liability			
Service cost	\$ 5,890		\$ 5,890
Interest	\$ 33,824		\$ 33,824
Changes of benefits	\$ -		\$ -
Differences between expected and actual experience	\$ -		\$ -
Changes of assumptions	\$ 47,293		\$ 47,293
Contributions - employer		\$ 40,750	\$ (40,750)
Contributions - member			\$ -
Net investment income			\$ -
Benefit payments	\$ (40,750)	\$ (40,750)	\$ -
Administrative expense	\$ -		\$ -
Net change in total OPEB liability	\$ 46,257	\$ -	\$ 46,257
Net OPEB liability beginning	\$ 888,288	\$ -	\$ 888,288
Net OPEB liability ending	<u>\$ 934,545</u>	<u>\$ -</u>	<u>\$ 934,545</u>

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 - OTHER INFORMATION (Continued)

F. Other Postemployment Benefits (OPEB)-AOS #91-Mount Desert-Maine Education Association Benefits Trust (MEABT) (continued)

Changes in the discount rate affect the measurement of the Total OPEB Liability (TOL). Lower discount rates produce a higher Total OPEB Liability and higher discount rates produce a lower Total OPEB Liability. The table below shows the sensitivity of the Total OPEB Liability to the discount rate:

	Sensitivity of Net OPEB Liability to Changes in Discount Rate		
	1% Decrease	Current Discount	1% Increase
	(2.50%)	Rate (3.50%)	(4.50%)
Total OPEB Liability	\$ 1,083,140	\$ 934,545	\$ 814,746
Plan Fiduciary Net Position	0	0	0
Net OPEB Liability	<u>\$ 1,083,140</u>	<u>\$ 934,545</u>	<u>\$ 814,746</u>

A 1% decrease in the discount rate increases the Net OPEB Liability by approximately 15.9%. A 1% increase in the discount rate decreases the Net OPEB Liability by approximately 12.8%.

Changes in the healthcare trend rate affect the measurement of the Total OPEB Liability. Lower healthcare trend rates produce a lower Total OPEB Liability and higher healthcare trend rates produce a lower Total OPEB Liability. The table below shows the sensitivity of the Total OPEB Liability to the healthcare trend rate:

	Sensitivity of Net OPEB Liability to Changes in Healthcare Cost Trend Rates		
	1%	Healthcare Cost	1%
	Decrease	Trend Rates	Increase
Total OPEB Liability	\$ 800,630	\$ 934,545	\$ 1,101,037
Plan Fiduciary Net Position	0	0	0
Net OPEB Liability	<u>\$ 800,630</u>	<u>\$ 934,545</u>	<u>\$ 1,101,037</u>

A 1% decrease in the healthcare trend rates decreases the Net OPEB Liability by approximately 14.3%. A 1% increase in the healthcare trend rate increases the Net OPEB Liability by approximately 17.8%.

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

For the year ended June 30, 2020, Mount Desert School Department recognized OPEB expense of \$41,387. At June 30, 2020, Mount Desert School Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TOWN OF MOUNT DESERT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 - OTHER INFORMATION (Continued)

F. Other Postemployment Benefits (OPEB)-AOS #91-Mount Desert-Maine Education Association Benefits Trust (MEABT) (continued)

Schedule of Deferred Inflows and Outflows:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Differences between expected and actual experience	\$ -	\$ -
Changes in Assumptions	\$ 39,411	\$ 24,835
Net difference between projected and actual earnings on OPEB plan investments	<u>\$ -</u>	<u>\$ -</u>
Total	<u><u>\$ 39,411</u></u>	<u><u>\$ 24,835</u></u>

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

Year ended June 30,:	
2020	\$ 1,673
2021	\$ 1,673
2022	\$ 1,673
2023	\$ 1,673
2024	\$ 7,883
Thereafter	\$ -

G. Covid-19

The Covid-19 Pandemic has resulted in a substantial global economic shut down. This shut down has resulted in a number of factors that could result in an adverse impact to the AOS. Significant unemployment, disruption of supply chain for goods and services, significant devaluation of investments, business closures and the necessity for social distancing are among the obstacles that the School must manage on a daily and long-term basis. These obstacles may have a significant impact on the School's revenue stream and cash flow. It is expected that the School will have to prioritize expenditures and potentially delay the expenditure of funds on projects that are less essential in nature.

TOWN OF MOUNT DESERT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit J

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues				
Taxes	17,148,639	17,148,639	17,060,690	(87,949)
Intergovernmental Revenues	202,274	202,274	197,522	(4,752)
Charges for Services	95,750	95,750	126,905	31,155
Miscellaneous	153,020	153,020	181,643	28,623
Total Revenues	17,599,683	17,599,683	17,566,760	(32,923)
Expenditures (Net of Departmental Revenues)				
General Government	1,449,130	1,449,130	1,270,085	179,045
General Assistance & Rural Wastewater Support	197,450	197,450	184,040	13,410
Public Safety	2,118,807	2,118,807	1,969,416	149,391
Public Works	2,631,130	2,631,130	2,535,264	95,866
Sewer	964,656	964,656	872,175	92,481
Community Development	44,000	44,000	6,083	37,917
Debt Service	1,882,596	1,882,596	1,727,631	154,965
All Other	346,628	346,628	343,543	3,085
Education	4,001,467	4,001,467	4,001,467	-
Assessments	3,968,177	3,968,177	3,850,742	117,435
Total Expenditures	17,604,041	17,604,041	16,760,446	843,595
Excess Revenues Over Expenditures	(4,358)	(4,358)	806,314	810,672
Other Financing Sources				
Transfers In	77,460	77,460	79,980	2,520
Transfer Out	(573,102)	(573,102)	(573,102)	-
Total Other Financing Sources	(495,642)	(495,642)	(493,122)	2,520
Net Change in Fund Balance	(500,000)	(500,000)	313,192	813,192
Beginning Unassigned Fund Balances			3,162,453	
Ending Unassigned Fund Balances			3,475,645	

TOWN OF MOUNT DESERT
REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLAN SCHEDULES - LAST 10 FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit K

Schedule 1 - Proportionate Share of the Net Pension Liability:

	<i>State Employees and Teachers Plan</i> <i>For the Fiscal Year Ended June 30, 2020</i>	<i>State Employees and Teachers Plan</i> <i>For the Fiscal Year Ended June 30, 2019</i>	<i>State Employees and Teachers Plan</i> <i>For the Fiscal Year Ended June 30, 2018</i>	<i>State Employees and Teachers Plan</i> <i>For the Fiscal Year Ended June 30, 2017</i>	<i>State Employees and Teachers Plan</i> <i>For the Fiscal Year Ended June 30, 2016</i>	<i>State Employees and Teachers Plan</i> <i>For the Fiscal Year Ended June 30, 2015</i>
Proportion of net pension liability	0.003490%	0.003910%	0.004650%	0.003594%	0.003850%	0.002799%
Proportionate share of net pension liability	\$51,159	\$52,763	\$67,543	\$63,494	\$51,980	\$30,238
Covered employee payroll	\$1,884,698	\$1,785,889	\$1,184,740	\$1,629,386	\$1,553,544	\$1,454,758
Proportionate share of the net pension liability as a percentage of its covered employee payroll	2.71%	2.95%	5.7011%	3.90%	3.35%	2.08%
Plan Total Pension Liability	\$14,547,222,913	\$14,031,187,845	\$13,484,886,512	\$13,069,954,948	\$12,616,287,054	\$12,320,158,783
Plan Fiduciary Net Position	\$12,035,563,047	\$11,632,179,683	\$10,893,291,864	\$9,960,335,390	\$10,242,097,022	\$10,337,615,927
Plan Net Pension Liability	\$2,511,659,866	\$2,399,008,162	\$2,591,594,648	\$3,109,619,558	\$2,374,190,032	\$1,982,542,856
Plan Fiduciary Net Position as a % Of the Total Pension Liability	82.734%	82.902%	80.781%	76.208%	81.182%	83.908%
Plan Covered Employee Payroll	\$1,924,006,618	\$1,808,274,919	\$1,860,230,663	\$1,816,435,084	\$1,699,160,889	\$1,676,857,294
Plan Net Pension Liability as a % Of the Covered Employee Payroll	130.543%	132.668%	139.316%	171.194%	139.727%	118.230%

* Amounts presented for each fiscal year were determined as of June 30 of the prior year. Prior year information is not required. A full year schedule will be displayed as it becomes available.

Schedule 2 - Schedule of School Department Contributions:

	<i>For the Fiscal Year Ended June 30, 2020</i>	<i>For the Fiscal Year Ended June 30, 2019</i>	<i>For the Fiscal Year Ended June 30, 2018</i>	<i>For the Fiscal Year Ended June 30, 2017</i>	<i>For the Fiscal Year Ended June 30, 2016</i>	<i>For the Fiscal Year Ended June 30, 2015</i>
Contractually required contribution	\$84,137	\$76,090	\$72,225	\$59,274	\$56,675	\$44,723
Contribution in relation to the contractually required contribution	(\$84,137)	(\$76,090)	(\$72,225)	(\$59,274)	(\$56,675)	(\$44,723)
Contribution deficiency	\$0	\$0	\$0	\$0	\$0	\$0
Covered employee payroll	\$1,884,698	\$1,785,889	\$1,184,740	\$1,629,386	\$1,553,544	\$1,454,758
Contributions as a percentage of covered employee payroll	4.46%	4.26%	6.10%	3.64%	3.65%	3.07%

* Amounts presented for each fiscal year were determined as of June 30 of the prior year. Prior year information is not required. A full year schedule will be displayed as it becomes available.

TOWN OF MOUNT DESERT
REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLAN SCHEDULES - LAST 10 FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit L

Schedule 1 - Proportionate Share of the Net Pension Liability:

***Participating Local
Districts Plan***

	<i>For the Fiscal Year Ended June 30, 2020</i>	<i>For the Fiscal Year Ended June 30, 2019</i>	<i>For the Fiscal Year Ended June 30, 2018</i>	<i>For the Fiscal Year Ended June 30, 2017</i>	<i>For the Fiscal Year Ended June 30, 2016</i>	<i>For the Fiscal Year Ended June 30, 2015</i>
Proportion of net pension liability	30.849000%	0.300189%	0.281720%	0.281265%	0.269090%	0.255876%
Proportionate share of net pension liability	\$942,944	\$821,549	\$1,153,466	\$1,151,603	\$858,520	\$393,745
Covered employee payroll	\$1,814,710	\$1,719,671	\$1,711,022	\$1,430,147	\$1,278,022	\$1,412,324
Proportionate share of the net pension liability as a percentage of its covered employee payroll	51.96%	47.77%	67.41%	80.52%	67.18%	27.88%
Plan Total Pension Liability	\$3,258,819,605	\$3,089,857,220	\$3,016,660,721	\$2,889,740,634	\$2,720,936,009	\$2,609,657,845
Plan Fiduciary Net Position	\$2,953,156,096	\$2,816,179,855	\$2,607,223,644	\$2,358,409,925	\$2,401,889,308	\$2,455,776,671
Plan Net Pension Liability	\$305,663,509	\$273,677,365	\$409,437,077	\$531,330,709	\$319,046,701	\$153,881,174
Plan Fiduciary Net Position as a % Of the Total Pension Liability	90.620%	91.143%	86.427%	81.613%	88.3%	94.1%
Plan Covered Employee Payroll	\$593,884,355	\$561,126,768	\$542,572,528	\$521,870,235	\$497,616,846	\$460,029,637
Plan Net Pension Liability as a % Of the Covered Employee Payroll	51.469%	48.773%	75.462%	101.813%	64.1149%	33.4503%

* Amounts presented for each fiscal year were determined as of June 30 of the prior year. Prior year information is not required. A full year schedule will be displayed as it becomes available.

TOWN OF MOUNT DESERT
REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLAN SCHEDULES - LAST 10 FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit L

Schedule 2 - Schedule of School Department Contributions:

	<i>Participating Local Districts Plan For the Fiscal Year Ended June 30, 2020</i>	<i>Participating Local Districts Plan For the Fiscal Year Ended June 30, 2019</i>	<i>Participating Local Districts Plan For the Fiscal Year Ended June 30, 2018</i>	<i>Participating Local Districts Plan For the Fiscal Year Ended June 30, 2017</i>	<i>Participating Local Districts Plan For the Fiscal Year Ended June 30, 2015</i>	<i>Participating Local Districts Plan For the Fiscal Year Ended June 30, 2015</i>
Contractually required contribution	\$269,770	\$175,013	\$167,014	\$135,864	\$113,744	\$109,631
Contribution in relation to the contractually required contribution	(\$269,770)	(\$175,013)	(\$167,014)	(\$135,864)	(\$113,744)	(\$109,631)
Contribution deficiency	\$0	\$0	\$0	\$0	\$0	\$0
Covered employee payroll	\$1,814,710	\$1,719,671	\$1,711,022	\$1,430,147	\$1,278,022	\$1,412,324
Contributions as a percentage of covered employee pay	14.87%	10.18%	9.76%	9.50%	8.90%	7.76%

* Amounts presented for each fiscal year were determined as of June 30 of the prior year. Prior year information is not required. A full year schedule will be displayed as it becomes available.

**TOWN OF MOUNT DESERT
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date June 30, 2019, is as follows:

A. Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member’s projected future benefits, and dividing it by the value, also as of the member’s entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

B. Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which reduces the impact of short-term volatility in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actual assumption for investment return.

C. Amortization

The net pension liability of the SET Plan is amortized on a level percentage of payroll over the amortization period then in effect in statutory and constitutional requirements. The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

D. Significant Actuarial Assumptions

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2019 are as follows:

	<u>SET Plan</u>	<u>PLD Plan</u>
Investment Rate of Return:	6.75% per annum, compounded annually	6.75% per annum, compounded annually
Inflation Rate	2.75%	2.75%
Rates of Salary Increase	2.75 - 14.50%	2.75% to 9.0%
Cost of Living Benefit:	2.20%	1.91%

Mortality Rates - For active members and non-disabled retirees, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females is used.

REQUIRED SUPPLEMENTARY INFORMATION

OTHER POST EMPLOYMENT BENEFITS SCHEDULES (OPEB) MMEHT - LAST 10 FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Schedule 1 - Schedule of Changes in Net OPEB Liability and Related R</u>	<i>For the Fiscal Year Ended June 30, 2020</i>	<i>For the Fiscal Year Ended June 30, 2019</i>	<i>For the Fiscal Year Ended June 30, 2018</i>
<u>Total OPEB Liability</u>			
Service Cost (BOY)	\$15,722	\$17,695	\$14,215
Interest (includes interest on service cost)	\$13,010	\$11,327	\$11,156
Changes of benefit terms	(\$8,589)		
Differences between expected and actual experience	\$26,733		(\$9,664)
Changes in assumptions	\$62,317	(\$29,455)	\$23,237
Benefit payments, including refunds of member contributions	(\$9,734)	(\$9,360)	(\$7,223)
Net Change in total OPEB liability	\$99,459	(\$9,793)	\$31,721
Total OPEB liability - beginning	\$306,424	\$316,217	\$284,496
Total OPEB liability - ending	\$405,883	\$306,424	\$316,217
<u>Plan fiduciary net position</u>			
Contributions - employer	\$9,734	\$9,360	\$7,223
Contributions - member			
Net investment income			
Benefit payments, including refunds of member contributions	(\$9,734)	(\$9,360)	(\$7,223)
Administrative expense			
Net change in plan fiduciary net position	-	-	-
Plan fiduciary net position - beginning			
Plan fiduciary net position - ending	-	-	-
Net OPEB liability - ending	\$405,883	\$306,424	\$316,217
Plan Fiduciary Net Position as a % Of the Total OPEB Liability	0.000%	0.000%	0.000%
Covered Employee Payroll	\$2,458,296	\$2,169,791	\$2,169,791
Net OPEB Liability as a % Of the Covered Employee Payroll	16.511%	14.122%	14.574%
<u>Schedule 2 - Schedule of Contributions:</u>	<i>For the Fiscal Year Ended June 30, 2020</i>	<i>For the Fiscal Year Ended June 30, 2019</i>	<i>For the Fiscal Year Ended June 30, 2018</i>
Contractually required contribution	\$9,734	\$9,360	\$7,223
Contribution in relation to the contractually required contribution	(\$9,734)	(\$9,360)	(\$7,223)
Contribution deficiency	\$0	\$0	\$0

* Amounts presented for each fiscal year were determined as of January 1. A full year schedule will be displayed as it becomes available.

**TOWN OF MOUNT DESERT
 NOTES TO OTHER POST EMPLOYMENT BENEFIT
 LIABILITY AND CONTRIBUTIONS
 FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 1 – Actuarial Methods and Assumptions

The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

Claims costs and retiree contributions were updated to reflect current healthcare costs.

Changes of Assumptions

There was a change in the discount rate from 4.10% to 2.74% per GASB 75 discount rate selection. In addition, medical and prescription drug trend arrays were updated. Finally, the repeal of the “Cadillac Tax” was reflected in this valuation by removing the previously planned excise tax.

Net OPEB Liability

The Town’s net OPEB liability was measured as of January 1, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	2.74% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum.
Retirement Age	65
Healthcare cost trend rates	

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgments of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of the SOA Project Oversight Group. The rate for the extra trend for taste and technology was set above the baseline of 1.1% (to 1.2%) to move closer to the 30-year smoothed average of 1.6%. It was slightly reduced from the 30-year average to reflect the future projections from the Centers for Medicare and Medicaid Services Office of the Actuary (CMS OACT), The Medicare Trustee Report, and CBO Long-Term Budget Outlook.

The trends from 2020-2023 were based on plan design, population weighting, renewal projections, and market analysis. For years 2024-2028, these are interpolated from 2023-2029 (which is the product of inflation, GDP, and extra trend rate assumptions).

Deductibles, Co-payments, and Out-of-Pocket Maximums are assumed to increase at the above trend rates. The ultimate trend reflects an assumed nominal per capita GDP growth.

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of .85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016.

TOWN OF MOUNT DESERT
REQUIRED SUPPLEMENTARY INFORMATION
OPEB SCHEDULES MEA BENEFITS TRUST- LAST 10 FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit N

Schedule 1 - Schedule of Changes in Net OPEB Liability and Related Ratios

	<i>For the Fiscal Year Ended June 30, 2020</i>	<i>For the Fiscal Year Ended June 30, 2019</i>
<u>Total OPEB Liability</u>		
Service Cost (BOY)	\$5,890	\$6,337
Interest (includes interest on service cost)	\$33,824	\$32,675
Changes of benefits	\$0	\$0
Differences between expected and actual experience	\$0	\$0
Changes in assumptions	\$47,293	(\$37,253)
Benefit payments, including refunds of member contributions	(\$40,750)	(\$39,342)
Net Change in total OPEB liability	\$46,257	(\$37,583)
Total OPEB liability - beginning	\$888,288	\$925,871
Total OPEB liability - ending	\$934,545	\$888,288
<u>Plan fiduciary net position</u>		
Contributions - employer	\$40,750	\$39,342
Contributions - member		
Net investment income		
Benefit payments, including refunds of member contributions	(\$40,750)	(\$39,342)
Administrative expense		
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning		
Plan fiduciary net position - ending	-	-
Net OPEB liability - ending	\$934,545	\$888,288
Plan Fiduciary Net Position as a % Of the Total OPEB Liability	0.000%	0.000%
Covered Employee Payroll	\$1,957,907	\$1,905,506
Net OPEB Liability as a % Of the Covered Employee Payroll	47.732%	46.617%

Schedule 2 - Schedule of Contributions:

	<i>For the Fiscal Year Ended June 30, 2020</i>	<i>For the Fiscal Year Ended June 30, 2019</i>
Contractually required contribution	\$40,750	\$39,342
Contribution in relation to the contractually required contribution	(\$40,750)	(\$39,342)
Contribution deficiency	\$0	\$0

* Amounts presented for each fiscal year were determined as of July 1. A full year schedule will be displayed as it becomes available.

**TOWN OF MOUNT DESERT
 NOTES TO OPEB LIABILITY AND CONTRIBUTIONS
 FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 1 – Actuarial Methods and Assumptions

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

Claims costs and retiree contributions were updated to reflect current healthcare costs.

Changes of Assumptions

Funding method was changed from Projected Unit Credit funding to Entry Age Normal funding method.

Net OPEB Liability

The School Department’s net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	3.50% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	Included in per-capita claims cost
Retirement Age	65
Healthcare cost trend rates	

Pre-Medicare Medical: Initial trend of 5.55% applied in FYE 2018 grading over 15 years to 3.73% per annum.
Medicare Medical: Initial trend of 3.72% applied in FYE 2018 grading over 15 years to 2.81% per annum.

Rates of mortality for the different level of participants are described below:

Healthy Annuitants: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to ultimate rate in the year 2020.

Healthy Employees: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table rates after the end of the Total Employee Mortality Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to ultimate rate in the year 2020.

Disabled Annuitants: based on 108% and 105% of the RP-2014 Total Dataset Disabled Annuitant Mortality Table, respectively for both males and females, projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to ultimate rate in the year 2020.

**TOWN OF MOUNT DESERT
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**Exhibit A-1
Page 1 of 2**

	<i>Estimated</i>	<i>Actual</i>	<i>Over (Under) Budget</i>
Taxes			
Property	16,474,639	16,403,898	(70,741)
Motor Vehicle Excise	620,000	588,174	(31,826)
Boat Excise	29,000	28,064	(936)
Interest on Taxes	25,000	40,554	15,554
	<u>17,148,639</u>	<u>17,060,690</u>	<u>(87,949)</u>
Intergovernmental Revenues			
Acadia National Park - PILT	30,000	32,202	2,202
ANP Otter Creek Treatment Plant	15,000	51,638	36,638
ANP Seal Harbor Sewer	60,000	16,307	(43,693)
State Road Assistance	35,000	37,704	2,704
General Assistance	3,500	1,743	(1,757)
Homestead Reimbursement	55,948	53,710	(2,238)
Tree Growth		1,022	1,022
Veterans Exemption	700	641	(59)
BETE Exemption	2,126	2,158	32
Other State Revenues		397	397
	<u>202,274</u>	<u>197,522</u>	<u>(4,752)</u>
Charges for Services			
Police Department	1,000	690	(310)
Fire Department		2,723	2,723
Sewers	700	715	15
Recycling		575	575
Paid Parking	55,000	56,245	1,245
Planning and Zoning	16,150	47,681	31,531
Licenses and Permits	10,000	9,674	(326)
Town Clerk	12,900	8,602	(4,298)
	<u>95,750</u>	<u>126,905</u>	<u>31,155</u>

TOWN OF MOUNT DESERT
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit A-1
Page 2 of 2

	<i>Estimated</i>	<i>Actual</i>	<i>Over (Under) Budget</i>
Other Revenue			
Solid Waste Performance Credit	8,500	9,051	551
Payments in Lieu of Taxes	18,500	24,455	5,955
Interest on Investments	120,000	137,689	17,689
Insurance Dividends/Refunds	5,000	5,852	852
SV - EVSE Revenue	20	320	300
Other	1,000	4,276	3,276
	<u>153,020</u>	<u>181,643</u>	<u>28,623</u>
Transfers and Other Sources			
Dog Welfare			-
NEH Marina	47,460	49,980	2,520
Shellfish Conservation			-
Municipal Revenue Sharing	30,000	30,000	-
	<u>77,460</u>	<u>79,980</u>	<u>2,520</u>
	17,677,143	<u><u>17,646,740</u></u>	<u><u>(30,403)</u></u>
Fund Balance Used to Reduce Tax Rate	<u>500,000</u>		
Total Revenues and Use of Fund Balance	<u><u>18,177,143</u></u>		

TOWN OF MOUNT DESERT
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit A-2
Page 1 of 2

	<i>Encumbered from 2019</i>	<i>Appropriation</i>	<i>Revenues/ Transfers In</i>	<i>Expenditures</i>	<i>Encumbered to 2021</i>	<i>(Over) Under Budget</i>
General Government						
Board of Selectmen		34,315		18,577		15,738
Town Administration		363,084		350,324		12,760
Town Clerk		118,808		113,983		4,825
Registrar		1,819		1,762		57
Elections		4,941		2,158	1,636	1,147
Planning Board	35,677	48,321		32,681	35,677	15,640
Finance		91,946		89,046	5,000	(2,100)
Treasurer	7,975	139,961		129,014	5,000	13,922
Tax Collector		8,689		15,012		(6,323)
Assessing		117,551		110,907		6,644
Code Enforcement		167,355		135,159		32,196
General Government - Unallocated		115,250		60,928		54,322
Human Resources		5,000		1,579		3,421
Technology	3,700	232,090		208,994		26,796
	<u>47,352</u>	<u>1,449,130</u>		<u>1,270,124</u>	<u>47,313</u>	<u>179,045</u>
General Assistance		5,000		2,490		2,510
Rural Wastewater Support		192,450		181,550		10,900
		<u>197,450</u>		<u>184,040</u>		<u>13,410</u>
Public Safety						
Police Department	4,500	838,057		775,761		66,796
Fire Department		604,461		560,803		43,658
Dispatch		376,039		356,308		19,731
Shellfish	5,639				5,639	-
Street Lights		25,750		7,321		18,429
Animal Control	2,761			1,688	1,073	-
Emergency Management		1,000		223		777
Fire Hydrant Rental		273,500		273,500		-
	<u>12,900</u>	<u>2,118,807</u>		<u>1,975,604</u>	<u>6,712</u>	<u>149,391</u>
Public Works						
Highways	14,494	1,746,147		1,691,966	25,400	43,275
Waste Management		590,628		581,104		9,524
Buildings & Grounds		226,763		216,962		9,801
Environmental Sustainability	5,000	21,500		2,043		24,457
Parks and Cemeteries		46,092		37,283		8,809
	<u>19,494</u>	<u>2,631,130</u>		<u>2,529,358</u>	<u>25,400</u>	<u>95,866</u>

TOWN OF MOUNT DESERT
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit A-2
Page 2 of 2

	<i>Encumbered from 2019</i>	<i>Appropriation</i>	<i>Revenues/ Transfers In</i>	<i>Expenditures</i>	<i>Encumbered to 2021</i>	<i>(Over) Under Budget</i>
Sewer						
Sewer Operation		630,948		577,990	4,000	48,958
Northeast Harbor Plant		140,750		112,344	4,000	24,406
Somesville Plant		58,000		53,549		4,451
Seal Harbor Plant		104,958		99,618		5,340
Otter Creek Plant		30,000		20,674		9,326
	-	964,656		864,175	8,000	92,481
Sewer Capital						
Pump Station Replacement	46,284			13,718	32,566	-
	46,284	-		13,718	32,566	-
Community Development		44,000		6,083		37,917
Debt Service						
Principal on Bonds/Notes		1,526,235		1,543,453		(17,218)
Interest on Bonds/Notes		356,361		184,178		172,183
		1,882,596		1,727,631		154,965
All Other						
Libraries		33,500		33,500		-
Recreation - Pool Maintenance		5,900		2,815		3,085
Recreation		89,750		89,750		-
Village Organizations		60,500		60,500		-
Social Service Agencies		156,978		156,978		-
		346,628		343,543		3,085
Education						
Elementary School	707,995	4,001,467	775,187	4,498,265	986,384	-
Assessments						
MDI High School		2,921,458		2,885,203		36,255
County Tax		947,341		947,341		-
Overlay		99,378		18,198		81,180
		3,968,177		3,850,742		117,435
Operating Transfers Out						
NEH Promenade						-
Reserves		573,102		573,102		-
		573,102		573,102		-
Totals	834,025	18,177,143	775,187	17,836,385	1,106,375	843,595

**TOWN OF MOUNT DESERT
GENERAL FUND
STATEMENT OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Exhibit A-3

Unassigned Fund Balance, July 1	3,162,453	
Unassigned Fund Balance, June 30	<u>3,475,645</u>	
Increase		<u><u>313,192</u></u>

Analysis of Change

Budget Summary		
Revenue Surplus - Exhibit A-1	(30,403)	
Unexpended Balance of Appropriations - Exhibit A-2	<u>843,595</u>	
Budget Surplus		<u>813,192</u>
Deductions		
Beginning Fund Balance Used to Reduce Tax Rate		<u>(500,000)</u>
Increase		<u><u>313,192</u></u>

**TOWN OF MOUNT DESERT
ALL GENERAL RESERVE FUNDS
BALANCE SHEET
JUNE 30, 2020**

Exhibit A-4

	Municipal Revenue Sharing	General Reserve Funds	Planning Grant	Employee Retention Credit	Shellfish Fund	Total
Assets						
Investments		2,585,052				2,585,052
Accounts Receivable		882		4,475		5,357
Due from Other Funds	58,822	11,968	22,739		15,780	109,309
Total Assets	58,822	2,597,902	22,739	4,475	15,780	2,699,718
Liabilities and Fund Balances						
Liabilities						
Accounts Payable		388				388
Due to Other Funds		24,275		4,475		28,750
Total Liabilities	-	24,663	-	4,475	-	29,138
Fund Balances						
Restricted	58,822		22,739			81,561
Committed		2,573,239				2,573,239
Assigned					15,780	15,780
Total Fund Balances	58,822	2,573,239	22,739	-	15,780	2,670,580
Total Liabilities and Fund Balances	58,822	2,597,902	22,739	4,475	15,780	2,699,718

TOWN OF MOUNT DESERT
ALL GENERAL RESERVES
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit A-5

	<i>Municipal Revenue Sharing</i>	<i>General Reserve Funds</i>	<i>Planning Grant</i>	<i>Employee Retention Credit</i>	<i>Shellfish Fund</i>	<i>Total</i>
Revenues						
Intergovernmental Revenues	60,073					60,073
Local Sources		203,430		4,475	1,150	209,055
Fair Value Increase (Decrease)		(93,657)				(93,657)
Total Revenues	60,073	109,773	-	4,475	1,150	175,471
Expenditures						
General Government		500		4,475		4,975
Public Safety		194,685				194,685
Debt Service		151,058				151,058
Total Expenditures	-	346,243	-	4,475	-	350,718
Excess of Revenues Over (Under) Expenditures	60,073	(236,470)	-	-	1,150	(175,247)
Other Financing Sources (Uses)						
Transfers In		32,032				32,032
Transfers Out	(30,000)					(30,000)
Total Other Financing Sources (Uses)	(30,000)	32,032	-	-	-	2,032
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	30,073	(204,438)	-	-	1,150	(173,215)
Fund Balance - July 1	28,749	2,777,677	22,739		14,630	2,843,795
Fund Balance - June 30	58,822	2,573,239	22,739	-	15,780	2,670,580

**TOWN OF MOUNT DESERT
GENERAL RESERVE FUNDS
STATEMENT OF ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Exhibit A-6

	<i>Balance July 1</i>	<i>Transfers In</i>	<i>Interest</i>	<i>Revenues</i>	<i>Expenditures/ Transfers</i>	<i>Balance June 30</i>
Town Reserve Funds						
Dog Welfare	2,109		128	1,622	(500)	3,359
Police Reserve	105,262	7,377	3,520		(32,507)	83,652
Police Training Reserve	59,517		1,958			61,475
Public Works Parks & Cemeteries Reserve	13	10,000	329			10,342
Revaluation Reserve	176,674	14,655	6,295			197,624
Wastewater Bond Repayment	860,628		24,459		(151,058)	734,029
Sub-Total	1,204,203	32,032	36,689	1,622	(184,065)	1,090,481
General (Fair Value Changes)	1,563,593		(93,657)			1,469,936
Police Reimbursements						
Bar Harbor Police Chief	5,836			94,656	(94,321)	6,171
Police Outside Detail	3,099			11,250	(8,645)	5,704
Police Security Detail						-
Bar Harbor Mutual Aid	946			59,213	(59,212)	947
Sub-Total	9,881	-	-	165,119	(162,178)	12,822
Total	<u>2,777,677</u>	<u>32,032</u>	<u>(56,968)</u>	<u>166,741</u>	<u>(346,243)</u>	<u>2,573,239</u>

TOWN OF MOUNT DESERT
ALL SPECIAL REVENUE FUNDS
BALANCE SHEET
JUNE 30, 2020

Exhibit B-1

<i>Assets</i>	<i>Election Grant</i>	<i>COVID-19 DHHS Grant</i>	<i>COVID-19 FEMA Grant</i>	<i>Total</i>
Accounts Receivable	490	10,271	88,008	98,769
Due from Other Funds				-
Total Assets	490	10,271	88,008	98,769
 <i>Liabilities and Fund Balances</i>				
<i>Liabilities</i>				
Accounts Payable			4,285	4,285
Due to Other Funds	490	10,271	83,723	94,484
Total Liabilities	490	10,271	88,008	98,769
 <i>Fund Balances</i>				
Restricted				-
Committed				-
Assigned				-
Total Fund Balances	-	-	-	-
Total Liabilities and Fund Balances	490	10,271	88,008	98,769

TOWN OF MOUNT DESERT
ALL SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit B-2

	<i>Election Grant</i>	<i>COVID-19 DHHS Grant</i>	<i>DOJ Bulletproof Vests</i>	<i>COVID-19 FEMA Grant</i>	<i>Totals</i>
Revenues					
Intergovernmental Revenues		10,271	2,033	88,008	100,312
Local Sources	490				490
Total Revenues	490	10,271	2,033	88,008	100,802
Expenditures					
General Government	490	10,271			10,761
Police Department			2,033		2,033
Fire Department				88,008	88,008
Community Development					-
Total Expenditures	490	10,271	2,033	88,008	100,802
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfer from Other Funds					
Transfer to Other Funds					
	-	-	-	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balance - July 1					-
Fund Balance - June 30	-	-	-	-	-

**TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
BALANCE SHEET
JUNE 30, 2020**

**Exhibit C-1
Page 1 of 4**

<i>Assets</i>	<i>NEH WW Collect/Convey System</i>	<i>Street Light Project</i>	<i>Northeast Village Center</i>	<i>Rte 3 Improvements</i>	<i>Otter Creek Landing Reconstruction</i>
Investments					
Accounts Receivable				4,231	
Bonds Receivable					
Due from Other Funds	371,232	34,957	2,733,857	71,623	7,366
Total Assets	371,232	34,957	2,733,857	75,854	7,366
 <i>Liabilities and Fund Balances</i>					
Liabilities					
Retainage Payable			58,281		
Accounts Payable			105,471		
Due to Other Funds					
Total Liabilities	-	-	163,752	-	-
Fund Balances					
Committed	371,232	34,957	2,570,105	75,854	7,366
Total Fund Balances	371,232	34,957	2,570,105	75,854	7,366
Total Liabilities and Fund Balances	371,232	34,957	2,733,857	75,854	7,366

TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
BALANCE SHEET
JUNE 30, 2020

Exhibit C-1
Page 2 of 4

<i>Assets</i>	<i>MD Crosswalks</i>	<i>Rte. 198 Project</i>	<i>Broadband Services</i>	<i>Bracy Cove Pump Station Upgrade</i>	<i>NEH Sylvan Neighborhood</i>
Investments					
Accounts Receivable					
Bonds Receivable				351,873	
Due from Other Funds	101,512	13,402	63,185		146,957
Total Assets	101,512	13,402	63,185	351,873	146,957
 <i>Liabilities and Fund Balances</i>					
Liabilities					
Retainage Payable	8,419				
Accounts Payable	20,207				
Due to Other Funds				351,873	
Total Liabilities	28,626	-	-	351,873	-
Fund Balances					
Committed	72,886	13,402	63,185		146,957
Total Fund Balances	72,886	13,402	63,185	-	146,957
Total Liabilities and Fund Balances	101,512	13,402	63,185	351,873	146,957

**TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
BALANCE SHEET
JUNE 30, 2020**

*Exhibit C-1
Page 3 of 4*

<i>Assets</i>	<i>RTE 198 DOT Phase 2</i>	<i>NEH Summit Road Improvement</i>	<i>NEH Village Green Irrigation</i>	<i>Brookside Road Project</i>
Investments				
Accounts Receivable	8,451			
Bonds Receivable				
Due from Other Funds	22,282	16,000	7,130	9,900
Total Assets	30,733	16,000	7,130	9,900
 <i>Liabilities and Fund Balances</i>				
Liabilities				
Retainage Payable	16,075			
Accounts Payable	632			
Due to Other Funds				
Total Liabilities	16,707	-	-	-
Fund Balances				
Committed	14,026	16,000	7,130	9,900
Total Fund Balances	14,026	16,000	7,130	9,900
Total Liabilities and Fund Balances	30,733	16,000	7,130	9,900

**TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
BALANCE SHEET
JUNE 30, 2020**

**Exhibit C-1
Page 4 of 4**

<i>Assets</i>	<i>WWTP Upgrades</i>	<i>Dodge Point Bait House</i>	<i>Steamboat Wharf Rd Wall</i>	<i>Capital Improvement Program</i>	<i>Total</i>
Investments				2,235,783	2,235,783
Accounts Receivable					12,682
Bonds Receivable	52,831				404,704
Due from Other Funds		156,747	29,597		3,785,747
Total Assets	52,831	156,747	29,597	2,235,783	6,438,916
 <i>Liabilities and Fund Balances</i>					
Liabilities					
Retainage Payable			2,524		85,299
Accounts Payable			1,012	21,817	149,139
Due to Other Funds	52,831			128,571	533,275
Total Liabilities	52,831	-	3,536	150,388	767,713
 Fund Balances					
Committed		156,747	26,061	2,085,395	5,671,203
Total Fund Balances	-	156,747	26,061	2,085,395	5,671,203
Total Liabilities and Fund Balances	52,831	156,747	29,597	2,235,783	6,438,916

**TOWN OF MOUNT DESERT
ALL CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**Exhibit C-2
Page 1 of 4**

	<i>NEH WW Collect/Convey System</i>	<i>Street Light Project</i>	<i>Northeast Village Center</i>	<i>Rte 3 Improvements</i>	<i>NEH Fire Station</i>
Revenues					
Intergovernmental				40,363	
Local Sources			242,316	1,500	
Interest Income					
Total Revenues	-	-	242,316	41,863	-
Expenditures					
General Government					
Public Safety					
Public Works Department					
Sewer					
Construction			1,002,218		
Engineering	36,047		284,588	78,491	15,060
Debt					
Miscellaneous		9,651	435		
Total Expenditures	36,047	9,651	1,287,241	78,491	15,060
Excess of Revenues Over (Under) Expenditures	(36,047)	(9,651)	(1,044,925)	(36,628)	(15,060)
Other Financing Sources (Uses)					
Bond Proceeds					
Transfer from Other Funds					15,060
Transfer to Other Funds					
	-	-	-	-	15,060
Excess of Revenues and Other Sources Over (Under) Expenditures	(36,047)	(9,651)	(1,044,925)	(36,628)	-
Fund Balance - July 1	407,279	44,608	3,615,030	112,482	
Fund Balance - June 30	371,232	34,957	2,570,105	75,854	-

**TOWN OF MOUNT DESERT
 ALL CAPITAL PROJECT FUNDS
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

*Exhibit C-2
 Page 2 of 4*

	<i>Otter Creek Landing Reconstruction</i>	<i>MD Crosswalks</i>	<i>Rte. 198 Project</i>	<i>Broadband Services</i>	<i>NEH Sylvan Neighborhood</i>
Revenues					
Intergovernmental					
Local Sources					
Interest Income					
Total Revenues	-	-	-	-	-
Expenditures					
General Government					
Public Safety					
Public Works Department					
Sewer					
Construction		420,993		190,950	
Engineering		21,500			
Debt					
Miscellaneous				1,250	
Total Expenditures	-	442,493	-	192,200	-
Excess of Revenues Over (Under) Expenditures	-	(442,493)	-	(192,200)	-
Other Financing Sources (Uses)					
Bond Proceeds					
Transfer from Other Funds		86,459			
Transfer to Other Funds					
	-	86,459	-	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures	-	(356,034)	-	(192,200)	-
Fund Balance - July 1	7,366	428,920	13,402	255,385	146,957
Fund Balance - June 30	7,366	72,886	13,402	63,185	146,957

**TOWN OF MOUNT DESERT
 ALL CAPITAL PROJECT FUNDS
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**Exhibit C-2
 Page 3 of 4**

	<i>RTE 198 DOT Phase 2</i>	<i>MD Crosswalks Phase 1</i>	<i>NEH Summit Road Improvement</i>	<i>Brookside Road Project</i>	<i>NEH Village Green Irrigation</i>
Revenues					
Intergovernmental	437,482				
Local Sources					
Interest Income					
Total Revenues	<u>437,482</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
General Government					
Public Safety					
Public Works Department					
Sewer					
Construction	803,744				
Engineering	58,201		6,025		
Debt					
Miscellaneous	13,018				
Total Expenditures	<u>874,963</u>	<u>-</u>	<u>6,025</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(437,481)</u>	<u>-</u>	<u>(6,025)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds					
Transfer from Other Funds					
Transfer to Other Funds		(86,459)			
	<u>-</u>	<u>(86,459)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	<u>(437,481)</u>	<u>(86,459)</u>	<u>(6,025)</u>	<u>-</u>	<u>-</u>
Fund Balance - July 1	<u>451,507</u>	<u>86,459</u>	<u>22,025</u>	<u>9,900</u>	<u>7,130</u>
Fund Balance - June 30	<u>14,026</u>	<u>-</u>	<u>16,000</u>	<u>9,900</u>	<u>7,130</u>

**TOWN OF MOUNT DESERT
 ALL CAPITAL PROJECT FUNDS
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**Exhibit C-2
 Page 4 of 4**

	<i>Municipal Garage</i>	<i>Dodge Point Bait House</i>	<i>Steamboat Wharf Rd Wall</i>	<i>Capital Improvement Program</i>	<i>Total</i>
Revenues					
Intergovernmental					477,845
Local Sources				-	243,816
Interest Income				71,353	71,353
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,353</u>	<u>793,014</u>
Expenditures					
General Government				10,000	10,000
Public Safety				165,235	165,235
Public Works Department				66,764	66,764
Sewer				21,817	21,817
Construction			126,190		2,544,095
Engineering		10,200	7,749		517,861
Debt					-
Miscellaneous	3,700	1,473			29,527
Total Expenditures	<u>3,700</u>	<u>11,673</u>	<u>133,939</u>	<u>263,816</u>	<u>3,355,299</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,700)</u>	<u>(11,673)</u>	<u>(133,939)</u>	<u>(192,463)</u>	<u>(2,562,285)</u>
Other Financing Sources (Uses)					
Bond Proceeds					-
Transfer from Other Funds				541,070	642,589
Transfer to Other Funds				(15,060)	(101,519)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>526,010</u>	<u>541,070</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	<u>(3,700)</u>	<u>(11,673)</u>	<u>(133,939)</u>	<u>333,547</u>	<u>(2,021,215)</u>
Fund Balance - July 1	<u>3,700</u>	<u>168,420</u>	<u>160,000</u>	<u>1,751,848</u>	<u>7,692,418</u>
Fund Balance - June 30	<u>-</u>	<u>156,747</u>	<u>26,061</u>	<u>2,085,395</u>	<u>5,671,203</u>

**TOWN OF MOUNT DESERT
CAPITAL IMPROVEMENT FUNDS
STATEMENT OF ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Exhibit C-3

	<i>Balance</i>	<i>Transfers</i>				<i>Transfers</i>	<i>Balance</i>
	<i>July 1</i>	<i>In</i>	<i>Interest</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Out</i>	<i>June 30</i>
Capital Improvement Funds - General							
Assessment Capital Reserve	5,755		189				5,944
Assessor Aerial Photo Reserve	8,888	1,413	294		(10,000)		595
Bait House	5,229	1,500	221				6,950
CEO Work Truck	17,526	2,581	662				20,769
Clerk's Capital Improvement	11,709	10,386	727				22,822
Communications Cap. Imp.	137,252	10,741	4,869				152,862
Fire Equipment/Engine	404,391	233,107	19,284		(57,630)		599,152
Fire Pond and Dry Hydrant	48,560		1,598				50,158
Fire Station Building	133,945	40,842	4,035		(107,605)	(15,060)	56,157
Land Acquisition	261,945		8,619				270,564
Public Works Buildings & Grounds Reserve	7	10,000	329				10,336
Public Works Equipment	116,313	110,000	6,808		(66,764)		166,357
Refuse Truck	68,355	40,000	3,564				111,919
Town Office Building	90,030	20,000	3,621				113,651
Town Manger Telephone	13,331	1,500	488				15,319
Town Roads	66,869	50,000	3,846				120,715
Treasurer's Capital Improvement	5,778		190				5,968
Wastewater	327,857		10,788		(21,817)		316,828
Wastewater Work Truck	28,108	9,000	1,221				38,329
Sub-Total - General	1,751,848	541,070	71,353	-	(263,816)	(15,060)	2,085,395
Capital Improvement Funds - Marina							
Bartlett Harbor Moorings/Floats	41,840	4,000	991		(4,159)		42,672
Bartlett Narrows Dock	24,371	3,900	572		(6,122)		22,721
Harbor Boat Reserve	62,979	10,016	1,578				74,573
Marina Equipment Reserve	9,473	1,000	201		(7,865)		2,809
Northeast Harbor Marina	154,219	12,296	3,458		(37,950)		132,023
Northeast Harbor Marina Work Truck	8,827	3,000	256				12,083
Northeast Harbor Moorings/Floats	257,766	29,750	5,860		(4,381)		288,995
Seal Harbor Dock	79,897	5,000	1,813		(10,287)		76,423
Seal Harbor Moorings/Floats	74,443	15,750	1,950				92,143
Sub-Total - Marina	713,815	84,712	16,679	-	(70,764)	-	744,442

**TOWN OF MOUNT DESERT
BALANCE SHEET
ALL PERMANENT FUNDS
JUNE 30, 2020**

Exhibit D-1

<i>Assets</i>	<i>Frank Stanley Trust</i>	<i>Cemetery Trusts</i>	<i>Total</i>
Investments	7,092	4,448	11,540
Total Assets	7,092	4,448	11,540
 <i>Liabilities and Fund Balances</i>			
Liabilities			
Accounts Payable		77	77
Due to Other Funds			-
Total Liabilities	-	77	77
 Fund Balances			
Reserved for Endowments	4,324	4,371	8,695
Assigned	2,768		2,768
Total Fund Balances	7,092	4,371	11,463
Total Liabilities and Fund Balances	7,092	4,448	11,540

TOWN OF MOUNT DESERT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL PERMANENT FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit D-2

	Frank Stanley Trust	Cemetery Trusts	Total
Revenues			
Investment Income	286	227	513
Expenditures			
Scholarships			-
Cemetery Maintenance		98	98
	-	98	98
Excess of Revenues Over Expenditures	286	129	415
Fund Balance - July 1	6,806	4,242	11,048
Fund Balance - June 30	7,092	4,371	11,463

**TOWN OF MOUNT DESERT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
U.S. Department of Education:			
Rural School Achievement Program	84.358		28,181
Passed Through Maine State Department of Education and Cultural Services:			
<i>Special Education Cluster (IDEA):</i>			
Title VI, Part B - Local Entitlement	84.027	013-05A-3046-12	44,955
<i>Sub-total Special Education Cluster (IDEA):</i>			<u>44,955</u>
Passed Through Bar Harbor School Department:			
ESSA Title 1A - Basic Compensatory Education	84.010	013-05A-3057-13	7,219
Total U.S. Department of Education			<u><u>80,355</u></u>
U.S. Department of Agriculture:			
Passed Through Maine State Department of Education and Cultural Services:			
Food Distribution	10.560	NONE	6,055
<i>Child Nutrition Cluster:</i>			
National School Lunch Program	10.555	013-05A-7128-05	15,176
Federal Performance Based Lunch	10.555	013-05A-7142-05	1,241
School Breakfast Program	10.556	013-05A-7127-05	4,841
<i>Sub-total Child Nutrition Cluster</i>			<u>21,258</u>
Total U.S. Department of Agriculture			<u><u>27,313</u></u>
U.S. Department of Justice			
Passed Through Maine Department of Human Services			
Bullet Proof Vest Grant	16.607		2,033
Total U.S. Department of Justice			<u><u>2,033</u></u>
U.S. Department of Homeland Security			
Assistance to Firefighters Grant	97.044		88,008
Total U.S. Department of Homeland Security			<u><u>88,008</u></u>
U.S. Department of Treasury			
Passed Through Maine Department of Health and Human Services			
Coronavirus Relief Funds	21.019		10,271
Total U.S. Department of Treasury			<u><u>10,271</u></u>
Total			<u><u><u>207,980</u></u></u>

Durlin Lunt

From: Jennifer Richardson <jennifer@theromanticroom.com>
Sent: Thursday, April 8, 2021 11:43 AM
To: Durlin Lunt
Subject: This Summer - Retail Sidewalk possibilities
Attachments: Sidewalk Sales Main Street 2020.jpg

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Durlin,

Thank you for speaking with me today. I would be grateful if at the next Selectman's Committee meeting, you could present the topic of allowing again this year the use of the sidewalks in front of storefronts on Main Street for limited display and seating as was allowed last summer. This was a huge help to merchants and was well received by the Public.

While this summer will hopefully be a bit more retail active summer than last year, I do feel that many are still apprehensive about entering small enclosed space, such as the many storefronts on Northeast Harbor's Main Street. Last year, having the opportunity to utilize a small area in front of our various retail establishments on Main Street encouraged people to stop and was a tremendous help and boost to retail activity. Activity breeds activity, and I was delighted to see, on many occasions, people stopping at various stores on Main Street, once they saw others viewing outside displays, or making use of outside dining and seating options.

In our case, we had either a clothing rack or a narrow table on the sidewalk in front of both of our large display windows to display merchandise; these did not impede pedestrian traffic flow. It would be most appreciated and helpful if this same type of arrangement could be allowed this year. I know most merchants on Main Street would be pleased to have this allowed, as we all need a bit of a retail boost, and it's good for the Town to see activity on Main Street. I have attached a photograph that shows a sidewalk sale we had last summer

If I can provide any further details or information regarding this, please do not hesitate to contact me.

Many thanks.
Jennifer

--

Jennifer Richardson
The Romantic Room, Inc.
Summer: 207-276-4005
Winter: 561-784-4430

1 VOTE: Rick Mooers: Aye; Wendy Littlefield: Aye; Matt Hart: Aye; Martha
2 Dudman: Aye; Chair John Macauley: Aye Motion approved 5-0.

3
4 *B. Appointment of Marianne Hunt, Jane Vris, Cherie Weed, and Minot Weld as*
5 *Ballot and Election Clerks for the Town of Mount Desert*

6
7 MOTION: Mr. Mooers moved, with Mr. Hart seconding, appointment of
8 Marianne Hunt, Jane Vris, Cherie Weed, and Minot Weld as Ballot and Election
9 Clerks for the Town of Mount Desert, as presented.

10
11 VOTE: Rick Mooers: Aye; Wendy Littlefield: Aye; Matt Hart: Aye; Martha
12 Dudman: Aye; Chair John Macauley: Aye Motion approved 5-0.

13
14 **IV. Other Business**

15 *A. Amend customer service hours of the Administrative Offices*

16 MOTION: Ms. Littlefield moved, with Mr. Mooers seconding, to amend the
17 customer service hours, as presented (9:00am – 4:30pm; M-F; and to revisit in
18 October).

19
20 VOTE: Rick Mooers: Aye; Wendy Littlefield: Aye; Matt Hart: Aye; Martha
21 Dudman: Aye; Chair John Macauley: Aye Motion approved 5-0.

22
23 *B. Continued discussion regarding citizen proposal to allow main street*
24 *restaurants to occupy the spaces that are scheduled to become pop up parks*
25 *next year with tables summer of 2020*

26
27 MOTION: Ms. Littlefield moved, with Mr. Mooers seconding, to amend the
28 agenda item to include retail businesses.

29
30 Selectman Mooers felt that it was a major change and that it should be brought
31 back on the next agenda. Others felt that the season is limited and that action
32 should be taken.

33
34 VOTE: Rick Mooers: Nay; Wendy Littlefield: Aye; Matt Hart: Aye; Martha
35 Dudman: Aye; Chair John Macauley: Aye Motion approved 4-1 (Mooers).

36
37 MOTION: Ms. Dudman moved, with Ms. Littlefield seconding, to allow
38 main street restaurants and retail stores to occupy the spaces that are
39 scheduled to become pop up parks next year with tables summer of 2020.

40
41 Sergeant Wharff said that there is enough room on the sidewalks that the pop-
42 up park areas do not need to be used this summer.

43
44 MOTION amended: Ms. Dudman moved, with Ms. Littlefield seconding,
45 allow main street restaurants and retail stores to occupy the spaces on the
46 sidewalks on their storefronts summer of 2020, as long as the remaining area

1 of unobstructed sidewalk must be at least 36 inches in width to allow for
2 pedestrian traffic.
3

4 VOTE: Rick Mooers: Nay; Wendy Littlefield: Aye; Matt Hart: Aye; Martha
5 Dudman: Aye; Chair John Macauley: Aye Motion approved 4-1 (Mooers).
6

7 C. Consider extending the expiration dates on 2019 clam licenses due to COVID
8 – 19 disruptions
9

10 MOTION: Mr. Mooers moved, with Ms. Littlefield seconding, to extend the
11 current licenses to expire June 30, 2021, as recommended by the Shellfish
12 Committee survey response.
13

14 Question asked if extending the licenses to June 30, 2021 would disallow the
15 possibility of someone else to obtain the single Non-resident Commercial
16 Clam License. The town clerk affirmed that only one non-resident clam
17 license is available, but that license is grandfathered by David Dunton and he
18 would re-purchase the license if they were to go on sale again.
19

20 VOTE: Rick Mooers: Aye; Wendy Littlefield: Aye; Matt Hart: Aye; Martha
21 Dudman: Aye; Chair John Macauley: Aye Motion approved 5-0.
22

23 Discussion of Sam Shaw's proposal for the Main Street Northeast Harbor
24 event ensued. It was determined that there are changes that need to be made
25 to the proposal and that it should be resubmitted to the Selectmen. Micki
26 Sumpter agreed to work with Mr. Shaw and that they would resubmit a
27 proposal to the Selectmen.
28

29 V. Adjournment
30

31 MOTION: Ms. Dudman moved, with Ms. Littlefield seconding, adjournment.
32

33 VOTE: Rick Mooers: Aye; Wendy Littlefield: Aye; Matt Hart: Aye; Martha
34 Dudman: Aye; Chair John Macauley: Aye Motion approved 5-0.
35

36 The Meeting adjourned at 4:30pm.
37

38
39 Respectfully Submitted,
40

41
42
43 Wendy Littlefield, Secretary

TREASURER'S WARRANTS

Warrants for BOS Agenda:

BOS Agenda:

4/20/2021

	Description	#	Date	Amount
A. Warrants to be Approved and Signed:				
	Town Invoices	AP2159	04/21/21	\$ 539,245.39
B. Authorized Warrants to be Signed: (Wendy needs to abstain) (Prior Electronic or Manual Authorization)				
	Town State Fees & P/R Benefits	AP2157	04/07/21	\$ 2,345.00
		AP2158	04/14/21	\$ 1,989.00
	Town Payroll	PR2124	04/16/21	\$ 126,592.47
C. Warrants to be Acknowledged:				
	School Invoices	#11	4/7/21	\$ 152,594.54
	School Payroll	#21	04/09/21	\$ 83,968.49
TOTAL WARRANTS FOR BOS MEETING				<u>\$ 906,734.89</u>

**TOWN OF MOUNT DESERT
ACCOUNTS PAYABLE WARRANT**

WARRANT AP# 2159

CHECK DATE: April 21, 2021

CHECK NUMBER:	<u>314833</u>	through	<u>314901</u>	<u>\$ 497,103.93</u>	Check payments
CHECK NUMBER:	<u>N/A</u>	through	<u>N/A</u>	<u>\$ -</u>	Electronic payments
EFT NUMBER:	<u>1887</u>	through	<u>1905</u>	<u>\$ 42,141.46</u>	ACH Payments
EFT or CK NUMBER:	<u>N/A</u>	through	<u>N/A</u>	<u>\$ -</u>	Voided Checks

TOTAL DISBURSEMENTS: \$ 539,245.39

This is to certify that there is due and chargeable to the appropriations listed above
the sum set against each name and you are directed to pay unto the parties
named in this schedule.

Selectmen:

John B Macauley, Chairman

Martha T Dudman

Matthew J Hart, Vice Chairman

Geoffrey V Wood

Wendy H Littlefield, Secretary

04/15/2021 13:00
6905lyou

Town of Mount Desert
A/P CASH DISBURSEMENTS JOURNAL

P 1
apcshdsb

CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
				INVOICE DTL		DESC		
1887	04/21/2021	EFT	2097 TOWN OF BAR HARBOR	3936	04/01/2021		AP2159	6,910.22
			Invoice: 3936				March 2021 Mutual Aid BH to MD	
				3,924.06 1440110 51500 299			OT-MA BHPD TO MDPD	
				2,986.16 1440800 51500 299			OT-MA BHPD TO MDPD	
						CHECK	1887 TOTAL:	6,910.22
1888	04/21/2021	EFT	1844 COLLIER & FAHEY, PA	2569	04/02/2021		AP2159	155.00
			Invoice: 2569				CEO Legal.	
				155.00 1220770 54500			LEGAL	
			Invoice: 2570				04/02/2021	
			COLLIER & FAHEY, PA	2570			AP2159	186.00
				186.00 1220440 54500			Planning Board Legal.	
							PB LEGAL	
						CHECK	1888 TOTAL:	341.00
1889	04/21/2021	EFT	124 COLWELL DIESEL SERVICE & GARAGE I	X100002792:01	03/30/2021		AP2159	103.14
			Invoice: X100002792:01				TR#33 BASE PAN BOLTS AL	
				103.14 1550100 55400			GEN REPAIRS & MAINT	
			Invoice: X100002785:01				03/30/2021	
			COLWELL DIESEL SERVICE & GARAGE I	X100002785:01			AP2159	808.31
				808.31 1550100 55400			TR#33 BASE PAN AL	
							GEN REPAIRS & MAINT	
						CHECK	1889 TOTAL:	911.45
1890	04/21/2021	EFT	148 DELL MARKETING LP	10479261763	04/11/2021		AP2159	1,551.99
			Invoice: 10479261763				computer server	
				1,551.99 6010100 57100			EQUIPMENT	
						CHECK	1890 TOTAL:	1,551.99
1891	04/21/2021	EFT	150 DENNIS PAPER & FOODSERVICE	HO1536-00	04/07/2021		AP2159	139.90
			Invoice: HO1536-00				URINAL BLOCKS BJ	
				139.90 1552000 55400			GEN REPAIRS & MAINT	
						CHECK	1891 TOTAL:	139.90
1892	04/21/2021	EFT	175 EMR INC	41627	03/31/2021		AP2159	15,610.44
			Invoice: 41627				March tip fee ts	
				15,610.44 1551500 55501			TIPPING FEE EMR	
						CHECK	1892 TOTAL:	15,610.44

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
				INVOICE DTL		DESC		
Invoice: 493641			NO FRILLS OIL COMPANY	493641	04/05/2021		AP2159	217.89
				217.89 1550668 53400	109.0 GALS #2 Fuel SH WWTP		Heating-EM	
					HEATING FUEL			
Invoice: 485408			NO FRILLS OIL COMPANY	485408	04/07/2021		AP2159	234.08
				234.08 1550668 53400	117.1 GALS #2 Fuel SH WWTP		Heating-EM	
					HEATING FUEL			
					CHECK		1899 TOTAL:	726.43
1900 04/21/2021 EFT			2609 NO FRILLS OIL COMPANY	493639	04/08/2021		AP2159	243.28
Invoice: 493639				243.28 1550667 53400	121.7 GALS #2 Fuel SV WWTP		Heating-EM	
					HEATING FUEL			
					CHECK		1900 TOTAL:	243.28
1901 04/21/2021 EFT			2610 NO FRILLS OIL COMPANY	494401	04/07/2021		AP2159	313.04
Invoice: 494401				313.04 1550666 53400	156.6 GALS #2 Fuel NEH WWTP		Heating-EM	
					HEATING FUEL			
					CHECK		1901 TOTAL:	313.04
1902 04/21/2021 EFT			2693 NO FRILLS OIL COMPANY	493855	03/30/2021		AP2159	63.74
Invoice: 493855				63.74 6010100 53400	74.2 lp gas yachtmen			
					HEATING FUEL			
					CHECK		1902 TOTAL:	63.74
1903 04/21/2021 EFT			1004 SAVAGE FOREST ENTERPRISE INC	6242	04/08/2021		AP2159	1,080.00
Invoice: 6242				1,080.00 1550100 55400	TREE REMOVAL PARKER FARM ROAD BJ			
					GEN REPAIRS & MAINT			
					CHECK		1903 TOTAL:	1,080.00
1904 04/21/2021 EFT			1856 TERRY'S TANK LLC	270	04/01/2021		AP2159	5,250.00
Invoice: 270				5,250.00 1550552 54610	Sludge Disposal NEH-45K GALS/SH-20K GALS-EM			
					SLUDGE DISPOSAL			
					CHECK		1904 TOTAL:	5,250.00
1905 04/21/2021 EFT			1553 ULINE, INC	131300171	03/15/2021		AP2159	265.45
Invoice: 131300171				265.45 1552000 55400	BATHROOM SUPPLIES BATTERIES BJ			
					GEN REPAIRS & MAINT			

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CASH ACCOUNT: 100		10100	Ckg-BH General Fund 8066		INVOICE	INV DATE	PO	WARRANT	NET
CHECK NO	CHK DATE	TYPE	VENDOR	NAME		INVOICE DTL	DESC		
						CHECK	1905	TOTAL:	265.45
314833	04/21/2021	PRTD	1477	ABM MECHANICAL INC	53880	04/01/2021	AP2159		311.44
	Invoice: 53880					BOILER REPAIR BJ			
					311.44	1550100	55400	GEN REPAIRS & MAINT	
						CHECK	314833	TOTAL:	311.44
314834	04/21/2021	PRTD	933	ALLEN FARM FENCE COMPANY INC	7724	04/01/2021	AP2159		448.52
	Invoice: 7724					CEDAR FENCING BJ			
					448.52	1550100	55400	GEN REPAIRS & MAINT	
						CHECK	314834	TOTAL:	448.52
314835	04/21/2021	PRTD	2462	AMERICAN MESSAGING SERVICES LLC	N4370046VD	04/01/2021	AP2159		24.67
	Invoice: N4370046VD					Paging Service for WW Alarms-EM			
					24.67	1550552	54260	TECHNICAL SVCS	
						CHECK	314835	TOTAL:	24.67
314836	04/21/2021	PRTD	2701	AUTOZONE	3488264912	04/01/2021	AP2159		10.85
	Invoice: 3488264912					WATER TANK CLEAR HOSE AL			
					10.85	1550100	55400	GEN REPAIRS & MAINT	
	Invoice: 3488264394			AUTOZONE	3488264394	03/31/2021	AP2159		11.72
						PAINT MACHINE FILTERS AL			
					11.72	1550100	55400	GEN REPAIRS & MAINT	
	Invoice: 3488258325			AUTOZONE	3488258325	03/16/2021	AP2159		110.44
						Brake cables, parking brake			
					110.44	1440110	55100 4110	VEHICLE REPAIR-18 DODGE RAM	
	Invoice: 3488259006			AUTOZONE	3488259006	03/18/2021	AP2159		9.45
						intern cable			
					9.45	1440110	55100 4110	VEHICLE REPAIR-18 DODGE RAM	
	Invoice: 3488259007			AUTOZONE	3488259007	03/18/2021	AP2159		-5.59
						brake cable credit			
					-5.59	1440110	55100	VEHICLE REPAIR	
						CHECK	314836	TOTAL:	136.87
314837	04/21/2021	PRTD	46	AWARDS SIGNAGE & TROPHIES	5165	03/25/2021	AP2159		67.24
	Invoice: 5165					Spirit of America Award			
					67.24	1220110	52700	TOWN MGR EXPENSE	

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
INVOICE DTL DESC								
							CHECK 314837 TOTAL:	67.24
314838	04/21/2021	PRTD	1713 BAR HARBOR BANK & TRUST CO	1080782	04/06/2021	CALLAHAN	AP2159	6.00
Invoice: 1080782 CALLAHAN				6.00	1220500	53920	BANK CHECK FEE PER REQUEST OF PW DIRECTOR BANK FEES-MO & BK CKS	
							CHECK 314838 TOTAL:	6.00
314839	04/21/2021	PRTD	2553 NORTHEAST PAVING	68003716	09/16/2020		AP2159	449.25
Invoice: 68003716				449.25	1550100	53730	9.5 HMA BJ MISC-MATERIALS	
Invoice: 68001527				394.32	1550100	53730	12.5HMA BJ MISC-MATERIALS	
							CHECK 314839 TOTAL:	843.57
314840	04/21/2021	PRTD	75 F T BROWN CO	B70114	03/01/2021		AP2159	12.39
Invoice: B70114				12.39	6010100	53000	battery OFFICE SUPPLIES	
Invoice: B70354				21.21	6010100	55400	blades GEN REPAIR & MAINT	
Invoice: B70204				112.83	1550552	53900	Battery, Duct Tape, Knife, Wrench, Screwdriver-EM OTHER EQUIPMENT	112.83
Invoice: B70297				103.77	1552000	55400	Trash Bags, Mr Clean, Waste Basket, Battery-EM GEN REPAIRS & MAINT	103.77
Invoice: B70318				96.73	1550552	53900	Screwdriver Set, Tool Box, Cable Ties, Pliers-EM OTHER EQUIPMENT	96.73
Invoice: B70329				11.29	1550552	53140	Shipping for Mercury Tests-EM POSTAGE	11.29
Invoice: B70419				8.99	1550552	53900	Cable Ties 10.5" WHT -EM OTHER EQUIPMENT	8.99
Invoice: B70473				66.48	1550552	53900	Cable Ties 14", Brushes-EM OTHER EQUIPMENT	66.48

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
				INVOICE DTL	DESC			
Invoice: B70835			F T BROWN CO	B70835	03/30/2021		AP2159	166.75
				166.75 1552000 55400	Cup Insulated 16OZ, Trash Bags, Funnel, VP Fuel-EM GEN REPAIRS & MAINT			
Invoice: B70703			F T BROWN CO	B70703	03/24/2021	20210120	AP2159	14.39
				14.39 1440330 53110	Pliers GENERAL SUPPLIES			
Invoice: B70124			F T BROWN CO	B70124	03/01/2021	20210107	AP2159	25.88
				25.88 1440330 53110	Shipping GENERAL SUPPLIES			
Invoice: B70161			F T BROWN CO	B70161	03/03/2021		AP2159	7.19
				7.19 1440110 53000	Batteries for Chief's fob OFFICE SUPPLIES			
Invoice: B70316			F T BROWN CO	B70316	03/09/2021		AP2159	19.08
				19.08 1440110 53000	Bolts, screws, nuts for found property OFFICE SUPPLIES			
					CHECK	314840	TOTAL:	666.98
314841	04/21/2021	PRTD	2740 BRIAN LIPPOLD	MTD0421	04/01/2021		AP2159	1,000.00
			Invoice: MTD0421	1,000.00 1770100 54539	Broadband engineering Study CONSULTANT-BROADBAND			
					CHECK	314841	TOTAL:	1,000.00
314842	04/21/2021	PRTD	2504 EA ACQUISTION INC	332075	03/31/2021		AP2159	1,387.10
			Invoice: 332075	686.40 1220440 56205 700.70 1220220 56205	Public Notice PUBLIC NOTICE PUBLIC NOTICE			
					CHECK	314842	TOTAL:	1,387.10
314843	04/21/2021	PRTD	1688 CITY OF ELLSWORTH	14-210301	04/02/2021		AP2159	3,350.00
			Invoice: 14-210301	3,350.00 1550552 54610	Sludge Disposal-EM SLUDGE DISPOSAL			
					CHECK	314843	TOTAL:	3,350.00
314844	04/21/2021	PRTD	1792 CONSOLIDATED COMMUNICATIONS	040321	04/03/2021		AP2159	52.10
			Invoice: 040321	52.10 1221000 55120	Telephone Somesville WWTP TELEPHONE-USAGE			

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
					INVOICE DTL	DESC		
					CHECK	314844	TOTAL:	52.10
314845	04/21/2021	PRTD	1794 CONSOLIDATED COMMUNICATIONS	032721	03/27/2021		AP2159	52.09
	Invoice: 032721			52.09 1440800 55120	Telephone charges E911 E911 PHONES			
					CHECK	314845	TOTAL:	52.09
314846	04/21/2021	PRTD	1796 CONSOLIDATED COMMUNICATIONS	032721	03/27/2021		AP2159	117.00
	Invoice: 032721			117.00 1221000 55120	Telephone Charge Seal Harbor WWTP TELEPHONE-USAGE			
					CHECK	314846	TOTAL:	117.00
314847	04/21/2021	PRTD	1797 CONSOLIDATED COMMUNICATIONS1	032721	03/27/2021		AP2159	353.83
	Invoice: 032721			353.83 1552000 55120	Telephone Charges Town Office TELEPHONE			
					CHECK	314847	TOTAL:	353.83
314848	04/21/2021	PRTD	1801 CONSOLIDATED COMMUNICATIONS	040321	04/03/2021		AP2159	93.49
	Invoice: 040321			93.49 1221000 55120	Telephone Otter Creek pump Station TELEPHONE-USAGE			
					CHECK	314848	TOTAL:	93.49
314849	04/21/2021	PRTD	1398 FASTENAL COMPANY	MEELS52613	03/29/2021		AP2159	1,207.07
	Invoice: MEELS52613			1,207.07 1550100 55400	SHOP SUPPLIES BJ GEN REPAIRS & MAINT			
					CHECK	314849	TOTAL:	1,207.07
314850	04/21/2021	PRTD	210 FEDEX	7-328-98837	04/05/2021		AP2159	263.59
	Invoice: 7-328-98837			263.59 1220110 52720	Recruitment Expense RECRUITMENT			
					CHECK	314850	TOTAL:	263.59
314851	04/21/2021	PRTD	215 FIRE TECH & SAFETY OF NEW ENGLAND	194690	03/31/2021		AP2159	356.36
	Invoice: 194690			356.36 1440330 57100	TIC batteries EQUIPMENT			
					CHECK	314851	TOTAL:	356.36



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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066
CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE INV DATE PO WARRANT NET
INVOICE DTL DESC

314852	04/21/2021	PRTD	1982	FIRSTNET	0328202	03/22/2021	AP2159	144.59
				Invoice: 0328202				
	144.59	6010100	55130	84289	cell phones			
					CELL PHONES-HARBORMASTER			
					CHECK	314852 TOTAL:		144.59
314853	04/21/2021	PRTD	1984	FIRSTNET	03282021	03/22/2021	AP2159	623.04
				Invoice: 03282021				
	200.00	1550100	55130		CELL PHONE BILL BJ			
	310.00	1550552	55130		CELL PHONES			
	113.04	1551500	55130		CELL PHONES			
					CHECK	314853 TOTAL:		623.04
314854	04/21/2021	PRTD	1985	FIRST NET	03282021	03/22/2021	AP2159	284.22
				Invoice: 03282021				
	49.70	1220550	55130	87949	CELL AND DATA THROUGH 032221			
	49.70	1220660	55130		CELL PHONES			
	44.67	1220551	55130		CELL PHONES			
	140.15	1221000	55140		EMAIL/INTERNET			
					CHECK	314854 TOTAL:		284.22
314855	04/21/2021	PRTD	1985	FIRST NET	04062021	03/28/2021	AP2159	41.24
				Invoice: 04062021				
	41.24	1221000	55140		data through 032821			
					EMAIL/INTERNET			
					CHECK	314855 TOTAL:		41.24
314856	04/21/2021	PRTD	2669	AT&T MOBILITY	03282021	03/22/2021	AP2159	206.15
				Invoice: 03282021				
	206.15	1221000	55140		DATA THROUGH 032221			
					EMAIL/INTERNET			
					CHECK	314856 TOTAL:		206.15
314857	04/21/2021	PRTD	2443	AT&T MOBILITY	03282021	03/22/2021	AP2159	380.20
				Invoice: 03282021				
	179.92	1440110	55130		CELL AND DATA THROUGH 032221			
	48.21	1440110	55130	81911	CELL PHONES			
	21.22	1440110	55130	84088	CELL PHONES-ADMIN ASSIST			
	51.93	1440110	55130	84648	CELL PHONES-POLICE CHIEF			
	47.10	1440110	55130	86748	CELL PHONES-POLICE LT			
	31.82	2140115	55130	84088	CELL PHONES-POLICE SGT			
					CELL PHONES-BAR HBR PD			

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO CHK DATE TYPE VENDOR NAME INVOICE INV DATE PO WARRANT NET

INVOICE DTL DESC

CHECK 314857 TOTAL: 380.20

314858 04/21/2021 PRTD 222 R H FOSTER ENERGY LLC 0321 03/31/2021 AP2159 2,056.40
 Invoice: 0321 793.11 ga 2.595 MARCH FUEL LESS FD 78.44 GA
 12.97 1220770 53710 2702 FUEL-CEO 2018 Chev Col
 12.96 1220660 53710 2702 VEHICLE FUEL-18 CHEV COLO
 204.31 1440110 53710 4109 VEHICLE FUEL-17 FORD EXP ADM
 748.84 1440110 53710 4110 VEHICLE FUEL-18 Dodge Ram
 817.51 1440110 53710 4112 VEHICLE FUEL-20 SUV FORD
 106.18 1440110 53710 4113 VEHICLE FUEL
 78.94 1550100 53710 VEHICLE FUEL
 74.69 6010100 53710 VEHICLE FUEL
 1.00 6010100 53710 VEHICLE FUEL
 -1.00 6010100 53710 VEHICLE FUEL

Invoice: 092858 R H FOSTER ENERGY LLC 092858 03/21/2021 20210115 AP2159 15.38
 15.38 1440330 53710 5.137 galFuel for comperssor trailer
 VEHICLE FUEL

Invoice: 172072 R H FOSTER ENERGY LLC 172072 03/30/2021 20210122 AP2159 40.71
 40.71 1440330 53710 4309 14.659 Fuel for T9
 VEHICLE FUEL-T9

Invoice: 857094 R H FOSTER ENERGY LLC 857094 03/05/2021 20210110 AP2159 53.95
 53.95 1440330 53710 4309 19.770 Fuel for T9
 VEHICLE FUEL-T9

Invoice: 039958 R H FOSTER ENERGY LLC 039958 03/15/2021 20210114 AP2159 47.95
 47.95 1440330 53710 4309 17.017Fuel for T9
 VEHICLE FUEL-T9

Invoice: 091546 R H FOSTER ENERGY LLC 091546 03/21/2021 20210116 AP2159 61.68
 61.68 1440330 53710 4309 21.888 Fuel for T9
 VEHICLE FUEL-T9

CHECK 314858 TOTAL: 2,276.07

314859 04/21/2021 PRTD 254 GRAINGER 9848082690 03/25/2021 AP2159 45.31
 Invoice: 9848082690 45.31 1440330 53110 eye wash preservative
 GENERAL SUPPLIES

CHECK 314859 TOTAL: 45.31

314860 04/21/2021 PRTD 2741 H E CALLAHAN CONSTRUCTION APP #20021-2 DPBH 03/22/2021 AP2159 56,610.00
 Invoice: APP #20021-2 DPBH 56,610.00 3000052 57710 Bait house pay app ts - BANK CHECK 1080782
 6,290.00 3000052 57710 CONSTRUCTION
 -6,290.00 300 24560 Retainage Payable

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
				INVOICE DTL	DESC			
					CHECK	314860	TOTAL:	56,610.00
314861	04/21/2021	PRTD	207 H P FAIRFIELD	7448768	03/22/2021		AP2159	47.88
					WIPER BLADE BJ			
				47.88 1550100 55400	GEN REPAIRS & MAINT			
			H P FAIRFIELD	7448767	03/22/2021		AP2159	238.60
					PLATE AND D RING BJ			
				238.60 1550100 55400	GEN REPAIRS & MAINT			
					CHECK	314861	TOTAL:	286.48
314862	04/21/2021	PRTD	2592 HAMMOND LUMBER COMPANY	4216208	03/23/2021		AP2159	81.00
					COLS PATCH BJ			
				81.00 1550100 53730	MISC-MATERIALS			
			HAMMOND LUMBER COMPANY	4244780	04/01/2021		AP2159	39.96
					TAPE MESSURES VJ			
				39.96 1550100 55400	GEN REPAIRS & MAINT			
			HAMMOND LUMBER COMPANY	4261005	04/07/2021		AP2159	389.90
					STRAW SEEDING BLANKET BJ			
				389.90 1550100 55400	GEN REPAIRS & MAINT			
					CHECK	314862	TOTAL:	510.86
314863	04/21/2021	PRTD	1064 HARCROS CHEMICALS INC	300161817	04/06/2021		AP2159	1,537.25
					Bleach and Bisulfite for NEH WWTP Disinfection-EM			
				1,017.50 1550666 53212	DECHLORINATION			
				519.75 1550666 53211	CHLORINATION			
			HARCROS CHEMICALS INC	300161819	04/06/2021		AP2159	1,340.00
					pH Control/50% Caustic-EM			
				1,340.00 1550667 53213	PH CONTROL			
					CHECK	314863	TOTAL:	2,877.25
314864	04/21/2021	PRTD	2761 VANCE W JEWELL	REFUND	04/20/2021		AP2159	230.69
					OVER PYMNT EXCISE TAX REG #6796XC			
				230.69 100 40020	Motor Vehicle Excise Tax			
					CHECK	314864	TOTAL:	230.69
314865	04/21/2021	PRTD	1955 KAS HOLDINGS INC	131743	03/16/2021		AP2159	384.00
					2021 Annual Mercury Testing-EM			
				384.00 1550552 54600	OUTSIDE LAB/TESTING			

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET	
INVOICE DTL DESC									
							CHECK	314865 TOTAL:	384.00
314866	04/21/2021	PRTD	391 LANPHER ASSOCIATES	3039	04/05/2021		AP2159	60.00	
		Invoice: 3039		60.00	1552000	55200	Visitors center acoustical work ts BLDG REPAIR & MAINT		
							CHECK	314866 TOTAL:	60.00
314867	04/21/2021	PRTD	419 MAINE EQUIPMENT CO INC	73365	04/02/2021		AP2159	953.32	
		Invoice: 73365		953.32	1551500	57502	DUMPSTER COVERS AND HARWARE BJ DUMPSTERS		
							CHECK	314867 TOTAL:	953.32
314868	04/21/2021	PRTD	469 MDI REGIONAL SCHOOL	0421	03/30/2021		AP2159	251,766.00	
		Invoice: 0421		251,766.00	1995100	59201	APRIL ASSESSMENT MD HIGH SCHOOL		
							CHECK	314868 TOTAL:	251,766.00
314869	04/21/2021	PRTD	427 MAINE MUNICIPAL ASSOCIATION	10679	04/01/2021		AP2159	45,963.90	
		Invoice: 10679		133.30	1220001	52020	Worker's Compensation WORKERS COMP		
				119.51	1220110	52020	WORKERS COMP		
				156.28	1220220	52020	WORKERS COMP		
				78.14	1220331	52020	WORKERS COMP		
				45.96	1220500	52020	WORKERS COMP		
				91.93	1220550	52020	WORKERS COMP		
				18.39	1220551	52020	WORKERS COMP		
				611.32	1220660	52020	WORKERS COMP		
				579.15	1220770	52020	WORKERS COMP		
				6,205.13	1440110	52020	WORKERS COMP		
				9,588.07	1440330	52020	WORKERS COMP		
				261.99	1440800	52020	WORKERS COMP		
				10,479.77	1550100	52020	WORKERS COMP		
				3,194.49	1550552	52020	WORKERS COMP		
				3,074.98	1551500	52020	WORKERS COMP		
				657.28	1552000	52020	WORKERS COMP		
				45.96	1552500	52020	WORKERS COMP		
				7,285.28	1990100	59200	MD ELEMENTARY SCHOOL		
				3,336.97	6010100	52020	WORKERS COMP		
							CHECK	314869 TOTAL:	45,963.90
314870	04/21/2021	PRTD	502 MOUNT DESERT SPRING WATER	4929 0321	03/31/2021		AP2159	52.80	
		Invoice: 4929 0321		52.80	1220110	53000	Office Water OFFICE SUPPLIES		

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CASH ACCOUNT: 100 10100 C/kg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
				INVOICE DTL	DESC			
Invoice: 6544	0321		MOUNT DESERT SPRING WATER	6544 0321	03/31/2021		AP2159	19.00
			19.00 1550100 55400		SPRING WATER BJ			
					GEN REPAIRS & MAINT			
Invoice: 9498	0321		MOUNT DESERT SPRING WATER	9498 0321	03/31/2021		AP2159	18.40
			18.40 6010100 53000		spring water			
					OFFICE SUPPLIES			
Invoice: 26567	0321		MOUNT DESERT SPRING WATER	26567 0321	03/11/2021		AP2159	77.60
			77.60 1440800 53000		March 2021 delivery - cooler rental			
					OFFICE SUPPLIES			
Invoice: 99440	0321		MOUNT DESERT SPRING WATER	99440 0321	03/31/2021		AP2159	23.70
			23.70 1440330 55110		water			
					WATER			
Invoice: 9514	0321		MOUNT DESERT SPRING WATER	9514 0321	03/31/2021		AP2159	26.10
			26.10 1550552 53900		Water for NEH WWTP Maint Shop-EM			
					OTHER EQUIPMENT			
							CHECK 314870 TOTAL:	217.60
314871	04/21/2021	PRTD	503 MOUNT DESERT WATER DISTRICT	2800/4550 0421	04/01/2021		AP2159	246.50
Invoice: 2800/4550	0421		246.50 1552000 55400		WATER BILL TOWN OFFICE BJ			
					GEN REPAIRS & MAINT			
Invoice: 2800/4530	0421		MOUNT DESERT WATER DISTRICT	2800/4530 0421	04/01/2021		AP2159	1,265.00
			1,265.00 6010100 55110		marina water bill			
					WATER			
Invoice: 2800/6940	0421		MOUNT DESERT WATER DISTRICT	2800/6940 0421	04/01/2021		AP2159	167.50
			167.50 1440330 55110		water station 2			
					WATER			
Invoice: 2800/8070	0421		MOUNT DESERT WATER DISTRICT	2800/8070 0421	04/01/2021		AP2159	34,187.50
			34,187.50 1440400 54930		seal harbor public fire protection			
					PUB FIRE PROTECT-HYDRANT FEE			
Invoice: 2800/4540	0421		MOUNT DESERT WATER DISTRICT	2800/4540 0421	04/01/2021		AP2159	34,187.50
			34,187.50 1440400 54930		NEH public fire protection			
					PUB FIRE PROTECT-HYDRANT FEE			
Invoice: 2800/5070	0421		MOUNT DESERT WATER DISTRICT	2800/5070 0421	04/01/2021		AP2159	32.00
			32.00 1550666 55110		GILPAT Cove PS Q2 Water Bill-EM			
					WATER			
Invoice: 2800/4720	0421		MOUNT DESERT WATER DISTRICT	2800/4720 0421	04/01/2021		AP2159	105.00
			105.00 1550666 55110		NEH WWTP Q2 Water Bill-EM			
					WATER			

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
INVOICE DTL DESC								
Invoice: 2800/7850 0421			MOUNT DESERT WATER DISTRICT	2800/7850 0421	04/01/2021		AP2159	114.50
			114.50 1550668 55110		SH WWTP Q2 Water Bill-EM WATER			
					CHECK	314871	TOTAL:	70,305.50
314872 04/21/2021 PRTD			1511 MAINE PUBLIC EMPLOYEES RETIREMENT GLI 2988029		04/01/2021		AP2159	221.94
Invoice: GLI 2988029					MARCH PREMIUMS			
			165.14 100 24750		MPERS-Basic			
			15.30 100 24751		Mpers-Supp			
			41.50 1220800 52210		LIFE INS-OVER 50K			
					CHECK	314872	TOTAL:	221.94
314873 04/21/2021 PRTD			434 MAINE PUBLIC EMPLOYEES RETIREMENT 0321		03/31/2021		AP2159	25,847.84
Invoice: 0321					MARCH PREMIUMS			
			25,847.86 100 24753		Mpers-EE & ER			
			-.02 1220800 52415		HRA-MED DEDUCT			
					CHECK	314873	TOTAL:	25,847.84
314874 04/21/2021 PRTD			1356 MUNICIPAL REVIEW COMMITTEE	14701	03/22/2021		AP2159	676.19
Invoice: 14701					Dues 451 tons x 1.50/ton ts			
			676.19 1551500 55502		TIPPING FEE CROM			
					CHECK	314874	TOTAL:	676.19
314875 04/21/2021 PRTD			2160 COASTAL AUTO PARTS	368587	04/01/2021		AP2159	41.94
Invoice: 368587					BUS#2 PAINT AL			
			41.94 1990100 59200 9106		MDES - BUS 2 (NEW)			
Invoice: 366289			COASTAL AUTO PARTS	366289	03/26/2021		AP2159	14.43
					TRACKLESS PIPE AL			
			14.43 1550100 55400		GEN REPAIRS & MAINT			
Invoice: 366693			COASTAL AUTO PARTS	366693	03/29/2021		AP2159	303.33
					SWEeper FILTERS AL			
			303.33 1550100 55400		GEN REPAIRS & MAINT			
Invoice: 368198			COASTAL AUTO PARTS	368198	04/01/2021		AP2159	100.32
					SWEeper FILTERS AL			
			100.32 1550100 55400		GEN REPAIRS & MAINT			
Invoice: 368197			COASTAL AUTO PARTS	368197	04/01/2021		AP2159	35.02
					SWEeper FILTERS AL			
			35.02 1550100 55400		GEN REPAIRS & MAINT			
			COASTAL AUTO PARTS	367730	03/31/2021		AP2159	170.36

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET	
					INVOICE DTL	DESC			
Invoice: 367730				170.36 1550100 55400					
					SWEeper	FILTERS AL			
						GEN REPAIRS & MAINT			
Invoice: 367629			COASTAL AUTO PARTS	367629	03/30/2021		AP2159	35.02	
				35.02 1550100 55400	SWEeper	FILTERS AL			
						GEN REPAIRS & MAINT			
Invoice: 367962			COASTAL AUTO PARTS	367962	03/31/2021		AP2159	-108.00	
				-108.00 1550100 55400	core deposit				
						GEN REPAIRS & MAINT			
Invoice: 366044			COASTAL AUTO PARTS	366044	03/26/2021		AP2159	9.80	
				9.80 1440110 55100 4110	Capsule PD Pickup				
						VEHICLE REPAIR-18 DODGE RAM			
Invoice: 370687			COASTAL AUTO PARTS	370687	04/07/2021		AP2159	41.04	
				41.04 1550552 55210	NAPA Non Deter 30 QT Oil-EM				
						PUMP STATION MAINT			
Invoice: 365431			COASTAL AUTO PARTS	365431	03/25/2021		AP2159	9.56	
				9.56 1440110 55100 4112	Push type retainer				
						VEHICLE REPAIR-20 SUV FORD			
Invoice: 365846			COASTAL AUTO PARTS	365846	03/26/2021		AP2159	13.46	
				13.46 1440110 55100 4112	Air Filter				
						VEHICLE REPAIR-20 SUV FORD			
								CHECK 314875 TOTAL:	666.28
314876 04/21/2021 PR TD			547 OFFICE DEPOT	166084042001	03/31/2021		AP2159	79.30	
Invoice: 166084042001				79.30 1550552 53900	Hand Sanitizer and Toilet Paper-EM				
						OTHER EQUIPMENT			
								CHECK 314876 TOTAL:	79.30
314877 04/21/2021 PR TD			565 PERMA-LINE CORP OF NE	185635	04/01/2021		AP2159	149.90	
Invoice: 185635				149.90 1550100 55400	FILTERS BJ				
						GEN REPAIRS & MAINT			
Invoice: 185669			PERMA-LINE CORP OF NE	185669	04/02/2021		AP2159	529.19	
				529.19 1550100 55400	PAINT MACHINE PARTS BJ				
						GEN REPAIRS & MAINT			
								CHECK 314877 TOTAL:	679.09
314878 04/21/2021 PR TD			1467 S&J FUEL SERVICES LLC	4119	04/08/2021		AP2159	500.00	
Invoice: 4119				500.00 1550100 55400	YEARLY FUEL INSPECTION BJ				
						GEN REPAIRS & MAINT			



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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066
CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE INV DATE PO WARRANT NET

INVOICE DTL DESC

Invoice: 2797373371									
		79.99	1220110	53000	Paper Shredder				
					OFFICE SUPPLIES				
Invoice: 2790330561	STAPLES CREDIT PLAN			2790330561		03/03/2021	AP2159		143.55
		143.55	1220110	53000	Paper shredder, copy paper, pens				
					OFFICE SUPPLIES				
Invoice: 2789947311	STAPLES CREDIT PLAN			2789947311		03/02/2021	AP2159		40.49
		40.49	1220110	53000	Coffee Supplies				
					OFFICE SUPPLIES				
Invoice: 2791333771	STAPLES CREDIT PLAN			2791333771		03/11/2021	AP2159		39.20
		17.21	1440110	53000	Trash bags, zip ties				
		21.99	1440800	53000	OFFICE SUPPLIES				
					OFFICE SUPPLIES				
Invoice: 2799373881	STAPLES CREDIT PLAN			2799373881		03/16/2021	AP2159		245.74
		245.74	1220110	53000	INK FOR REMOTE PRINTER AND COFFEE				
					OFFICE SUPPLIES				
Invoice: 2801415481	STAPLES CREDIT PLAN			2801415481		03/17/2021	AP2159		12.99
		12.99	1220110	53000	MOUSE FOR CEO/ACCTG ASSIST				
					OFFICE SUPPLIES				
Invoice: 2801653751	STAPLES CREDIT PLAN			2801653751		03/18/2021	AP2159		10.29
		10.29	1220110	53000	CALENDAR FOR CEO/ACCTG ASSIST				
					OFFICE SUPPLIES				
					CHECK		314883 TOTAL:		1,198.28
314884 04/21/2021 PRTD	725 TRANSCO BUSINESS TECHNOLOGIES			IN2821550		04/07/2021	AP2159		1,290.94
Invoice: IN2821550		1,290.94	1221000	55320	Copier and printer rental				
					COPIER LEASE				
Invoice: IN2824673	TRANSCO BUSINESS TECHNOLOGIES			IN2824673		04/09/2021	AP2159		157.58
		157.58	1221000	55320	Copier and printer lease				
					COPIER LEASE				
					CHECK		314884 TOTAL:		1,448.52
314885 04/21/2021 PRTD	1358 TREASURER, STATE OF MAINE			0221 0321		03/31/2021	AP2159		215.00
Invoice: 0221 0321		232.50	100	24161	FEB & MAR PERMITS LESS \$10 CREDIT				
		-17.50	100	40114	DEH-Plumbing Fees				
					Plumbing Permits				
					CHECK		314885 TOTAL:		215.00

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET	
				INVOICE DTL	DESC				
314886	04/21/2021	PRTD	726 TREASURER, STATE OF MAINE	0221 0321	03/31/2021		AP2159	15.00	
Invoice: 0221 0321				15.00 100	24162	FEB & MAR SURCHARGES SWC-Surcharge Fees			
							CHECK	314886 TOTAL:	15.00
314887	04/21/2021	PRTD	869 TREASURER, STATE OF MAINE	0221 0321	03/31/2021		AP2159	75.00	
Invoice: 0221 0321				75.00 100	24850	FEB & MAR CW PERMITS Weapons Permits			
							CHECK	314887 TOTAL:	75.00
314888	04/21/2021	PRTD	1737 TIME WARNER CABLE	854714801040221	04/02/2021		AP2159	333.72	
Invoice: 854714801040221				333.72 1221000	55150 1737	Internet Fire Station # 2 CABLE/INTERNET-FIRE ST#2 SH			
							CHECK	314888 TOTAL:	333.72
314889	04/21/2021	PRTD	1616 TIME WARNER CABLE	713662701040321	04/03/2021		AP2159	325.24	
Invoice: 713662701040321				325.24 1221000	55150 1616	Internet Fire Station # 3 CABLE/INTERNET-FIRE ST#3 SV			
							CHECK	314889 TOTAL:	325.24
314890	04/21/2021	PRTD	1370 TIME WARNER CABLE	719743901032821	03/28/2021		AP2159	246.60	
Invoice: 719743901032821				246.60 6010100	55150	time warner CABLE/INTERNET			
							CHECK	314890 TOTAL:	246.60
314891	04/21/2021	PRTD	1773 TIME WARNER CABLE	859562901033121	03/31/2021		AP2159	415.60	
Invoice: 859562901033121				415.60 1221000	55150 1773	Internet Highway Garage CABLE/INTERNET-HGWY GAR			
							CHECK	314891 TOTAL:	415.60
314892	04/21/2021	PRTD	2510 TIME WARNER CABLE	713240201033021	03/30/2021		AP2159	55.00	
Invoice: 713240201033021				55.00 1221000	55150 1771	Internet Beech Hill Communications tower CABLE/INTERNET-POLICE DEPT			
							CHECK	314892 TOTAL:	55.00



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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066
CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE INV DATE PO WARRANT NET

INVOICE DTL DESC

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
314893	04/21/2021	PRTD	2511 TIME WARNER CABLE	715785501032221	03/22/2021		AP2159	30.00
			Invoice: 715785501032221				Internet Joy Road Communications Tower	
				30.00 1221000 55150 1771			CABLE/INTERNET-POLICE DEPT	
							CHECK 314893 TOTAL:	30.00
314894	04/21/2021	PRTD	2512 TIME WARNER CABLE	715785601032221	03/22/2021		AP2159	70.00
			Invoice: 715785601032221				Internet Otter Creek communications Tower	
				70.00 1221000 55150 1771			CABLE/INTERNET-POLICE DEPT	
							CHECK 314894 TOTAL:	70.00
314895	04/21/2021	PRTD	1693 TIME WARNER CABLE	697540001040321	04/03/2021		AP2159	380.60
			Invoice: 697540001040321				Internet NEH WWTP	
				380.60 1221000 55150 1693			CABLE/INTERNET-NEH WWTP	
							CHECK 314895 TOTAL:	380.60
314896	04/21/2021	PRTD	1465 U S BANK EQUIPMENT FINANCE INC	439301458	03/25/2021		AP2159	104.74
			Invoice: 439301458				Copier and Printer Repair and Maintenance	
				104.74 1221000 55320			COPIER LEASE	
							CHECK 314896 TOTAL:	104.74
314897	04/21/2021	PRTD	737 UNIFIRST CORP	0272826814	04/01/2021		AP2159	106.99
			Invoice: 0272826814				WW Uniforms-EM UNIFORMS	
				106.99 1550552 53800				
			UNIFIRST CORP	0272826813	04/01/2021		AP2159	161.88
			Invoice: 0272826813				HWY/MSW/P&C Uniforms-EM UNIFORMS	
				35.00 1551500 53800			UNIFORMS	
				20.00 1552500 53800			UNIFORMS	
				106.88 1550100 53800			UNIFORMS	
			UNIFIRST CORP	0272828332	04/08/2021		AP2159	161.88
			Invoice: 0272828332				HWY/MSW/P&C Uniforms-EM UNIFORMS	
				35.00 1551500 53800			UNIFORMS	
				20.00 1552500 53800			UNIFORMS	
				106.88 1550100 53800			UNIFORMS	
			UNIFIRST CORP	0272828333	04/08/2021		AP2159	100.99
			Invoice: 0272828333				WW Uniforms-EM UNIFORMS	
				100.99 1550552 53800				
							CHECK 314897 TOTAL:	531.74

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066
CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
				INVOICE DTL	DESC			
314898	04/21/2021	PRTD	1842 VERSANT POWER	10057348-6	032221	03/22/2021	AP2159	223.93
			Invoice: 10057348-6	032221		1288 kwh Station 3 monthly electricity bill.		
				223.93	1440330	55010 433	ELECTRICITY-S3 SV	
			Invoice: 10057336-1	032421	03/24/2021	AP2159	27.89	
				27.89	6010300	55010	83 kwh bartlett power ELECTRICITY	
			Invoice: 10057340-9	032621	04/09/2021	AP2159	109.69	
				109.69	1440330	55010	632 kwh electric st 2 ELECTRICITY	
			Invoice: 10057332-2	033021	03/30/2021	AP2159	25.37	
				25.37	6010200	55010	66 kwh seal power ELECTRICITY	
			Invoice: 10057335-9	040121	04/01/2021	AP2159	167.63	
				167.63	1550668	55010	1021 KWH SH Library PS Electric-EM ELECTRICITY	
			Invoice: 10057339-7	040121	04/01/2021	AP2159	880.28	
				880.28	1550669	55010	3640 KWH Otter Creek PS Electric-EM ELECTRICITY	
			Invoice: 10057342-3	040121	04/01/2021	AP2159	2,687.36	
				2,687.36	1550668	55010	23560 KWH SH WWTP Electric-EM ELECTRICITY	
			Invoice: 10558315-3	040421	04/04/2021	AP2159	623.25	
				623.25	6010100	55010	marina power ELECTRICITY	
			Invoice: 10003320-2	040421	04/04/2021	AP2159	2,329.53	
				2,329.53	6010100	55010	marina power ELECTRICITY	
						CHECK	314898 TOTAL:	7,074.93
314899	04/21/2021	PRTD	2412 WHITTENS 2 WAY SERVI	A11782		04/01/2021	AP2159	306.84
			Invoice: A11782			Troubleshoot SH WWTP Alarm Autodialer-EM GEN REPAIRS & MAINT		
				306.84	1550668	55400		
						CHECK	314899 TOTAL:	306.84
314900	04/21/2021	PRTD	2319 WS EMERSON COMPANY INC	670442-A		04/02/2021	AP2159	177.84
			Invoice: 670442-A			DECATUR F WINTER JACKET BJ UNIFORMS		
				177.84	1551500	53800		



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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066
CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE INV DATE PO WARRANT NET
INVOICE DTL DESC

CHECK 314900 TOTAL: 177.84

314901 04/21/2021 PRD 427 MAINE MUNICIPAL ASSOCIATION 53045 04/06/2021 AP2159 7,835.00
Invoice: 53045

-1,833.00	1990100	59200	2020 AUDIT INVOICE
483.00	6010100	52020	MD ELEMENTARY SCHOOL
40.00	1220110	52020	WORKERS COMP
-130.00	1220001	52020	WORKERS COMP
62.00	1220110	52020	WORKERS COMP
42.00	1220220	52020	WORKERS COMP
5.00	1220331	52020	WORKERS COMP
268.00	1220440	52020	WORKERS COMP
92.00	1220550	52020	WORKERS COMP
6.00	1220770	52020	WORKERS COMP
-445.00	1220660	52020	WORKERS COMP
-425.00	1220770	52020	WORKERS COMP
1,455.00	1440110	52020	WORKERS COMP
5,100.00	1440330	52020	WORKERS COMP
162.00	1440800	52020	WORKERS COMP
3,063.00	1550100	52020	WORKERS COMP
672.00	1550552	52020	WORKERS COMP
-1,709.00	1551500	52020	WORKERS COMP
875.00	1552000	52020	WORKERS COMP
-9.00	1552500	52020	WORKERS COMP
61.00	6010100	52020	WORKERS COMP

CHECK 314901 TOTAL: 7,835.00

NUMBER OF CHECKS 87 *** CASH ACCOUNT TOTAL *** 539,245.39

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	69	497,103.93
TOTAL EFT'S	18	42,141.46

*** GRAND TOTAL *** 539,245.39

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JOURNAL ENTRIES TO BE CREATED

CLERK: 6905lyou

YEAR PER	JNL					ACCOUNT DESC	T OB	DEBIT	CREDIT
SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	LINE DESC			
2021 10	79								
APP 100-20000	04/21/2021	AP2159	LLY			Accounts Payable		466,985.45	
						AP CASH DISBURSEMENTS JOURNAL			
APP 100-10100	04/21/2021	AP2159	LLY			Ckg-BH General Fund 8066			539,245.39
						AP CASH DISBURSEMENTS JOURNAL			
APP 600-20000	04/21/2021	AP2159	LLY			Accounts Payable		10,885.62	
						AP CASH DISBURSEMENTS JOURNAL			
APP 300-20000	04/21/2021	AP2159	LLY			Accounts Payable		61,342.50	
						AP CASH DISBURSEMENTS JOURNAL			
APP 200-20000	04/21/2021	AP2159	LLY			Accounts Payable		31.82	
						AP CASH DISBURSEMENTS JOURNAL			
GENERAL LEDGER TOTAL								539,245.39	539,245.39
APP 100-35060	04/21/2021	AP2159	LLY			DT-MARINA		10,885.62	
APP 600-35010	04/21/2021	AP2159	LLY			DT Gen fund			10,885.62
APP 100-35030	04/21/2021	AP2159	LLY			DTF-CAP IMP		61,342.50	
APP 300-35010	04/21/2021	AP2159	LLY			DT Gen fund			61,342.50
APP 100-35020	04/21/2021	AP2159	LLY			DTF-SPEC REV		31.82	
APP 200-35010	04/21/2021	AP2159	LLY			DT Gen fund			31.82
SYSTEM GENERATED ENTRIES TOTAL								72,259.94	72,259.94
JOURNAL 2021/10/79 TOTAL								611,505.33	611,505.33

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JOURNAL ENTRIES TO BE CREATED

FUND	ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
100	General Fund	2021 10	79	04/21/2021			
	100-10100				Ckg-BH General Fund 8066		539,245.39
	100-20000				Accounts Payable	466,985.45	
	100-35020				DTF-SPEC REV	31.82	
	100-35030				DTF-CAP IMP	61,342.50	
	100-35060				DT-MARINA	10,885.62	
					FUND TOTAL	539,245.39	539,245.39
200	Special Revenue	2021 10	79	04/21/2021			
	200-20000				Accounts Payable	31.82	
	200-35010				DT Gen fund		31.82
					FUND TOTAL	31.82	31.82
300	Capital Projects	2021 10	79	04/21/2021			
	300-20000				Accounts Payable	61,342.50	
	300-35010				DT Gen fund		61,342.50
					FUND TOTAL	61,342.50	61,342.50
600	Marina	2021 10	79	04/21/2021			
	600-20000				Accounts Payable	10,885.62	
	600-35010				DT Gen fund		10,885.62
					FUND TOTAL	10,885.62	10,885.62

04/15/2021 13:00
6905lyou

Town of Mount Desert
A/P CASH DISBURSEMENTS JOURNAL

P 23
apcshdsb

JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FROM
100	General Fund	72,259.94	
200	Special Revenue		31.82
300	Capital Projects		61,342.50
600	Marina		10,885.62
	TOTAL	72,259.94	72,259.94

** END OF REPORT - Generated by Lisa Young **

TOWN OF MOUNT DESERT
BMV, STATE & PR ACCOUNTS PAYABLE WARRANT

WARRANT AP# 2157

CHECK DATE: April 7, 2021

CHECK NUMBER:	<u>314830</u>	through	<u>314831</u>	<u>\$ 2,345.00</u>	Check payments
CHECK NUMBER:	<u>N/A</u>	through	<u>N/A</u>	<u>\$ -</u>	Electronic payments
EFT NUMBER:	<u>N/A</u>	through	<u>N/A</u>	<u>\$ -</u>	ACH Payments
EFT or CK NUMBER:	<u>N/A</u>	through	<u>N/A</u>	<u>\$ -</u>	Voided Checks

TOTAL DISBURSEMENTS: \$ 2,345.00

This is to certify that there is due and chargeable to the appropriations listed above
the sum set against each name and you are directed to pay unto the parties
named in this schedule.

Selectmen:

John B Macauley, Chairman

Martha T Dudman

Matthew J Hart, Vice Chairman

Geoffrey V Wood

Lisa Young

From: Matthew Hart <matt@theneighborhoodhouse.com>
Sent: Monday, April 5, 2021 5:22 PM
To: Lisa Young
Subject: Re: Warrant AP#2157 State Fees/Payroll Benefits

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Lisa,

I approve AP Warrant #2157.

Thanks!
-Matt

Matthew Hart

Community Relations Director
The Neighborhood House | 207-276-5039
End of Main Street | Northeast Harbor, ME

From: Lisa Young <financeclerk@mtdesert.org>
Date: Monday, April 5, 2021 at 3:14 PM
To: Geoffrey Wood <gwood@mtdesert.org>, "jbmacauley3@gmail.com" <jbmacauley3@gmail.com>, Martha Dudman <martha.dudman@gmail.com>, Matt Hart <matt@theneighborhoodhouse.com>
Cc: Kathi Mahar <treasurer@mtdesert.org>
Subject: Warrant AP#2157 State Fees/Payroll Benefits

Good Afternoon!

Attached is Accounts Payable Warrant #2157 (for Payroll and/or State Fees) in the amount of \$2,345.00 for your approval.

Please indicate your authorization to release the funds for this warrant by approving or rejecting.

I will "reply to all" when the first approval comes in so that you know that we have the one required email approval.

Thank you!

Lisa Young

**TOWN OF MOUNT DESERT
PAYROLL WARRANT**

WARRANT PR# 2124

CHECK DATE: April 16, 2021

ADVICE NUMBERS: 12343 through 12391

CHECK NUMBERS: 65061 through 65071

TOTAL DISBURSEMENTS: \$ 126,592.47

This is to certify that there is due and chargeable to the appropriations listed above
the sum set against each name and you are directed to pay unto the parties
named in this schedule.

Selectmen:

John B Macauley, Chairman

Martha T Dudman

Matthew J Hart, Vice Chairman

Geoffrey V Wood

TOWN OF MOUNT DESERT
BMV, STATE & PR ACCOUNTS PAYABLE WARRANT

WARRANT AP# 2158

CHECK DATE: April 14, 2021

CHECK NUMBER:	<u>314832</u>	through	<u>314832</u>	<u>\$ 1,989.00</u>	Check payments
CHECK NUMBER:	<u>N/A</u>	through	<u>N/A</u>	<u>\$ -</u>	Electronic payments
EFT NUMBER:	<u>N/A</u>	through	<u>N/A</u>	<u>\$ -</u>	ACH Payments
EFT or CK NUMBER:	<u>N/A</u>	through	<u>N/A</u>	<u>\$ -</u>	Voided Checks

TOTAL DISBURSEMENTS: \$ 1,989.00

This is to certify that there is due and chargeable to the appropriations listed above
the sum set against each name and you are directed to pay unto the parties
named in this schedule.

Selectmen:

John B Macauley, Chairman

Martha T Dudman

Matthew J Hart, Vice Chairman

Geoffrey V Wood

Lisa Young

From: Matthew Hart <matt@theneighborhoodhouse.com>
Sent: Wednesday, April 14, 2021 2:35 PM
To: Lisa Young
Subject: Re: Warrant AP#2158 & PR#2124 Approval Request

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Lisa,

I approve AP Warrant #2158 and Payroll Warrant #2124.

Thanks!
-Matt

Matthew Hart

Community Relations Director
The Neighborhood House | 207-276-5039
End of Main Street | Northeast Harbor, ME

From: Lisa Young <financeclerk@mtdesert.org>
Date: Wednesday, April 14, 2021 at 8:37 AM
To: Geoffrey Wood <gwood@mtdesert.org>, "jbmacauley3@gmail.com" <jbmacauley3@gmail.com>, Martha Dudman <martha.dudman@gmail.com>, Matt Hart <matt@theneighborhoodhouse.com>
Cc: Kathi Mahar <treasurer@mtdesert.org>
Subject: Warrant AP#2158 & PR#2124 Approval Request

Good Morning!

Attached are the following warrants for approval:

Accounts Payable	#2158	total of	\$1,1989.00
Payroll	#2124	total of	\$126,592.47

Please indicate your authorization to release the funds for these warrants by approving or rejecting.

I will "will reply to all" when the first approval comes in so that you know that we have the one required email approval.

Thank you!

Lisa Young

Mount Desert School Department ACCOUNTS PAYABLE WARRANT

Report # 15083

Check Batch: 10373
 Check Header: (N / A)
 Check Numbers: (First) - (Last)
 Check Dates: (Earliest) - (Latest)
 Cash Account Numbers: (First) - (Last)
 Bank Account Code: (N/A)
 Check Authorization Code: AP
 Minimum Check Amount: \$0.00
 Sorted By:
 Include Payable Information: No
 Include Payable Dist Information: No
 Include Authorization Information: Yes

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
10373	19703	04/07/2021	1084	ACADIA FUEL, LLC	0.00	4,915.01
	19704	04/07/2021	1113	AERUS <i>Air Purifier</i>	0.00	8,099.98
	19705	04/07/2021	1160	AMAZON	0.00	1,406.15
	19706	04/07/2021	1215	AOS #91 <i>OT Costs 2020-2021</i>	0.00	5,776.25
	19707	04/07/2021	1216	AOS #91-MDI RSS RESERVE ACCOUNT <i>Sped Reserves 2020-2021</i>	0.00	2,407.00
	19708	04/07/2021	1525	BAR HARBOR SCHOOL DEPARTMENT, TOWN OF <i>Asbestos Admin 2020-21 500.00</i>	0.00	60,500.00
	19709	04/07/2021	1606	BEAL, LAURA-JEAN <i>Class Supplies</i>	0.00	179.66
	19710	04/07/2021	1700	BLICK ART MATERIALS <i>Supplies</i>	0.00	1,525.95
	19711	04/07/2021	1975	CARDMEMBER SERVICE	0.00	287.45
	19712	04/07/2021	2300	CLEAN-O-RAMA <i>Cleaning Supplies</i>	0.00	2,796.72
	19713	04/07/2021	2310	COASTAL ENERGY, INC. <i>Propane Greenhouse</i>	0.00	494.25
	19714	04/07/2021	2718	CRICK SOFTWARE <i>Subscription</i>	0.00	600.00
	19715	04/07/2021	3489	DR. CANDICE M. BRAY, INC. <i>Consultant</i>	0.00	125.00
	19716	04/07/2021	3525	DRUMMOND, WOODSUM <i>Legal fees</i>	0.00	100.50
	19717	04/07/2021	4180	F.T. BROWN CO.	0.00	294.34
	19718	04/07/2021	4585	GROUP DYNAMIC, INC. <i>HRA-April</i>	0.00	120.00
	19719	04/07/2021	4841	HIGGINS, TASHA <i>Reimb Cafe Supplies</i>	0.00	11.24
	19720	04/07/2021	5145	J.J. KELLER & ASSOCIATES, INC. <i>Bus Supplies</i>	0.00	160.26
	19721	04/07/2021	5200	JOHNNY'S SELECTED SEEDS <i>Greenhouse Supplies</i>	0.00	267.72
	19722	04/07/2021	5284	KELLEY, PATRICIA <i>Reimb Greenhouse Supplies</i>	0.00	85.94
	19723	04/07/2021	5825	MAIN STREET VARIETY <i>Van Fuel</i>	0.00	500.98
	19724	04/07/2021	5910	MAINE PAPER & JANITORIAL PRODUCTS	0.00	212.52
	19725	04/07/2021	6180	MDES - GENERAL FUND/STUDENT ACTIVITY <i>Reimb Gen Fund</i>	0.00	500.00
	19726	04/07/2021	6205	MDI REGIONAL SCHOOL DISTRICT <i>Other Reimb - March, Music Head 2020-21</i>	0.00	9,385.65
	19727	04/07/2021	6225	MECHANICAL SERVICES, INC. <i>HRA-Claims</i>	0.00	3,606.00
	19728	04/07/2021	6430	MOUNT DESERT WATER DISTRICT <i>Boiler Repairs</i>	0.00	2,263.00
	19729	04/07/2021	6580	NATURALAWN OF AMERICA <i>Lawn</i>	0.00	5,650.91
	19730	04/07/2021	6600	NCS PEARSON INC.	0.00	98.25

Mount Desert School Department ACCOUNTS PAYABLE WARRANT

Report # 15083

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
	19731	04/07/2021	6785	NORTHCENTER FOODS	0.00	12,384.65
	19732	04/07/2021	6785	NORTHCENTER FOODS	0.00	0.00
	19733	04/07/2021	6846	NORWOOD, BRUCE <i>Reimb Bus Physical</i>	0.00	122.00
	19734	04/07/2021	6910	OPPEWALL, ELIZABETH <i>Phus Therapy</i>	0.00	1,580.00
	19735	04/07/2021	6938	OTELCO <i>Phone</i>	0.00	296.58
	19736	04/07/2021	7187	PINE TREE FOOD EQUIPMENT <i>Repair warming oven</i>	0.00	466.83
	19737	04/07/2021	7190	PINE TREE MARKET	0.00	40.93
	19738	04/07/2021	7463	QUILL CORP.	0.00	44.88
	19739	04/07/2021	7643	RESTAURANT BARN	0.00	58.00
	19740	04/07/2021	7835	SALSBURY HARDWARE INC <i>Greenhouse supplies</i>	0.00	147.90
	19741	04/07/2021	7885	SARGENT, LEON <i>Phone</i>	0.00	50.00
	19742	04/07/2021	8408	SPHERO, INC. <i>Class Supplies</i>	0.00	802.91
	19743	04/07/2021	8420	SPORTS FIELDS, INC. <i>Field Maintenance</i>	0.00	3,781.75
	19744	04/07/2021	8950	U.S. BANK CORPORATE TRUST BOSTON <i>Bond Payment</i>	0.00	15,618.75
	19745	04/07/2021	4152	VERSANT POWER	0.00	3,497.68
	19746	04/07/2021	9150	WADMAN, JAMES W. <i>Audit services</i>	0.00	927.25
	19747	04/07/2021	9248	WESTPHAL, SHANNON <i>Reimb Supplies</i>	0.00	106.57
	19748	04/07/2021	9270	WHEATON, JACKIE <i>Reimb Supplies</i>	0.00	129.13
	19749	04/07/2021	9290	WIGHT'S SPORTING GOODS <i>Floor Hockey supplies</i>	0.00	168.00
Totals:					0.00	\$152,594.54

Mount Desert School Department ACCOUNTS PAYABLE WARRANT

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
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WARRANT # 11

DATE: 4/7/21

Marie Edward Gausse, Ed.D.

SUPERINTENDENT

FINANCE OFFICER

DocuSigned by:
[Signature]
FINANCE OFFICER
2088915888744E...

DocuSigned by:
Dr Susan Macready
FINANCE OFFICER
62F7FE9515A40D...

DocuSigned by:
[Signature]
FINANCE OFFICER
0066345755F8464...

DocuSigned by:
[Signature]
FINANCE OFFICER
256E71BC7A5C460...

FINANCE OFFICER

47 Checks Listed.

Mount Desert School Department PAYROLL WARRANT REGISTER

Report # 15094

Include Authorization Codes: Yes
Batch: 10372
Check Dates: (Earliest) - (Latest)
Cash Account Number:
Minimum Check Amount: \$0.00
Sorted By: Check Number

Check #	Check Date	Code	Name	Chk Grp	Gross Pay	Net Pay	Direct Deposit	Check Amt	Void
	04/09/2021	IRS	INTERNAL REVENUE SERVIC		11,434.33	11,434.33	0.00	0.00	
	04/09/2021	STAT	TREASURER, STATE OF MAIN		3,561.00	3,561.00	0.00	0.00	
46963	04/09/2021	208	ERIN J. ALLEN	1	1,119.16	755.28	755.28	0.00	
46964	04/09/2021	311	LAURA-JEAN BEAL	1	2,440.38	1,782.51	1,782.51	0.00	
46965	04/09/2021	11	KELLY S. BEAULIEU	1	2,487.95	1,628.73	1,628.73	0.00	
46966	04/09/2021	463	RENE L. BECKER	1	1,654.20	1,230.04	1,230.04	0.00	
46967	04/09/2021	266	JULIANNA R. BENNOCH	1	2,632.69	1,940.40	1,940.40	0.00	
46968	04/09/2021	491	SANDRA G. BOYCE	1	1,164.00	954.85	954.85	0.00	
46969	04/09/2021	314	ANDREW J. CARLSON	1	1,719.23	1,224.05	1,224.05	0.00	
46970	04/09/2021	18	JANICE P. CARROLL	1	1,327.95	963.68	963.68	0.00	
46971	04/09/2021	337	AMBER G. CHARRON	1	2,093.57	1,443.93	1,443.93	0.00	
46972	04/09/2021	91	JUDITH CULLEN	1	2,065.38	1,626.97	1,626.97	0.00	
46973	04/09/2021	308	Gloria A. Delsandro	1	3,712.31	2,661.45	2,661.45	0.00	
46974	04/09/2021	43	SARAH R. DUNBAR	1	2,094.23	1,545.83	1,545.83	0.00	
46975	04/09/2021	481	ELIZABETH FARRELL	1	1,050.44	785.10	785.10	0.00	
46976	04/09/2021	52	WANDA J. FERNALD	1	2,488.46	1,607.45	1,607.45	0.00	
46977	04/09/2021	57	JASON W. FOUNTAINE	1	1,694.40	1,236.49	1,236.49	0.00	
46978	04/09/2021	63	HEATHER M. GRAVES	1	2,411.53	1,529.84	1,529.84	0.00	
46979	04/09/2021	65	GAYLE M. GRAY	1	2,526.92	1,774.55	1,774.55	0.00	
46980	04/09/2021	331	RUSSELL W. GRAY	1	1,464.96	1,213.71	1,213.71	0.00	
46981	04/09/2021	92	ABIGAIL A. HARMON	1	1,551.00	1,135.42	1,135.42	0.00	
46982	04/09/2021	485	TASHA L. HIGGINS	1	1,600.89	1,115.52	1,115.52	0.00	
46983	04/09/2021	477	ANGELIQUE E. HODGDON	1	1,734.40	1,035.52	1,035.52	0.00	
46984	04/09/2021	244	KRISTIN D. HOLLEY	1	1,279.20	932.75	932.75	0.00	
46985	04/09/2021	313	ANDREA W. HOWELL	1	1,955.53	1,568.47	1,568.47	0.00	
46986	04/09/2021	293	Amy L. James	1	2,632.69	1,770.90	1,770.90	0.00	
46987	04/09/2021	90	REBECCA A. JARVIS	1	2,325.00	1,564.94	1,564.94	0.00	
46988	04/09/2021	312	BETHANY G. JOHNSON	1	2,309.70	1,705.27	1,705.27	0.00	
46989	04/09/2021	291	PATRICIA A. KELLEY	1	1,517.60	1,044.98	1,044.98	0.00	
46990	04/09/2021	335	CYNTHIA A. LAMBERT	1	1,132.26	925.32	925.32	0.00	
46991	04/09/2021	487	BENJAMIN MACKO	1	2,842.85	2,122.16	2,122.16	0.00	
46992	04/09/2021	292	TARA MCKERNAN	1	2,225.38	1,610.78	1,610.78	0.00	
46993	04/09/2021	490	ANNA D. MONTE	1	1,052.32	893.07	893.07	0.00	
46994	04/09/2021	461	JANET NORDELUS	1	1,830.34	1,261.00	1,261.00	0.00	
46995	04/09/2021	193	HARVEY BRUCE NORWOOD	1	1,243.52	898.58	898.58	0.00	
46996	04/09/2021	237	JUSTIN B. NORWOOD	1	2,219.23	1,727.10	1,727.10	0.00	
46997	04/09/2021	238	WENDELL L. OPPEWALL	1	1,389.65	808.49	808.49	0.00	
46998	04/09/2021	240	JEANNE C. OTT	1	2,680.76	1,860.50	1,860.50	0.00	
46999	04/09/2021	138	AMY Y. PHILBROOK	1	2,592.85	1,778.00	1,778.00	0.00	
47000	04/09/2021	275	JOELLE A. RUDDY	1	2,526.92	1,919.93	1,919.93	0.00	
47001	04/09/2021	74	LEON E. SARGENT	1	2,797.41	1,991.76	1,991.76	0.00	
47002	04/09/2021	493	EDITH SCHRIEVER	1	1,360.45	1,125.98	1,125.98	0.00	
47003	04/09/2021	120	KAREN L. SHARPE	1	3,069.04	1,950.74	1,950.74	0.00	
47004	04/09/2021	489	EMMA L. SOULES	1	2,375.00	1,758.98	1,758.98	0.00	
47005	04/09/2021	375	KATHLEEN C. ST DENIS	1	2,767.30	1,593.38	1,593.38	0.00	
47006	04/09/2021	404	KERRY L. TAYLOR	1	2,557.69	1,865.28	1,865.28	0.00	
47007	04/09/2021	476	BRUCE L. TRIPP	1	295.20	252.62	252.62	0.00	
47008	04/09/2021	459	SHANNON L. WESTPHAL	1	1,988.46	1,519.03	1,519.03	0.00	
47009	04/09/2021	448	JACQUELINE A. WHEATON	1	2,450.00	1,709.98	1,709.98	0.00	
47010	04/09/2021	307	LAUREN M. WHITE	1	1,055.93	741.94	741.94	0.00	
47011	04/09/2021	469	TIFFANY C. YARBROUGH	1	1,032.26	879.91	879.91	0.00	
					111,533.92	83,968.49	68,973.16	0.00	

Mount Desert School Department PAYROLL WARRANT REGISTER

Report # 15094

Check #	Check Date	Code	Name	Chk Grp	Gross Pay	Net Pay	Direct Deposit	Check Amt	Void
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Check Authorization Summary			
Type	Description	Count	Amount
Employee	Checks	0	0.00
	Voided Checks	0	0.00
	Direct Deposits (Fully Distributed)	49	68,973.16
	ACH Employee Credits	49	68,973.16
	ACH Employee Debits (Voids)	0	0.00
Deduction	Checks	0	0.00
	Voided Checks	0	0.00
	ACH Vendor Credits	0	0.00
	ACH VendorDebits (Voids)	0	0.00
	ACH Online Payments	0	0.00
Taxes	EFTPS Payment - Debit	2	14,995.33

WARRANT # 21
 DATE: PAID APR 09 2021

 SUPERINTENDENT *Mr. [Signature]* **ETD. 07 April 2021**

 FINANCE OFFICER

 FINANCE OFFICER

 FINANCE OFFICER

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 FINANCE OFFICER

**TOWN OF MOUNT DESERT
ACCOUNTS PAYABLE WARRANT**

WARRANT AP# 2159

CHECK DATE: April 21, 2021

CHECK NUMBER:	<u>314833</u>	through	<u>314901</u>	<u>\$ 497,103.93</u>	Check payments
CHECK NUMBER:	<u>N/A</u>	through	<u>N/A</u>	<u>\$ -</u>	Electronic payments
EFT NUMBER:	<u>1887</u>	through	<u>1905</u>	<u>\$ 42,141.46</u>	ACH Payments
EFT or CK NUMBER:	<u>N/A</u>	through	<u>N/A</u>	<u>\$ -</u>	Voided Checks

TOTAL DISBURSEMENTS: \$ 539,245.39

This is to certify that there is due and chargeable to the appropriations listed above
the sum set against each name and you are directed to pay unto the parties
named in this schedule.

Selectmen:

John B Macauley, Chairman

Martha T Dudman

Matthew J Hart, Vice Chairman

Geoffrey V Wood

Wendy H Littlefield, Secretary

04/15/2021 13:00
6905lyou

Town of Mount Desert
A/P CASH DISBURSEMENTS JOURNAL

P 1
apcshdsb

CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
				INVOICE DTL		DESC		
1887	04/21/2021	EFT	2097 TOWN OF BAR HARBOR	3936	04/01/2021		AP2159	6,910.22
			Invoice: 3936				March 2021 Mutual Aid BH to MD	
				3,924.06 1440110 51500 299			OT-MA BHPD TO MDPD	
				2,986.16 1440800 51500 299			OT-MA BHPD TO MDPD	
						CHECK	1887 TOTAL:	6,910.22
1888	04/21/2021	EFT	1844 COLLIER & FAHEY, PA	2569	04/02/2021		AP2159	155.00
			Invoice: 2569				CEO Legal.	
				155.00 1220770 54500			LEGAL	
			Invoice: 2570				04/02/2021	
			COLLIER & FAHEY, PA	2570			AP2159	186.00
							Planning Board Legal.	
				186.00 1220440 54500			PB LEGAL	
						CHECK	1888 TOTAL:	341.00
1889	04/21/2021	EFT	124 COLWELL DIESEL SERVICE & GARAGE I	X100002792:01	03/30/2021		AP2159	103.14
			Invoice: X100002792:01				TR#33 BASE PAN BOLTS AL	
				103.14 1550100 55400			GEN REPAIRS & MAINT	
			Invoice: X100002785:01				03/30/2021	
			COLWELL DIESEL SERVICE & GARAGE I	X100002785:01			AP2159	808.31
							TR#33 BASE PAN AL	
				808.31 1550100 55400			GEN REPAIRS & MAINT	
						CHECK	1889 TOTAL:	911.45
1890	04/21/2021	EFT	148 DELL MARKETING LP	10479261763	04/11/2021		AP2159	1,551.99
			Invoice: 10479261763				computer server	
				1,551.99 6010100 57100			EQUIPMENT	
						CHECK	1890 TOTAL:	1,551.99
1891	04/21/2021	EFT	150 DENNIS PAPER & FOODSERVICE	HO1536-00	04/07/2021		AP2159	139.90
			Invoice: HO1536-00				URINAL BLOCKS BJ	
				139.90 1552000 55400			GEN REPAIRS & MAINT	
						CHECK	1891 TOTAL:	139.90
1892	04/21/2021	EFT	175 EMR INC	41627	03/31/2021		AP2159	15,610.44
			Invoice: 41627				March tip fee ts	
				15,610.44 1551500 55501			TIPPING FEE EMR	
						CHECK	1892 TOTAL:	15,610.44

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
				INVOICE DTL DESC				
Invoice: 493641			NO FRILLS OIL COMPANY	493641	04/05/2021		AP2159	217.89
				217.89 1550668 53400	109.0 GALS #2 Fuel SH WWTP Heating-EM			
					HEATING FUEL			
Invoice: 485408			NO FRILLS OIL COMPANY	485408	04/07/2021		AP2159	234.08
				234.08 1550668 53400	117.1 GALS #2 Fuel SH WWTP Heating-EM			
					HEATING FUEL			
					CHECK		1899 TOTAL:	726.43
1900 04/21/2021 EFT			2609 NO FRILLS OIL COMPANY	493639	04/08/2021		AP2159	243.28
Invoice: 493639				243.28 1550667 53400	121.7 GALS #2 Fuel SV WWTP Heating-EM			
					HEATING FUEL			
					CHECK		1900 TOTAL:	243.28
1901 04/21/2021 EFT			2610 NO FRILLS OIL COMPANY	494401	04/07/2021		AP2159	313.04
Invoice: 494401				313.04 1550666 53400	156.6 GALS #2 Fuel NEH WWTP Heating-EM			
					HEATING FUEL			
					CHECK		1901 TOTAL:	313.04
1902 04/21/2021 EFT			2693 NO FRILLS OIL COMPANY	493855	03/30/2021		AP2159	63.74
Invoice: 493855				63.74 6010100 53400	74.2 lp gas yachtmen			
					HEATING FUEL			
					CHECK		1902 TOTAL:	63.74
1903 04/21/2021 EFT			1004 SAVAGE FOREST ENTERPRISE INC	6242	04/08/2021		AP2159	1,080.00
Invoice: 6242				1,080.00 1550100 55400	TREE REMOVAL PARKER FARM ROAD BJ			
					GEN REPAIRS & MAINT			
					CHECK		1903 TOTAL:	1,080.00
1904 04/21/2021 EFT			1856 TERRY'S TANK LLC	270	04/01/2021		AP2159	5,250.00
Invoice: 270				5,250.00 1550552 54610	Sludge Disposal NEH-45K GALS/SH-20K GALS-EM			
					SLUDGE DISPOSAL			
					CHECK		1904 TOTAL:	5,250.00
1905 04/21/2021 EFT			1553 ULINE, INC	131300171	03/15/2021		AP2159	265.45
Invoice: 131300171				265.45 1552000 55400	BATHROOM SUPPLIES BATTERIES BJ			
					GEN REPAIRS & MAINT			

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CASH ACCOUNT: 100		10100	Ckg-BH General Fund 8066		INVOICE	INV DATE	PO	WARRANT	NET
CHECK NO	CHK DATE	TYPE	VENDOR	NAME		INVOICE DTL	DESC		
						CHECK	1905	TOTAL:	265.45
314833	04/21/2021	PRTD	1477	ABM MECHANICAL INC	53880	04/01/2021	AP2159		311.44
	Invoice: 53880					BOILER REPAIR BJ			
					311.44	1550100	55400	GEN REPAIRS & MAINT	
						CHECK	314833	TOTAL:	311.44
314834	04/21/2021	PRTD	933	ALLEN FARM FENCE COMPANY INC	7724	04/01/2021	AP2159		448.52
	Invoice: 7724					CEDAR FENCING BJ			
					448.52	1550100	55400	GEN REPAIRS & MAINT	
						CHECK	314834	TOTAL:	448.52
314835	04/21/2021	PRTD	2462	AMERICAN MESSAGING SERVICES LLC	N4370046VD	04/01/2021	AP2159		24.67
	Invoice: N4370046VD					Paging Service for WW Alarms-EM			
					24.67	1550552	54260	TECHNICAL SVCS	
						CHECK	314835	TOTAL:	24.67
314836	04/21/2021	PRTD	2701	AUTOZONE	3488264912	04/01/2021	AP2159		10.85
	Invoice: 3488264912					WATER TANK CLEAR HOSE AL			
					10.85	1550100	55400	GEN REPAIRS & MAINT	
	Invoice: 3488264394			AUTOZONE	3488264394	03/31/2021	AP2159		11.72
						PAINT MACHINE FILTERS AL			
					11.72	1550100	55400	GEN REPAIRS & MAINT	
	Invoice: 3488258325			AUTOZONE	3488258325	03/16/2021	AP2159		110.44
						Brake cables, parking brake			
					110.44	1440110	55100 4110	VEHICLE REPAIR-18 DODGE RAM	
	Invoice: 3488259006			AUTOZONE	3488259006	03/18/2021	AP2159		9.45
						intern cable			
					9.45	1440110	55100 4110	VEHICLE REPAIR-18 DODGE RAM	
	Invoice: 3488259007			AUTOZONE	3488259007	03/18/2021	AP2159		-5.59
						brake cable credit			
					-5.59	1440110	55100	VEHICLE REPAIR	
						CHECK	314836	TOTAL:	136.87
314837	04/21/2021	PRTD	46	AWARDS SIGNAGE & TROPHIES	5165	03/25/2021	AP2159		67.24
	Invoice: 5165					Spirit of America Award			
					67.24	1220110	52700	TOWN MGR EXPENSE	

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
INVOICE DTL DESC								
							CHECK 314837 TOTAL:	67.24
314838	04/21/2021	PRTD	1713 BAR HARBOR BANK & TRUST CO	1080782	04/06/2021	CALLAHAN	AP2159	6.00
Invoice: 1080782 CALLAHAN				6.00	1220500	53920	BANK CHECK FEE PER REQUEST OF PW DIRECTOR BANK FEES-MO & BK CKS	
							CHECK 314838 TOTAL:	6.00
314839	04/21/2021	PRTD	2553 NORTHEAST PAVING	68003716	09/16/2020		AP2159	449.25
Invoice: 68003716				449.25	1550100	53730	9.5 HMA BJ MISC-MATERIALS	
Invoice: 68001527				394.32	1550100	53730	12.5HMA BJ MISC-MATERIALS	
							CHECK 314839 TOTAL:	843.57
314840	04/21/2021	PRTD	75 F T BROWN CO	B70114	03/01/2021		AP2159	12.39
Invoice: B70114				12.39	6010100	53000	battery OFFICE SUPPLIES	
Invoice: B70354				21.21	6010100	55400	blades GEN REPAIR & MAINT	
Invoice: B70204				112.83	1550552	53900	Battery, Duct Tape, Knife, Wrench, Screwdriver-EM OTHER EQUIPMENT	112.83
Invoice: B70297				103.77	1552000	55400	Trash Bags, Mr Clean, Waste Basket, Battery-EM GEN REPAIRS & MAINT	103.77
Invoice: B70318				96.73	1550552	53900	Screwdriver Set, Tool Box, Cable Ties, Pliers-EM OTHER EQUIPMENT	96.73
Invoice: B70329				11.29	1550552	53140	Shipping for Mercury Tests-EM POSTAGE	11.29
Invoice: B70419				8.99	1550552	53900	Cable Ties 10.5" WHT -EM OTHER EQUIPMENT	8.99
Invoice: B70473				66.48	1550552	53900	Cable Ties 14", Brushes-EM OTHER EQUIPMENT	66.48

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
				INVOICE DTL	DESC			
Invoice: B70835			F T BROWN CO	B70835	03/30/2021		AP2159	166.75
				166.75 1552000 55400	Cup Insulated 16OZ, Trash Bags, Funnel, VP Fuel-EM GEN REPAIRS & MAINT			
Invoice: B70703			F T BROWN CO	B70703	03/24/2021	20210120	AP2159	14.39
				14.39 1440330 53110	Pliers GENERAL SUPPLIES			
Invoice: B70124			F T BROWN CO	B70124	03/01/2021	20210107	AP2159	25.88
				25.88 1440330 53110	Shipping GENERAL SUPPLIES			
Invoice: B70161			F T BROWN CO	B70161	03/03/2021		AP2159	7.19
				7.19 1440110 53000	Batteries for Chief's fob OFFICE SUPPLIES			
Invoice: B70316			F T BROWN CO	B70316	03/09/2021		AP2159	19.08
				19.08 1440110 53000	Bolts, screws, nuts for found property OFFICE SUPPLIES			
					CHECK	314840	TOTAL:	666.98
314841	04/21/2021	PRTD	2740 BRIAN LIPPOLD	MTD0421	04/01/2021		AP2159	1,000.00
			Invoice: MTD0421	1,000.00 1770100 54539	Broadband engineering Study CONSULTANT-BROADBAND			
					CHECK	314841	TOTAL:	1,000.00
314842	04/21/2021	PRTD	2504 EA ACQUISTION INC	332075	03/31/2021		AP2159	1,387.10
			Invoice: 332075	686.40 1220440 56205 700.70 1220220 56205	Public Notice PUBLIC NOTICE PUBLIC NOTICE			
					CHECK	314842	TOTAL:	1,387.10
314843	04/21/2021	PRTD	1688 CITY OF ELLSWORTH	14-210301	04/02/2021		AP2159	3,350.00
			Invoice: 14-210301	3,350.00 1550552 54610	Sludge Disposal-EM SLUDGE DISPOSAL			
					CHECK	314843	TOTAL:	3,350.00
314844	04/21/2021	PRTD	1792 CONSOLIDATED COMMUNICATIONS	040321	04/03/2021		AP2159	52.10
			Invoice: 040321	52.10 1221000 55120	Telephone Somesville WWTP TELEPHONE-USAGE			

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
INVOICE DTL DESC								
					CHECK	314844	TOTAL:	52.10
314845	04/21/2021	PRTD	1794 CONSOLIDATED COMMUNICATIONS	032721	03/27/2021		AP2159	52.09
	Invoice: 032721				Telephone charges E911			
			52.09 1440800	55120	E911 PHONES			
					CHECK	314845	TOTAL:	52.09
314846	04/21/2021	PRTD	1796 CONSOLIDATED COMMUNICATIONS	032721	03/27/2021		AP2159	117.00
	Invoice: 032721				Telephone Charge Seal Harbor WWTP			
			117.00 1221000	55120	TELEPHONE-USAGE			
					CHECK	314846	TOTAL:	117.00
314847	04/21/2021	PRTD	1797 CONSOLIDATED COMMUNICATIONS1	032721	03/27/2021		AP2159	353.83
	Invoice: 032721				Telephone Charges Town Office			
			353.83 1552000	55120	TELEPHONE			
					CHECK	314847	TOTAL:	353.83
314848	04/21/2021	PRTD	1801 CONSOLIDATED COMMUNICATIONS	040321	04/03/2021		AP2159	93.49
	Invoice: 040321				Telephone Otter Creek pump Station			
			93.49 1221000	55120	TELEPHONE-USAGE			
					CHECK	314848	TOTAL:	93.49
314849	04/21/2021	PRTD	1398 FASTENAL COMPANY	MEELS52613	03/29/2021		AP2159	1,207.07
	Invoice: MEELS52613				SHOP SUPPLIES BJ			
			1,207.07 1550100	55400	GEN REPAIRS & MAINT			
					CHECK	314849	TOTAL:	1,207.07
314850	04/21/2021	PRTD	210 FEDEX	7-328-98837	04/05/2021		AP2159	263.59
	Invoice: 7-328-98837				Recruitment Expense			
			263.59 1220110	52720	RECRUITMENT			
					CHECK	314850	TOTAL:	263.59
314851	04/21/2021	PRTD	215 FIRE TECH & SAFETY OF NEW ENGLAND	194690	03/31/2021		AP2159	356.36
	Invoice: 194690				TIC batteries			
			356.36 1440330	57100	EQUIPMENT			
					CHECK	314851	TOTAL:	356.36



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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066
CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE INV DATE PO WARRANT NET
INVOICE DTL DESC

314852 04/21/2021 PRTD 1982 FIRSTNET 0328202 03/22/2021 AP2159 144.59
Invoice: 0328202

144.59 6010100 55130 84289 cell phones
CELL PHONES-HARBORMASTER

CHECK 314852 TOTAL: 144.59

314853 04/21/2021 PRTD 1984 FIRSTNET 03282021 03/22/2021 AP2159 623.04
Invoice: 03282021

200.00 1550100 55130 CELL PHONE BILL BJ
310.00 1550552 55130 CELL PHONES
113.04 1551500 55130 CELL PHONES

CHECK 314853 TOTAL: 623.04

314854 04/21/2021 PRTD 1985 FIRST NET 03282021 03/22/2021 AP2159 284.22
Invoice: 03282021

49.70 1220550 55130 87949 CELL AND DATA THROUGH 032221
49.70 1220660 55130 CELL PHONES
44.67 1220551 55130 CELL PHONES
140.15 1221000 55140 EMAIL/INTERNET

CHECK 314854 TOTAL: 284.22

314855 04/21/2021 PRTD 1985 FIRST NET 04062021 03/28/2021 AP2159 41.24
Invoice: 04062021

41.24 1221000 55140 data through 032821
EMAIL/INTERNET

CHECK 314855 TOTAL: 41.24

314856 04/21/2021 PRTD 2669 AT&T MOBILITY 03282021 03/22/2021 AP2159 206.15
Invoice: 03282021

206.15 1221000 55140 DATA THROUGH 032221
EMAIL/INTERNET

CHECK 314856 TOTAL: 206.15

314857 04/21/2021 PRTD 2443 AT&T MOBILITY 03282021 03/22/2021 AP2159 380.20
Invoice: 03282021

179.92 1440110 55130 CELL AND DATA THROUGH 032221
48.21 1440110 55130 81911 CELL PHONES
21.22 1440110 55130 84088 CELL PHONES-ADMIN ASSIST
51.93 1440110 55130 84648 CELL PHONES-POLICE CHIEF
47.10 1440110 55130 86748 CELL PHONES-POLICE LT
31.82 2140115 55130 84088 CELL PHONES-POLICE SGT
CELL PHONES-BAR HBR PD

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO CHK DATE TYPE VENDOR NAME INVOICE INV DATE PO WARRANT NET

INVOICE DTL DESC

CHECK 314857 TOTAL: 380.20

314858 04/21/2021 PRTD 222 R H FOSTER ENERGY LLC 0321 03/31/2021 AP2159 2,056.40
 Invoice: 0321 793.11 ga 2.595 MARCH FUEL LESS FD 78.44 GA
 12.97 1220770 53710 2702 FUEL-CEO 2018 Chev Col
 12.96 1220660 53710 2702 VEHICLE FUEL-18 CHEV COLO
 204.31 1440110 53710 4109 VEHICLE FUEL-17 FORD EXP ADM
 748.84 1440110 53710 4110 VEHICLE FUEL-18 Dodge Ram
 817.51 1440110 53710 4112 VEHICLE FUEL-20 SUV FORD
 106.18 1440110 53710 4113 VEHICLE FUEL
 78.94 1550100 53710 VEHICLE FUEL
 74.69 6010100 53710 VEHICLE FUEL
 1.00 6010100 53710 VEHICLE FUEL
 -1.00 6010100 53710 VEHICLE FUEL

Invoice: 092858 R H FOSTER ENERGY LLC 092858 03/21/2021 20210115 AP2159 15.38
 15.38 1440330 53710 5.137 galFuel for comperssor trailer
 VEHICLE FUEL

Invoice: 172072 R H FOSTER ENERGY LLC 172072 03/30/2021 20210122 AP2159 40.71
 40.71 1440330 53710 4309 14.659 Fuel for T9
 VEHICLE FUEL-T9

Invoice: 857094 R H FOSTER ENERGY LLC 857094 03/05/2021 20210110 AP2159 53.95
 53.95 1440330 53710 4309 19.770 Fuel for T9
 VEHICLE FUEL-T9

Invoice: 039958 R H FOSTER ENERGY LLC 039958 03/15/2021 20210114 AP2159 47.95
 47.95 1440330 53710 4309 17.017Fuel for T9
 VEHICLE FUEL-T9

Invoice: 091546 R H FOSTER ENERGY LLC 091546 03/21/2021 20210116 AP2159 61.68
 61.68 1440330 53710 4309 21.888 Fuel for T9
 VEHICLE FUEL-T9

CHECK 314858 TOTAL: 2,276.07

314859 04/21/2021 PRTD 254 GRAINGER 9848082690 03/25/2021 AP2159 45.31
 Invoice: 9848082690 45.31 1440330 53110 eye wash preservative
 GENERAL SUPPLIES

CHECK 314859 TOTAL: 45.31

314860 04/21/2021 PRTD 2741 H E CALLAHAN CONSTRUCTION APP #20021-2 DPBH 03/22/2021 AP2159 56,610.00
 Invoice: APP #20021-2 DPBH 56,610.00 3000052 57710 Bait house pay app ts - BANK CHECK 1080782
 6,290.00 3000052 57710 CONSTRUCTION
 -6,290.00 300 24560 Retainage Payable

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
				INVOICE DTL	DESC			
					CHECK	314860	TOTAL:	56,610.00
314861	04/21/2021	PRTD	207 H P FAIRFIELD	7448768	03/22/2021		AP2159	47.88
					WIPER BLADE BJ			
				47.88 1550100 55400	GEN REPAIRS & MAINT			
			H P FAIRFIELD	7448767	03/22/2021		AP2159	238.60
					PLATE AND D RING BJ			
				238.60 1550100 55400	GEN REPAIRS & MAINT			
					CHECK	314861	TOTAL:	286.48
314862	04/21/2021	PRTD	2592 HAMMOND LUMBER COMPANY	4216208	03/23/2021		AP2159	81.00
					COLS PATCH BJ			
				81.00 1550100 53730	MISC-MATERIALS			
			HAMMOND LUMBER COMPANY	4244780	04/01/2021		AP2159	39.96
					TAPE MESSURES VJ			
				39.96 1550100 55400	GEN REPAIRS & MAINT			
			HAMMOND LUMBER COMPANY	4261005	04/07/2021		AP2159	389.90
					STRAW SEEDING BLANKET BJ			
				389.90 1550100 55400	GEN REPAIRS & MAINT			
					CHECK	314862	TOTAL:	510.86
314863	04/21/2021	PRTD	1064 HARCROS CHEMICALS INC	300161817	04/06/2021		AP2159	1,537.25
					Bleach and Bisulfite for NEH WWTP Disinfection-EM			
				1,017.50 1550666 53212	DECHLORINATION			
				519.75 1550666 53211	CHLORINATION			
			HARCROS CHEMICALS INC	300161819	04/06/2021		AP2159	1,340.00
					pH Control/50% Caustic-EM			
				1,340.00 1550667 53213	PH CONTROL			
					CHECK	314863	TOTAL:	2,877.25
314864	04/21/2021	PRTD	2761 VANCE W JEWELL	REFUND	04/20/2021		AP2159	230.69
					OVER PYMNT EXCISE TAX REG #6796XC			
				230.69 100 40020	Motor Vehicle Excise Tax			
					CHECK	314864	TOTAL:	230.69
314865	04/21/2021	PRTD	1955 KAS HOLDINGS INC	131743	03/16/2021		AP2159	384.00
					2021 Annual Mercury Testing-EM			
				384.00 1550552 54600	OUTSIDE LAB/TESTING			

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
CHECK 314865 TOTAL: 384.00								
314866	04/21/2021	PRTD	391 LANPHER ASSOCIATES	3039	04/05/2021		AP2159	60.00
	Invoice: 3039			60.00 1552000 55200	Visitors center acoustical work ts BLDG REPAIR & MAINT			
CHECK 314866 TOTAL: 60.00								
314867	04/21/2021	PRTD	419 MAINE EQUIPMENT CO INC	73365	04/02/2021		AP2159	953.32
	Invoice: 73365			953.32 1551500 57502	DUMPSTER COVERS AND HARWARE BJ DUMPSTERS			
CHECK 314867 TOTAL: 953.32								
314868	04/21/2021	PRTD	469 MDI REGIONAL SCHOOL	0421	03/30/2021		AP2159	251,766.00
	Invoice: 0421			251,766.00 1995100 59201	APRIL ASSESSMENT MD HIGH SCHOOL			
CHECK 314868 TOTAL: 251,766.00								
314869	04/21/2021	PRTD	427 MAINE MUNICIPAL ASSOCIATION	10679	04/01/2021		AP2159	45,963.90
	Invoice: 10679			133.30 1220001 52020	Worker's Compensation			
				119.51 1220110 52020	WORKERS COMP			
				156.28 1220220 52020	WORKERS COMP			
				78.14 1220331 52020	WORKERS COMP			
				45.96 1220500 52020	WORKERS COMP			
				91.93 1220550 52020	WORKERS COMP			
				18.39 1220551 52020	WORKERS COMP			
				611.32 1220660 52020	WORKERS COMP			
				579.15 1220770 52020	WORKERS COMP			
				6,205.13 1440110 52020	WORKERS COMP			
				9,588.07 1440330 52020	WORKERS COMP			
				261.99 1440800 52020	WORKERS COMP			
				10,479.77 1550100 52020	WORKERS COMP			
				3,194.49 1550552 52020	WORKERS COMP			
				3,074.98 1551500 52020	WORKERS COMP			
				657.28 1552000 52020	WORKERS COMP			
				45.96 1552500 52020	WORKERS COMP			
				7,285.28 1990100 59200	MD ELEMENTARY SCHOOL			
				3,336.97 6010100 52020	WORKERS COMP			
CHECK 314869 TOTAL: 45,963.90								
314870	04/21/2021	PRTD	502 MOUNT DESERT SPRING WATER	4929 0321	03/31/2021		AP2159	52.80
	Invoice: 4929 0321			52.80 1220110 53000	Office Water OFFICE SUPPLIES			

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CASH ACCOUNT: 100 10100 C/kg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET
				INVOICE DTL	DESC			
Invoice: 6544	0321		MOUNT DESERT SPRING WATER	6544 0321	03/31/2021		AP2159	19.00
			19.00 1550100 55400		SPRING WATER BJ			
					GEN REPAIRS & MAINT			
Invoice: 9498	0321		MOUNT DESERT SPRING WATER	9498 0321	03/31/2021		AP2159	18.40
			18.40 6010100 53000		spring water			
					OFFICE SUPPLIES			
Invoice: 26567	0321		MOUNT DESERT SPRING WATER	26567 0321	03/11/2021		AP2159	77.60
			77.60 1440800 53000		March 2021 delivery - cooler rental			
					OFFICE SUPPLIES			
Invoice: 99440	0321		MOUNT DESERT SPRING WATER	99440 0321	03/31/2021		AP2159	23.70
			23.70 1440330 55110		water			
					WATER			
Invoice: 9514	0321		MOUNT DESERT SPRING WATER	9514 0321	03/31/2021		AP2159	26.10
			26.10 1550552 53900		Water for NEH WWTP Maint Shop-EM			
					OTHER EQUIPMENT			
							CHECK 314870 TOTAL:	217.60
314871	04/21/2021	PRTD	503 MOUNT DESERT WATER DISTRICT	2800/4550 0421	04/01/2021		AP2159	246.50
Invoice: 2800/4550	0421		246.50 1552000 55400		WATER BILL TOWN OFFICE BJ			
					GEN REPAIRS & MAINT			
Invoice: 2800/4530	0421		MOUNT DESERT WATER DISTRICT	2800/4530 0421	04/01/2021		AP2159	1,265.00
			1,265.00 6010100 55110		marina water bill			
					WATER			
Invoice: 2800/6940	0421		MOUNT DESERT WATER DISTRICT	2800/6940 0421	04/01/2021		AP2159	167.50
			167.50 1440330 55110		water station 2			
					WATER			
Invoice: 2800/8070	0421		MOUNT DESERT WATER DISTRICT	2800/8070 0421	04/01/2021		AP2159	34,187.50
			34,187.50 1440400 54930		seal harbor public fire protection			
					PUB FIRE PROTECT-HYDRANT FEE			
Invoice: 2800/4540	0421		MOUNT DESERT WATER DISTRICT	2800/4540 0421	04/01/2021		AP2159	34,187.50
			34,187.50 1440400 54930		NEH public fire protection			
					PUB FIRE PROTECT-HYDRANT FEE			
Invoice: 2800/5070	0421		MOUNT DESERT WATER DISTRICT	2800/5070 0421	04/01/2021		AP2159	32.00
			32.00 1550666 55110		GILPAT Cove PS Q2 Water Bill-EM			
					WATER			
Invoice: 2800/4720	0421		MOUNT DESERT WATER DISTRICT	2800/4720 0421	04/01/2021		AP2159	105.00
			105.00 1550666 55110		NEH WWTP Q2 Water Bill-EM			
					WATER			



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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066
CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE INV DATE PO WARRANT NET

INVOICE DTL DESC

Invoice: 367730				170.36	1550100	55400			SWEeper FILTERS AL GEN REPAIRS & MAINT			
			COASTAL AUTO PARTS			367629		03/30/2021		AP2159		35.02
Invoice: 367629				35.02	1550100	55400			SWEeper FILTERS AL GEN REPAIRS & MAINT			
			COASTAL AUTO PARTS			367962		03/31/2021		AP2159		-108.00
Invoice: 367962				-108.00	1550100	55400			core deposit GEN REPAIRS & MAINT			
			COASTAL AUTO PARTS			366044		03/26/2021		AP2159		9.80
Invoice: 366044				9.80	1440110	55100	4110		Capsule PD Pickup VEHICLE REPAIR-18 DODGE RAM			
			COASTAL AUTO PARTS			370687		04/07/2021		AP2159		41.04
Invoice: 370687				41.04	1550552	55210			NAPA Non Deter 30 QT Oil-EM PUMP STATION MAINT			
			COASTAL AUTO PARTS			365431		03/25/2021		AP2159		9.56
Invoice: 365431				9.56	1440110	55100	4112		Push type retainer VEHICLE REPAIR-20 SUV FORD			
			COASTAL AUTO PARTS			365846		03/26/2021		AP2159		13.46
Invoice: 365846				13.46	1440110	55100	4112		Air Filter VEHICLE REPAIR-20 SUV FORD			
									CHECK	314875 TOTAL:		666.28
314876 04/21/2021 PRD			547 OFFICE DEPOT			166084042001		03/31/2021		AP2159		79.30
Invoice: 166084042001				79.30	1550552	53900			Hand Sanitizer and Toilet Paper-EM OTHER EQUIPMENT			
									CHECK	314876 TOTAL:		79.30
314877 04/21/2021 PRD			565 PERMA-LINE CORP OF NE			185635		04/01/2021		AP2159		149.90
Invoice: 185635				149.90	1550100	55400			FILTERS BJ GEN REPAIRS & MAINT			
			PERMA-LINE CORP OF NE			185669		04/02/2021		AP2159		529.19
Invoice: 185669				529.19	1550100	55400			PAINT MACHINE PARTS BJ GEN REPAIRS & MAINT			
									CHECK	314877 TOTAL:		679.09
314878 04/21/2021 PRD			1467 S&J FUEL SERVICES LLC			4119		04/08/2021		AP2159		500.00
Invoice: 4119				500.00	1550100	55400			YEARLY FUEL INSPECTION BJ GEN REPAIRS & MAINT			



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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066
CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE INV DATE PO WARRANT NET

INVOICE DTL DESC

Invoice: 2797373371									
		79.99	1220110	53000	Paper Shredder				
					OFFICE SUPPLIES				
Invoice: 2790330561	STAPLES CREDIT PLAN			2790330561		03/03/2021	AP2159		143.55
		143.55	1220110	53000	Paper shredder, copy paper, pens				
					OFFICE SUPPLIES				
Invoice: 2789947311	STAPLES CREDIT PLAN			2789947311		03/02/2021	AP2159		40.49
		40.49	1220110	53000	Coffee Supplies				
					OFFICE SUPPLIES				
Invoice: 2791333771	STAPLES CREDIT PLAN			2791333771		03/11/2021	AP2159		39.20
		17.21	1440110	53000	Trash bags, zip ties				
		21.99	1440800	53000	OFFICE SUPPLIES				
					OFFICE SUPPLIES				
Invoice: 2799373881	STAPLES CREDIT PLAN			2799373881		03/16/2021	AP2159		245.74
		245.74	1220110	53000	INK FOR REMOTE PRINTER AND COFFEE				
					OFFICE SUPPLIES				
Invoice: 2801415481	STAPLES CREDIT PLAN			2801415481		03/17/2021	AP2159		12.99
		12.99	1220110	53000	MOUSE FOR CEO/ACCTG ASSIST				
					OFFICE SUPPLIES				
Invoice: 2801653751	STAPLES CREDIT PLAN			2801653751		03/18/2021	AP2159		10.29
		10.29	1220110	53000	CALENDAR FOR CEO/ACCTG ASSIST				
					OFFICE SUPPLIES				
					CHECK		314883 TOTAL:		1,198.28
314884 04/21/2021 PRD	725 TRANSCO BUSINESS TECHNOLOGIES			IN2821550		04/07/2021	AP2159		1,290.94
Invoice: IN2821550		1,290.94	1221000	55320	Copier and printer rental				
					COPIER LEASE				
Invoice: IN2824673	TRANSCO BUSINESS TECHNOLOGIES			IN2824673		04/09/2021	AP2159		157.58
		157.58	1221000	55320	Copier and printer lease				
					COPIER LEASE				
					CHECK		314884 TOTAL:		1,448.52
314885 04/21/2021 PRD	1358 TREASURER, STATE OF MAINE			0221 0321		03/31/2021	AP2159		215.00
Invoice: 0221 0321		232.50	100	24161	FEB & MAR PERMITS LESS \$10 CREDIT				
		-17.50	100	40114	DEH-Plumbing Fees				
					Plumbing Permits				
					CHECK		314885 TOTAL:		215.00

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET	
				INVOICE DTL	DESC				
314886	04/21/2021	PRTD	726 TREASURER, STATE OF MAINE	0221 0321	03/31/2021		AP2159	15.00	
Invoice: 0221 0321				15.00 100	24162	FEB & MAR SURCHARGES SWC-Surcharge Fees			
							CHECK	314886 TOTAL:	15.00
314887	04/21/2021	PRTD	869 TREASURER, STATE OF MAINE	0221 0321	03/31/2021		AP2159	75.00	
Invoice: 0221 0321				75.00 100	24850	FEB & MAR CW PERMITS Weapons Permits			
							CHECK	314887 TOTAL:	75.00
314888	04/21/2021	PRTD	1737 TIME WARNER CABLE	854714801040221	04/02/2021		AP2159	333.72	
Invoice: 854714801040221				333.72 1221000	55150 1737	Internet Fire Station # 2 CABLE/INTERNET-FIRE ST#2 SH			
							CHECK	314888 TOTAL:	333.72
314889	04/21/2021	PRTD	1616 TIME WARNER CABLE	713662701040321	04/03/2021		AP2159	325.24	
Invoice: 713662701040321				325.24 1221000	55150 1616	Internet Fire Station # 3 CABLE/INTERNET-FIRE ST#3 SV			
							CHECK	314889 TOTAL:	325.24
314890	04/21/2021	PRTD	1370 TIME WARNER CABLE	719743901032821	03/28/2021		AP2159	246.60	
Invoice: 719743901032821				246.60 6010100	55150	time warner CABLE/INTERNET			
							CHECK	314890 TOTAL:	246.60
314891	04/21/2021	PRTD	1773 TIME WARNER CABLE	859562901033121	03/31/2021		AP2159	415.60	
Invoice: 859562901033121				415.60 1221000	55150 1773	Internet Highway Garage CABLE/INTERNET-HGWY GAR			
							CHECK	314891 TOTAL:	415.60
314892	04/21/2021	PRTD	2510 TIME WARNER CABLE	713240201033021	03/30/2021		AP2159	55.00	
Invoice: 713240201033021				55.00 1221000	55150 1771	Internet Beech Hill Communications tower CABLE/INTERNET-POLICE DEPT			
							CHECK	314892 TOTAL:	55.00

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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066
CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	WARRANT	NET	
				INVOICE DTL	DESC				
314898	04/21/2021	PRTD	1842 VERSANT POWER	10057348-6	032221	03/22/2021	AP2159	223.93	
			Invoice: 10057348-6	032221					
				223.93	1440330	55010 433	1288 kwh Station 3 monthly electricity bill. ELECTRICITY-S3 SV		
			Invoice: 10057336-1	032421			AP2159	27.89	
				27.89	6010300	55010	83 kwh bartlett power ELECTRICITY		
			Invoice: 10057340-9	032621			AP2159	109.69	
				109.69	1440330	55010	632 kwh electric st 2 ELECTRICITY		
			Invoice: 10057332-2	033021			AP2159	25.37	
				25.37	6010200	55010	66 kwh seal power ELECTRICITY		
			Invoice: 10057335-9	040121			AP2159	167.63	
				167.63	1550668	55010	1021 KWH SH Library PS Electric-EM ELECTRICITY		
			Invoice: 10057339-7	040121			AP2159	880.28	
				880.28	1550669	55010	3640 KWH Otter Creek PS Electric-EM ELECTRICITY		
			Invoice: 10057342-3	040121			AP2159	2,687.36	
				2,687.36	1550668	55010	23560 KWH SH WWTP Electric-EM ELECTRICITY		
			Invoice: 10558315-3	040421			AP2159	623.25	
				623.25	6010100	55010	marina power ELECTRICITY		
			Invoice: 10003320-2	040421			AP2159	2,329.53	
				2,329.53	6010100	55010	marina power ELECTRICITY		
							CHECK	314898 TOTAL:	7,074.93
314899	04/21/2021	PRTD	2412 WHITTENS 2 WAY SERVI	A11782		04/01/2021	AP2159	306.84	
			Invoice: A11782						
				306.84	1550668	55400	Troubleshoot SH WWTP Alarm Autodialer-EM GEN REPAIRS & MAINT		
							CHECK	314899 TOTAL:	306.84
314900	04/21/2021	PRTD	2319 WS EMERSON COMPANY INC	670442-A		04/02/2021	AP2159	177.84	
			Invoice: 670442-A						
				177.84	1551500	53800	DECATUR F WINTER JACKET BJ UNIFORMS		



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CASH ACCOUNT: 100 10100 Ckg-BH General Fund 8066
CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE INV DATE PO WARRANT NET
INVOICE DTL DESC

CHECK 314900 TOTAL: 177.84

314901 04/21/2021 PRD 427 MAINE MUNICIPAL ASSOCIATION 53045 04/06/2021 AP2159 7,835.00
Invoice: 53045

-1,833.00	1990100	59200	2020 AUDIT INVOICE
483.00	6010100	52020	MD ELEMENTARY SCHOOL
40.00	1220110	52020	WORKERS COMP
-130.00	1220001	52020	WORKERS COMP
62.00	1220110	52020	WORKERS COMP
42.00	1220220	52020	WORKERS COMP
5.00	1220331	52020	WORKERS COMP
268.00	1220440	52020	WORKERS COMP
92.00	1220550	52020	WORKERS COMP
6.00	1220770	52020	WORKERS COMP
-445.00	1220660	52020	WORKERS COMP
-425.00	1220770	52020	WORKERS COMP
1,455.00	1440110	52020	WORKERS COMP
5,100.00	1440330	52020	WORKERS COMP
162.00	1440800	52020	WORKERS COMP
3,063.00	1550100	52020	WORKERS COMP
672.00	1550552	52020	WORKERS COMP
-1,709.00	1551500	52020	WORKERS COMP
875.00	1552000	52020	WORKERS COMP
-9.00	1552500	52020	WORKERS COMP
61.00	6010100	52020	WORKERS COMP

CHECK 314901 TOTAL: 7,835.00

NUMBER OF CHECKS 87 *** CASH ACCOUNT TOTAL *** 539,245.39

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	69	497,103.93
TOTAL EFT'S	18	42,141.46

*** GRAND TOTAL *** 539,245.39

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JOURNAL ENTRIES TO BE CREATED

CLERK: 6905lyou

YEAR PER	JNL				ACCOUNT DESC	T OB	DEBIT	CREDIT
SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	LINE DESC		
2021 10	79							
APP 100-20000	04/21/2021	AP2159	LLY			Accounts Payable	466,985.45	
						AP CASH DISBURSEMENTS JOURNAL		
APP 100-10100	04/21/2021	AP2159	LLY			Ckg-BH General Fund 8066		539,245.39
						AP CASH DISBURSEMENTS JOURNAL		
APP 600-20000	04/21/2021	AP2159	LLY			Accounts Payable	10,885.62	
						AP CASH DISBURSEMENTS JOURNAL		
APP 300-20000	04/21/2021	AP2159	LLY			Accounts Payable	61,342.50	
						AP CASH DISBURSEMENTS JOURNAL		
APP 200-20000	04/21/2021	AP2159	LLY			Accounts Payable	31.82	
						AP CASH DISBURSEMENTS JOURNAL		
GENERAL LEDGER TOTAL							539,245.39	539,245.39
APP 100-35060	04/21/2021	AP2159	LLY			DT-MARINA	10,885.62	
APP 600-35010	04/21/2021	AP2159	LLY			DT Gen fund		10,885.62
APP 100-35030	04/21/2021	AP2159	LLY			DTF-CAP IMP	61,342.50	
APP 300-35010	04/21/2021	AP2159	LLY			DT Gen fund		61,342.50
APP 100-35020	04/21/2021	AP2159	LLY			DTF-SPEC REV	31.82	
APP 200-35010	04/21/2021	AP2159	LLY			DT Gen fund		31.82
SYSTEM GENERATED ENTRIES TOTAL							72,259.94	72,259.94
JOURNAL 2021/10/79 TOTAL							611,505.33	611,505.33

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JOURNAL ENTRIES TO BE CREATED

FUND	ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
100	General Fund	2021 10	79	04/21/2021	Ckg-BH General Fund 8066		539,245.39
	100-10100				Accounts Payable	466,985.45	
	100-20000				DTF-SPEC REV	31.82	
	100-35020				DTF-CAP IMP	61,342.50	
	100-35030				DT-MARINA	10,885.62	
	100-35060						
					FUND TOTAL	539,245.39	539,245.39
200	Special Revenue	2021 10	79	04/21/2021	Accounts Payable	31.82	
	200-20000				DT Gen fund		31.82
	200-35010						
					FUND TOTAL	31.82	31.82
300	Capital Projects	2021 10	79	04/21/2021	Accounts Payable	61,342.50	
	300-20000				DT Gen fund		61,342.50
	300-35010						
					FUND TOTAL	61,342.50	61,342.50
600	Marina	2021 10	79	04/21/2021	Accounts Payable	10,885.62	
	600-20000				DT Gen fund		10,885.62
	600-35010						
					FUND TOTAL	10,885.62	10,885.62

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JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FROM
100	General Fund	72,259.94	
200	Special Revenue		31.82
300	Capital Projects		61,342.50
600	Marina		10,885.62
	TOTAL	72,259.94	72,259.94

** END OF REPORT - Generated by Lisa Young **