



## Cape Elizabeth Town Council

Minutes Monday, May 10, 2021

7:00 p.m.

Zoom Online

James M. "Jamie" Garvin, Chairman  
Nicole Boucher  
Valerie J. Deveraux  
Jeremy A. Gabrielson  
Caitlin R. Jordan  
Penelope A. Jordan  
Gretchen R. Noonan

**The meeting via Zoom, an online video and audio conferencing platform, was convened at 7:00 p.m. by Chairman Garvin.**

In response to the recent outbreak of Coronavirus Disease 2019 (COVID-19) Governor Mills signed [LD 2167, An Act To Implement Provisions Necessary to the Health, Welfare and Safety of the Citizens of Maine in Response to the COVID-19 Public Health Emergency](#), which is now PL 2019, c. 617.

Part G enacts Title 1, section 403-A, Public proceedings through remote access during declaration of state of emergency due to COVID-19. It authorizes conducting public proceedings through telephonic, video, electronic or other similar means of remote participation with specific conditions. The section is repealed 30 days after the termination of the state of emergency.

The Cape Elizabeth Town Council will meet as necessary to continue the town's work via an online platform as allowed by State authorization during the state of emergency due to COVID-19. The platform will allow for public comment as outlined in the Town Council Rules. The public is reminded they should continue to provide questions and comments to the town council relating to business of the town via email or mailing correspondence to their attention to town hall.

### **Roll Call by the Town Clerk**

All members of the town council were present.

Debra M. Lane, Town Clerk  
Maureen O'Meara, Town Planner  
John Quartararo, Finance Director  
Matthew E. Sturgis, Town Manager

### **The Pledge of Allegiance to the Flag**

### **Town Council Reports and Correspondence**

None

### **Finance Committee Report**

Finance Chairman Jeremy Gabrielson reviewed the dashboard ending 4/30/2021. Parking fees at Fort Williams began a month earlier in April: updates to follow.

### **Citizen Opportunity for Discussion of Items Not on the Agenda**

None

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**Town Manager's Monthly Report**  
Matthew E. Sturgis

Plans are underway for an anticipated opening on June 1 at Town Hall and the Thomas Memorial Library. With probable modifications, staff will continue to review logistics keeping in mind social distancing; masks are required.

There is a bid opening on May 13 at 2:00 p.m. for the electric vehicle charging stations.

Following the anticipated vote on the school budget, this evening, absentee balloting will begin tomorrow. Election updates are posted on the town's website.

**Review of Draft Minutes of the Meeting Held on April 12, 2021 and the Special Meeting on April 25, 2021**

Moved by Nicole Boucher and Seconded by Penelope A. Jordan

ORDERED, the Cape Elizabeth Town Council approves the minutes of the virtual meetings held on April 12, 2021 and April 27, 2021 as written.

(6 yes) (0 no)

**Consent Calendar Item #76-2021 – Item #80-2021**

Item #78-2021 was removed from the consent calendar for further discussion.

Moved by Jeremy A. Gabrielson and Seconded by Nicole Boucher

ORDERED, the Cape Elizabeth Town Council approves Item #76-2021, #77-2021, Item #79-2021 and #80-2021 as presented.

(6 yes) (0 no)

**Item #76-2021            Renewal Liquor License & Special Amusement Permit - Inn By The Sea**

ORDERED, the Cape Elizabeth Town Council approves the renewal malt liquor, wine, and spirits liquor license and special amusement permit for the Inn By The Sea located at 40 Bowery Beach Road.

**Item #77-2021            Acceptance of Donation to the Thomas Memorial Library –  
In Memory of Peter G. Rich**

ORDERED, the Cape Elizabeth Town Council authorizes the establishment of the Peter G. Rich Memorial Fund within Fund 46 - Library Fund, and gratefully accepts a donation of \$10,000 from the Rich Family and any future donations from the family or the public. In addition, the Town Council directs the Town Librarian to purchase and install two engraved benches on the library grounds as requested by the Rich family.

**Item #79-2021 Consideration of Short-Term Financing of Bonded Capital Projects Policy**

ORDERED, the Cape Elizabeth Town Council adopts the Short-Term Financing of Bonded Capital Projects Policy as presented.

**Item #80-2021 Consideration of Amendments to the Fund Balance Policy**

ORDERED, the Cape Elizabeth Town Council approves the amendments to the Fund Balance Policy as presented.

**Item #78-2021 Kettle Cove Road Watercraft Launch Grant Authorization**

Moved by Jeremy A. Gabrielson and Seconded by Gretchen N. Noonan

ORDERED, the Cape Elizabeth Town Council authorizes the town manager to sign the application to the Land and Water Conservation Fund for grant funding and project certification for the Kettle Cove Road Watercraft Launch. The total cost estimate is \$111,932.50. The grant request is \$55,312.50 with a cash match provided by the Town in the amount of \$56,620 (50.58%).  
(6 yes) (0 no)

**Project Certification**

**This is to certify** that the Cape Elizabeth Town Council hereby authorizes Town Manager Matthew Sturgis to make application for financial assistance under the provisions of the Land and Water Conservation Fund Act, Public Law 88-578 for development of Kettle Cove Road Watercraft Launch.

**This further certifies** that the Town of Cape Elizabeth, Maine is familiar with the terms and conditions of the Land and Water Conservation Fund Project Agreement, revision dated March 1995 and hereby authorizes Matthew Sturgis, Town Manager, to enter into said agreement between the Town of Cape Elizabeth, Maine and the State of Maine upon federal approval of the above identified project.

**This further certifies** that the Town of Cape Elizabeth, Maine has been legally constituted and is responsible for planning and carrying out the municipal recreation program, and the continued operation and maintenance of this completed project in accordance with the terms and conditions of the Land and Water Conservation Fund Project Agreement to be executed for the Kettle Cove Road Watercraft Launch.

**And this further certifies** that except for the financial assistance requested by this project application, no financial assistance has been applied for, given or promised under any other State or Federal Program, except for a Shore and Harbor Planning Grant (contract # 20191024\*1395) issued in June, 2019 for the amount of \$13,750 plus a town cash match of \$6,000.

Date \_\_\_\_\_ At \_\_\_\_\_

Signed by: \_\_\_\_\_

Councilor Caitlin Jordan signed on at 7:22 p.m.

**Item#81-2021                    Fiscal Year 2022 Municipal General Fund Budget Approval**

Moved by Gretchen R. Noonan and Seconded by Penelope A. Jordan

ORDERED, the Cape Elizabeth Town Council having held a public hearing on Monday, May 3, 2021 does hereby adopt the Municipal General Fund Operating and CIP expenditure budget for Fiscal Year 2022, of \$16,857,021, not including overlay, with estimated non-property tax revenues of \$10,018,272 and estimated property taxes of \$6,838,749 and hereby adopts the following revenue budget and gross appropriations for each listed department as follows.

(7 yes) (0 no)

Note: The revenue and expenditure breakdowns are listed in the attachment and will be included in the minutes.

**Item #82-2021                    Fiscal Year 2022 School Budget Approval**

Moved by Nicole Boucher and Seconded by Gretchen R. Noonan

ORDERED, the Cape Elizabeth Town Council following a public hearing on May 3, 2021 at 7:00 p.m. via Zoom approves the school department budget as recommended by the School Board for Fiscal Year 2022 for a total appropriation of \$29,857,097 and estimated revenues of \$2,558,689.

(7 yes) (0 no)

1.ORDERED: **State/Local EPS Funding Allocation.** That the Town of Cape Elizabeth appropriate **\$18,026,099** for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and that the Town of Cape Elizabeth raise **\$16,328,268** 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.

Explanation: 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 is the amount of money determined by state law to be the minimum amount that the Town must raise in order to receive the full amount of state dollars.

2.ORDERED: **Non-State Funded Debt Service.** That the Town of Cape Elizabeth raise and appropriate **\$439,400** for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, or non-state funded portions of school construction projects in addition to the funds appropriated as the local share of the Town's contribution to the total cost of funding public education from kindergarten to grade 12.

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the Town's long-term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters or other legislative body.

3.ORDERED: **Food Service Transfer.** That the Town of Cape Elizabeth raise and appropriate **\$246,255** to transfer to the Food Service Program.

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Explanation: Monies raised for Food Service are not to be included in the calculation of the Local Additional Funds article because they are outside of the State's Essential Programs and Services funding model.

4.**ORDERED: Additional Local Funds.** That the Town of Cape Elizabeth raise and appropriate **\$10,284,485** in additional local funds, which exceeds the State's Essential Programs and Services funding model by **\$10,284,485** as required to fund the budget recommended by the school board. The School Board recommends an appropriation which exceeds the State Essential Program and Services model for the following reasons:

The state's funding model does not support all of the costs for K-12 education. It includes only those costs considered essential by the state's Essential Programs and Services (EPS) model.

Explanation: The additional local funds are those locally raised funds over and above the Town'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's budget for educational programs.

5.**ORDERED: Total School Budget Summary.** That the Town of Cape Elizabeth authorizes the School Board to expend **\$29,857.097** for the fiscal year beginning July 1, 2021 and ending June 30, 2022 from the Town's contributions 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.

6.**ORDERED: Special Funds.** That the Town of Cape Elizabeth authorizes the School Board to expend sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs, or other sources do not require the expenditure of other funds not previously appropriated.

7.**ORDERED: Changes in Anticipated State Subsidy (50% to reduce taxes/50% to fund balance):** That in the event the Town receives more state general purpose aid for education than the \$1,740,104 amount included in the school budget, the Town shall use 50% of the extra amount to reduce the amount of taxes raised for the school budget, and 50% to supplement the school department unassigned fund balance; and that in the event the amount of that state aid is less than the amount included in the school budget, the Town Treasurer shall execute a journal entry in the amount of any shortfall to be debited from.

**Item #83-2021 Proposed Fiscal Year 2022 Municipal General Fund Budget Summary  
Motion Concerning Property Taxes**

Moved by Nicole Boucher and Seconded by Penelope A. Jordan

ORDERED, the Cape Elizabeth Town Council having held a public hearing on Monday, May 3, 2021 does hereby adopt the following items concerning property taxes:

1. Fix October 1, 2021 and April 1, 2022 as the dates upon each of which one-half (1/2) of such tax is due and payable 36 M.R.S. §505 (2);
2. Interest to accrue upon taxes due and unpaid after each date at the interest rate of 6.00% per annum 36 M.R.S. §505 (4);
3. Authorize the Tax Collector and Town Treasurer to accept or decline prepayments of taxes not yet committed or prior to any due date, and pay no interest thereon 36 M.R.S. §506, and
4. Fix the interest rate for taxes paid in excess of the assessment 2.00% per annum 36 M.R.S. § 506-A.

(7 yes) (0 no)

**Item #84-2021 Property Tax Levy Limit**

Moved by Jeremy A. Gabrielson and Seconded by Penelope A. Jordan

ORDERED, the Cape Elizabeth Town Council hereby increases the property tax levy for municipal services to \$8,155,119 in accordance with 30-A M.R.S. §5721-A.

(7 yes) (0 no)

**Item #85-2021 Consideration of Changes to the Fee Schedule**

Moved by Jeremy A. Gabrielson and Seconded by Gretchen R. Noonan

ORDERED, the Cape Elizabeth Town Council approves the changes to the fee schedule as presented effective July 1, 2021. Except that, the elimination of certain fees is effective immediately.

(7 yes) (0 no)

**Item #86-2021 Recommendation from the Thomas Memorial Library Committee to  
Amend Certain Policies**

Introduction – Rachel Davis, Library Director

Moved by Jeremy A. Gabrielson and Seconded by Valerie J. Deveraux

ORDERED, the Cape Elizabeth Town Council refers to workshop proposed amendments to certain policies for the Thomas Memorial Library including General Use Policy, Food & Beverage Policy, Computer Use and Internet Policy and Safe Child & Vulnerable Adults Policy.

(7 yes) (0 no)

**Item #87-2021 Affordable Housing Recommendations from the Planning Board**

Public Comments

Curtis Kelly, 374 Mitchell Road - There is confusion – is this affordable housing or an apartment building? Setting aside commercial development, what should this look like? Can businesses be incentivized to come to town? Is the commercial zone dying?

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Suzanne McGinn, 1180 Shore Road - Supports affordable housing and welcoming new families into the fabric of the community. Opposes Option 1. The town should pause and create an ad-hoc committee to study affordable housing.

Janine Bisailon-Cary, 36 Brentwood Road - Agrees with the previous speaker. To diversify more than one-bedroom units are needed. Concerned about the height of the building. Let's not be speedy in eliminating the mixed use. Needs more study.

Mario Magnoli – 15 Dearborn Drive - Agrees with previous speakers. A compromise is needed on both sides. Supports affordable housing and commercial space.

Sara Lennon, 54 Cranbrook Drive - Opposes the Szanton project. Supports affordable housing with families and children within neighborhoods. Concerned about changing the town center amendments. Who is eligible? More study is needed.

Elisa Tarlow, 340 Ocean House Road and abutter to the Szanton project. Support commercial space in the town center; commercial can succeed in this area. Go back to the drawing board. What does affordable housing look like?

Frances Haywood, 1221 Shore Road - Concerned about the lack of transparency. Diverse housing is needed. This is a rushed process. Pause and find ways to communicate with the public and investigate what this type of project will mean.

Nat Jordan, 6 Robinhood Road – Work has been done to obtain citizen input and respond to citizens' concerns. There is a housing crisis in the area. If not now, when?

John Voltz, 33 Philip Road - This has raised some fundamental issues. How do we envision our town? What does affordable housing look like? Cape Elizabeth has been on freeze for years regarding the housing crisis. Finally, there is a proposal. Commercial needs are separate from housing needs.

Mario Magnoli - Seeing what this type of housing can turn into. Doesn't like where this is headed. Compromise is needed.

Nathan Szanton, Developer of Ocean House Commons - Invites anyone to tour our properties to see how they are taken care of.

Jim Huebener, 13 Kettle Cove Road, Chairman of the Planning Board provided an overview of the planning board's recommendations.

Moved by Valerie J. Deveraux and Seconded by Nicole Boucher

ORDERED, the Cape Elizabeth Town Council refers to an independent ad-hoc committee Recommendation #83 of the 2019 Comprehensive Plan to review affordable housing and policy recommendations with a report back to the town council.

(2 yes) (5 no Councilors Gabrielson, Caitlin Jordan, Penelope Jordan, Noonan and Garvin)

83. Undertake a Housing Diversity Study that evaluates current costs, needs, impacts on services and other relevant elements and recommends actions to create more affordable opportunities for seniors to downsize, and for young adults and young families to move to Cape Elizabeth. At a minimum, options to evaluate should include incentives to create permanently affordable housing and municipal purchase of land for construction of affordable housing, and coordination of regional efforts with the Metro Coalition.

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Moved by Penelope A. Jordan and Seconded by Caitlin R. Jordan

ORDERED, the Cape Elizabeth Town Council refers the Planning Board's recommendation Option 1 to the ordinance committee for review and report back to the town council relating to development of Town Center Affordable Housing Amendments.

(1 yes) (6 no Councilors Deveraux, Gabrielson, Caitlin Jordan, Penelope Jordan, Noonan and Garvin)

Moved by Gretchen R. Noonan and Seconded by Penelope A. Jordan

ORDERED, the Cape Elizabeth Town Council refers Recommendation #83 of the 2019 Comprehensive Plan to a town council workshop for further review and study.

(7 yes) (0 no)

83. Undertake a Housing Diversity Study that evaluates current costs, needs, impacts on services and other relevant elements and recommends actions to create more affordable opportunities for seniors to downsize, and for young adults and young families to move to Cape Elizabeth. At a minimum, options to evaluate should include incentives to create permanently affordable housing and municipal purchase of land for construction of affordable housing, and coordination of regional efforts with the Metro Coalition.

Lynne Sayre, 61 Brentwood Road asked for a clarification of the votes from the previous item.

**Item #88-2021            Request to Amend Chapter 19 Zoning Ordinance Relating to Agricultural Buildings**

Due to the subject of the request, Councilors Caitlin Jordan and Penelope Jordan will abstain from discussion and voting on this item due to a conflict of interest. In addition, the request is from the William H. Jordan Farm which Councilor Penelope Jordan is a co-owner.

Clarification – The request relates to high tunnel/greenhouse (aka hoop houses) not all agricultural buildings.

Moved by Valerie J. Deveraux and Seconded by Jeremy A. Gabrielson

ORDERED, the Cape Elizabeth Town Council refers to the planning board for review and report back to the town council a request to increase the size of high tunnel/greenhouse agricultural buildings, Sec. 19-9-2.

(5 yes) (0 no) (2 abstentions Councilors Caitlin and Penelope Jordan)

**Item #89-2021            Wireless Infrastructure Amendment**

Moved by Jeremy A. Gabrielson and Seconded by Penelope A. Jordan

ORDERED, the Cape Elizabeth Town Council refers to the ordinance committee proposed amendments to Chapter 19 Zoning Ordinance relating to how new wireless infrastructure should be treated as a land use. The committee may engage appropriate experts to review the range of options to improve wireless service.

(7 yes) (0 no)

**Citizens may at this point in the meeting raise any topic that is not on the agenda that pertains to Cape Elizabeth local government.**

None

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Chairman Garvin noted an email from a citizen during the meeting indicating they listened to the meeting by phone but was unfamiliar how to use the raise hand function by phone to speak. It is recommended the agenda include additional instructions to clarify how to use the raise hand function.

Moved by Caitlin R. Jordan and Seconded by Penelope A. Jordan

ORDERED, the Cape Elizabeth Town Council adjourns at 9:36 p.m.

(7 yes) (0 no)

Respectfully Submitted,

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Debra M. Lane, Town Clerk

**Item #79-2021 Attachment May 10, 2021**

**Town of Cape Elizabeth  
Policy Short-Term Financing of Bonded Capital Projects Approved  
May 10, 2021**

This policy permits the short-term use of Town cash resources to fund cash flow for Town capital projects when there is a Town Council approved bond order. The use of this policy will allow the Town to use its own cash resources in place of issuing a bond anticipation note (BAN) and allows the Town to delay the issuance of a permanent bond. This policy requires that the Town Council approve a bond order before using the policy. Without a bond order in place, the use of the Town resources would be an inter-fund loan and would not allow the Town to recover forgone interest from the capital project.

- A. The Town Council must have an approved bond order in place before undertaking the use of this policy.
- B. The project sponsor will present a request to the Council to approve self-funding the short-term cash flow of the project. The Town Manager or Finance Director will request such financing for Town sponsored projects. The School Superintendent or School Business Manager will request such financing for school sponsored projects.
- C. The Finance Director or the Town Manager shall make an affirmative statement to the Town Council that the use of the Town's cash to self-fund a project will not have a detrimental effect on the Town's finances. The party requesting such financing in section B above shall not be the same party that makes the affirmative statement in this section.
- D. The maximum amount that may be self-financed is \$500,000.
- E. The self-funded financing will not continue beyond a one-year term from the date of Council approval without re-approval of the Council for up to two additional years or until the Town receives the proceeds from a bond anticipation note or the permanent financing, whichever occurs first.
- F. The project will pay interest monthly based upon the disbursement amounts and disbursement dates.
- G. The interest rate will vary monthly and is set at 50 basis points over the Town's primary banker's monthly cash management rate.
- H. The Town Council Order approving such financing shall be binding on the project sponsor and the Town.
- I. The Town Council Order will include the following elements:
  - 1. The project being financed;
  - 2. The sponsor requesting the use of self-financed funding;
  - 3. An affirmative statement that extending this credit by the Town to the project will not have a detrimental effect on the Town's finances;
  - 4. The maximum amount of cash required, not to exceed \$500,000;
  - 5. The maturity date, which shall be one-year from the date the Council approves the order. The sponsor may request up to two one-year extensions under the same or amended terms, subject to Council approval.

6. The estimated date when the bond or bond anticipation note would be issued that would refund the amount borrowed;
7. The interest rate will vary monthly and is set at 50 basis points over the Town's primary banker's monthly cash management rate; and,
8. The project will pay interest costs monthly based upon disbursement amounts and disbursement dates.

Policy Approved and Established May 10, 2021

**Item #80-2021 Attachment May 10, 2021**

**Town of Cape Elizabeth  
Fund Balance Policy  
~~Adopted October 12, 2011~~  
Amended May 10, 2021**

The Town of Cape Elizabeth shall comply with GASB 54 standards for reporting fund balances.

The fund balance shall be reported in five categories:

- **Non-spendable:** Funds that cannot be spent because they are either illiquid or legally or contractually required to be maintained intact.
- **Restricted:** Funds that are constrained with either externally imposed constraints or mandated to be reserved by law.
- **Committed:** Funds that can only be used for certain purposes per a formal action of the Town Council.
- **Assigned:** Funds that are constrained by the Town Council's intent of use for a certain purpose, but are neither restricted nor committed.
- **Unassigned:** The residual classification for the general fund.

The ~~unassigned general fund municipal fund balance~~ shall seek to have ~~an unassigned municipal (excluding schools) fund a target~~ balance ~~equal to of 8.33~~ 12.50% of annual general fund operating revenues ~~for the most recent fiscal year~~. This is equivalent to ~~average~~ revenues ~~anticipated-received~~ in ~~an average~~ one ~~and one-half~~ month period.

If the ~~actual~~ unassigned municipal ~~fund balance (excluding schools) fund balance target is~~ exceeds ~~the target fund balance~~ ~~ed, 100%~~ of any excess funds between 100.00% and ~~115%-115.00%~~ of the target shall be used to reduce the tax commitment in the next budget to be considered by the Town Council. Any amount over 115.00% of the target may be committed or assigned for any capital need or unanticipated expenditure or may be placed in an assigned fund for future property tax relief.

The Town Council may supplementally appropriate the excess fund balance if the excess amount is determined after the start of the fiscal year.

If the unassigned fund balance falls below its target level, an interim objective is to increase as a percentage of operating revenues the unassigned fund balance every year. The balance shall not be used to support the annual budget or for capital needs to a degree that the unassigned fund balance will be a lower percentage of operating revenues than in the previous year.

## **Museum at Portland Head Light Fund**

The Museum at Portland Head Light Fund is an independent 501 C entity under the control of a board of directors consisting of the members of the Cape Elizabeth Town Council.

The Museum at Portland Head Light Fund shall have an unassigned fund balance of not more than 100.00% ~~of its annual projected income~~ nor less than 25.00% of ~~its annual projected income~~ actual operating revenues for the most recent fiscal year. Any excess greater than the unassigned fund balance target shall be used for improvements to the property and for operating expenses as provided in the by-laws of the Museum at Portland Head Light in the next budget year. The Town Council may supplementally appropriate the excess fund balance in the current fiscal year if the excess amount is determined after the start of the fiscal year.

Adopted October 12, 2011

Amended May 10, 2021

	<b>FY 2021</b>	<b>FY 2022</b>	<b>\$ Change</b>	<b>% Change</b>
	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>	<b><u>FY21 to FY22</u></b>	<b><u>FY21 to FY22</u></b>
<b><u>EXPENDITURES</u></b>				
MUNICIPAL	\$ 16,802,794	\$ 16,857,021	\$ 54,227	0.32%
ADDITIONAL CARRY FORWARD	790,343	-	(790,343)	-100.00%
TIF DISTRICT	85,278	-	(85,278)	-100.00%
<b>SUBTOTAL MUNICIPAL</b>	<b>\$ 17,678,415</b>	<b>\$ 16,857,021</b>	<b>\$ (821,394)</b>	<b>-4.65%</b>
OVERLAY	216,478	200,000	(16,478)	-7.61%
COUNTY ASSESSMENT	1,518,473	1,556,320	37,847	2.49%
TOWN AND COUNTY	\$ 19,413,366	\$ 18,613,341	\$ (800,025)	-4.12%
SCHOOL DEPARTMENT	28,490,012	29,857,097	1,367,085	4.80%
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,903,378</b>	<b>\$ 48,470,438</b>	<b>\$ 567,060</b>	<b>1.18%</b>
<b><u>REVENUE</u></b>				
MUNICIPAL	\$ 7,195,479	\$ 9,018,272	\$ 1,822,793	25.33%
MUNICIPAL FUND BALANCE	2,786,713	1,000,000	(1,786,713)	-64.12%
ADDITIONAL CARRY FORWARD	790,343	-	(790,343)	-100.00%
ADDITIONAL HOMESTEAD REIMBURSE	166,046	-	(166,046)	-100.00%
ADDITIONAL BETE REIMBURSE	2,450	-	(2,450)	-100.00%
<b>SUBTOTAL MUNICIPAL</b>	<b>\$ 10,941,031</b>	<b>\$ 10,018,272</b>	<b>\$ (922,759)</b>	<b>-8.43%</b>
SCHOOL	\$ 1,818,949	\$ 1,818,689	\$ (260)	-0.01%
SCHOOL FUND BALANCE	400,000	740,000	340,000	85.00%
<b>SUBTOTAL SCHOOL</b>	<b>\$ 2,218,949</b>	<b>\$ 2,558,689</b>	<b>\$ 339,740</b>	<b>15.31%</b>
<b>TOTAL REVENUES</b>	<b>\$ 13,159,980</b>	<b>\$ 12,576,961</b>	<b>\$ (583,019)</b>	<b>-4.43%</b>
<b><u>TAXES TO BE RAISED</u></b>				
MUNICIPAL	\$ 6,652,106	\$ 6,838,749	\$ 186,643	2.81%
TIF DISTRICT	85,278	-	(85,278)	-100.00%
<b>SUBTOTAL MUNICIPAL</b>	<b>\$ 6,737,384</b>	<b>\$ 6,838,749</b>	<b>\$ 101,365</b>	<b>1.50%</b>
OVERLAY	216,478	200,000	(16,478)	-7.61%
COUNTY ASSESSMENT	1,518,473	1,556,320	37,847	2.49%
TOWN AND COUNTY	\$ 8,472,335	\$ 8,595,069	\$ 122,734	1.45%
SCHOOL DEPARTMENT	26,271,063	27,298,408	1,027,345	3.91%
<b>TOTAL TAXES TO BE RAISED</b>	<b>\$ 34,743,398</b>	<b>\$ 35,893,477</b>	<b>\$ 1,150,079</b>	<b>3.31%</b>
<b><u>TAX RATES (Rounded to nearest ¢)</u></b>				
MUNICIPAL	\$ 3.82	\$ 3.91	\$ 0.09	2.36%
TIF DISTRICT	\$ 0.05	-	\$ (0.05)	-100.00%
OVERLAY	\$ 0.12	\$ 0.11	\$ (0.01)	-8.33%
NET MUNICIPAL	\$ 3.99	\$ 4.02	\$ 0.03	0.75%
COUNTY ASSESSMENT	\$ 0.87	\$ 0.89	\$ 0.02	2.30%
SCHOOL DEPARTMENT	\$ 15.06	\$ 15.58	\$ 0.52	3.45%
<b>TOTAL TAX RATE</b>	<b>\$ 19.92</b>	<b>\$ 20.49</b>	<b>\$ 0.57</b>	<b>2.86%</b>
<b>TAX RATE VALUATION BASIS</b>	<b>\$ 1,744,146,500</b>	<b>\$ 1,752,146,500</b>	<b>\$ 8,000,000.00</b>	<b>0.46%</b>
1 CENT MILL RATE	0.0502%	\$ 0.01	State Revenue Sharing increased by \$200,000 and reset to \$1,000,000 5/4/2021	
TAXES PRODUCED		\$ 17,521.47		

**Item #85-2021 Attachment May 10, 2021**

	Current Amount	Revised	Recommendations
<b>Town Clerk's Office</b>			
Catering Permits	\$25.00	<del>11/11/2008</del>	Eliminate Catering Permit Fee
Liquor License Full or Part-Time	\$10.00	<del>11/11/2008</del>	Eliminate Liquor License Fee
<b>ACP</b>			
Short Term Rental Fee	\$250.00		\$500.00
<b>Police Department</b>			
Special Event Coverage Private Details	\$65.00/per hour	Eff. 9/1/2015	\$85.00/per hour
School Events			\$65.00/per hour
Cruiser Fee (Waived for School Events)			\$15.00/per hour
Private Hire Per Hour	\$65.00/per hour	<del>Eff. 9/1/2015</del>	See above Private Details
<b>Public Works Department</b>			
Commercial Hauler Permit – CE Based	\$100.00/per year	5/1/2009	\$125.00/per year
Commercial Hauler Permit – Not CE Based	\$150.00/per year	5/1/2009	\$200/per year
<b>Brush &amp; Limbs:</b>			
Minivans/SUV's	\$5.00/per load		\$10.00/per load
<b>Leaf &amp; Yard Waste (Contractors Only):</b>			
Leaf & Yard Waste Sur. – CE Based	\$200.00/per year	5/1/2009	\$250.00/per year
Leaf & Yard Waste Sur. – Non Res.	\$250.00/per year	5/1/2009	\$300.00/per year
<b>Woodwaste, Lumber &amp; Demolition Waste</b>			
Autos	No Charge		\$5.00/per load
Minivans/SUV's	\$5.00/per load		\$10.00/per load
Pickups, Vans & Single Axle Trailers	\$15.00/per load		\$20.00/per load
Double Axle Trailers	\$20.00/per load		\$25.00/per load
Non CDL Req. Dumps and/or Rack Trucks	\$30.00/per load		\$35.00/per load
<b>Asphalt Shingles, Roofing &amp; Gypsum Board</b>			
Autos	No charge	5/1/2009	\$10.00/per load
Minivans/SUV's	\$5.00/per load		\$15.00/per load
Pickups, Vans & Single Axle Trailers	\$30.00/per load	5/1/2009	\$40.00/per load
Double Axle Trailers, Non CDL			
Req. Dump and/or Rack Vehicles	\$60.00/per load	5/1/2009	\$80.00/per load
<b>Universal Wastes</b>			
Computer Monitors (All Sizes)	\$3.00/per item	1/11/2011	\$5.00/per item
CPU's and Laptops	\$3.00/per item	1/1/2011	\$5.00/per item
Desktop Office Equipment	\$3.00/per item	1/1/2011	\$5.00/per item
Florescent Light Tubes	\$.25/per foot	Eff. 9/1/2015	\$1.00/per foot
U-Shaped CFLS	\$.50 each	Eff. 9/1/2015	\$1.00 each
Propane Tanks – 20# Cyl.	\$2.00/per tank		\$5.00/per tank
Propane Tanks - >20 Lb. Cyl.			\$10.00/per tank
Batteries (Auto or Marine)			\$5.00/per battery
<b>Street Opening Charges</b>			
Street Opening Permit Fee	\$75.00	Eff. 9/1/2015	\$100.00
Bituminous Concrete Surface (sq. yd.)	\$55.00	11/11/2008	\$110.00*
Milling of Bituminous Concrete Surface (10 sq. yd. min.)	\$35.00	11/11/2008	\$70.00*
Bituminous Treated Surface or Shoulder (sq. yd.)	\$30.00	11/11/2008	\$60.00*
Portland Cement Sidewalk or Driveway (sq. yd.)	\$65.00	11/11/2008	\$130.00*
Bituminous Concrete Sidewalk or Driveway (sq. yd.)	\$55.00	11/11/2008	\$110.00*
Bituminous Concrete Curbing (L.F.)	\$20.00	11/11/2008	\$40.00*
Granite Curbing, Removal or Realignment (L.F.)	\$35.00	11/11/2008	\$70.00*
Note: A minimum of 3 square yard fee will be charged for all street and sidewalk openings			*This fee is only applied when a contractor is negligent in restoring their excavated area.
<b>Thomas Memorial Library</b>			
Book Repair	Repair Cost		Eliminate N/A
Non-Resident Borrower Fee	\$75.00 – Fee is previous FY cost per capita. Annual Fee.		\$65.00 – Annual fee. The cards expires one year from the date of issuance.
Summer Renters Fee	25% of Non-Resident Borrower Fee		Eliminate Seasonal
<b>Spurwink Church Fees</b>			
Parking-Attendent	\$50.00	Eff. 9/1/2015	Eliminate – No longer provided.