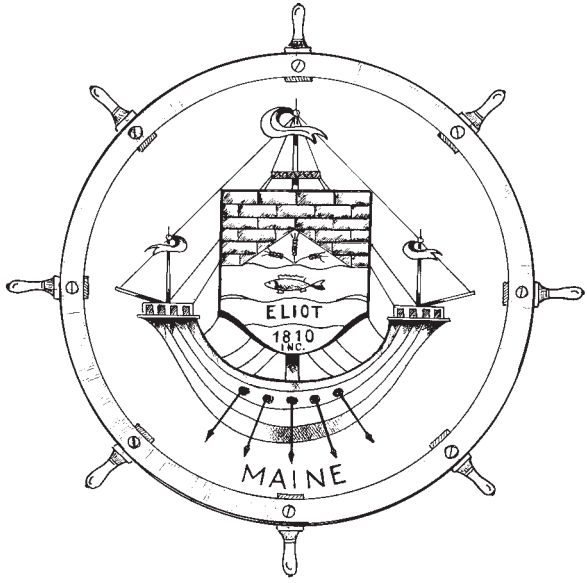
203rd Annual Report
of the
Municipal Officers
of the
TOWN OF ELIOT
MAINE



Incorporated in 1810

Embracing
ASSESSMENTS, RECEIPTS, EXPENDITURES

July 1, 2012 - June 30, 2013

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DEDICATION

This book is respectfully dedicated to all past and present Town Employees and Volunteers in appreciation of their loyal service to the Town

THE BOARD OF SELECTMEN WISH TO RECOGNIZE AND CONGRATULATE THE FOLLOWING DISTINGUISHED CITIZENS

HOLDER OF "THE BOSTON POST" CANE

ELIZABETH C. LIBBEY

2013 RECIPIENT OF FABYAN R. DRAKE GOOD CITIZENSHIP AWARD

ROBERT FISHER

HOURS

ELIOT TOWN OFFICE
TELEPHONE # 439-1813, 439-1817

Town Clerk/ Tax Collector Office:
This Includes: Town Clerk, Tax Collector, Registrar of Voters, Motor Vehicle Registration, Vital Records, Inland Fisheries Licensing & Registration, Sewer Billing

Monday	: 10:00 AM – 5:00 PM
Tuesday	: 8:00 AM – 4:00 PM
Wednesday	: 8:00 AM – 12:00 PM
Thursday	: 8:00 AM – 4:00 PM
Friday	: 6:30 AM – 1:00 PM

No new registrations will be started ½ hour before closing

Administrative Office:
This Includes: Town Manager, Treasurer, Code Enforcement Office, Assessor

Monday	: 7:30 AM – 5:00 PM
Tuesday	: 7:30 AM – 4:00 PM
Wednesday	: 7:30 AM – 4:00 PM
Thursday	: 7:30 AM – 4:00 PM
Friday	: 6:30 AM – 1:00 PM

Planning Assistant Office

Monday	: 7:30 AM – 5:00 PM
Tuesday	: 7:30 AM – 4:00 PM
Wednesday	: 12:00 PM – 4:00 PM
Thursday	: 7:30 AM – 4:00 PM
Friday	: 6:30 AM – 1:00 PM

TRANSFER STATION

TELEPHONE # 439-4345

Wednesday ..... 10:00 AM-6:00 PM
Saturday ..... 8:00 AM-5:00 PM

ELIOT RECYCLES!

****

WILLIAM FOGG LIBRARY

TELEPHONE # 439-9437

Monday ..... 1:00 PM - 8:00 PM
Tuesday ..... 10:00 AM - 5:00 PM
Wednesday ..... 1:00 PM - 8:00 PM
Thursday ..... 10:00 AM - 5:00 PM
Friday with the exception of August ..... 1:00 PM - 5:00 PM
Saturday ..... 9:00 AM - 1:00 PM

CURRENT TOWN OFFICERS AND STAFF

SELECTMEN, AND OVERSEERS OF THE POOR

Michael T. Moynahan, Chairman	**-2016**
Stephen Beckert, Vice Chairman	-2015
Grant Hirst	-2015
John J. Murphy	-2014
LeRoy (Dutch) Dunkelberger	-2014

TOWN MANAGER
Dana K. Lee

TAX COLLECTOR
Dana K. Lee, effective April 4, 2014
Patricia Levesque, retired April 4, 2014

DEPUTY TAX COLLECTOR
Brenda Harvey
Wendy Rawski

TOWN CLERK
Wendy J. Rawski

DEPUTY TOWN CLERK
Brenda Harvey, effective April 4, 2014
Melissa Albert, effective April 4, 2014
Patricia Levesque, retired April 4, 2014

TREASURER
Dana K. Lee

DEPUTY TREASURER
Wendy Rawski

FINANCE DIRECTOR
Rebecca Bergeron

GENERAL ASSISTANCE ADMINISTRATOR
Melissa Albert

CODE ENFORCEMENT OFFICER
Heather Ross
Brian Shaw

ASSESSOR
Martine Painchaud, C.M.A.

CURRENT TOWN OFFICERS AND STAFF

PLANNING ASSISTANT
Kate Pelletier

COMMUNITY SERVICE DEPARTMENT
Heather Muzeroll, Director

ADMINISTRATIVE SECRETARY
Barbara A. Thain

FIRE DEPARTMENT
Jay Muzeroll, Fire Chief
Gerald Moynahan, Assistant Chief
Kevin Spinney, Deputy Chief

POLICE DEPARTMENT
Theodor G Short, Chief of Police
Russell C. French, Interim Lieutenant
Elliott Moya, Detective
Michael Grogan, Officer
Brian Delaney, Officer
Warren Day, Officer
Sarah Turner, Officer
Martin Harmon, Officer
Ryan Sanford, Reserve Officer
Ronald Cooper, Reserve Officer
Judy Smith, Administrative Assistant
Michael Stevens, Chaplin

ANIMAL CONTROL OFFICER
Tina Buckley

HARBOR MASTER

PUBLIC WORKS DEPARTMENT
Joel Moulton, Public Works Director
Steven Robinson
Donald Sylvester
James Roy
David Oeser

TRANSFER STATION
Philip N. Lytle, Sr.,
Charles Bradstreet
Roger Cullen

CURRENT TOWN OFFICERS AND STAFF

MODERATOR
Peter Dennett

HEALTH OFFICER
Shannon Darr

AUDITOR OF ACCOUNTS
RHR Smith & Company, C.P.A.'s

EMERGENCY CIVIL/PREPAREDNESS DIRECTOR
Jay Muzeroll, Director
Roger Cullen, Deputy Director
Bill Reichert, Deputy Director

SUPERINTENDENT OF SCHOOLS
Dr. Mary Nash, Superintendent

SCHOOL ADMINISTRATIVE DISTRICT 35 DIRECTORS

Keri-Lynn Tice	-2016
Martha Leathe	-2015
Thomas Flanigan	-2014

REGISTRAR OF VOTERS

Wendy J. Rawski	December 31, 2014

DEPUTY REGISTRAR OF VOTERS
Patricia A. Levesque
Patricia Shapleigh

BUDGET COMMITTEE
(7 MEMBERS)

Rebecca Davis	**2015**	Donna Murphy	2016
William T. Jacques	2016	Ed Strong	2014
Robert Fisher	2015	Rosanne Adams	2015
Philip Lytle	2016		

BOARD OF APPEALS
(5 MEMBERS, 2 ALT.)

Ed Cieleszko	**2014**	Charles Rankie, Alt.	2015
Jeff Cutting	2016	Ellen Lemire	2016
Bill Hamilton	2015	John Marshall, Alt.	2014
Peter Billipp	2015		

PLANNING BOARD
(5 MEMBERS, 2 ALT.)

Stephen Beckert	**2015**	Laurence G. Bouchard	2016
Dennis Lentz,	2016	Melissa Magdziasz/Homer, Alt	2017
Greg Whalen	2018	Vacancy, Alt.	2015
Jeffrey Duncan	2014		

CONSERVATION COMMISSION
(7 MEMBERS, 2 ALT.)

Glenn Crilley	**2015**	Claudette Moran	2014
Ernest Bruneau,	2015	Kimberly Richards	2014
Jeffrey Duncan	2016	Orland McPherson	2014
Connie Weeks	2016	Vacancy, Alt.	2015
		Vacancy, Alt.	2016

BUSINESS DEVELOPMENT COMMITTEE
(9 MEMBERS)

John Chagnon	**2014**	Richard Bates	2015
Sally Lewin	2015	Ted Place	2016
Russ McMullen	2014	Vacancy	2015
Mark Dodge	2015	Vacancy	2016
		Vacancy	2016

ELIOT ENERGY COMMISSION
(7 MEMBERS)

Charlie Case	**2014**	Vacancy	2016
Edward Henningsen	**2016**	Vacancy	2015
Ben Brickett	2015	Vacancy	2015
Monique Lillis	2014		

SEWER COMMITTEE
(7 MEMBERS, 4 Alt.))

Michael D. Dupuis	**2016**	Grant Hirst, Alt.	2014
Steve Beckert	2016	Nancy Shapleigh	2014
William Hankin	2015	Richard Russell	2015
Richard Dionne	2016	Jack McDonough	2015
Janice Hastings, Alt.	2015	Vacancy, Alt.	2014
		Vacancy, Alt.	2016

SHELLFISH MANAGEMENT COMMITTEE
(7 MEMBERS, 2 ALT.)

Tom J. Phillips, III	**2014**	Thomas J. Phillips, II	2016
Lori Howell	2013	Crystal Colson	2015
Glenn Crilley	2014	Vacancy	2016
Harold Place	2015	Vacancy	2016
Dana Norton	2015		

INFORMATION TECHNOLOGY COMMITTEE

David Emery	LeRoy Dunkleberger, Selectmen Liason
Matthew Sawyer	Martine Painchaud, Administrative Liaison
John Miller	Wendy Rawski, Web Administrator
Kevin Daglieri	Vacancy, Alternate Member

COMPREHENSIVE PLAN REVIEW COMMITTEE

Noah Lemire	Vickie Mills
Stephen Beckert	Russ McMullen
Grant Hirst	Vacancy (1)
Jessica O'Donoghue	

SOLID WASTE/RECYCLING COMMITTEE

Jim Tessier	Philip Lytle
Joel Moulton, Public Works Director	Bud Moynahan
Donald Webber, Jr.	Stephen Brandon

CHARTER COMMISSION

Charles Rankie, Jr.	Edward Strong
Gary Sinden	Robert Fisher
Rosanne Adams	Maryann Place
John Murphy	Roland Fernald
Dennis Lentz	

TOWN OF ELIOT

Application for Membership
To Town Boards and/or Commissions

Please check the Board(s) and/or Commission(s) you wish to apply to for membership consideration and return to Town Office by July 1, 2014.

- ❑ Board of Appeals
- ❑ Business Development Committee
- ❑ Comprehensive Plan Implementation Committee
- ❑ Conservation Commission
- ❑ Eliot Energy Commission
- ❑ Information Technology Committee
- ❑ Planning Board
- ❑ Sewer Committee
- ❑ Shellfish Management Committee
- ❑ Solid Waste/Recycling Committee
- ❑ Other

Name : _____

Address : _____

Telephone # : _____ Date: _____

Reason for wishing to serve: _____

_____

_____

_____

_____

What expertise can you provide? _____

_____

_____

_____

STATE SENATOR
DAWN HILL

STATE ADDRESS:	3 State House Station Augusta, ME 04333
TELEPHONE:	(207)287-1515 287-1583 (TTY)
FAX:	(207) 287-1585
STATE HOUSE E-MAIL:	SenDawn.Hill@legislature.maine.gov
TOLL FREE #:	1-800-423-6900 (sessions only)
ADDRESS:	PO Box 701, Cape Neddick, ME 03902
TELEPHONE:	(207) 337-3689

STATE REPRESENTATIVE
ROBERTA B. BEAVERS (Term expires 12-3-14)

STATE ADDRESS:	House of Rep., 2 State House Station Augusta, ME 04333-0002
TELEPHONE:	(207)287-1440 (Voice); 287-4469 (TTY)
TOLL FREE #:	1-800-423-2900 (Message Center)
STATE HOUSE E-MAIL:	RepBobbi.Beavers@legislature.maine.gov
RES. E-Mail:	rbbeavers@comcast.net
HOME ADDRESS:	72 Woodland Hills, South Berwick, ME 03908
HOME PHONE:	(207) 748-3432

U.S. SENATOR
SUSAN M. COLLINS

DISTRICT OFFICE:	160 Main Street, Biddeford, Maine 04005
TELEPHONE:	(207) 283-1101

U.S. SENATOR
ANGUS KING

DISTRICT OFFICE:	227 Main Street, Biddeford, ME 04005
TELEPHONE:	(207) 282-4144

U.S. REPRESENTATIVE
CHELLIE PINGREE

DISTRICT OFFICE:	2 Portland Fish Pier, Suite 304 , Portland, ME 04101
TELEPHONE:	(207) 774-5019

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Paul R. LePage
GOVERNOR

February 24, 2014

Town of Eliot
1333 State Rd
Eliot, ME 03903

Dear citizens of Eliot:

As a state, we have taken great strides over the course of the past years.

Growing our economy, decreasing our energy costs, and improving our educational system are the priorities of my administration. Maine needs to create a pro-growth environment that encourages our businesses to create jobs. It is critical that we focus on promoting polices which support and attract new investment. To achieve this, we need to keep taxes low on our families and businesses, and find ways to increase efficiency in government while protecting our most vulnerable citizens.

We have made great progress toward these endeavors. We passed **the largest tax cut in Maine's history**. Two-thirds of Maine taxpayers will get income tax relief, and 70,000 low-income Mainers will no longer pay income tax. My goal is to continue to drive down Maine's income tax.

We are striving to also cut the cost of electricity through our spearheading of a regional effort with Massachusetts, Connecticut and Rhode Island to expand the use of hydropower in Maine. Additionally, Maine is currently one of the fastest states in natural gas expansion.

We have passed legislation that will decrease the cost of health insurance for school districts, allowing more money to be spent in the classroom. Putting students first is important to me. Education is what saved my life, and I want every child in Maine to have the same opportunity I had. With the passage of charter school legislation, hundreds of families now have options for their children.

There's still a lot to do. The recent decision by the legislature to take money from our state's rainy day fund in order to pay revenue sharing in 2015 is fiscally irresponsible. We need government decision makers to act responsibly.

Maine has a great tradition of civic involvement and citizen participation in the decision making process. Thank you for taking the time to become informed and for working with your neighbors to hold government accountable.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor

PHONE: (207) 287-3531 (Voice)
TTY USERS CALL 711
www.maine.gov
FAX: (207) 287-1034

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Roberta B. Beavers
72 Woodland Hills
South Berwick, ME 03908
Residence: (207) 748-3432
E-Mail: rbbeavers@comcast.net
State House E-Mail:
RepBobbi.Beavers@legislature.maine.gov

MESSAGE TO THE CITIZENS OF ELIOT
Spring, 2014

Dear Neighbors:

As I enter the second session of my second term as your state Representative in Augusta, I thank the many citizens, again, who have shared wisdom, observations, suggestions and encouragement, which have helped me make prudent choices on your behalf.

As a member of the Joint Standing Committee on Energy, Utilities and Technology, I continue to work with the committee as well as with the leaders and experts in the Governor's Energy Office, the Efficiency Maine Trust, the Public Utilities Commission and the Office of the Public Advocate, to find ways to reduce energy consumption and costs while encouraging investment in clean, cost effective, renewable energy resources, including wind, solar, tidal and other clean resources.

During the second session of the 126th Legislature, we are considering many bills that will impact South Berwick citizens. The good news is that both the Senate and the House overwhelmingly supported the bill to insure that the municipal revenue sharing level from the biennial budget will remain intact in spite of the Governor's request to eliminate revenue sharing altogether. I will continue to work hard to minimize the effect of any proposed shift in state taxes to local property taxes.

As usual, I look forward to the visits of every 4th grade class from Marshwood Great Works School to the State House and joining my colleagues, Speaker Mark Eves of North Berwick, and Senator Dawn Hill of York, in answering the great questions the students ask us. I was delighted to observe two fifth grade classes from Marshwood Great Works School at the Gulf of Maine Research Institute's "LabVenture!" in Portland. The students were so thoroughly engaged in the learning process.

I thank you for your trust in me and hope you will continue to contact me directly about issues of concern. During our legislative recess, I will continue to address the many requests I have been receiving so far this year.

You may leave me a message at 207-287-1430 or email me at rbbeavers@comcast.net. I welcome your input.

Sincerely,

Bobbi

District 148 Eliot and South Berwick (part)

126th Legislature
Senate of Maine
Senate District 1

Senator Dawn Hill
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515

PO Box 701
Cape Neddick, ME 03902
Business (207) 337-3689

Dear Friends,

Thank you for the opportunity to continue serving as your State Senator. I appreciate the support and pledge to continue working hard for Eliot.

The second session, or short session, of the Legislature began in January and we are expected to finish in April. One of the most pressing issues this session is whether the state will keep its funding promise to Maine's towns and cities.

For forty years, the state has shared revenue from sales tax with our towns and cities. This revenue sharing helps our towns keep property taxes down, and pay for essential services from public safety and education to snow plowing and trash removal. Last year, Governor LePage completely eliminated revenue sharing in his proposed budget. Fortunately, the Legislature was able to restore two-thirds of the funding to our towns. In February the Legislature passed a measure I sponsored to restore $40 million in revenue sharing funding to our towns—about $152,000 to Eliot.

Although Governor LePage vetoed the bill, more than two-thirds of the lawmakers in both the House and the Senate voted to override his veto, so the bill became law. I am committed to keeping our funding promise to our towns and will continue to advocate for our communities, both as your Senator and as the Senate Chair of the Appropriations and Financial Affairs Committee.

I always welcome your opinion and feedback as *your* Maine Legislature does its work. I can be reached locally at (207) 337-3689 or at the State House (207) 287-1515. Please feel free to email me anytime at dawn@dawnhill.org. You can also sign up to receive my legislative updates via email at http://www.mainesenate.org/meet-your-senators/senator-hill/.

From my home to yours – I wish you and your family all the best this year. I look forward with great enthusiasm to working with you throughout 2014!

Sincerely,

Dawn Hill
Senator – District 1

*Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate*
SenDawn.Hill@legislature.maine.gov

York County

45 Kennebunk Road
Alfred, Maine 04002
(207) 459-2312
Commissioner Gary Sinden
gsinden@co.york.me.us

March, 2014

Greetings:

I am happy to report that the improved financial condition of York County has been recognized by Standard and Poors rating agency with a two-step increase in its bond rating from A to AA. This follows a rating increase last year from A- to A.

These successes are the result of the hard work and sound planning and management by all county employees. Over the past few years the county's reserves have grown from a negative $1.8 million to a positive $3 million plus. During this time the assessment to the taxpayers has remained level, and even decreased slightly.

The county has realized substantial savings from refinancing existing bonds, from competitive bidding for operational fund borrowing, and from the recent fiscal year change. Presently, as a result of the fiscal year change alone, the county no longer needs to borrow for operational funding at all.

For some time, the county had been considering the options for a 6,000 square foot vacant building. The vacant building, the former home of our Emergency Management Agency, became available when the renovations to the former jail were complete. By chance, we learned that the York County Food Rescue Program was being evicted from their current location. The result is that York County Government provides rent free facilities to a critical program that serves all of York County by providing bulk food to all 45 food pantries and other food providers. This is in keeping with the our goal to provide or aid in the delivery of programs that benefit the entire county.

In March 2013, York County implemented a program called Code Red. Code Red is a high speed emergency communication system that allows government officials to communicate with citizens in times of emergencies and severe weather events. You may sign-up by visiting the county web page at www.YorkCountyME.gov.

York County recently hired our first-ever Human Resource Director. Not only will this enhance our organizational capacity in dealing with employee issues, but, it will also bring some much needed oversight to the various leave and benefit programs offered by the County.

I look forward to another productive year. I wish to thank everyone for all of the support that we receive at the county.

www.YorkCountyME.com

1318 Longworth House Office Building
Washington, DC 20515

Phone: 202-225-6116
Fax: 202-225-5590

www.pingree.house.gov

Committee on Appropriations
Subcommittees:
Agriculture, Rural Development, and Related Agencies
Interior, Environment, and Related Agencies

Chellie Pingree
Congress of the United States
1st District, Maine

Dear Friend,

I hope this letter finds you and your family well. It is an honor to represent you in Congress and a pleasure to update you on the work I am doing in Maine and Washington.

You are probably aware that Washington is a very challenging place to get anything done these days. The partisan climate has kept many important issues from being addressed and even led to a shutdown of the federal government. Worst of all, it has created uncertainty for Maine families and the economy. It's the last thing we need. Over the next year, I will continue pressing Congressional leaders to bring the focus back to helping people rather than advancing ideologies.

As difficult as it's been, though, there are areas where I have been able to make progress on needed policy reforms. One has been support for local food producers. For decades now, federal agriculture policy has only benefited huge farms and commodity crops, not the kind of the diverse family farms we have in Maine. It's time for that to change. With small federal changes, we can capitalize on the huge economic potential of the local food movement. I've introduced the Local Farms, Food, and Jobs Act to make some of those changes, and have been pleased to see many of these reforms gain bipartisan support.

Another issue is helping veterans who were sexually assaulted during their service. I've introduced the Ruth Moore Act—named after a Maine veteran who struggled for 23 years to get disability benefits from the Department of Veterans Affairs after she was sexually assaulted while in the military. The bill would help veterans like Ruth get the assistance they need to recover from the debilitating trauma they suffered while serving the country. The bill passed the House and now awaits consideration in the Senate.

While policy in Washington is important, so is the work my staff and I do here in Maine. My office keeps close connections to Maine communities and their leaders to make sure we're doing all we can to help them succeed. This work might include providing letters of support for federal grant applications, getting answers from federal agencies, or bringing national officials to our state to raise awareness about the good things being done here.

We also work with hundreds of constituents who have issues with federal agencies and programs. Not everyone knows that you can call your Member of Congress for this kind of thing, but it's an essential part of my responsibilities and my commitment to the people I serve. Members of my staff are experts on issues ranging from veterans benefits and IRS questions to Social Security problems and passport inquiries. They can help you navigate the process, communicate with federal agencies, and, in certain circumstances, facilitate the expediting of claims. If there is an area where you need assistance, I encourage you to call my Portland office at (207) 774-5019 or go to my website, www.pingree.house.gov.

Again, it's a privilege to serve you in Congress. Please stay in touch.

Chellie Pingree

Member of Congress

2 Portland Fish Pier, Suite 304
Portland, ME 04101
Phone: 207-774-5019
Fax: 207-871-0720

108 Main Street
Waterville, ME 04901
Phone: 207-873-5713
Fax: 207-873-5717

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE ON AGING
RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE ON INTELLIGENCE

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than $17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,

Susan M Collins

Susan M. Collins
United States Senator

PRINTED ON RECYCLED PAPER

ANGUS S. KING, JR.
MAINE

[illegible] SENATE OFFICE BUILDING
(202) 224-5344
[illegible]

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

March 20, 2014

Town of Eliot
1333 State Road
Eliot, Maine 03903

Dear Friends,

Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns - ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at http://www.king.senate.gov and provide your input there, or call our toll free in state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,

Angus S. King, Jr.

ANGUS S. KING, JR
UNITED STATES SENATOR

AUGUSTA
[illegible] Gabriel Drive, Suite [illegible]
Augusta, ME 04330
(207) 622-8292

PRESQUE ISLE
163 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
[illegible] US Route 1, Suite [illegible]
Scarborough, ME 04074
(207) 883-1588

NOTICE OF STREET REQUIREMENTS

Any property owner who is planning to hot-top a driveway connected to any highways should contact either the Public Works Director or the State Highway Supervisor according to jurisdiction It may be necessary to correct a drainage problem or to prevent a condition, which might be objectionable or hazardous to traffic. Anyone planning a street with the intention of requesting the Town to accept it as a public way should first obtain information as to the requirements of the Town as to width of right-of-way, construction and drainage, etc.

NOTICE FOR BOAT MOORINGS

All boat moorings within tidal waters of the Town of Eliot must be approved by and registered with the Harbormaster.

ASSESSOR'S NOTICE

All taxpayers are requested by the Municipal Assessor of Eliot to furnish true and perfect lists of all their properties in Eliot, which they possessed on the first of April 2013. If any resident does not furnish this list, he is hereby barred to his right to make application to the Assessor, or any appeal there from, for any abatement of his taxes. The Assessor will accept such list brought or mailed to the Town Office from April 2 to April 30 during regular office hours.

NOTICE FOR ALARM SYSTEMS

Any resident with either a burglary alarm system or fire alarm system in his/her house or business is requested to contact the Eliot Police Department. The Department has forms to fill out so that the Police will be aware of your system. This information will aid in response to your alarm.

NOTICE

For efficient emergency service, all houses should have properly displayed house numbers.

NOTICE

The Town will provide any reasonable accommodation for any disabled resident to attend any Town function or meeting. Please notify the Town Manager at Town Office of the need. This is in accordance with the ADA Law.

OUTDOOR RECREATIONAL FACILITY DESCRIPTIONS

Dixon Recreation Area- 11 Dixon Rd.

- Six Horseshoe Boxes (2 courts)
- Two Ice Skating Rinks
- Skate Park
- Portable Toilet

Frost Tufts Park- Old Rd.

- Roofed Pavilion
- Tennis Courts
- Basketball Court
- Playground
- Multipurpose Fields (to include soccer and baseball fields)
- Electricity & Water Available
- Portable Toilets

William Murray Rowe- River Rd.

- Baseball Field
- Multipurpose Field
- Electricity & Water Available
- Portable Toilets

Eliot Boat Basin

- Boat Launch
- Partially Enclosed Roofed Pavilion
- Open Field Space
- Playground
- River Front Access
- Bathroom Facilities
- Electricity & Water Available

Hammond Park-Dixon Rd.

- Gazebo

All Parks Close at 9:00pm

NOTICE FOR OUTDOOR RECREATIONAL FACILITY USE

The Community Service Department is responsible for the management of the Dixon Road Recreation Area, Boat Basin, Frost Tufts Park, and William Murray-Rowe Park. All park related business should be referred to the Community Service Department Director at (207) 451-9334.

The Board of Selectmen, in order to protect and maximize the use of the Town's recreational facilities, has adopted policies and procedures for the operation of these facilities. Copies of these policies and procedures are available at the Community Service Department.

Effective **April 1, 2012** the Eliot Community Service Department will be adopting a "Carry-In, Carry-Out" policy for waste management at the fields and parks in Eliot. Trash & recycling barrels will no longer be provided at the Town of Eliot's Facilities; therefore visitors, spectators, and all who use the Community Service Department's Recreational Facilities will be asked to carry-out their waste, and dispose of it in a proper manner, or to recycle it when applicable.

Reservations for the private use of the pavilion at the Boat Basin and Frost Tufts Park are made at the Community Service Department. Fees are collected seven days per week from May 1st to the Sunday of Columbus Weekend. Reservations must be made in advance. Phone reservations are no longer accepted.

Fees are collected at the Boat Basin from Friday of Memorial Day Weekend through Labor Day. Collection of fees will occur on Fridays, Saturdays, Sundays, and any holiday that falls on a Monday. Fees are collected from 5:00am-5:00pm. Season passes can be purchased at the Community Service Department beginning April 1st and at the Boat Basin when fees are collected. (Residents, $5.00 per launch and $60.00 Season Pass; Non-residents, $10.00 per launch and $120.00 Season Pass). At no time may disabled boats, vehicles, equipment, or any other means block access to the ramp.

Reservations for league or private use of the athletic fields and courts are made at the Community Service Department. Reservations are taken for the current calendar year only. The public will still have free access to the fields and courts if they have not been reserved. Please note that the Department will not rent out the tennis courts or basketball courts to the extent that the public does not have free daily access.

All questions should be directed to the Community Service Department at (207) 451-9334.

THE ELIOT RECYCLING PROGRAM

The object of recycling is to place materials that used to be thrown away back into the productive economy where they can be made into useful products. By doing this we eliminate the amount of costly disposable trash. To use the Transfer Station on Route 236 you must obtain a permit (free) at the Town Hall during normal business hours. However, replacement permits for the same registration number will be charged a fee of ($1.00) one dollar.

WE HAVE A COMMUNITY RESPONSIBILITY

Each of us must be responsible citizens and do our part to recycle and process our own trash. Trash handling fees, called tipping fees, are very expensive and the more trash we move out of the waste stream the more money we will save. The Transfer Station saves thousands of tax dollars each year through our recycling effort. In addition, we are doing something positive for our environment when we recycle.

THE SALVATION ARMY and PLANET FITNESS BINS AT THE TRANSFER STATION

The Salvation Army maintains a pick-up bin at the Eliot Transfer Station. You are encouraged to use it. The Salvation Army needs:

COMPLETE GAMES	SHOES	CHILDREN'S BOOKS
CLEAN CLOTHES	TOYS	BOOTS

Please keep all materials for the Salvation Army dry and clean!

Book Bin - for all Books

RECYCLING IS MANDATORY / RECYCLE THESE ITEMS

At Recycling Building

Tin Cans
Aluminum Cans (also cat food cans and metal foil)
Plastics Bottles - #1 (PETE), #2 (HDPE) Natural and Colored
Other Plastic Containers – All Plastic Containers (other than #1 and #2 bottles) that have a Recycling Symbol and no larger than a 5 gallon pail
Glass (Clean and dry) – Clear, Green, Brown
Cardboard – Corrugated/Cereal Boxes/Beverage Boxes/Brown Paper Bags
Mixed Paper – Magazines, Telephone Books, Newspaper & Inserts, Junk Mail, Office Paper, and Shredded Paper, etc.
Returnable (Deposit) Bottles and Cans

Other Outside Locations

Scrap Metal – all kinds, and some appliances (stove, washer, dryer)
Motor Oil and drained oil filters
Wood and Brush
Batteries – Car and Rechargeable
Kitchen Food Waste
Leaves and Grass Clippings

There is a separate location for each of the above items, ask an Attendant for help. Thank you for recycling!

THERE IS A USER FEE FOR THE FOLLOWING ITEMS

Construction Debris		Bulky Items	
Small Trailer	$ 50	Loveseat/Sofa	$10-15
Small Pick-up truck	50	Living room chair	7
Full Size Pick-up truck	70	Twin mattress/box spring	6
One ton dump truck	84	Full size mattress	8
One ton sideboard truck	100	Small carpet rug/pad	5
6 yard dump truck	200	Large carpet rug/pad	10
Other (see attendant)		TV's/Monitors	10-30
Fluorescent Bulbs		Other Electronics	5
4 foot	1		
8 foot	2		

The Fee for all White Goods is $10 each

De-humidifier	Air Conditioner	Furnace	Hot-Water Heater
Refrigerator	Freezer	Dishwater	Other-see attendant

Prices effective 4-1-2011 subject to change without notice

PAY-TO-THROW

At their regularly scheduled meeting on 3/13/2014, the Board of Selectmen approved continuing Pay-to-throw on a permanent basis.
Approved Purple Bags are required for disposal of trash (MSW) at the Transfer Station.

TRANSFER STATION HOURS
Wednesday 10:00-6:00
SATURDAY 8:00-5:00
439-4345

TRANSFER STATION TEMPORARY PERMITS

Temporary permits to Eliot residents using a vehicle registered out-of-town may be issued by the Town Clerk, or agent, for a period not to exceed thirty (30) days. Registration numbers for the vehicle and the Eliot address will be required. Permits will be turned into the Attendant at the Transfer Station at any time.

An Eliot resident may obtain one-day permits through the Town Clerk's Office for a contractor or temporary help in his employ to haul appropriate waste from his property. Under normal circumstances, three (3) days advance notice and registration numbers for the vehicle to be used will be required. Permits will be turned in to the Transfer Station Attendant.

SWAP SHOP

Please drop off gently used items (except electronics) for other residents to reuse.

RULES FOR THE ELIOT TRANSFER STATION

1. The long-term permit shall be restricted to authorized persons (property owners, residents, seasonal residents, nonresident military personnel with proof of residency in Eliot and active duty status and other persons authorized to dispose of solid waste in Eliot.

2. The Town Clerk shall keep a record of each permit issued with the name and address, vehicle registration number and any other information deemed appropriate.

3. When applying for a permit, please show the registration for the vehicle on which you wish to display the permit.

4. If your vehicle is not registered in Eliot, the name on the registration must be the same as the name on your Eliot address.

5. No vehicle registered to an out-of-town (or out-of state) business will be issued a dump sticker.

6. Defective permits must be returned into Town Hall for a replacement.

7. Vehicles leased to an Eliot resident or Eliot business may obtain a permit if they supply the lease agreement, registration and Eliot address.

8. The Eliot Municipal vehicles shall be **exempt** from permits.

9. Any vehicle not properly displaying a current permit shall not be allowed to dump any material at the facility. Permits must be displayed by hanging from the vehicles rear view mirror.

Non-compliance with the above rules is subject to Article 106.1 of the Waste Recycling and Disposal Ordinance.

Household Hazardous Waste:

Held one-time yearly – Date to be announced!

REPORT OF THE BOARD OF SLELECTMEN

Once again, it has been a very busy year for the Board of Selectmen (BOS).

Eliot has moved to a Town Manager form of government, and the BOS is very pleased to have Dana K. Lee in this position. The BOS has high expectations that the Town will be served well by this change.

Each year, the chief management struggle is to balance services offered and their costs. Last year, June 2013, the spending cap approved by the Town resulted in the loss of a Community Services Department employee, and eliminated one day per week for staff at the Transfer Station. This year is no different, as we are trying to present a reasonable budget to the voters while still creating a more detailed Capital Improvement Plan, which will allow the Town to foresee a smooth schedule of future payments for roads, buildings, and large equipment.

The Town would like to acknowledge the service and dedication of several long-time employees who have left for retirement: Dan Blanchette served as Administrative Assistant for 31 years, Normal Jean Spinney for 35 years as Treasurer, Patricia Levesque for 16 years as Tax Collector, and Harold Place for 19 years as Harbor Master. We will also be seeking a replacement for our CEO James Marchese, who left for other employment.

We continue to manage several significant issues:

- In addition to the long standing Police Department employees' union, we now have an Administration Department employees' Union and a Department of Public Works employees' Union. Both are still at the initial negotiation stages.
- The Clean Air Act Petition in which Eliot has requested the investigation of alleged pollution emission levels from across the Piscataqua;
- Further reduced revenue sharing from the State, which has an immediate and somewhat unpredictable effect on our budget.
- We are in the process of re-capitalizing our Sewer Reserve accounts while initiating much-needed repairs and improvements to the sewer infrastructure. This issue will affect the pocketbooks of sewer users as well as travel around town during construction.
- Our regionalization efforts have resulted in smoothly sharing our Police Chief with Kittery – a "first" in the State of Maine, and we are now almost through our first year of a joint ambulance contract with Kittery. What a success story! We have better service and additional medical training classes while saving the Town $50,000.

We take pride in some of the changes made this year, such as the solar panel project on the roof of the Town Garage successfully managed by the Eliot Energy

Commission and the Public Works Department; also we changed to a "gross budget" which allows more transparency of the total revenues and total expenses, while retaining detailed information and control.

This new year we will continue efforts to provide a viable economic development project to be funded by the approved Tax Increment Finance Program. Also, as a result of the successful six-month trial period, the BOS has approved continuing the pay-per-bag program to improve our recycling efforts and thereby significantly reduce our waste disposal costs.

We expect to complete the relocating of the Community Service Department to the Eliot Elementary School; and a number of building and equipment upgrades are planned which will greatly reduce our energy costs over the coming years.

The BOS is grateful for the interest shown by citizens in the "running" of the Town, and we earnestly urge the "silent," non-voting majority (70%) of registered voters to actually vote. It is difficult for the elected officials to manage the Town for **ALL** the citizens, when voting decisions are made by, and we hear from, only a relatively small number of you.

Respectfully submitted,

Eliot Board of Selectmen
Michael T Moynahan, Chairman
Stephen Beckert, Vice Chairman
John J. Murphy, Secretary
LeRoy ("Dutch") Dunkelberger
Grant Hirst

REPORT OF THE BUDGET COMMITTEE

The Budget Committee is composed of seven average citizens who spend the year requesting financial reports and submitting questions that all residents are entitled to ask in order to make good decisions on how their money is spent. Members of the Budget Committee are independently elected to review the various municipal department budgets from the point of view of the taxpayers and shall consider any or all municipal questions of a financial nature, or which result in an outcome of a financial nature, and make reports or recommendations to the town. The committee serves as an advisory body to all citizens of Eliot.

Over the past year, the Budget Committee has worked on documenting specific details for every line item in department budgets. Not only does this increase each member's familiarity with the budgets, it will provide future members with a good starting point for learning about Eliot's budget process. Annotated line items, calculations, and detailed breakdowns of expenses for department requests would substantially improve the ease of understanding and evaluation of budget requests if they were provided directly on the budget request forms by each department head who is responsible for preparing them.

Many members of the Budget Committee have regularly attended meetings of the Board of Selectmen in order to stay current on financial issues in town. This allows the committee to keep the big picture in mind when considering budget recommendations. Meetings of the Budget Committee have occurred almost weekly from January thru March and will be bi-monthly at minimum during April thru June.

Difficult economic times have underscored the importance of the Budget Committee in providing a balanced viewpoint for residents to consider during the Annual Town Meeting. Municipal budget request increases for the past two years have been substantial. Municipal and school spending has resulted in a doubling of taxes over the past decade.

But it is citizen participation that ultimately determines the outcome each year. Budget Committee recommendations mean nothing if voters neglect to take an interest in the process. At a minimum, we encourage residents to (1) regularly attend Selectmen, School and Budget Committee meetings, (2) make your priorities and views on spending known, and (3) attend the Annual Town Meeting in order to set a budget for the following year. It is residents who vote for budgets. If taxes have doubled, residents must bear the final responsibility for it.

The 826-186 vote on LD-1 in August of 2013 should have sent a clear message that spending control is of importance to residents. However, the draft warrant articles for FY2014-15 reflect an increase of over $405,748 (8.43%) over last

year's approved budget. The Budget Committee will continue its work on the budget in order to provide a report which will detail information and alternatives for residents at the Annual Town Meeting.

The LD-1 tax cap is calculated to be higher this year. The only sure way to hold the line on spending will be for a large number of residents to attend the Annual Town Meeting and vote on the issues that matter most to them.

The Budget Committee meets on the second Tuesday of every month and will be holding public information meetings prior to the Annual Town Meeting. We encourage residents to attend, ask questions, offer opinions, and help provide solutions.

Respectfully submitted,

Rebecca Davis, Chair; Philip Lytle, Vice Chair; Rosanne Adams, Secretary; Robert Fisher, William Jacques, Donna Murphy and Edward Strong

We, as residents, need to keep in mind the impact of not only the increases in our municipal budget but also of our schools. The school budget is seeing an estimated jump of $1,305,518 for FY2014-15. The State of Maine calculates a cap for school spending, beyond which it does not provide subsidies.

REPORT OF SAD #35

To the Citizens of Eliot;

Greetings from MSAD 35 (RSU 35). At this writing, in early March, we are a little more than half way through the school year, and we have much good news to report. Rest assured that our facilities and buses are well maintained, our students are safe and challenged, and our superintendent is doing an excellent job. We're in this together, and we thank you for your support!

As a community, we want all of our students to excel. Research shows that one of the best ways to accomplish this is for teachers to plan and strategize together. Therefore, we have set aside time at every school, every week, for staff to work collaboratively. At MHS, where this time is harder to find, we again have a "late start" on Thursday mornings, so that our teachers can have professional time together. As a result of this work, our students continue to achieve at high levels, and our teachers continue to raise the bar.

Last year, MHS was one of only nine high schools in the state to receive an "A" rating from Maine's Department of Education, due to our consistently high student performance. We see this excellent rating as the culmination of the efforts of all our teachers, PreK through grade 12. We are very proud of our hardworking students, teachers, and administrators.

Beyond the classroom, Marshwood students are doing remarkable things. Our "We The People" team again won the Maine Title, and will soon travel to Washington, DC, to compete nationally. We put on an outstanding District Musical, "Alice," last fall, which included over 100 students and 50 parents. And our athletes performed very well, reaching the championship level in Football, Wrestling, Skiing, and Cheering. In addition, our girls' lacrosse team was awarded the MPA Sportsmanship award.

We are looking forward to welcoming new students into this mix. For several years now, we have been working with the town of Rollinsford, NH to tuition their grade 7-12 students into our district. We are finalizing that agreement now, and eagerly anticipate these students joining us in the fall of 2015.

We collaborate with other districts in Maine as well. In an effort to increase efficiencies in our staffing and organizational structure, we share 7 administrative positions with MSAD 60, and one, our Adult Ed Director, with Kittery. As we begin our work on the 2015 budget, we are continually looking for ways to balance the needs of our students with the needs of our taxpayers, and these partnerships have proved to be both cost effective and efficient.

For all of these reasons, we are extremely pleased with the work of our superintendent, Dr. Mary Nash. Last December, the Board was thrilled to extend Dr. Nash's contract for another 3 years. Dr. Nash is capable, smart, and creative; we are extraordinarily lucky to have her as our leader.

You can find Dr. Nash and the Board at MHS at 7:00 on the 1st and 3rd Wednesdays of the month, and also on our website: rsu35.org, on townhallstreams.com, on Facebook, and via email or the phone. We would be happy to talk with you!

Respectfully Yours,
Martha Leathe,
Board of Directors

REPORT OF THE WILLIAM FOGG LIBRARY TRUSTEES

We start this report the same as last year – the library will attempt to maintain our services on a decidedly lower budget. However, this year's budget is even lower and decidedly so. It is our fervent hope that all who love this library and all it does will respond to our plea for help and make a donation to our Library Operations Fund.

This year, Susan Sinnott decided to move on after 12 years of service. Long-time employee Lydia Goodwin has taken her place as Director, so you will still see a familiar face at the front desk. We also welcome Hilary Dow, who is assisting Nicole LaBranche in the Children's Room. You will find old friends Peggy Elliott and Jane Cowen-Fletcher ready to assist you on different days. This excellent staff is helping us try every way possible to maintain a vibrant, active and current set of programs and materials to offer the town of Eliot.

As this goes to press, we are facing some possibly significant repairs to our beautiful building. We are proud of the condition the library is in and that we have been able to sustain its original flavor. In her 107th year she has weathered well.

We thank all who have supported us through the years and especially, Friends of the Library, Special Projects Committee, Lynn Turner, Eliot Garden Club and volunteers Adam Kipp and his Coast Guardsmen, MHS, Marshwood Middle School, Baha'i Community, as well as Paul Spezia who took such great care of the Fogg Homestead garden, and Hannah Haggerty and Grace Ducharme, our young Bake Sale contributors. If we missed your name, please be assured it was in error and we are truly grateful for your support.

Jessie F. Kent
J. Peter Dennett
Stephen R. Beckert
Trustees, William Fogg Library

William Fogg Library
Eliot's Community Information Center

The William Fogg Library has been serving the residents of Eliot for 107 years and we hope to continue delivering our mission to the townspeople, who have come to love and rely on library services, far into the future. Eliot is a community

of about 6,200 people and we are delighted to say that we have over 3,000 library card holders at the William Fogg Library. What follows are some ways that our patrons and visitors have utilized the services offered at the library in 2013.

Adult Programs: Last year 1754 residents took advantage of the 203 free programs provided at the library. These included AARP Tax help, two monthly book discussion groups, weekly teen youth group, Littlebrook neighborhood group, gentle yoga with Sallie Sharpless, twice weekly Mahjong, Lawyers in Libraries, storyteller Jean Armstrong, memoir writing, Elder Law presentation, Local Authors' Book Fair, button crafting with Laura Pope, local author roundtable discussions, holiday card making with Kelly Willis and the Friends sponsored Veterans Roundtable discussion.

Children's Room: Hundreds of local children, parents, grandparents and their caregivers enjoyed a variety of educational programs and borrowed from our well-developed collection of print and audio books, videos and games. The library offered weekly story times for infants, toddlers and preschoolers as well as a book club for 4th and fifth grade girls. Over 150 children participated in the summer reading program, "Dig into Reading." Funds to pay for summer and school vacation programs are raised by the Friends of the Library. For 12 years Kennebunk Savings Bank has generously sponsored museum passes for the Kent Room. Currently we have passes for the Boston Museum of Science, Seacoast Science Center and the Dover, NH Children's Museum.

Out Reach Programs: We visited 3 Eliot daycare centers once a month from 9-10 am and provided a bookmobile to Baran Place (Eliot's retirement community) every other Thursday from 3-4 pm. We also delivered books to homebound people by request. We hosted class visits for all for the Pre-K through second grade classes at Eliot Elementary and worked closely with the Marshwood Middle School and the high school to provide books for the school summer assignments.

Technology: We spent many hours assisting patrons with their technological needs and over the past few years have helped many residents with individual instruction setting up their eReaders. We also taught our patrons (by appointment) how to download books from the Maine Infonet Download Library to their devices. Our patrons downloaded 2,535 free eBooks and audio books from Maine Infonet subscription service that is generously sponsored by the Friends of the William Fogg Library. We now have wireless printing capabilities too!

The use of the wireless technology has increased tremendously and we are currently working with the Maine State Library to keep track of exactly how much traffic our wireless network is receiving. It's not uncommon to go by the library

and see patrons sitting on the Wiechert Memorial Bench or the library steps using the wireless Internet even when the library is not open.

Friends of the Library: The Friends of the William Fogg Library are vital to the success of the library. By raising funds through activities such as the annual the Red, White and Chocolate sale, Octoberfest and two annual book sales, it allowed us to provide museum memberships to the Boston Museum of Fine Arts, Strawbery Banke and Portland Museum of Fine Arts. The Friends also sponsor the Maine Infonet Download Library, and many special children's programs throughout the year. We greatly appreciate all of their support and hope that more people will become involved in this wonderful organization.

Special Projects Committee: The Special Projects Committee is another essential organization to the success of the library. Over the last several years this group of dedicated people have raised funds for the library through annual events such as, Dr. Fogg's Birthday Celebration, Live Auctions, Comedy Shows, Murder Mystery Dinners and Victorian Christmas Teas. The Library sends heartfelt gratitude to all of the committee members for all of their efforts to support the library. We also appeal to the community to get involved and help support the important work that the Special Projects Committee performs.

Trustees: The Library sincerely appreciates the vigilant work and guidance provided by the Board of Trustees to ensure that the Library continues to uphold its standard of excellent service.

Volunteers: The Library also greatly appreciates the 367 hours given in 2013 by its many loyal volunteers. Our volunteers help the library in so many ways __ by re-shelving books, resurfacing scratched DVDs and CD audio books, cutting crafts for story time, shelf reading, organizing storage books, creating publicity posters, yard, attic and basement clean up, just to name a few of the tasks that they perform.

It has been a busy, productive year here at the library and we look forward to serving you in the years ahead.

Respectfully submitted,
Lydia R. Goodwin, MPA
Library Director and Head of Adult Services

Nicole LaBranche
Head of Children's Services

REPORT OF THE ELIOT POLICE DEPARTMENT

This year marks a few milestones for me and our police department. In 1964 we became a fulltime police department, in 1974 I began my policing career, in 2004 I became Eliot's 5th chief of police and one year ago the towns of Eliot and Kittery became the first towns in Maine to share a police chief; a very forward thinking idea.

Throughout the 50 years our department has served the town of Eliot in a fulltime capacity and in my 40 years of policing there have many changes. In the 10 years I have served as Police Chief we have increased our staff by only one position as voted on by our citizens while demand for services has increased, accidents have been reduced and our ability to solve crimes has improved.

The recent decision to share police management services has been a savings to our community as has the recent ambulance contract. We need to continue to be innovative and find ways to reduce redundancy.

Within our police department we have been shorthanded for several months. These vacancies are unpredictable but not uncommon in small police departments. Officers tend to look for better pay, benefits and opportunities for promotion that smaller agencies cannot provide. If we hope to recruit and retain good employees we need to be competitive in wages and benefits similar to other towns in the seacoast region. We also need to provide equipment, training and the safest possible conditions for our officers.

Some highlights for 2013 compared to 2012 were Calls for Service with a 30% increase (20,984) including officer generated activity such as building checks and arrests, a 21% increase in Drunk Driving Arrests, and a 10% reduction in accidents. There were 2595 warnings issued, 284 traffic tickets and 268 arrests. Our officers should be commended as they are working extraordinary hours due to three vacancies that we have. Two of which have been filled, but the officers are currently attending the Maine Criminal Justice Academy. We look forward to their graduation in May.

This year two particular crimes stood out. Our town experienced a bank robbery this past year. The resources and hours of investigation resulted in the arrests of several people who allegedly committed several other bank robberies. We must be prepared to respond and investigate crimes like these and other violent crimes. We also dealt with a home invasion and those suspects were caught and later found to have committed other burglaries in the area.

Over 75% of our budget is driven by personnel. Costs associated with personnel are often unpredictable especially as it relates to insurances and other benefits.

Our officers have been without a contract for some time now and I am in hopes that we settle the contract this year.

I have a great deal of respect for our citizens and our officers. I will do my best to give them the services they deserve in an effective and efficient manner without compromising the safety of employees, citizens and visitors of our great town.

I want to thank our citizens for their continued support of our department and also thank the employees of the Eliot Police Department for all of their hard work and dedication in caring for the Town of Eliot.

Respectfully,

Theodor G. Short,
Chief of Police

REPORT OF THE ELIOT FIRE DEPARTMENT

To the Citizens of Eliot;

The Eliot Fire Department members and their families thank you again this year for your support. We appreciate how you understand our role within the community and the sacrifices we make in order to protect your lives and property.

A total of 191 calls for service were officially recorded this past year. Page limitations prevent listing the numbers and types of calls here. Visit our website for detailed response data.

The regular membership of firefighters continues to hover around 39 people. We have attracted several new members in the last year, most are now fully trained. The challenge is how to attract and retain firefighters when lives are very hectic. The job still offers little pay or benefits, occasional nights, weekends and holidays as well as many hours of training before you can officially ride as part of an emergency response team on one of those big red shiny trucks. Nobody is in it for the money, that's for sure. The average length of service for Eliot Firefighters on the rolls is 19 years. That shows dedication to the town and its guests. Of the 39 on the rolls 14 have less than 7 years of Eliot experience. The average age of an Eliot Firefighters is 43.

The department is currently replacing structural firefighting gear utilizing the current CIP budget process. This will ensure firefighters will have up to date response clothing.

The Fire Department will be 100 years old in August 2014. Many activities within town are being planned during that month. More information is available on EliotFire.com

The Officers for 2014 are:

Chief:	Jay Muzeroll	3rd Lieut:	Jason Beauregard
Asst Chief:	Gerald Moynahan	4th Lieut:	Eric Ouellette
Deputy Chief:	Kevin Spinney	5th Lieut:	Todd Bisognani
1st Lieut:	Jason Cullen	Secretary:	Gary Berg
2nd Lieut:	Chris Robinson	Treasurer:	Larry Shirk

Trustees: Jack Burridge, Doug Turner, Ted Goodwin

Thank you to all the towns departments, boards and committees that work with us throughout the year.

Sincerely,
Chief Jay Muzeroll

REPORT OF THE TOWN FIRE WARDEN

To the Citizens of Eliot;

Several hundred fire permits were issued last year for open burning. Residential burning permits are available Monday–Friday for burning from 5pm until midnight weather permitting from the Town Clerks office. They may be obtained during normal business hours. Open burning permits may also be obtained from Kittery Dispatch Center, 200 Rogers Road, every day weather permitting. The hours of permit use are the same as if issued in Eliot. Revamped this year is the availability to purchase Open Burn Permits through the Maine Forest Service. A portion of the fee is returned to the town. Visit www13.informe.org/burnpermit

We continue to follow the State Forestry guidelines for open burning and the limitations of the materials that can be burned. Visit our website for more information. EliotFire.com

The following people may also be contacted for open burning permits:

Town Fire Warden:	**Jay Muzeroll**	**439-3565**
Deputy Warden:	**Gerald Moynahan**	**439-3409**
Deputy Warden:	**Kevin Spinney**	**252-1576**
Deputy Warden:	**Jason Cullen**	**252-5709**
Deputy Warden:	**Donald Webber Jr:**	**439-2980**
Deputy Warden:	**Denis Whyte**	**451-9268**

Residential manufactured or purchased outside fire pits or fireplaces are for recreational use only and do not require a permit to use provided all other safety conditions apply, including weather conditions. The use of those devices to dispose of yard waste requires an open burning permit.

Please visit www.eliotfire.com for open burning rules and regulations.

Jay Muzeroll
Town Fire Warden

REPORT OF THE EMERGENCY MANAGEMENT

To the Citizens of Eliot;

The importance of being prepared for long term power outages in your home can certainly relieve you of major stress and worries. The Internet has many web sites offering suggestions to help you tailor your preparedness to any expected emergency. If you find that you cannot find any information to fit your needs please contact us for assistance.

Remember we are part of the Fire Department, which does help in reaching somebody for assistance.

The Eliot Flood zone maps have been updated. Contact Eliot Code Enforcement or Planning Office to find out if you are affected. FEMA is asking everybody to evaluate whether flood insurance would be advisable.

York County EMA as well as Maine EMA has several web sites full of information for the home owner and business owner to prepare for and recover from a disaster. If you need assistance please contact the EMA Director via email @ eliotfirechief@hotmail.com

York County EMA has started the "Code Red" telephone notification system. This will allow us to relay important emergency information to your phone. If you have a cell phone as your primary phone, please visit York County's website and register your phone.

If you have damage to your property please be cautious in assessing it. Hire a professional if needed to limit your exposure to dangerous situations or unstable buildings. You may see a request to report your damages to us in the news. Be assured the information is for data collection only. We would never share your information with anyone.

For up to date emergency information please visit our Facebook page. Town of Emergency Management. Don't forget to like us and share the information.

During times of emergencies and non-emergencies we can be reached through Kittery Dispatch at 439-1253.

Sincerely,

Jay Muzeroll
EEM Director

REPORT OF THE PUBLIC WORKS DEPARTMENT

As another fiscal year nears a conclusion, it only seems like yesterday that we were sitting before you as residents looking to seek approval for funds to maintain the Town's infrastructure. Each year brings new obstacles and challenges to endure. As the departments move forward to increase efficiency, perform the necessary repairs, and minimize spending, without losing the foresight to the future - which may ultimately cost more money if we do not do our best to keep up with the issues at hand, I would like to thank the Board of Selectmen and the residents of Eliot for their support over the past year.

HIGHWAY DEPARTMENT

The Town endured a winter with snow totals that were above average, with storms ranging in size, type, and duration. The Town of Eliot continues to have a distinct reputation of having the best maintained roadways in the area during the winter months for which you should be proud. The onset of extreme cold this winter only increased and signified some of the road maintenance areas that are in extreme need of repair. As we enter into the spring/summer months, I have put together another ambitious work schedule for maintenance. Maintenance activities in the Highway Department will include drainage upgrades/improvements, bridge replacement, tree maintenance, roadway repairs, guardrail repairs, catch basin cleaning and repairs, as well as paving, etc... I am looking to continue to repair roadways that are in deplorable shape for you as residents. Paving continues to be the largest budgetary item for the Department. During this past year the Town, per my request and the assistance of a local engineering firm, has developed a Road Management and Funding Plan for the Towns roadways. The plan is a 20-year plan for maintenance/repairs and re-construction purposes which has a funding mechanism for the purpose of allocating funding for yearly maintenance and re-construction. In previous years the Board of Selectmen, Budget Committee and I had all agreed to bring forth a sum of money that will allow the Department to adequately move forward with significant paving repairs and re-construction of roadways. Being that paving is a large budgetary item, it ultimately sustained cuts as budgets were reduced. The plan, should you as voters chose to support it, would give the Department an opportunity to get to a level of pavement maintenance versus a level of re-construction on a yearly basis.

TRANSFER STATION DEPARTMENT

During the last year, the department entered into two (2) pilot study programs in an effort to reduce the cost of operations at the transfer station. The Department has successfully completed the two (2) pilot studies (food waste composting and pay as you throw trash metering programs). The pilot studies have proven to be successful and have been adopted on a full time operational status. The success of both programs has removed an additional 49% of waste from the Towns disposal waste stream which ultimately reduces the operational budget by approximately $35,000 while increasing the overall revenue to the Town. During

the past four years, I have reduced the tax impact on you as taxpayers from approximately $260,000 to approximately $82,000 per year. I will continue to evaluate the operation of the Transfer Station. I am continuously looking to increase efficiency and cut costs with the intent of being as level funded as possible to save you as taxpayer's money. My ultimate goal is to operate the Transfer Station on a level funded basis which becomes a $0.00 budgetary operating facility. Other cost savings mechanisms are the collection of all plastics, which includes those miscellaneous plastic like #3 thru #7. The Department was also forced to decrease the days of operation from three days down to two days due to budgetary cuts. I understand change is difficult and upsetting at times, but the intent is to decrease budgets and increase efficiency while saving the tax payers of Eliot money. Based on the figures stated, the efficiency in recycling by you as residents has shown a savings in the Transfer Station budget. I would like to thank you for your understanding.

SEWER DEPARTMENT

The department has successfully completed a rate review study, developed a forward thinking plan for the necessary upgrades and improvements to two of the Towns three sewer pump stations, and continue to perform necessary I/I (inflow/infiltration) work efforts to remove storm water from the sewer waste stream, which costs the Town unnecessary funds to treat at the Kittery Waste Water Treatment Facility. The Department is seeking approval from the residents of Eliot to approve a bond for the necessary improvements/upgrades to two of the Towns sewer pump stations (EPS#1 and EPS#2). Had the Towns Sewer Expansion Project been approved, the upgrades and improvements would have been included in the expansion project and thus funded with TIF revenues. The pump stations are operating at 85% or less efficiency with critical repairs needed to sustain a clean environmental operation. As the new IMA (Inter Municipal Agreement) with the Town of Kittery has been implemented, it is imperative that the Towns I/I work continues. The Department, along with Board of Selectmen's approval, has raised the sewer rates to generate a greater fixed revenue stream for the purpose of covering the cost of general maintenance, capital reserves, and capital expenditures for reducing the inflow and infiltration of the system which immediately reduces the overall cost of treatment of the Towns sewer at the Kittery Waste Water Treatment Facility.

In closing, I am both honored and pleased to represent the Town of Eliot and I will do my best to manage and operate my departments with efficiency and cost savings mechanisms to save the residents of Eliot money while maintaining the integrity of the Town's roadways, infrastructure, sewer utilities, and transfer station operations.

Sincerely,
Joel C. Moulton,
Public Works Director

REPORT OF THE ELIOT COMMUNITY SERVICE DEPARTMENT

To the Citizens of Eliot:

This past year the Eliot Community Service Department offered over150 programs, activities and special events. We continued to offer such services with a drastically reduced budget, which resulted in the loss of two employees in less than a year. The ECSD continues to work towards being more self-sufficient and has committed to having KidsPLAY become this for 2014-15.

The Community Service Department has had its budget reduced by almost $42,000 since the 2011-12 fiscal year. This includes adding Parks into the budget this same year. Not including salaries/benefits, the current operating budget is the lowest it has been at a request of $23,900. Parks makes up almost twice of this with a budget request of $44,800.

In 2013 to present, the ECSD has increased its user fees twice to increase revenue, however while also losing two employees due to budget cuts. I feel it is important to repeat this loss of employees as it has been stated over and over again that the ECSD should be a self-supporting Department. It becomes more difficult to get to this goal, however, when the very positions that offer programming are cut.

For 2014-15 it is my hope that we will secure additional partnerships for both the Community Service Department and KidsPLAY to help offset staffing salaries. A big thank you to York Hospital for their continued partnership that ensures a staffing position is partially funded from year to year.

This summer, the Community Service Department will hopefully be moving into the Elementary School! If that is the case, it's going to be a bit hectic as the summer season is our busiest time of year, but we are looking forward to the move and establishing a sense of location again. We will certainly miss the hospitality of the Eliot Fire Department and couldn't be happier to have shared their space with them for the last four years. We cannot thank you enough!

In closing, on behalf of myself and the Community Service Department staff, we thank you for your support this past year. We look to you now for your continued support.

Respectfully submitted,

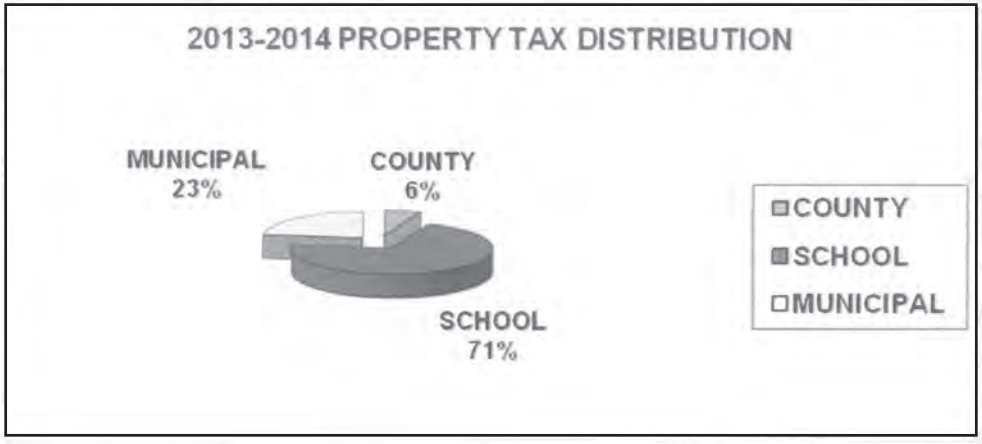
Heather Muzeroll-Roy, ECSD Director

REPORT OF THE ASSESSOR

If you are the owner of record on April 1, you will receive the current year's tax bill. Please forward to the new owner if you sell your property after April 1. Prorating of taxes between the buyer and seller does not involve the municipality. Often times' monies are collected for taxes at the closing but are not paid to the municipality.

The annual cutoff date for making an application for a Veteran's Exemptions is April 1. If you are a veteran who will be 62 years of age before April 1, or an unremarried widow of a veteran, who would have been 62 years of age before April 1, you may be entitled to a Veteran's Exemption. If you are a disabled veteran, regardless of age, you may also be eligible for an exemption. Please contact the Town Hall for a Veteran's Exemption Application and a complete list of qualifications.

The Homestead Exemption annual cutoff date is April 1. You must be a resident of the State and have owned a homestead in the State for one year on April 1. Please remember that taxpayers need only apply once. Applications are available at the town office and online at: http://www.maine.gov/revenue/forms/property/appsformspubs.htm.



Respectfully Submitted,

Martine A. Painchaud, CMA
Assessor

REPORT OF SEWER COMMITTEE

The Sewer Committee holds meetings twice a month at 4:15 PM, on the first and third Wednesdays, and Special Meetings are called when necessary. The public is always invited to attend. For those citizens unable to attend the Sewer Committee meetings, the video streaming is available for viewing.

The Committee continues to review the past, present and future sewer needs for the Town of Eliot.

Some of the major issues facing the Town are the need and necessity to perform upgrades/improvements to two of the Towns three sewer pump stations (EPS#1 and EPS#2), continued Inflow and Infiltration (I&I) investigations and review of sewer user rates and other rate structured fees to support sewer services.

With the defeat of the Sewer Expansion Project again last fall, the committee, working with the department of Public Works, will look to focus and plan for the future for those needs that are and will be related to failed septic systems and overboard discharge. Some of the bigger sewer issues within the Town are and could be related to the septic systems at both RSU 35 School Buildings in Eliot (Tax impacted), as well as, Marshwood Estates on Route 236. The Sewer Expansion Project had broader visions then just increasing the Tax Revenue and Expanding the Commercial and Industrial Sections of Eliot within the TIF District along Route 236. It was planning for the future that could have ultimately helped relieve tax burden should these projects materialize, and also, assist with the upgrades and repairs to the two sewers pump stations.

The Inflow and Infiltration (I&I) problems within the existing system continue to be addressed by the Department of Public Works. Problems identified and repairs made to the South Eliot sewer system resulted in a great reduction of ground water, reducing the I&I into the system. The Department of Public Works continues to monitor and address the I&I going into the public system.

The Committee supported and endorsed the increase in sewer rates proposed by the Department of Public Works. It should be noted that prior to 2012 the Town of Eliot had not had an increase in sewer rates from 1991 to 2011. The reason for the rate adjustments were required to not only meet operating expenses, but also establish greater equity in the rate structure. The adjustments generate a greater fixed revenue stream for the purpose of covering the cost of general maintenance, capital reserves, and capital expenditures for reducing the Inflow and Infiltration of the system which immediately reduces the overall cost of treatment at the Kittery Waste Water Treatment Facility.

The Intermunicipal Agreement (I.M.A.) between the Town of Eliot and the Town of Kittery has been implemented upon the approved vote in June 2013. The

major purpose of the agreement is to deal with the existing sewer and the amount of quarterly flow to the Kittery Wastewater Treatment Facility. The agreement allows for a more simplified and uniform per gallon cost, which provides a more accurate computation of quarterly costs to the users, but is directly impacted by needless I&I into the system. That is why it is critical for all of us to work together to reduce unnecessary flows into the sewer system.

A "thank you" is due to all of the dedicated Sewer Committee members who have worked diligently to address the sewer situations of Eliot!

Respectfully submitted,
Eliot Sewer Committee

Michael Dupuis, Chairperson
Jack Murphy, Selectmen's Rep.
Stephen Beckert
Dick Dionne
Grant Hirst
Nancy Shapleigh
Rich Russell

Jack McDonough, Vice Chairperson
Joel Moulton, DPW Director
Bill Hankin
Janice Hastings, Alt.
Richard Donhauser, Alt.

REPORT OF THE PLANNING BOARD

The Eliot Planning Board (Board) is an appointed board consisting of five regular voting members and two alternates. The Board reviews land use, shoreland zoning, home business, and subdivision applications for compliance with the Eliot Code of Ordinances. The Board also reviews ordinances and revises them, as necessary, to comply with State and Federal mandates, staff recommendations, the 2009 Comprehensive Plan, case law, and the wishes of the community.

The Board holds regularly scheduled meetings on the first and third Tuesday of every month. The first monthly meeting is typically reserved for Planning Board administrative business such as ordinance review. The second monthly meeting is typically reserved for review of land use applications. The Board occasionally schedules additional meetings as required to accomplish our workload or to collaborate with other Boards and Committees.

The Board continues to hold a 10-minute public comment session at the beginning of the first meeting of each month. The public input session is intended to solicit feedback from the public on topics not associated with applications under Board review. The Board encourages public participation and welcomes any input whether verbal or in writing.

In 2013, 20 meetings were conducted in addition to site walks conducted as a part of application review. A total of 17 applications were reviewed by the Board including a 38-unit elderly housing facility at the Eliot Commons and a compressed natural gas facility on Route 236. The Planning Board also continually worked on revising ordinances and implementing the goals, policies and strategies of the Comprehensive Plan including:

- Increased fees related to building, plumbing, electric and other land use permits to help offset the cost of ordinance administration/enforcement and permit review (adopted June 11, 2013)
- Streamlined and consolidated procedures for making appeals;
- In partnership with the Business Development Committee, began developing standards to establish a General Business District at the southern end of Route 236 and restructuring the Table of Land Uses;
- Rezoned certain wetland habitat areas from the Resource Protection district to the Limited Residential Shoreland district (pending June 2014 Town Meeting vote.)

Current voting members of the Board include Chairman Stephen Beckert, Vice Chairman Jeff Duncan, Dennis Lentz, Larry Bouchard, and Greg Whalen. The Planning Board also welcomed new alternate member, Melissa Magdziasz in July. One alternate position remains vacant. Kate Pelletier is the Planning Assistant and acts as our recording secretary.

Finally, per §29-5 of the Eliot Code, the Planning Board is tasked with determining the maximum rate of homebuilding per calendar year. For 2014, a maximum of 20 new dwelling units may be constructed in the Town of Eliot. An additional 2 dwelling units may be constructed specifically for affordable housing units.

Respectfully submitted,

Stephen Beckert, Chairman
Jeff Duncan, Vice Chairman
Dennis Lentz
Larry Bouchard
Greg Whalen
Melissa Magdziasz, Alternate

REPORT OF THE BOARD OF APPEALS

The Eliot Board of Appeals (BOA) meets the third Thursday of each month at 7:00 PM at the Town Hall. Board of Appeals meetings are open to the public and all are welcome and encouraged to attend. Meetings are also live video streamed, and meeting minutes archived online through our Town of Eliot website.

The Board of Appeals held eleven public hearings in 2013. The results of the public hearings included two denied Administrative Appeals, two approved Variance Appeals, four denied Variance Appeals, and three approved Waiver Appeals.

The Board of Appeals would like to thank the citizens of Eliot for their support.

The Board would like to take this opportunity to acknowledge and thank Phil Lytle for his years of dedicated service to the Board of Appeals.

Respectfully submitted,

Edward Cieleszko, Chairman
Peter Billipp, Vice Chairman
William Hamilton, Secretary
Jeffery Cutting, Member
Ellen Lemire, Associate Member
John Marshall, Associate Member
Charles Rankie, Associate Member

REPORT OF THE CONSERVATION COMMISSION

The following paragraphs give a brief summary of a few items that the Eliot Conservation Commission has been working on this past year. We meet the first Wednesday of the month at 7:00pm at the Town Hall and we welcome the public's attendance.

The commission finished its work with the Kittery Land Trust on the purchasing of development rights of Rustlewood Farm that straddles the Eliot/ Kittery line. The project allows the property to remain an active dairy farm without development pressures that many farms are facing in southern Maine. Eliot voters approved the funding from the town's land bank at the June/2012 Town Meeting.

We are continuing to reach out to willing land owned adjacent to the town owned parcels that make up the Johnson Lane Town Forest. Our goal is to make the forest one contiguous parcel. A survey was completed and lot ownership was established for most parcels. The Commission along with the help of Great Works Regional Land Trust is working with one land owner for the purchasing of a lot that will connect several town owned lots together. If all goes well, the land purchase will be before the voters at a future town meeting.

The commission will continue to work with the Planning Board on maintaining wetland protection. The commission feels that Eliot's wetlands serve a vital part in the protection of personal property during spring flooding by acting as a sponge, absorbing the excess runoff from heavy rains and snow melts. The wetlands also provide critical habitat for various animals from wading birds to amphibians.

We continue to monitor local landfills and share our concerns with appropriate agencies.

The commission welcomed two new members this year, Kimberly Richards and Orland McPherson.

We encourage and welcome Eliot resident's involvement with the various ECC's projects. You do not need to be a member of the Commission to be involved. We have several resident non-members that attend our meetings and provide us with valuable input and support.

Thank you for allowing us to serve the town of Eliot.

Respectfully submitted,

Glenn Crilley	Claudette Moran	Ernest Bruneau	Kimberly Richards
Jeff Duncan	Connie Weeks	Orland McPherson	

REPORT OF THE ELIOT ENERGY COMMISSION

The mission of the Eliot Energy Commission (EEC) is to promote increased energy conservation, efficiency and local energy production throughout the Town of Eliot. Town energy policies and strategies are part of the Town's Comprehensive Plan. The EEC has suggested energy reduction targets, actions and implementation costs which will help control inevitable large future energy cost increases for the Town and residents. Professional energy audits have been completed on all Town buildings.

Energy reduction efforts so far have been successful as measured using our 5 year energy inventory from FY09 to FY13. The solar electric system installed on the Town Garage produced 99.1% of predicted power from July to December 2013 for Public Works and the Police Station. Overall municipal electricity use is down 14% and municipal heating oil use is down 28%. As a result of Town investments already made, Town Hall electricity use is down 36% and heating oil use is down 49%; and at the Police Station electricity use is down 16% and heating oil use is down 35%. Energy reduction efforts for these two buildings cost $35,000 and the Town is saving $9,367 per year for a 26% return on our investment. Infiltration into the sewer system has been substantially reduced providing a 31% reduction in electricity used by our primary pumping station. These savings will go up as energy prices increase.

The EEC has identified many further opportunities to reduce electricity, heating oil and vehicle fuel by 2020 including (savings are shown at current energy costs, price increases could double these figures):

a) Completion of energy reduction projects identified in the energy audits for each building - producing an estimated further electricity reduction of 31% and heating oil reduction of 25% and saving the town $300,000 over 20 years.
b) Transition to more efficient Town vehicles providing an estimated fuel reduction of 24% and saving the Town $450,000 over 20 years.
c) Conversion of street lights to LEDs providing an estimated electricity reduction of 90% saving the Town $100,000 over 20 years

The Town's pilot solar system on the Town Garage has met all expectations and is on track to save the Town $150,000 over 40 years at today's electric rates. A 2% CMP annual rate increase could double this to $300,000. The EEC has begun developing a proposal for a much larger phase 2 solar electric installation on the capped landfill which can generate all electricity used by municipal buildings and up to 79% of the electricity used by the MSAD35 schools (as projected by 2020). Phase 2 will be likely proposed in two parts. If both were done, Town municipal savings would be $600,000 over 40 years and School savings would be $5,200,000 over 40 years, with Eliot's savings share over $2,600,000. Again a 2% CMP annual rate increase could double these figures.

Kittery's new Town Manager coordinated the construction of a similar system several years ago in Methuen, MA and has offered her experience and assistance.

While much has already been done to control energy use at the schools, there is more opportunity. It is noted that school electricity and heating oil use is 8 times Eliot's municipal use and Eliot pays over half of that cost. The EEC plans to work more closely with the schools and their energy consultant to recommend further energy reduction steps.

The EEC is asking the Town to continue investing to reduce energy use for the long term. For FY15, we recommend the Town start a reserve account with $7,000 to be funded over 6 years enabling the Town to purchase the garage solar installation at just over half of its estimated value at that time; and $28,000 toward high payback energy reduction projects already identified in our energy audits. A detailed report made to the Board of Selectmen and Budget Committee can be found on the Town website.

Respectfuly submitted,

Charlie Case, Chariman
Ben Brickett
Ed Henningsen
Monique Lillis

REPORT OF THE BUSINESS DEVELOPMENT COMMITTEE

The Business Development Committee continued working on our mission:

"To attract a diverse range of environmentally sound commercial enterprises in focused areas of Eliot, minimizing the impact on the rural nature of the community while acknowledging the need for an expanded tax base".

The Committee currently meets on the third Monday of the month in the Town Hall and we are always looking for new members and new ideas.

<u>The Committee focused on the following in the past year:</u>

The Business Development Committee continued to assist the Town in educating the voters about the TIF Sewer Project. The Committee is committed to informing taxpayers about the possibilities afforded the Town with sewer expansion. The referendum votes in June and November did not move the development of

additional sewer forward. This is the single biggest deterrent to business development in Eliot. The Business Development Committee will look for ways to assist the town so that additional sewerage in the Commercial Districts will be made available. This is the most important issue for business development in Eliot.

The Committee continues to respond to inquiries regarding potential business relocations to Eliot. Business interest this past year was light due to the negative press surrounding Eliot's failed attempts to provide sewer infrastructure. Until the TIFF Sewer project gets underway there are few parcels suitable for substantial development.

The Committee continued sending letters welcoming businesses that choose to locate or expand their operations in Eliot. The letter welcomes the businesses and provides a link to the Committee. We offer our support should there be any issues that the business needs to have addressed. The Committee met with representative of the Eliot Commons to inquire about the schedule for construction of the proposed hotel. While the project is on hold due to the economy the Committee expressed a willingness to lend support if we could be of assistance.

The Committee supported the XNG (Xpress Natural Gas) facility on Route 236 at a Public Hearing at the Planning Board. This facility is a great addition to the Commercial Tax Base.

The Committee is requested funding in the next town budget to complete the "Welcome to Eliot" sign project. The money would be used to place the second "Welcome to Eliot" sign at the South Berwick border on Route 236.

The Committee worked with the Planning Board on the implementation language for the proposed Ordinance governing the General Business District.

Respectfully submitted,

John Chagnon, Chair
Members: Russ McMullen, Mark Dodge, Rick Bates, Ted Place, Sally Lewin
Dutch Dunkelberger, Board of Selectman's Liaison;
Kate Pelletier, Planning Assistant

REPORT OF ELIOT TOWN MANAGER SEARCH COMMITTEE

Officers:		
Charles L. Rankie Jr., Chair	Richard Donhauser	Member
Vickie L. Mills, Vice-Chair	Ruth Bowen	Member
Sally Lewin, Secretary	John Murphy	Member
	Jonathan L. Carter	Member

Tuesday June 11, 2013, a majority of voting Eliot Citizens chose to adopt a town manager form of government. On August 8, at their regularly scheduled meeting, the Board of Selectman (BOS) appointed a Town Manager Search Committee of seven voting members, a diverse group with extensive experience in public- and private-sector service. The Committee was tasked with identifying the most qualified candidates from a field of applicants and presenting them to the BOS for final selection.

At the Committee's first meeting, officers were chosen and a complete outline and plan of action was organized, agreed to and put into action. Below are highlights of the plan:

1.) Complete the town manager job description for the approval of the BOS.
2.) Complete the town manager job advertisement and recommended advertisement/media outlets for BOS approval.
3.) Outline a proposed timeline/schedule for the search based on a January 1, 2014 target date for the town manager to begin work.
4.) Establish a procedure for receiving applications, fact-checking and interviewing.

September 25, the Committee received BOS approval of the town manager job description and the job advertisement package. With the application closing date set for November 1, Eliot town office staff posted the job description and advertisement on the Town website and posted all other advertisements at the agreed-upon media outlets.

At its November 2 meeting, the Committee opened and logged the 42 applications, which came from as near as Maine and as far away as Florida and Washington State. Working with manageably-sized subsets of applications, each member reviewed every application. Then, as a whole, the Committee rated applicants against the job description using a matrix it developed for this purpose. The Committee identified the six best qualified candidates for interviews. A procedure for conducting interviews was developed including a matrix of ranked qualifications and questions particular to each candidate. Interviews were conducted November 23.

Having completed the interview process, the Committee, by majority vote, agreed upon three finalists. On November 26, at a special meeting of the BOS, the Committee Chair and Vice Chair presented the names of the finalists and all relevant materials to the BOS, thus completing the work of the Committee.

On behalf of the Town Manager Search Committee, it is my honor to sincerely thank the Board of Selectmen. Their support and trust allowed the Committee to effectively realize the goal of finding an outstanding candidate for Eliot's first town manager.

Respectfully Submitted,

Charles L. Rankie Jr.
Chair

REPORT OF ELIOT TOWN CHARTER COMMISSION

Charles L. Rankie Jr.	Chair	Dennis Lentz	Member
Gary Sinden	Vice-Chair	John Murphy	Member
Rosanne Adams	Secretary	Maryann Place	Member
Roland Fernald	Member	Edward Strong	Member
Robert Fisher	Member		

In November 2013, Eliot citizens created an opportunity to redefine how Eliot is governed on the local level by voting to establish a Charter Commission and electing six of its nine members. "A Charter is the municipal equivalent of a state or federal constitution, and it is within the municipal charter where such essential questions as the structure of government, the distribution of powers within the government and a citizens access to government are-more or less-completely answered". (1)

The Eliot Charter Commission adopted the following mission statement: "The purpose of the Charter Commission is to examine the current structure and processes of our local government, to gather and discuss concepts and ideas put forth by the citizens and to propose changes in and codification of our form of local government and to present them to the voters of Eliot with the goal of increasing citizen participation and government transparency."

The makeup of the Charter Commission, its powers, responsibilities, authority, duties and deadlines are all governed by Maine State Statute. The Commission consists of nine members, six elected and three appointed by the Board of Selectmen. Most of Eliot's Charter Commission members were actively involved in the process of researching town charters, educating the public and petitioning that the measure be placed on the ballot. The Charter Commission has 12 months to complete its work, submitting a recommended town charter to the Selectmen for presentation to the voters.

The Commission began its work by creating a template of charter articles derived from town charters from across Maine. Members are currently reviewing these articles in a round table format with the Chair moderating. This will result in the drafting of a proposed town charter specific to Eliot.

Currently the Charter Commission is meeting twice monthly in the Town Hall Conference Room.

The Commission meeting format allows for citizen input at the beginning and at the end of each meeting. Eliot Residents are both welcomed and encouraged to attend. For those unable to attend, meetings are live streamed and also available at the Eliot town website, www.eliotmaine.org. Additionally, a new and growing web page is maintained on the Eliot website. The Commission welcomes relevant ideas, comments and materials. The Charter Commission can be reached via the Town Clerk at 1333 State Road, Eliot ME 03903 or email at radams@eliotmaine.org.

Respectfully Submitted,
Charles L. Rankie Jr.
Chair

(1)Geoffrey Herman, "Municipal Charters: A Comparative Analysis of 75 Maine Charters", Maine Townsman, August 1992.

REPORT OF THE HEALTH OFFICER

This past year the role if Health Officer has been limited and my services have been called by only a few residents.

The flu clinic was held in October and approximately 40 residents were vaccinated. Flu vaccine is readily available now and vaccinations are covered by insurance so the need for the town clinic is diminished.

Several residents have contacted me regarding structures presenting safety issues. These still need to be addressed in conjunction with the code enforcement officer.

I plan to resume exercise classes for seniors in May of this year.
A presentation on Healthy Eating by UNH nutrition student is planned for May as well.

I look forward to serving the town over the next year.

Respectfully submitted,

Shannon Darr
Health Officer

REPORT OF THE SHELLFISH MANAGEMENT COMMITTEE

The Eliot Shellfish Management Committee meets on the last Monday night of every month. We are currently working on restoring recreational Clam digging for the residents of Eliot as well as non-residents. The Maine Department Of Marine Resources has put together a water testing program at points along our shoreline to monitor water quality in the river.

We are presently scheduled by the DMR for a Shoreline survey to determine where sources of outflow of rainwater and other factors which could affect water quality for clam digging are located. This survey will be completed sometime between April 1 and the end of November.

Submitted by:
Thomas J. Phillips, III
Chairman

REPORT OF THE HARBOR MASTER

To the citizens of the Town of Eliot:

It was with deep regret that I had to submit my resignation as Eliot's Harbor Master last September.

Serving as your Harbor Master for the last 19+ years was both enjoyable and rewarding. I believe I was successful in accomplishing many goals to assure public safety on Eliot's waterfront.

I would like to personally thank Police Chief Theodor Short and fellow Police Officers for their support and assistance throughout the past years. Thank you to the Town Clerk and her staff for their hard work during the busy mooring renewal seasons, and the Highway Department for assisting me when needed with disposal of debris on the waterfront.

Lastly, a special thank you to those individuals who were always willing to assist me with their time and personal resources and, to the citizens for all the support you gave me through the years as your Harbor Master.

With the transition of a new Harbor Master, I ask that you will be patient and extend to him or her, the same support as you gave me.

I hope everyone will have a safe upcoming boating season.

Respectfully submitted,
Harold E. Place

REPORT OF THE COMPREHENSIVE PLAN IMPLEMENTATION COMMITTEE

The Comprehensive Plan Implementation Committee's recommendation of a new form of government has been realized with the hiring of Dana Lee, Eliot's first town manager. We welcome Dana and look forward to his successful leadership and innovative ideas that will move our town forward, promoting a layer of responsibility, visibility, accountability and oversight that will aid the Board of Selectmen in focusing on policy making, ordinances and planning.

It is our opinion that efforts by our committee as well as other committees tasked with implementation of the comp plan are impeded by lack of membership. Our discussion and search for solutions to this problem lead us to recommending an internship program with the High School. The Board of Selectmen has initiated discussion regarding the school's community service requirement. We also approached the University of Maine regarding internship programs. The University is now offering local governments the opportunity to hire student interns through the University's current internship program which until now has only been open to state agencies. The University matches the municipality with the student based on an application from both the town and student. The municipality pays the student $9.00/hour along with the proper withholdings and insurance. A detailed job description written for the position will help identify the student who is the best fit for the skills and experience requested. This is a summer program with the application process being end of January with a deadline of March 1st. It is our hope that some of the town committees will identify areas and projects that would benefit from such a program and make their requests known to the Board of Selectmen so they may assess the feasibility of such a program. We understand these students are quite motivated and looking for a professionally challenging project.

In the months ahead, it is our intention to track new development in the community by type and location and evaluate implementation of the plan in accordance with Section 2.8 of State Rule on Comp Plans. As always, we are cognizant of the 2007 Eliot Comprehensive Plan Community Survey results that show the citizens of Eliot are concerned about tax increases, loss of rural character/roads, loss of wetlands, loss of open space and wildlife areas, traffic and recycling/solid waste disposal. According to the survey, the top two reasons for wanting to live in Eliot are quality of life and small town atmosphere. The responsible committees are being challenged to create changes that will affect how the town will look years from now. We look forward to continued communication as they move forward with implementing the recommendations set forth in the comprehensive plan.

Respectfully submitted,

Noah Lemire, Chairman
Steve Beckert Grant Hirst Russ McMullen Vickie Mills

REPORT OF THE SOLID WASTE / RECYCLING COMMITTEE

In the past year, the Solid Waste / Recycling Committee (SWRC) and the Public Works Department have worked together to implement several changes at the transfer station, including:

- Kitchen food waste collection program
- Collection of miscellaneous plastic in addition to #1 and #2 plastic bottles
- Pay-to-throw

These programs have resulted in an approximate 60% reduction in the amount of trash deposited at the transfer station and a corresponding reduction in the cost of disposal for the town.

The transfer station is currently open two days per week – Wednesday and Saturday. Reduced operating hours at the transfer station combined with lower disposal costs have reduced the cost to operate the transfer station. Now the revenue from Pay-to-throw (Purple Bag sales) plus revenue from sale of recycled commodities can cover approximately 70 percent of the cost to the town for operating the transfer station. The SWRC recognizes that some residents were not happy with the changes that were implemented. We hope that most residents now understand that Pay-to-throw can have a very beneficial impact on the long term tax burden for all Eliot residents.

In the year ahead, the committee hopes to:

- Implement lessons learned from the 6 month Pay-to-throw trial period
- Review and propose changes to applicable town ordinances
- Improve signage at the transfer station
- Strive for transfer station operation with "zero funding" from tax revenues

All Residents Please

REDUCE, REUSE AND RECYCLE

Respectfully submitted:
James Tessier, Chairman
Joel Moulton, Public Works Dir.
Bud Moynahan
Phil Lytle
Donald Webber

TOWN OF ELIOT RESERVE FUNDS
BALANCES AS OF JUNE 30, 2013
Adjusted for expenses

REVALUATION	$31,772
TOWN FACILITY RESERVE	6,296
FIRE TRUCK RESERVE	67,638
POICE CRUISER RESERVE	11,640
SICK LEAVE RESERVE	56,538
LAND BANK RESERVES	68,027
ROAD EQUIPMENT RESERVE	2,633
STREET LIGHTS RESERVE	6,214
LEGAL FEE RESERVE	73,971
200TH ANNIVERSARY	25
GENERAL ASSISTANCE RESERVE	1,207
COMMUNITY SERVICE CENTER RESERVE	83,519
CONSULTANTS RESERVE	2,696
CONTINGENCY & EMERGENCY RESERVES	50,197
TOWN INSURANCE RESERVE	8,339
ASH REMOVAL RESERVE	3,053
SEWER CAPITAL RSERVE	152,068
SEWER BETTERMENT RESERVE	24,671

2013 Veteran's Exemption

Map	Lot	Unit	Owner's Name	Amount
1	5		FRYE, WILLIAM	6000
1	6		FRYE, DAVID A	6000
1	12		COLSON, ARTHUR/LORRAINE REV TRUST	6000
1	21		BAKER, CALISTA A	6000
1	25		DORR, JOHN	6000
1	26		FAULKNER, RAYMOND S	6000
1	33		ROBBINS, GLENN A	6000
1	45		BOGANNAM, DANIEL C REVOCABLE TRUST	6000
1	48		DAVIS, MINNIE F	6000
1	53		PAUL, JEANETTE	6000
1	73		KULBACK, STEPHEN J SR	6000
1	99		HUNTRESS, HOWARD JR	6000
1	113		PLACE, THEODORE C	6000
1	136		CASTELLEZ, SARA	6000
1	142		PAPPAS, GEORGE C/ALLYSON C REV TRUST	6000
1	158		HOOPER, ROBERT JR	6000
1	162		RICHARDSON REVOCABLE TRUST	6000
1	176		CHICK, ARLENE	6000
1	182		SZOPA, DANIEL A & DONNA L REV TRUST	6000
3	5		SEARLES LIVING TRUST	6000
3	24		GERRY, WILLIAM	6000
3	29		TRUEMAN, JEANNE	6000
3	40		PHILLIPS, THOMAS	6000
4	10		RUSSELL, RICHARD W	6000
4	24		TAPLEY, PHILIP H	6000
4	30		STAPLES, EMILY M	6000
4	35		SMITH, ROBERT L	6000
4	46		HIPPERN, JOHN E	6000
4	48		HODGDON, BARBARA L	6000
4	49		BARRETT, WILLIAM N	6000
4	59		PERKINS, ARTHUR E	6000
4	63	5	WALLACE, BARBARA L	6000
4	63	6	MAGNUSON, MYRON D	6000
4	65	1	HOWELL, LEGRANDE R	6000

6	3		SHAPLEIGH, FREDERICK JR	6000
6	28		TALBOT, JOHN D	6000
6	33		MARSTON, JOHN E	6000
6	36		NEWLAND, CLINTON JR	6000
6	45		REMIGNANTI, JUNE REVOCABLE TRUST	6000
6	46		HUTCHINSON, FRANKLIN	6000
6	50		SHEA, LEROY/KAREN REV TRUST	6000
6	54		MANERO ANTHONY/ELIZABETH REV TRUST	6000
6	57		HANNIGAN, ELINOR C	6000
6	67		SANBORN, STEPHEN W	6000
6	72		SINDEN, GARY A	6000
6	75		ADAMS, MARIAN H	6000
6	80	1	CLAYTON, MARGARET L	6000
6	83		QUINLIVAN, MARJORIE L	6000
7	13		SNOW, WILLIAM F	6000
7	50		KIBAT, SHARON M	6000
7	52		HYSLER, RAYMOND	6000
7	59		JARDINE, WALTER/ROBERTA REV TRUST	6000
7	67		BYNION, KENNETH W	6000
7	77		PACE, FRANCIS C & NANCY E REVOCABLE TRT	6000
7	83		PIPHER, LINDA	6000
7	92		DAY, WARREN	6000
7	97		HUTCHINS, THELMA E REVOCABLE TRUST	6000
7	101		GOODALE, RICHARD JR	6000
7	112		WRISLEY, KEN F	6000
7	115		TRENT, ARLENA T	6000
7	123		STARR, GEORGE JR	6000
7	126		CAYER, CLIFFORD G	6000
7	141		LASKOWSKI FAMILY REVOCABLE TRUST	6000
10	24		BRANDON, STEPHEN J	6000
10	32		THOMAS, FRANCIS L	6000
10	49		HINDS, CLAYTON JR	6000
10	60		LEAVITT FAMILY REVOCABLE TRUST	6000
10	75		MCKENNNEY, RALPH A	6000
10	76		GROVER, DORIS M	6000
11	3		SPINNEY, ELIZABETH	6000

11	4		RICCI, FRANCIS G	6000
11	8		STRONG, E GAIL	6000
11	23		HOOPER, WAYNE	6000
11	28		BARR, IOLA M	6000
11	34		SMITH, VAUGHN C	6000
11	40		BURBANK, THOMAS H	6000
12	2		MACHADO, RALPH K	6000
12	3		DOWNING, PAUL G	6000
12	5		LANGLEY, RALPH O	6000
14	22	1	MORRISSEY, MAUREEN	6000
14	26		FOWLER, BARBARA	6000
15	2		OBREY, RICHARD	6000
15	3		TOBEY, ALYCE I REVOCABLE TRUST	6000
15	7		HOYT, WALTER G	6000
15	18		VETTER, NORMAN P REVOCABLE TRUST	6000
15	20		JOYCE, MRS MARIE M	6000
15	22		ELLIOTT, JAMES P	6000
15	27		WIECHERT, RICHARD D & ELLA L REV TRUST	6000
15	29	11	HUGHES, DANELLE TAYLOR	6000
15	37		FERNALD, ROLAND & BARBARA E REVOCABLE TR	6000
15	39		PERHAM, ROBERT W REVOCABLE TRUST	6000
15	42		CRESS, DONALD L ET AL	6000
16	12	1	BLAISDELL, WAYNE	6000
16	12	4	BOWDEN, JANICE M	6000
16	12	32	EDSON, DOROTHY S/ALBERT R REVOCABLE TRUS	6000
16	12	41	MARTEL, MAURICE J	6000
16	12	43	SPINNEY, TYLER	6000
16	12	44	BUTTERWORTH, GLADYS	6000
17	7		CURRIE, LETHA M	6000
17	9		MCLEAN, ANN L	6000
17	16		GROGAN, BETTY L	6000
17	23		WIRTH, HERBERT JR	6000
17	24		ENGLISH, WILLIAM E	6000
17	28		ROGERS, RAYMOND E	6000
19	5		BECKERT, RICHARD M	6000
19	14		BURNELL, DOUGLAS E	6000

19	18		SEESMAN, ALLEN D	6000
19	27		ROBERTS, RICHARD C	6000
19	32		ELDREDGE, MARION	6000
19	43		DEVLIN, JOHN JOSEPH JR LIVING TRUST	6000
19	45		FELDMEIER, EDWARD B	6000
19	46		SHOREY, GERALD JR	6000
19	49		ROHDE, ROY F	6000
19	57		HICKEY, KATHLEEN M	6000
19	61		MILLETTE, FRANCES D	6000
19	65		WELTS, MADELINE	6000
19	68		LUND, NEIL C	6000
19	72		MATSON, RUSSELL W	6000
19	76		GRAMMONT, RONALD G	6000
19	81		CARSWELL, SHIRLEY S	6000
19	83		LIPPINCOTT, JOHN A	6000
19	86		WISBEY, THOMAS B	6000
19	87		GUPTILL, LOUISE B	6000
20	8		LAPOINTE REVOCABLE TRUST	6000
20	9		TURNER, RONALD D JR	6000
20	15		DAVIES, DONALD M	6000
20	17		SPINNEY, WALTER	6000
20	25		MURPHY, CATHERINE A	6000
20	36		WOOD, RICHARD B	6000
20	50		CLARK, HERBERT N	6000
21	21		DOW, LARRY A	6000
21	23		PLACE, MARGARET E	6000
21	28		SPINNEY, PRISCILLA	6000
21	29		RICHARDS, MADELINE L	6000
21	29	1	RICHARDS, RUTH	6000
21	30		PAYEUR, ELLEN R	6000
22	6	1	SULLIVAN, BYRON R AND LULA A REV TRUST	6000
22	6	3	JENNINGS, BARBARA	6000
23	13		SEELEY, ROBERT	6000
23	24		MERRILL, FRED L	6000
23	31		HANSON, LLOYD E	6000
23	38		REDDEN, ALAN P	6000

23	55		ROUTH, WALLIS W REVOCABLE TRUST	6000
23	62		MCAFEE, MARGARET	6000
25	9		SHAPLEIGH, NANCY E	6000
25	12	2	JENKINS, THOMAS H	6000
25	14		ROUSSEAU, PAUL S	6000
26	8		GOSS, MARCIA A	6000
26	16		WITHAM, JUSTIN E	6000
26	17		MOORE, VIRGINIA C	6000
26	20		AIELLO, LAWRENCE J/GAIL R TRUST	6000
26	21		ROGERS, PAUL J	6000
26	22		TOBEY, CHARLES	6000
27	3		NASHWINTER, STANLEY E	6000
27	15		MOYNAHAN, CORNELIUS	6000
29	8		WEBBER, DONALD JR	6000
30	1	1	DODGE, SHIRLEY G	6000
30	13		MERRILL, ROBERT E	6000
30	16		PARKER, MALCOLM M	6000
30	31		SEIBERT, MARY L	6000
30	35		PRITCHETT, THOMAS T	6000
30	36		MATTHEWS, MARILYN A	6000
30	39		TREFETHEN, JAMES F	6000
30	40		EATON, WAYNETTE	6000
30	41		KURTENBACH, COLLEEN M	6000
33	2		COHEN, JOY E REVOCABLE TRUST	6000
33	46		WEBBER, LAURA A	6000
34	19		CHASE, GAIL P	6000
35	3		STAPLES PROPERTIES LLC	6000
36	2		CAMPBELL, GORDON G	6000
36	21		HARDY, TERRY K	6000
37	16		ROY, ROLAND/JEANNE JOINT LIVING TRUST	6000
38	1		MITCHELL, HILTON JR	6000
38	7		O'CONNOR, KEVIN	6000
38	10		DOWNES, CHARLES R	6000
38	12		CULTRERA, SEBASTIAN	6000
38	22		LINCOLN, RICHARD M REVOCABLE LIV TRUST	6000
38	28		PERKINS, DANIEL W	6000

38	29		BRIGHAM, JOHN	6000
38	38		MCDEVITT, JAMES J	6000
40	4		MILLER, LILLIAN R	6000
42	27		ROY, ROBERT P	6000
43	1		EDMUNDS, MARY ALICE	6000
43	5		GLIDDEN, ERIC S	6000
43	7		A & L COVINGTON TRUST	6000
43	11		SALTMARSH, FRANCES E	6000
43	16		ROGERS, BEVERLY M	6000
43	28		BROWN, ELEANOR R REVOCABLE TRUST	6000
45	2		LAWRENCE, RICHARD	6000
47	1		REMICK FAMILY TRUST	6000
47	11		BUSWELL, PATRICIA W REVOCABLE TRUST	6000
47	12		LEAVITT, CONE F	6000
47	13		BARNARD, JOHN B	6000
48	6		AMES, THERON M	6000
49	7		COLLIER, RICHARD	6000
50	29		WHITE, ALLAN R	6000
50	30		FRENCH, LEON E/JUDITH M FAMILY TRUST	6000
51	1		WHITE, SADIE BELLE	6000
51	8		PILKINGTON, JOHN M	6000
51	14		MORELAND, CAROL E REVOCABLE LIV TRUST	6000
51	17		HARVILLE, JAMES B	6000
51	31		LUTZ, CAROL E REVOCABLE TRUST	6000
52	6		VANSLOOTEN, PAUL H	6000
52	9		RAESIDE, DUNCAN	6000
52	14		HALE, DANA E	6000
52	20		LECUYER, PAULINE D	6000
52	23	1	BOWMAN, WILLIAM H	6000
52	24		BROWN, JAMES E	6000
53	20		PICARD, RICHARD R	6000
56	2		BEATTIE, DAVID J	6000
56	4		DOW, JOHN T	6000
57	2		BROOKER, STEVEN R	6000
58	1		FECTEAU, MARY E	6000
58	9		JAMES, CHRISTINA M	6000

58	18		LYTLE, PHILIP N	6000
60	9		MORTON, LAWRENCE D	6000
61	7		LAPOINTE, BARBARA	6000
61	13		PIERSON, DAVID & EDITH TRUST	6000
61	14		COUSENS, MERRILL C	6000
61	19	1	THUET, ROBERT C	6000
62	5		LENTZ, DENNIS F	6000
63	7		BURKHEAD, HUBERT W	6000
65	5		TARR, THOMAS M	6000
65	26		NELSON, ALICE H	6000
65	29		WILLEY, RICHARD/KAREN LIVING TRUST	6000
65	34		PEARCY, DAVID A/JANET K REVOCABLE TRUST	6000
65	35		SHAPLEIGH, STANLEY G	6000
65	35		SHAPLEIGH, STANLEY G	6000
66	3		SEAWARD, WILLIAM JR REV TRUST	6000
66	4		JULIANO, FRANK E	6000
66	5		ALLAIN, JAYSON	6000
66	7		PEARSALL, ELEANOR	6000
66	19		BELL, JEAN M	6000
66	38		GMYREK, ROBERT J	6000
66	42		PALMER, FANNIE E REV TRUST	6000
66	45		KRICHBAUM, PATRICIA B	6000
66	51		ANDERSON FAMILY TRUST	6000
70	29		ALDERSON, CHRISTINE K	6000
70	35		AMMONS, VIRGINIA M	6000
71	1		POMERLEAU, ROBERT G	6000
71	2		WINSTON, MONICA A	6000
71	5		SHIRK, LAWRENCE E	6000
71	7		ELWELL, VIRGINIA S	6000
71	24		GOODWIN, MICHAEL S	6000
73	6		LAMBERT, LAWRENCE N	6000
73	15		LEAVITT, DALE W	6000
73	27		WHITE, GARY C	6000
74	10		MICHAUD, ELAINE R	6000
74	11		MACKAY, SYLVIA E	6000
74	21		HAEDRICH, BRUCE W	6000

75	21		STEWART, RANDALL	6000
76	11		STARKEY, DOUGLAS H	6000
76	13		MUCHEMORE, CALISTA E	6000
76	15		MOORE, JUDITH	6000
76	20		O'BRIEN, JOSEPH J	6000
78	11		VAILLANCOURT, DONNA M	6000
78	12		HANDFIELD, HELEN V	6000
78	13		JACQUES, WILLIAM T	6000
78	79		HIGGINS, RICHARD W JR	6000
79	11		NAU, LEWIS JR	6000
79	20	96	WORTH, FREDERICK M	6000
79	20	99	KINGSTON, ROSS	6000
79	20	104	WEST, JEAN	6000
79	26	10	SAKEVICH, MARTIN J	6000
79	26	22	PROCACCINI, JAMES	6000
79	26	28	BOWDEN, ELMER JR	6000
79	26	31	BELCAMINO, VINCENT W	6000
79	26	41	ROY, MARGARET	6000
79	26	51	JUTRAS, ROGER	6000
79	26	52	DURNIN, MARGERY	6000
80	1		SMITH, RAYMOND I	6000
80	3		EMERY, SHERMAN R REVOCABLE TRUST	6000
80	7		TUTTLE, KENNETH L	6000
80	10		PARNHAM, CHARLES W	6000
80	11		CROWLEY, STEPHEN	6000
80	17		CULLEN, ROGER H	6000
80	27		SULLIVAN, STEPHEN J	6000
84	5		NOREK, RICHARD S	6000
85	3		HOURIHAN, LAURIANNE ET AL	6000
86	9		HOUDE, RENA G	6000
86	10		HOUDE, MICHAEL	6000
86	28		HOUDE, ALBERT G	6000
86	30		HOUDE, EDWARD E	6000
88	10		KANE, WILLIAM R	6000
88	13		GRANT, ANNA R	6000
89	1		RANKIE, CHARLES L JR	6000

89	9		EMERY, DAVID A	6000
90	4	1	ROLLINS, WILLIAM	6000
90	14		MACINTIRE, MICUM C	6000
90	18		GILKER, CHERYL I	6000
90	19		ROWAN, MICHAEL W	6000
93	9	1	PONCHAK, ROBERT E REVOCABLE TRUST	6000
94	1		RAITT, NELSON	6000
94	8		ATWOOD, JAMES D	6000
94	15		CASS, WILLIAM F	6000
98	8	2	ZARAMBA FAMILY REVOCABLE TRUST	6000
98	8	5	ZELLERS, ROBERT H	6000
101	7		MOLLEUR, LENA M	6000
101	10		FOYE, GEORGE A	6000
106	1		SHAW, CHARLOTTE A	6000

Assessor's *Database* can be accessed via the Internet at:

www.visionappraisal.com
Map-Block-Unit Format
Location
Name

Valuation list by Map/Lot, property location, or owner is available for your viewing at Town Office. Those wishing a personal copy of valuation report may pick one up at the Town Office.

TREASURER'S REPORT

July 1, 2013 – June 30, 2014

Town of Eliot Articles Vs. Expenses

The Treasurer's Report is on file at the Town Office and is available for distribution upon request.

REPORT OF THE TAX COLLECTOR FOR 2013

I am pleased to submit the annual tax report as your Tax Collector:

UNPAID 2006 PERSONAL PROPERTY TAXES AS OF JUNE 30, 2013

NAME	MAP&LOT	PRINCIPAL BALANCE
Symphonix	PER-635-000	8,690.68

UNPAID 2007 REAL ESTATE TAXES AS OF JUNE 30, 2013

NAME	MAP&LOT	PRINCIPAL BALANCE
Larsen, Thomas	015-005-002	210.07
Symphonix	PER-635-000	15,752.77

UNPAID 2008 REAL ESTATE TAXES AS OF JUNE 30, 2013

NAME	MAP&LOT	PRINCIPAL BALANCE
Foster, Teresa	079-026-074	424.12
Larsen, Thomas	015-005-002	229.71
Symphonix	PER-635	15,434.27

UNPAID 2009 REAL ESTATE TAXES AS OF JUNE 30, 2013

NAME	MAP&LOT	PRINCIPAL BALANCE
Foster, Teresa	079-026-074	510.39
Katrinas	PER-085	4.13
*Kimball, David E	009-004-000	3197.96
Larsen, Thomas	015-005-002	209.70

***Taxes paid in full after 6/30/2013**

UNPAID 2010 REAL ESTATE TAXES
AS OF JUNE 30, 2013

NAME	MAP&LOT	PRINCIPAL BALANCE
Foster, Teresa	079-026-074	477.29
Graham, Joseph D.	079-026-000	609.03
*Kimball, David E.	009-004-000	2972.61
*Martinez, Luis A.	070-012-000	4816.52
Cit Technology Finn Svcs Inc	PER-136	93.60
Katrina's Restaurant LLC	PER-085	97.28
Merrywing Corp	PER-053	10.99

***Taxes Paid after June 30, 2013**

DATES FOR 2010 TAX LIENS

30-DAY NOTICE OF DEMAND	June 16, 2010
30-DAY NOTICE ENDS	July 16, 2010
LIEN FILED AT REGISTRY	July 26, 2010
AUTOMATIC FORECLOSURE	Jan 26, 2012

UNPAID 2011 REAL ESTATE TAXES
AS OF JUNE 30, 2013

NAME	MAP&LOT	PRINCIPAL BALANCE
Burt, Lloyd H Jr	100-004-000	4936.13
Cooper Construction	PER-192	17.02
Curves-Kittery	PER-115	35.60
Egan, Clifford S	111-010-000	1129.11
*Glover, Tim	079-026-004	353.43
Graham, Joseph D	079-026-090	454.27
Katrinas's Restaurant LLC	PER-085	87.89
*Kimball, David E	009-004-000	2330.62
Link Marketing LLC	PER-205	.66
Maritime Const & Eng LLC	PER-375	347.29
Martinez, Luis A	070-012-000	3772.41

***Taxes Paid after June 30, 2013**

DATES FOR 2011 TAX LIENS

30-DAY NOTICE OF DEMAND	June 1, 2011
30-DAY NOTICE ENDS	July 1, 2011
LIEN FILED AT REGISTRY	July 11, 2011
AUTOMATIC FORECLOSURE	Jan 10, 2013

UNPAID 2012 REAL ESTATE TAXES AS OF JUNE 30, 2013

PRINCIPAL NAME	MAP&LOT	BALANCE
*Allen, Kelly A	079-026-027	383.74
*Arnold, Lisa Revocable Trust	061-019-003	7115.07
*AshStreet Realty Trust	094-028-000	7317.23
*Barrett, James	047-023-000	4052.84
*Bartlett, Arthur Jr	097-002-000	3713.60
*Bartlett, Arthur Jr	097-001-000	10360.69
*Bartlett, Arthur W Jr	090-005-000	2954.63
*Bartlett, Arthur W Jr	097-003-000	254.30
*Bartlett, Arthur W Jr	097-005-000	3586.67
*Bartlett, Arthur W Jr	105-002-000	298.37
*Bartlett, Edward F	104-002-000	694.95
*Bartlett, John H	090-007-000	1785.54
*Bartlett, John H	091-001-000	164.80
*Bowden, Steven A	001-081-000	2565.17
*Boyle, Daniel	019-003-000	1945.61
Burt, Lloyd H Jr	100-004-000	4798.69
*Chandler, Anne M	078-056-000	2125.46
Colella, Joseph	079-026-075	397.51
Cooper Construction	PER-192	15.16
*Couture, Paul S	078-071-000	572.85
*Croteau, Raymond A	089-013-000	845.20
*Crowell, Kristen	083-001-000	3839.16
Curves-Kittery	PER-115	53.73
*Dow Properties LLC	054-005-000	4980.22
*Dysart, Michael G	032-002-000	4190.86
Egan, Clifford S	111-010-000	1292.81
Egan, Jeanette A	074-023-000	3119.88
*ELB Real Estate LLC	054-006-000	1501.88
Eliot Meet Market	PER-025	141.89
*Eliot Home, Farm & Garden	037-021-000	1719.56
*Eliot Recycling Services	037-009-000	12578.13

UNPAID 2012 REAL ESTATE TAXES
AS OF JUNE 30, 2013 cont.

NAME	MAP&LOT	PRINCIPAL BALANCE
*Ellis, Timothy	079-026-039	412.90
Evans, Corinne	040-006-000	5783.39
*Fernald, Timothy W	010-027-000	2292.77
*Forette, Mary M Hrs or Devs	073-018-000	1428.90
*Fource LLC	037-019-000	2237.50
*Goodwin, Debra J	047-014-000	2642.53
Graham, Joseph D	079-026-090	469.93
*Hayes, Richard T	075-006-000	2399.23
*Howard, Patricia J	038-024-000	1722.44
*Katsanos, Sheila	079-026-087	600.18
Katrinas's Restaurant LLC	PER-085	85.41
*Lepere, Paul R	006-023-000	1464.53
*Lewin, Sarah O	001-125-000	3798.34
*Lewin, Sarah O	016-012-016	1342.15
Link Marketing LLC	PER-205	77.14
Long, Dennis	082-004-000	1115.32
Longarini & Associates	PER-207	5.51
*Maloney, Charlene E	079-026-017	259.29
*Marshall, John P	058-001-001	2436.25
Maritime Const & Eng LLC	PER-375	297.54
Martinez, Luis A	070-012-000	4239.22
*McDaniel, John	079-026-004	439.68
Moon Dance LLC	PER-212	2.57
*Moynahan, Daniel G	030-020-000	3149.04
*Parent, Renee P	070-026-000	4455.81
*Pearson, Ronald L	003-021-000	1267.02
*Pickett, Tim	023-025-000	2946.37
*Place Enterprises	063-012-000	1098.00
*Place, Leon D	001-093-000	1594.92
*Richards, Eric	030-009-002	82.74
Roadhouse Restaurant	PER-365	73.02
Russell Sylvester	PER-072	154.01
*Shapleigh, Nancy E	030-003-000	4703.45
Smith, Cheryl	079-026-079	744.07
*Smith, Ronald	079-026-064	643.59
Sonata	PER-224	7.73
*Tice, Zolanna J	073-018-M	321.78
*Whiteford, Thomas	005-006-000	67.93

UNPAID 2012 REAL ESTATE TAXES AS OF JUNE 30, 2013 cont.

NAME	MAP&LOT	PRINCIPAL BALANCE
Wits End Growers	PER-237	.68
*Widi, Lois	025-009-001	4599.03
*Wiggin, Bruce A	074-008-000	2523.86

*Taxes Paid after June 30, 2013

DATES FOR 2012 TAX LIENS

30-DAY NOTICE OF DEMAND	June 6, 2012
30-DAY NOTICE ENDS	July 6, 2012
LIEN FILED AT REGISTRY	July 16, 2012
AUTOMATIC FORECLOSURE	Jan 16, 2014

UNPAID 2013 REAL ESTATE TAXES AS OF JUNE 30, 2013

NAME	MAP&LOT	PRINCIPAL BALANCE
*93 Frost Hill Rd Real Estate Trust	075-029-000	2431.39
*Anderson Living Trust	010-011-000	1688.37
*Anderson, Charles	045-017-000	976.89
*Arnold, Lisa Rev Trust	061-019-003	6897.09
*Ash Street Realty Trust	094-028-000	7623.00
*Atwood, James D	094-008-000	2170.37
*Austin, James P	055-005-000	.22
*Backman, Lila	030-009-000	131.94
*Balyntec Products LLC	PER-186	77.29
Barker George	PER-187	33.70
Barrett, James	047-023-000	3902.09
Bartlett, John H	090-007-000	1705.56
Bartlett, Arthur Jr	097-001-000	10065.52
Bartlett, Arthur W Jr	090-005-000	2846.84
Bartlett, Arthur W. Jr	097-003-000	210.75
Bartlett, Arthur W. Jr	097-005-000	3463.86
Bartlett, Arthur W. Jr	105-002-000	253.77

NAME	MAP&LOT	PRINCIPAL BALANCE
*Bartlett, David A	090-010-000	3217.86
Bartlett, Edward F	104-002-000	640.91
Bartlett, John H.	091-001-000	123.38
Bartlett, John T Hrs or Devs	090-009-000	37.34
*Bedard, Patrick S	045-001-000	5240.11
Berounsky, Tracey	079-026-045	166.33
*Borghoff, Ellen	066-023-000	3343.64
Bowden, Steven A	001-081-000	2461.04
Boyle, Daniel	019-003-000	3020.25
*Bronson, William E	023-008-000	295.81
*Bunce, Maureen T	001-145-000	3824.12
Burt, Lloyd H Jr	100-004-000	4641.43
*Buttrick, Sarah	071-012-000	1719.41
*Callanan, Mark P	039-002-000	1165.82
*Campbell, Gordon G	036-002-000	4962.78
*Carter, Joseph J Jr	071-009-001	4090.28
*Cartmill, Adam R	105-016-000	3079.60
*Cate, Kim S	081-009-000	2.51
*Cedergren, Yvonne D	007-030-000	2685.60
Chandler, Anne M	078-056-000	2034.92
*Cieleszko, Edward J	007-017-000	2.10
*Coates, Kenneth A	087-011-000	2283.56
Cole, Daniel W	006-071-000	2836.08
Colella, Joseph	079-026-075	350.55
Conway, D Jean Realty Trust	068-020-000	.47
Cooper Construction	PER-192	9.41
*Cousens, Merrill C	061-014-000	.28
*Couture, Paul S	078-071-000	1468.98
*Crosby, Stephen B	007-041-000	2401.89
Croteau, Raymond A	089-013-000	1377.56
Crowell, Kristen	083-001-000	3699.10
*Cullen, William J	039-012-000	1022.48
*Curran, James E III	036-026-000	3937.03
*Curtis, Timothy J	079-026-003	402.98
*Czarnecki, Jennifer	079-026-080	291.85
*Dame, Kenneth	051-029-000	50.72
*Dame, Kenneth E	010-033-000	1655.99
*Dame, Kenneth E	010-034-000	1882.58
*Dame, Kenneth E	022-006-002	2788.27
*Davis, Cheri L	089-019-000	1386.45
*Day, Karl P	010-069-000	756.25
*Della Land Corp	081-013-000	472.85
*Della Land Corp	081-011-000	418.02
*Della Land Corp	088-009-000	378.38
*Della Land Corp	08d1-012-000	488.04

PRINCIPAL NAME	MAP&LOT	BALANCE
*Della Land Corp	PER-195	1.96
*Denunzio Realty LLC	045-004-000	5982.29
*Dodge, Peter Boyd	038-030-000	1882.58
*Donahue, Kevin P	010-030-000	742.68
Dow Properties LLC	054-005-000	4824.25
Drost, Mavis M Hrs or Devs	038-032-000	1433.37
*Dupont, Francine B	021-036-000	3320.02
Dysart, Colette S	032-006-000	3869.82
Dysart, Michael G	032-002-000	4043.24
Egan, Clifford S	111-010-000	1218.94
Egan, Jeannette A	074-023-000	3008.15
ELB Real Estate LLC	054-006-000	1428.65
*Eliot Home, Farm & Garden LLC	037-021-000	3303.90
Eliot Meet Market	PER-25	138.51
Eliot Recycling Serv	037-009-000	14,269.03
Ellis, Timothy	071-008-000	359.96
*Emery, David A	089-009-000	1.79
Evans, Corinne	041-006-000	5591.82
*Fagan, John P	019-075-000	511.36
Faulkner, Raymond S	001-010-000	70.77
Faulkner, Raymond S	001-026-000	1404.96
Fernald, Timothy W	010-027-000	2189.50
Fife Insurance	PER-100	13.10
*Fontaine, Wanda J	038-049-000	2002.81
*Foote, Sara A	023-054-001	894.97
Ford, Elizabeth Gail	020-006-000	1982.33
Forette, Mary M Hrs or Devs	073-018-000	1357.40
Forrette, Kenneth O	070-033-000	530.86
Fource LLC	037-019-000	4782.58
Gagnon, Lisa A	076-008-000	4716.70
*Gagnon, Marc K	108-002-001	372.44
Gerry, William	003-024-000	3367.07
*Goode, Sandra L	001-104-000	122.01
Goodwin, Debra J	047-014-000	2530.94
*Goodwin, Paula J	073-017-001	5062.19
*Gould, Lisette J	038-045-000	1100.77
*Gregg, Samuel III	011-011-000	.42
Guerra, Cristina	073-017-000	2.08
Hayes, Richard T	075-006-000	2500.02
*Hering, Alice M Hrs or Devs	057-007-000	2474.95
*Hissong Ready-Mix and Aggregate	046-007-000	3921.21
Hissong Ready Mix and Aggregate	PER-366	5688.02
Home Care Specialists Inc	PER-65	.44
*Hooper, Wayne	011-023-000	2213.13
Horton, Kristen L	105-014-000	1072.02

NAME	MAP&LOT	PRINCIPAL BALANCE
*Hovey, Adrienne D	075-011-000	1064.09
*Howard, Patricia J	038-024-000	3305.24
*Howell, Beth A Rev Trust	093-002-000	4517.73
*Howell, Matthew W	111-012-000	29.27
*Hoyt, Dana/Elizabeth Rev Living Tr	007-052-000	621.08
*Hysler, Raymond	007-025-000	1296.62
*Jennison, Philip A	048-011-000	6126.82
*Jennison, Philip A	065-042-000	173.80
*Jordan, Lucille R Rev Tr	033-034-000	342.71
*Jordan, Lucille R Rev Tr	033-038-000	190.77
Joseph, Sallyann Hrs or Devs	014-035-000	1076.74
*Juniper Realty Trust	108-002-001	735.77
*Kaichen, Michael	046-100-000	.33
Katsanos, Sheila	079-026-087	542.78
*Kearney, Timothy	006-079-000	2843.10
*Kelm, Stephen R	098-024-000	19.33 *Kenny
West Motorsports LLC	045-013-013	1241.80
*Khelghati, Amrullah	006-078-002	830.25
*Koepenick, Mary E	079-020-095	1.55
*Laltoo, Robert	018-011-000	2539.71
Lapointe, Denise M	050-026-000	649.35
*Leborgne, Gisele	026-010-000	1583.21
Ledlow, E Lee	019-013-000	226.19
*Leighton, Matthew L	039-014-000	.62
*Lemire, Noah	079-026-035	357.24
*Lepere, Paul R	006-023-000	2809.20
*Lewin, Sarah O	001-125-000	3665.50
*Lewin, Sarah O	016-012-016	1272.72
*Libbey, Elizabeth	014-024-000	36.86
*Ligature Design	PER-45	4.58
Lingley, Michael	087-010-000	1416.55
Link Marketing LLC	PER-205	65.90
*Locke, Melissa J	079-026-057	526.24
*Long, Dennis	082-004-000	1063.01
*Lytle, Sheila	079-026-088	2.05
*MacDonald, Marie	010-025-000	929.32
Maloney, Charlene E	079-026-017	686.61
*Manero-Earley, Mary Ellen	006-055-000	4052.65
Marcuri, Alphonse	058-015-000	1001.34
Maritime Const & Eng LLC	PER-210	256.85
Marshall, John P	058-001-001	3837.56
Martinez, Luis A	070-012-000	4072.81
McDaniel, John	079-026-004	381.47
McKenney, Ralph A	010-075-000	3040.42
*Merritt, Shapleigh Jr Hrs or Devs	026-015-000	1033.70

NAME	MAP&LOT	PRINCIPAL BALANCE
*Metcalf, Deborah B	010-026-000	745.02
*Miller, Jennifer	079-026-081	205.97
Moynahan, Daniel G	030-020-000	3031.01
*Mrock, Laurence R	053-013-000	2212.22
*Muchemore, Reginald Jr Hrs or Devs	076-013-000	1082.36
*Murphy, John J	074-005-000	423.10
*Myatt, Carmen R Jr	033-005-000	74.31
*Narbonne, Peter J	094-025-000	22.13
*Oelshlager, Raymond	079-026-002	348.66
*Olsen, William T Jr	106-005-001	4613.20
*Parent, Renee P	070-026-000	4306.71
Pearson, Ronald L	003-021-000	2181.44
*Pecunies, Mildred L	001-161-000	5687.26
Petrie, Lee A	079-015-000	2611.60
*Pettigrew, Charles Jr	030-009-000	195.34
Pickett, Tim	023-025-000	2838.78
Pilcher, William H Jr	080-015-000	1405.63
*Place Enterprises	063-012-000	2024.16
Place, Leon D	001-093-000	3056.54
*Ponchak, Robert J	093-009-002	3080.92
*Price, Cathy	079-026-034	275.99
*Randolph, John F & Josephine A	023-057-000	1531.29
*Richards, Eric	030-009-002	1473.01
*Riddle, Christine A	023-035-000	2982.62
Riverside Pizza Co	PER-85	53.79
Roadhouse Restaurant	PER-365	67.24
*Roberts, Richard C	019-027-000	1533.78
Russell Sylvester	PER-72	288.20
*Schunemann, Jennifer C	098-005-000	1.01
*Seymour, Caroline L	004-025-000	.26
Shapleigh, Nancy E	030-003-000	4554.06
Smith, Cheryl	079-026-079	685.27
Smith, Ronald	079-026-064	608.65
Spates, Andrea	079-026-082	1108.71
Spinney Creek Shellfish Inc	PER-75	.35
*Stevens, Bruce A	079-026-005	173.76
Sunburst Nurseries/Bakery	PER-230	5.38
*Taylor, John Scott	014-001-000	1918.91
Thompson, David S	050-015-000	4281.23
Tice, Zolanna J.	073-018-000	276.62
*Tischner, Steven V	037-003-001	4900.87
Tobey, Lawrence R	079-026-047	247.32
Unknown Owner	089-005-000	140.37
VanValkenburg, Stacy	079-026-027	332.41
Waters, James J	033-009-000	171.56

NAME	MAP&LOT	PRINCIPAL BALANCE
West, Jean	079-020-104	463.35
*West, Kenneth P Rev Tr	056-006-000	1.02
Whicker, Maria L	075-010-000	1089.90
White, Sadie Belle	051-001-000	3884.62
*Whiteash, Jennifer M	007-005-000	36.04
*Whiteford, Thomas	005-006-000	7247.95
*Widi, Lois	025-009-001	4446.51
Wiggin, Bruce A	074-008-000	2420.71

DATES FOR 2013 TAX LIENS

30-DAY NOTICE OF DEMAND	June 19, 2013
30-DAY NOTICE ENDS	July 19, 2013
LIEN FILED AT REGISTRY	July 29, 2013
AUTOMATIC FORECLOSURE	Jan. 29, 2015

Respectfully submitted,
Patricia A. Levesque, Tax Collector

SUPPLEMENTALS – 2013

ACCOUNT #	YEAR	SUPPLEMENTAL
079-026-068	2013	347.15
079-026-027	2013	319.64
089-005-000	2013	128.38
PER-98	2013	131.00

ABATEMENTS – 2013

ACCOUNT#	ABATEMENT
018-003-000	125.50
PER-73	82.53
PER-103	170.30
PER-150	121.83
PER-42	52.40
PER-120	99.56
PER-214	6.55
PER-216	165.06
PER-126	2.62
PER-152	45.85
PER-70	7132.95
PER-80	1553.66
PER-145	265.93
PER-117	119.21
PER-177	34.06
PER-18	2065.87
023-051-000	72.05
079-026-046	131.00
088-018-000	149.34
PER-683	20.96
019-020-000	131.00
029-007-000	146.72
037-009-000	4186.76
089-005-000	128.38
089-005-000	2.62
079-026-058	216.15
076-013-000	78.60
076-013-000	131.00
PER-219	2.62
081-014-000	47.16
025-009-001	4004.11
079-026-027	319.64
047-023-000	1049.16
074-023-000	3257.70
079-026-075	397.37
004-021-000	442.78
PER-120	124.45
081-014-000	2620.00

TOWN CLERK'S REPORT

Ten years...where has the time gone? It is so hard to believe that I am writing my tenth annual report as the Town Clerk of Eliot.

The Clerk's Office is often referred to as the "hub" of Eliot's Government as we are the "go to" department for the majority of services offered to our residents and business owners. We take pride in the services that we provide and we strive to stay up to date on laws and procedures through trainings offered by the Maine Municipal Association and the various State Departments that as Town Clerk I act as Agent for. It is our goal to give the highest level of customer service in an open and friendly office atmosphere.

After fifteen years of dedicated employment with the Town of Eliot, Tax Collector and Deputy Town Clerk Patricia Levesque retired on April 4, 2014. It was a pleasure to work with Pat over the years, she will be missed in the office not only by the staff but by the residents that have come to know her over the years. I wish her nothing but the best as she embarks on her new adventure...retirement!

I am truly blessed to work with such a hardworking, dedicated team that make me laugh every day! Many thanks to Brenda Harvey, Melissa Albert and former coworker Pat Levesque for their hard work and support over the past year.

Respectfully Submitted,
Wendy J. Rawski, Town Clerk

The following are some of the items issued by the Clerk's Office between July 1, 2012 and June 30, 2013:

6,255 Motor Vehicle Transactions
549 Boat Registrations
272 Milfoil (Lake & River Protection) Stickers for Boats
48 Documented Boats Recorded/Excise Tax Collected
109 Snowmobile Registrations
115 ATV Registrations

1002 Dog Licenses

186 Resident Inland Fisheries Licenses/Permissions

49 Marriage Licenses

350 Certified Copies of Vital Records (Birth, Death & Marriage)

Vital Statistics

The following Vital Statistics were recorded in the Town Clerk's Office:

Births

Thirty-One Births were recorded in the Town of Eliot between July 1, 2012 and June 30, 2013

Due to new State Laws regarding Vital Statistic Information, the Child's Name, Date of Birth and Parents Names are no longer public information.

Deaths

Twenty-Seven Deaths were recorded in the Town of Eliot between July 1, 2012 to June 31, 2013

In Memory Of

Name	Date of Death
Hinkle, Brian	July 11, 2012
Stewart, Grace	Aug. 14, 2012
Merrick, Raymond	Aug. 21, 2012
Cress, Philip	Aug. 27, 2012
Remick, Alberta	Sept. 12, 2012
Conte,Lillian	Sept. 13, 2012
Nelson, Dennis	Sept. 14, 2012
Roy, James	Sept. 20, 2012
Richardson, Frances	Sept. 26, 2012
Pappas, Troy	Oct. 5, 2012
Cunha, Valerie	Oct. 18, 2012
Catucci, Pasquale	Oct. 22, 2012
Lehman, Jared	Oct. 31, 2012

Jardine, Walter	Nov. 08, 2012
West, Jean	Nov. 24, 2012
Remick, Lena	Dec. 13, 2012
Alderson, Stephen	Dec. 16, 2012
Carignan, Roger	Dec. 25, 2012
Allen, Wallace	Jan. 24, 2013
Eagen, James	Feb. 27, 2013
Dunn, Florence	March 4, 2013
Strand, William	March 11, 2013
Whelton, Louise	April 12, 2013
Michaud, Elaine	May 5, 2013
Small, Vivian	May 23, 2013
Henry, Jean	June 1, 2013
Pierce, John	June 3, 2013

Marriages

Fifty-Two Marriages were recorded in the Town of Eliot between July 1, 2012 to June 30, 2013

Bride & Groom	Date of Marriage
Doucette, Michael & Serfass, Jessica	July 6, 2012
Ferzoco, Michael & Lang, Emily	July 7, 2012
Barton, John & Stevenson, Laurie	July 10, 2012
Colson, James & Lacey, Crystal	July 21, 2012
Molasky, Vincent & Roy, Catherine	July 21, 2012
Lizotte, Travis & Stewart, Kristen	July 21, 2012
Bernard, Andrew & Prudhomme, Tiffany	July 27, 2012
Cresta, Gerald & Elwell, Holly	August 4, 2012
Arnold-Carini, Camdon & Mahoney, Amanda	August 4, 2012
Blanchette, Nicholas & Hoyt, Meagan	August 11, 2012
Walker, Kyle & Archer, Michelle	August 18, 2012
Cass, Blake & Chippendale, Ivy	August 18, 2012

Dodge, Mark & Fajardo, Tina	Sept. 1, 2012
Bigelow, Jason & Demers, Melissa	Sept. 1, 2012
Sangalang, Andrew & Thibodeau, Christine	Sept. 8, 2012
Stover, Tracy & Deignan, Amanda	Sept. 8, 2012
White, Nicholas & Mansfield, Brittney	Sept. 9, 2012
Carroll, Joshua & Giroux, Jennifer	Sept. 15, 2012
Amundsen, Mark & Arnold, Lisa	Sept. 15, 2012
Colburn, Kevin & Horkan, Michelle	Sept. 22, 2012
Piolunek, Darek & Moore, Susan	Sept. 22, 2012
Stephens, Michael & Paul, Jessica	Sept. 23, 2012
Murray, Clay & Good, Jillian	Oct. 1, 2012
Kenney, David & Vick, Tara	Oct. 11, 2012
Varney, William & Anderson, Kristine	Oct. 11, 2012
Lindsay, Joseph & Hodgkins, Eleanor	Oct. 13, 2012
Hickey, Evan & Dutkiewicz, Tiffany	Oct. 19, 2012
Mason, Scott & Conway, Candace	Oct. 20, 2012
Michaelis, Robert & Shatkus, Lynn	Oct. 27, 2012
Beauregard, Aaron & Mushorn, Brittney	Nov. 24, 2012
Bate, Irahn & Hannon, Carole	Dec. 12, 2012
Thomas, Thomas & Thomas, Frances	Dec. 16, 2012
Blanchette, Daniel & Drake, Philip	Jan. 11, 2013
Witham-Papavasiliou, Tasha & Murphy, Nathaniel	Jan. 19, 2013
Wachtel, Sol & Glynn, Gary	Feb. 6, 2013
Bowen, Elaine & Corbly, John	Feb. 14, 2013
Nelson, Zebulon & Kemp, Samantha	March 1, 2013
Morano, Edwin & Swanson, Ashli	March 7, 2013
Lobeck, Matthew & Farley, Kelsey	May 11, 2013
Williams, Sarah & Norden, Timothy	May 18, 2013
Priddy, Jonathan & Reardon, Samantha	May 18, 2013
Cole, Patricia & Oswell, Jay	May 18, 2013

Cobb, Frederic & Lamontagne, Anne	May 19, 2013
Erickson, Heather & May, Nathaniel	May 25, 2013
Hennessey, Emily & Kopko, Jordan	June 1, 2013
Quinn, Caitlyn & Parsons, Paul	June 1, 2013
Wallpe, John & Jenkins, Janice	June 1, 2013
Patruno, Janet & Lawson, Charles	June 8, 2013
Knight, Kristina & West, Thomas	June 15, 2013
Crothers, Leah & Clontz, Stephen	June 15, 2013
Bezio, Megan & Putnam, Shawn	June 22, 2013
Jacques, Christine & Harms, Patricia	June 22, 2013

***Only events that occur in the State of Maine are recorded in the Town Clerk's Office. If an event occurs outside the State of Maine and you would like it reported in the annual Town Report, you must notify the Town Clerk of your wish in writing with the exact information to be reported.**

Dog Licenses

The State of Maine requires that all dogs be licensed within the Town that they are kept. To obtain a license for your dog you must show a current rabies vaccination certificate and a certificate of spaying or neutering if it applies to your dog. The Licenses are issued by the calendar year and the license fees are $11.00 for a male or female and $6.00 if the dog has been spayed or neutered. A late fee of $25.00 will be assessed on any dog that is licensed after January 31st. The new licenses arrive from the State and can start being issued for the following year on October 15th, so register early to avoid the late fee. If you would like to receive an email reminder to renew your dog's license please contact the Clerk's Office with your email address and we will add you to the list.

Wendy J. Rawski, Town Clerk

MOTOR VEHICLE MUNICIPAL AGENT AND TAX COLLECTOR REPORT JULY 1, 2012 – JUNE 30, 2013

Eliot has been actively participating in Rapid Renewal, an online service for the renewal of registrations since June of 2005. The program is proving to be a great addition to the services offered to our residents with 1,304 motor vehicle transactions processed between July 1, 2012 and June 30, 2013, therefore roughly 24% of the vehicle renewal registrations are processed online. To use this service visit our Municipal website at **www.eliotmaine.org** and select the hyperlink for Rapid Renewal on the Town Clerk's Motor Vehicle Page. This service is available 24/7 and accepts credit card and electronic check payment for your convenience.

Between July 1, 2012 and June 30, 2013 the Clerk's Office processed 6,255 motor vehicle registration transactions.

The following is a breakdown of the registration fees and taxes collected for the motor vehicle transactions processed:

FEES/TAXES	TOWN	STATE
Excise Tax-Office	1,010,821.59	
Excise Tax-Rapid Renewal	187,348.16	
Registration Fees		213,530.75
Title Fees		22,737.00
Municipal Agent Fees	21,034.00	
Sales Tax		662,206.34
Initial Plate Fees		9,375.00
Other Fees (specialty plates etc...)		20,497.50
Totals	**1,219,203.75**	**928,346.59**
Grand Total Collected	**$2,147,550.34**	

Respectfully submitted,

Wendy J. Rawski, Municipal Agent
Patricia A. Levesque, Tax Collector

REPORT OF THE TOWN CLERK & TAX COLLECTOR
JULY 1, 2012 – JUNE 30, 2013

FEES / TAXES	STATE	TOWN
Dog Licensing Fees	3,547.00	2,866.00
Dog Licensing Late Fees		900.00
IF & W Licensing Fees	5,440.00	855.75
Recreational Vehicle Registrations	23,101.00	913.00
Boat Milfoil Stickers	2,454.00	
Boat Excise Tax		14,793.60
Recreational Vehicle Sales Tax	18,155.68	
Mooring Fees		6,466.00
Clerk Fees		839.25
Vital Statistics	537.20	4,733.80
Sewer Betterment Fees		3,410.00
Sewer User Fees		246,229.08
Sewer User Fee Interest & Charges		3,248.61
2009 Real Estate Taxes		2,238.00
2009 Real Estate Interest & Charges		967.23
2010 Real Estate Taxes		0.00
2010 Real Estate Interest & Charges		850.65
2011 Real Estate Taxes		100,374.17
2011 Real Estate Interest & Charges		12,282.28
2012 Real Estate Taxes		173,036.26
2012 Real Estate Interest & Charges		10,414.75
2013 Real Estate Taxes		11,289.943.16
2013 Real Estate Interest & Charges		7,837.09
2014 Real Estate Taxes		13,098.17
2014 Real Estate Interest & Charges		0.00
Totals Collected	**53,234.88**	**11,896,476.85**
Grand Total Collected	**$11,949,711.73**	

Respectfully Submitted,
Wendy J. Rawski, Town Clerk and Patricia A. Levesque, Tax Collector

REPORT OF THE REGISTRAR OF VOTERS FOR THE TOWN OF ELIOT

As of June 30, 2013, there were 5,445 registered voters in the Town of Eliot. Of the 5,320 registered voters 2,200 voters did not declare a political party and are considered unenrolled, 1,548 were enrolled in the Democratic Party, 118 were enrolled in the Green Independent Party and 1,579 were enrolled in the Republican Party.

We are always working on the upkeep of the voter registration list however the management is not as easy as it would seem. Laws prohibit the removal of a voter's name without the appropriate documentation necessary to support the removal so we rely heavily on the State Department of Motor Vehicle for their "Motor Voter" notifications that inform us of address changes for residents whether it be a change within town or to a new municipality within Maine. We also receive notification from other States when a resident has moved and completed an application for voter registration in their new place of residency.

Any resident may register to vote at the Town Clerk's Office during normal business hours or on Town Meeting/Election Day. It is required that proof of identity as well as proof of residency be shown at the time of registration.

I would like to take this opportunity to thank the Clerk's Office Staff as well as the many Election Workers I call on for their endless dedication and hard work. The tasks that come with the administration of voter registration and the preparation and execution of Town Meetings and Elections is demanding and the dedication of this group of individuals makes the process easier from start to finish.

I would also like to take this opportunity to give special thanks to Mrs. Doris Grover whom "retired" from her position as Deputy Registrar of Voters and Election Clerk in 2013. For many years Doris served at Eliot's Elections and Town Meetings; a truly dedicated lady to the democratic process in the Town of Eliot. Doris's presence at the polls will be missed by all, especially me.

Respectfully submitted,

Wendy J. Rawski, Registrar of Voters

TOWN MEETING / ELECTION RETURNS
JULY 1, 2012– JUNE 30, 2013

By State law, the Town Clerk is responsible to the Secretary of State for all elections and voter registrations.
The following are the returns for all Open Town Meetings and Secret Ballot Elections held in Eliot between July 1, 2012 and June 30, 2013.

Return of the State of Maine General / Referendum Election
November 6, 2012

Pursuant to the foregoing Notice of Election, the inhabitants of the town of Eliot, County of York qualified by law to vote, assembled at the Marshwood Middle School Gymnasium, 626 H. L. Dow Highway, Eliot, Maine on November 6, 2012.

8:00AM: Town Clerk Wendy J. Rawski called the meeting to order.

The Pledge of Allegiance was led by Town Clerk, Wendy J. Rawski.

The Town Clerk then asked the assembly to join her in a moment of silence for civil servants, firefighters, police officers and military personnel who have dedicated and lost their lives protecting our safety, our freedom and our democracy.

The Town Clerk opened the meeting by reading the Notice of Election.

J. Peter Dennett was nominated by the Town Clerk to be Warden of this Election and was appointed to the position by the Board of Selectmen at their meeting dated September 13, 2012.

Wendy J. Rawski, Town Clerk administered the following oaths:

Appeared before me J. Peter Dennett and took the oath to qualify him as Warden as appointed by the Board of Selectmen for the State of Maine General and Referendum Election on November 6, 2012.

(Signed)
Wendy J. Rawski, Town Clerk

Appeared before me Stephen R. Beckert and took the oath to qualify him as Deputy Warden as appointed by Warden J. Peter Dennett for the State of Maine General and Referendum Election on November 6, 2012.

(Signed)
Wendy J. Rawski, Town Clerk

Appeared before me Richard Donhauser and took the oath to qualify him as Deputy Warden as appointed by Warden J. Peter Dennett for the State of Maine General and Referendum Election on November 6, 2012.

(Signed)
Wendy J. Rawski, Town Clerk

Appeared before me Daniel J. Blanchette and took the oath to qualify him as Deputy Warden as appointed by Warden J. Peter Dennett for the State of Maine General and Referendum Election on November 6, 2012.

(Signed)
Wendy J. Rawski, Town Clerk

The polls were opened at 8:00am and closed at 8:00pm.

The following are the results of the Election:

President of the United States	
Johnson, Gary E.	47
Obama, Barack	2,210
Romney, Mitt	1,644
Stein, Jill	24
Anderson, Ross C. (Declared Write-in)	0
Paul, Ronald E. (Declared Write-in)	6
Reed, Jill Ann (Declared Write-in)	0
Blank	16
United States Senator	
Dalton, Danny Francis	33
Dill, Cynthia Ann	642
Dodge, Andrew Ian	25
King, Angus	2,006
Summers, Charles E., Jr.	1,062

Woods, Stephen M.	56
Blank	123
Representative to Congress, District 1	
Courtney, Jonathan T. E.	1,431
Pingree, Chellie	2,334
Blank	182
State Senator, District 1	
Hill, Dawn	2,241
Kyricos, Arthur	1,465
Blank	241
Representative to the Legislature, District 148	
Beavers, Roberta B.	2,189
Lewin, Sarah O.	1,630
Blank	128
Judge of Probate	
Bailey, Donna	1,617
Nadeau, Robert M. Auclair	1,886
Blank	444
Register of Probate	
Lovejoy, Carol J.	2,893
Blank	1,054
County Commissioner (District 5)	
Sinden, Gary A.	3,021
Blank	926

Question 1: Citizen Initiative – Same-Sex Marriage

Do you want to allow the State of Maine to issue marriage licenses to same-sex couples?

Yes – 2,424 No – 1,477 Blank – 46

Question 2: Bond Issue – Maine Higher Education

Do you favor an $11,300,000 bond issue to provide funds for capital to build a diagnostic facility for the University of Maine System; for capital improvements and equipment, including machine tool technology, for the Maine Community College System; and for capital improvements and equipment at the Maine Maritime Academy?

Yes - 2,071 No – 1,673 Blank – 203

Question 3: Bond Issue – Conservation

Do you favor a $5,000,000 bond issue to purchase land and conservation easements statewide from willing sellers for public land and water access, conservation, wildlife or fish habitat and outdoor recreation, including hunting and fishing and deer wintering areas, and to preserve working farmland and working waterfronts to be matched by at least $5,000,000 in private and public contributions?

Yes - 2,712 No – 1,075 Blank – 160

Question 4: Bond Issue - Transportation

Do you favor a $51,500,000 bond issue for improvements to highways and bridges, local roads, airports and port facilities, as well as for funds for rail access, transit buses and the LifeFlight Foundation, which will make the State eligible for at least $105,600,000 in federal and other matching funds?

Yes – 2,978 No - 798 Blank – 17

Question 5: Bond Issue - Water

Do you favor a $7,925,000 bond issue to be expended over 2 years for revolving loan funds for drinking water systems and for wastewater treatment facilities, which will make the Sate eligible to secure $39,625,000 in federal grants?

Yes – 2,670 No - 1,088 Blank – 189

There were 3,947 votes cast.

Attest: A true copy
(Signed)
Wendy J. Rawski, Town Clerk

Return of the Special Town Meeting
March 23, 2013

Pursuant to the foregoing warrant, the inhabitants of the Town of Eliot, County of York qualified by law to vote, assembled at the Marshwood Middle School Gymnasium at the corner of Route #236 and Depot Road Eliot, Maine on March 23, 2013 at 6:30pm then and there to act on Articles One through Seven.

6:35PM: Town Clerk Wendy J. Rawski called the meeting to order.

The Pledge of Allegiance was led by Town Clerk, Wendy J. Rawski.

The Town Clerk then asked the assembly to join her in a moment of silence for civil servants, firefighters, police officers and military personnel who have dedicated and lost their lives protecting our safety, our freedom and our democracy.

The Town Clerk opened the meeting by reading the Warrant and Residents Return.

The Town Clerk then called for action on Article One which is to elect a Moderator.

Article One – Nominations were opened for Moderator. The name of J. Peter Dennett was placed in nomination and seconded. Five votes were cast for J. Peter Dennett who was elected Moderator and sworn in.

Appeared before me J. Peter Dennett and took the oath necessary to qualify him as Moderator of the Special Town Meeting on March 23, 2013.

(Signed)
Wendy J. Rawski, Town Clerk

Moderator J. Peter Dennett then called the meeting to order.

The Moderator went over meeting procedure as guided by the 2005 Edition of the Maine Moderator's Manual (Sixth Edition).

The Moderator then asked for a two thirds majority vote to allow non-residents Keith Pratt of Underwood Engineering and Joel Moulton, Eliot Public Works Director to speak on articles as necessary. The two thirds majority was received and permission to speak was given.

Point of Order recognized by Moderator Dennett:

A motion was made and seconded to limit those engaging in debate on all pending articles or all motions be limited to two minutes per speaker and the speaker should not be recognized again until all others have had a turn to speak. Not hearing any opposition, the moderator deemed that by consensus two thirds were in favor so the motion carries and debate is limited.

Article Two – A motion was made and seconded to adopt the second article as written. No vote.
A motion was then made and seconded that the article be amended to $15,000. The motion to amend failed by majority vote.
The article was then voted on as originally written, the motion carried by majority vote.
By majority vote, the Town voted to appropriate $30,000 from the Route 236 Municipal Development and Tax Increment Financing Development Program Account and authorize the Board of Selectmen to expend up to that amount as follows:
$10,000 Public Information and outreach
$ 5,000 Inter Municipal Agreement work
$15,000 Legal, implementation and administration

Article Three - A motion was made and seconded to adopt the third article as written.
By majority vote, the Town failed to appropriate and transfer $30,000 from Unreserved Fund Balance to the Contingency Account.

Article Four - A motion was made and seconded to adopt the fourth article as written. No vote.
A motion was then made and seconded that the article be amended to appropriate and transfer $20,000 from Unreserved Fund balance to an account to perfect the title of the land Map 9, Lot 4. This property was acquired by non-payment of taxes. The property shall be disposed of by Title 36 Taxation, Part 2 Property taxes, Chapter 105 Cities and Towns, Subchapter 9 Delinquent Taxes, Article 5: Sale of Real Estate.
Article Four was voted on as amended and by majority vote the Town voted to appropriate and transfer $20,000 from Unreserved Fund balance to an account to perfect the title of the land Map 9, Lot 4. This property was acquired by non-payment of taxes. The property shall be disposed of by Title 36 Taxation, Part 2 Property taxes, Chapter 105 Cities and Towns, Subchapter 9 Delinquent Taxes, Article 5: Sale of Real Estate.

Article Five – A motion was made and seconded to adopt the fifth article as written. No Vote.
A motion was then made and seconded to indefinitely postpone the fifth article.
By majority vote the town indefinitely postponed the appropriation and

transfer of $10,000 from Unreserved Fund Balance into an account to conduct a detailed compensation and job description study on all Town of Eliot employees.

Article Six - A motion was made and seconded to adopt the sixth article as written.
By majority vote the town voted to appropriate and transfer $26,000 form Unreserved Fund Balance into an account to roof the Town Garage.
Structural Work $10,000
Re-roof $16,000

Article Seven - A motion was made and seconded to adopt the seventh article as written. No vote.
A motion was then made and seconded to indefinitely postpone the seventh article.
By majority vote the town voted to indefinitely postpone using Unreserved Fund Balance to pay the 6-month bill from the County, the estimated total is $229,122.

A motion for adjournment of the meeting was made and seconded.

The motion passed by a majority vote.

The meeting was adjourned by Moderator J. Peter Dennett at 8:40PM.

There were 160 registered voters in attendance.

Attest: A true copy
(Signed)
Wendy J. Rawski, Town Clerk

Return of the Annual Town Meeting June 11th & 15th, 2013

Pursuant to the foregoing warrant, the inhabitants of the Town of Eliot, County of York qualified by law to vote, assembled at the Marshwood Middle School Gymnasium at the corner of Route #236 and Depot Road Eliot, Maine on June 11, 2013.

Wendy Rawski, Town Clerk led the Pledge of Allegiance.

The Town Clerk opened the meeting at 8:00am by reading the Notice of Election.

The Town Clerk then called for action on Article One, which is to elect a Moderator to preside over said meeting.

Article One – Nominations were opened for Moderator. The name of J. Peter Dennett was placed in nomination and seconded. Three votes were cast for J. Peter Dennett who was elected Moderator and sworn in.

Appeared before me J. Peter Dennett and took the oath to qualify him as Moderator for the Annual Town Meeting to be held on June 11th & 15th, 2013.

(Signed)
Wendy J. Rawski, Town Clerk

Appeared before me Daniel J. Blanchette and took the oath to qualify him as Deputy Moderator as appointed by J. Peter Dennett, Moderator for the Annual Town Meeting to be held on June 11th & 15th, 2013.

(Signed)
Wendy J. Rawski, Town Clerk

J. Peter Dennett opened the meeting with the following results:

Article Two -

Selectmen & Overseer of the Poor
One Member for three (3) years:

Moynahan, Michael T.	**1,067 *Elected**
Write-in	30
Blank	376

Budget Committee
Three Members for three (3) years:

Jacques, William T.	**852 *Elected**
Lytle, Philip N., Sr.	**845 *Elected**
Write-in	93
Murphy, Donna	**15 *Elected by write-in majority**
Blank	2,629

Budget Committee Member
One Member for two (2) years:

Write-in	103
Adams, Rosanne	**17 *Elected by write-in majority**
Blank	1,370

S.A.D. #35 Director
One Member for three (3) years:

Tice, Keri Lynn	**983 *Elected**
Write-in	10
Blank	480

Article Three - Shall the Town (1) approve the design, construction and equipping of the proposed Route 236 TIF Sewer Expansion Project in Eliot (the "Project"); (2) appropriate a sum not to exceed $6,500,000 for the costs of this project; (3) to fund this appropriation (a) authorize the Treasurer to expend the sum of $1,000,000 for the Project from the Route 236/TIF Reserve Fund and (b) authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of Eliot, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed $5,500,000 and to delegate to the Treasurer and Chairman of the Board of Selectmen the authority and discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), place(s) of payment, call(s) for redemption, current or advance refunding(s) of the securities, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore and to provide for the sale thereof.

Yes – 648 **No – 806** Blank - 19

Article Four - Shall the Town direct the Board of Selectmen, on behalf of the Town of Eliot, to petition the Environmental Protection Agency ("EPA") under authority of the Federal Clean Air Act, 42 U.S.C. Section 126, the so called "Good Neighbor" provisions, to investigate and make findings concerning possible adverse impacts on the Town of Eliot's air quality and public health caused by sulfur dioxide or other airborne contaminants emitted from the coal fired electrical generation facility known as the Schiller Station located in Portsmouth, New Hampshire.

Yes – 908 No – 561 Blank - 4

Article Five - Shall the Town adopt a Town Manager form of government as outlined in MRSA 30-A Sections 2631 to 2639?

Yes – 911 No – 490 Blank - 72

Article Six - Shall a Fireworks Ordinance be enacted?

Yes – 791 No – 643 Blank - 39

Article Seven - Shall an ordinance entitled "Amendments to Chapter 1 (General Provisions), Chapter 37 (Streets & Sidewalks), Chapter 44 (Shoreland Zoning), and Chapter 45 (Zoning), of the Municipal Code of Ordinances of the Town of

Eliot, Maine, to revise the municipal fee schedule", dated June 11, 2013 be enacted?

Yes – 628 No – 546 Blank - 299

Article Eight - Shall the Town authorize the Selectmen to adopt the Interlocal Municipal Agreement with Kittery, (The Sewer Contract). Draft of the contract is on the Eliot Website and is available at the Town Clerk's Office.

Yes – 946 No – 806 Blank -19

Article Nine - To see if the Town will authorize the Selectmen to transfer $229, 121.49 from Unreserved Fund Balance to pay York County for the six month fiscal period.

Yes – 1,094 No – 284 Blank - 95

Article Ten - To see if the Town will vote to appropriate and raise $60,000 to move the Community Service Department from their present location (Fire Station) to the Eliot Elementary School.

Yes – 847 No – 578 Blank - 48

Article Eleven - To see if the Town will vote to appropriate and transfer $20,000 from Unreserved Fund Balance for a Space Needs Study of all Town Facilities as requested by the Building Committee.

Yes – 411 **No – 989** Blank – 73

Total Votes Cast: 1,473

After the votes were counted and the results announced, it was noted that the Meeting would continue on the following Saturday, June 15, 2013 at 5:00PM in the evening at Marshwood Middle School, located at the corner of Route 236 & Depot Road, Eliot, Maine to then and there take up Articles Twelve through Fifty-One.

The meeting resumed at 5:05PM in the evening on June 15th, 2013 with the opening ceremonies.

The Pledge of Allegiance was led by Moderator, J. Peter Dennett. Moderator Dennett then asked the assembly to join him in a moment of silence. Jack Mercer of American Legion Post #188 presented the Fabyan R. Drake Award to Robert Fisher. Roberta Beavers, Representative to the Legislature, District #148 presented Mr. Fisher with a Sentiment from the State of Maine for his outstanding citizenship. Representative Beavers also presented a sentiment to

the Town of Eliot, recognizing staff members for receiving the Green Apple Award from the Choose to Be Healthy Partnership at York Hospital. The award recognized Eliot as the first town in Southern York County to conduct a "Rural Active Living Assessment" which is a collection of data on the physical environment, town characteristics, community programs and policies that potentially influence the levels of physical activity of our residents.
Board of Selectmen Chairman, Michael Moynahan acknowledged Elizabeth C. Libbey, longtime resident of Eliot as the current holder of the Boston Post Cane. Mrs. Libbey was 101 years of age when she was honored as the eldest citizen of Eliot in June of 2009. She is now 105.
The Chairman also acknowledged both Norma Jean Spinney, Treasurer and Daniel Blanchette, Administrative Assistant for their upcoming retirements, each with over 30 years of dedicated employment with the Town of Eliot.
Rebecca Davis, Budget Committee Chairman recognized outgoing Committee Member John Reed for his time served on the Budget Committee.

After all opening ceremonies concluded, Moderator J. Peter Dennett called the business meeting to order at 5:25PM.

The Moderator then went over meeting procedures as guided by the 2005 Edition of the Maine Moderators Manual (Sixth Edition).

The Moderator then asked for a two thirds majority vote to allow non-residents Theodor Short, Police Chief, Joel Moulton, Public Works Director, Wendy Rawski, Town Clerk, Carole Brush, Executive Director of Eastern Trail Alliance and Judy Haley, Trustee of Eastern Trail Alliance to speak on articles as necessary. The two thirds majority was received and permission to speak was given.

Point of Order recognized by Moderator Dennett:

A motion was made and seconded to limit those engaging in discussion to a two (2) minute debate. No vote.
A motion was then made and seconded to amend the motion on the floor to exclude the Board of Selectmen, Budget Committee Members and presenting party of any article or amendment and allow them the necessary time for explanation.
The original motion was withdrawn and voting took place on the second motion. The motion carried by majority vote and Selectmen, Budget Committee Members and presenting parties of any article or amendment are to be allowed the necessary time to explain the article or amendment. Debate by all others will be limited to two (2) minutes per person/per discussion.

Point of Order recognized by Moderator Dennett:

A motion was made and seconded to take Article Fifty-One out of order and vote on it before Article Twelve the first article of the open meeting. The Moderator explained that the motion on the floor requires a two-thirds majority vote. The motion was put to vote and it **failed due to lack of a two-thirds majority vote** of the voters present.

Article Twelve – The Town **voted to apply** the following 2013/2014 Estimated Revenues to reduce the amount to be raised by taxation: (Fiscal year is July 1, 2013 to June 30, 2014)

Excise Taxes	$1,150,000
Clerk Fees	30,000
Boat Taxes	10,000
Plumbing & Building Permits	30,000
Interest (Investment & Tax)	27,500
Gen. Assistance Reimbursement	32,500
Recycling/Clear Bags	100,000
Mooring Fees	7,000
Police	15,000
Miscellaneous	15,000
Total	$1,417,000

Article Thirteen – A **motion to amend** Article Thirteen was made and seconded to reduce the amount to appropriate and raise for the administration and general expenses of the Government from $948,648 to $914,848. A motion was then made and seconded to vote on Article Thirteen as amended, the motion passed by a majority vote.
The Town **voted to appropriate and raise $914,848** for the administration and general expenses of the Government.

Article Fourteen – The Town **voted to appropriate and raise $65,000** for General Assistance. Any monies remaining to be put in the reserve for General Assistance.

Article Fifteen - A **motion to amend** Article Fifteen was made and seconded to strike the word "transfer" from the article; amend the payroll & overtime line to $560,322 amending the total to appropriate and raise to $695,752.
The Moderator ruled that the striking of the word "transfer" from the article was a substantive change to the article. The proponent of the amendment appealed the decision of the moderator and received a second. A vote was then made on the appeal and by majority vote the moderator's decision was overruled.
The amendment to the article was then voted on and **by majority vote the proposed amendment failed**. A **motion was made and seconded to amend** Article Fifteen to appropriate and raise to $653,110 for the maintenance and

operation of the Police Department. By majority vote **the proposed amendment failed.**
Article Fifteen was then voted on as originally written and by **majority vote the Town voted to appropriate, raise and transfer $723,110** for the maintenance and operation of the Police Department.

Article Sixteen – A **motion to amend** Article Sixteen was made and seconded to reduce the amount to appropriate and raise for services related to public safety from $209,000 to $154,000. Amendment was withdrawn. A **motion to amend** Article Sixteen was then made and seconded to reduce the amount to appropriate and raise from $209,000 to $164,000. The **motion to amend carried and by majority vote the Town voted to appropriate and raise $164,000** for services related to public safety.

Article Seventeen – A **motion to amend** Article Seventeen to appropriate and raise zero dollars for the purchase of Police Cruiser(s) and accessories was made, the Moderator stated that he cannot accept that amendment because you cannot raise and appropriate zero dollars. **The amendment was withdrawn**. A **motion to amend** Article Seventeen was then made and seconded to appropriate and raise $20,000 to be put in the Police Cruiser Escrow Account and not be expended before January 1, 2015 accept in emergency to be declared by the Board of Selectmen. **The motion failed by a majority vote**.
Article Seventeen was then voted on as originally written and by majority vote the **town voted to appropriate and raise $20,000** for the purchase of Police Cruiser(s) and accessories. Excesses, including returns from sale of old cruiser, from this Article will be accrued in the Police Cruiser Capital Reserve Fund.

Article Eighteen – The Town **voted to appropriate and raise $37,453.14** for Police Building Bond.

Article Nineteen – The Town **voted to appropriate and raise $141,870** for the operation and maintenance of the Fire Department.

Article Twenty – A **motion to amend** Article Twenty was made and seconded to reduce the amount to appropriate and transfer from Unreserved Fund Balance from $43,000 to $29,000 for the Fire Truce Reserve Fund. The **amendment carried and the Town voted to appropriate and transfer from Unreserved Fund Balance $29,000** for the Fire Truck Reserve Fund.

Article Twenty-One – The Town **voted to accept approximately $48,120 in Block Grant Funds** from the Maine Department of Transportation and to appropriate that money for the maintenance and improvement of Public Roads.

Article Twenty-Two – A **motion to amend** Article Twenty-Two was made and seconded to reduce the amount to be appropriated and raised for the operation and maintenance of the Public Works Department from $619,559 to $599,409.

The **amendment carries by a majority vote** and the Town **voted to appropriate and raise $599,409** for the operation and maintenance of the Public Works Department.

Article Twenty-Three – The Town **voted to appropriate and raise $182,000** for Snow Removal.

*7:12PM

Article Twenty-Four – The Town **voted to authorize** the Selectmen and Treasurer to borrow on notes or to appropriate money from Unreserved Fund Balance for any further amount needed for snow removal.

Article Twenty-Five – A **motion to amend** Article Twenty-Five was made and seconded to reduce the amount to appropriate, raise and transfer for the maintenance and operation of the Solid Waste Transfer Station from $373,048 to $342,048. **The motion failed by a majority vote.** Article Twenty-Five was then voted on as originally written and by majority vote the Town **voted to appropriate, raise and transfer $373,048** for the maintenance and operation of the Solid Waste Transfer Station.

Article Twenty-Six – The Town **voted to appropriate and raise $45,000** for the Highway Equipment Reserve Fund.

Article Twenty-Seven – A **motion to amend** Article Twenty-Seven was made and seconded to reduce the amount to appropriate from $171,706 to $150,976 of which $135,976 to be raised and $15,000 to be transferred from Kids Play for the operations of the Community Service Department. The **amendment carried by a majority vote** and the Town **voted to appropriate, raise and transfer $150,976** for the operations of the Community Service Department.

Article Twenty-Eight – A **motion to amend** Article Twenty-Eight was made and seconded to reduce the Business Development budget line from $1,100 to $800; reducing the amount to appropriate and raise for Town Committees from $32,330.57 to $31,530.57. The amendment carries by majority vote and the Town voted to appropriate and raise $31,530.57 for Town Committees.

Article Twenty-Nine – The Town **voted to appropriate and raise $38,695.55** for the Reserve Account for the deficit of the Sewer-Bond.

Article Thirty – The Town **voted to appropriate and raise $135,000** for the William Fogg Library.

Article Thirty-One – A **motion to amend** Article Thirty-One was made and seconded to reduce the amount to appropriate and raise for the Eliot Historical Society from $3,360 to $3,000. **The amendment carried by a majority vote**

and the Town **voted to appropriate and raise $3,000** for the Eliot Historical Society.

Article Thirty-Two – A **motion to amend** Article Thirty-Two was made and seconded to reduce the amount to appropriate and raise for outside agencies from $28,717 to $25,332 a reduction of $3,385 to be implemented as follows:
Fairtide - reduce from $1,000 to $0
Home Health Visiting Nurses - reduce from $5,398 to $4,121
Child Abuse - reduce from $700 to $500
York County Shelters – reduce from $1,408 to $500
The amendment carried by a majority vote and the **Town voted to appropriate and raise $25,332** for outside agencies.

Article Thirty-Three – The Town **failed to appropriate and raise $3,500** for membership dues to Eastern Trail Management District.

Article Thirty-Four – The Town **voted to** set the days of November 15, 2013 and May 15, 2014 as the dates that taxes are due and payable, ½ of the taxes being due on each date.

Article Thirty-Five – A **motion to amend** Article Thirty-Five was made and seconded to fix 3.5% as the rate of interest charged on taxes after the due and payable date. **The amendment failed by majority vote.** Article Thirty-Five was then voted on as originally written and by majority vote the Town **voted to fix 7% as the rate of interest charged on taxes after the due and payable date**.

Article Thirty-Six – The Town **voted to** authorize the Board of Selectmen to set an interest rate to be paid on abated taxes for fiscal year 2013-2014.

Article Thirty-Seven – The Town **voted to** authorize the Tax Collector to accept prepayments of taxes not yet committed, pursuant to 36 MRSA Section 506
No interest is to be paid on such prepayments.

Article Thirty-Eight – The Town **voted to** authorize the Municipal Officers to spend an amount not to exceed 1/12 of the appropriated amount of the 2013-2014 annual budget during the period from July 1, 2014 to the 2014 Annual Town meeting.

Article Thirty-Nine – The Town **voted to appropriate and transfer $6,000** from Unreserved Fund Balance to subsidize the York County Community Action Program Senior Transportation Program.

Article Forty – The Town **voted to** authorize the Selectmen to dispose of Town-owned personal property under such terms and conditions as they deem to be in the best interest of the Town.

Article Forty-One – The Town **voted to** authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms, as they deem advisable and to execute quitclaim deeds for such property. The Selectmen must first request the advice of the Conservation Commission.

Article Forty-Two – The Town **voted to** authorize the Selectmen to receive insurance and/or other property damage restitution funds and to expend said receipts for materials and labor to correct said damages without further appropriations.

Article Forty-Three – The Town **voted to** authorize the Selectmen to accept and appropriate or reject any and all funds from grants, donations, and reimbursements during the year for any Municipal Department, Committee, Commission and/or project, to include but not limited to reimbursements from F.E.M.A. for any State declared emergencies, Community Development Block Grants, donations for the parks, and capital or program grants for Community Service Department.

Article Forty-Four – The Town **voted to** appropriate and transfer from Unreserved Fund Balance $20,000 to a reserve fund for Petroleum-based Products Fund.

*8:30PM

Article Forty-Five – A **motion to amend** Article Forty-Five was made and seconded to reduce the amount the Town authorized the Selectmen to appropriate from Unreserved Fund Balance as they deem advisable to meet unappropriated emergency expenses that occur during Fiscal Year 2013-2014 from $50,000 to $1,000. **The amendment carried by a majority vote. No vote.** A **motion was then offered and seconded to reconsider the amendment**, the required two thirds vote needed for reconsideration carried by majority vote.
A motion to amend Article Forty-Five was made and seconded to increase the amount the Town authorized the Selectmen to appropriate from Unreserved Fund Balance as they deem advisable to meet unappropriated emergency expenses that occur during Fiscal Year 2013-2014 from $1,000 as previously amended to $30,000. The **amendment carried by majority vote** and the Town **voted to authorize the Selectmen to appropriate $30,000 from Unreserved Fund Balance**, as they deem advisable to meet unappropriated emergency expenses that occur during Fiscal Year 2013-2014.

Article Forty-Six – A **motion to amend** Article Forty-Six was made and seconded to reduce the amount to appropriate and raise for a Road Reconstruction, Repair, and Paving Reserve Account from $500,000 to $400,000. **The amendment carried by majority vote. No Vote.** A **motion to**

amend was made and seconded to reduce the amount from $400,000 to $370,000. **The amendment failed by majority vote.**
A **motion was then made** to vote on Article Forty-Six as originally amended and by majority vote the Town **voted to appropriate and raise $400,000** for a Road Reconstruction, Repair and Paving Reserve Account.

Article Forty-Seven – A **motion to amend** Article Forty-Seven was made and seconded to reduce the amount to appropriate and transfer from Unreserved Fund Balance from $140,500 to $106,250. **The amendment carried by majority vote** and the Town **voted to appropriate and transfer from Unreserved Fund Balance $106,250** for the Capital Improvement Projects Reserve Funds.

*9:10PM

Article Forty-Eight – The Town **voted to appropriate and transfer $5,000** from the Unreserved Fund Balance to the Assessing Reserve Fund.

Article Forty-Nine – The Town **voted to appropriate and transfer $3,000** from Unreserved Funds for the Land Bank Reserve Fund.

Article Fifty – A **motion to amend** Article Fifty was made and seconded to reduce the amount to appropriate and raise for Employees' Fringe Benefits (FICA, Medicare, Health Insurance, and Retirement) from $762,810 to $744,978 a total reduction of $17,832 to be reduced as follows: Administration - reduce from $242,110 to $241,345, Police - reduce from $290,680 to $287,773, Community Service Department – reduce from $62,290 to $48,130. **The amendment carried by majority vote** and the Town **voted to appropriate and raise $744,978 for Employees' Fringe Benefits** (FICA, Medicare, Health Insurance, and Retirement).

Article Fifty-One - As required by State Law, the Town voted by written ballot to see if the Town would vote to exceed the property tax levy limit estimated at $2,772,664 established for Eliot by State Law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit or any other property tax limit established as a result of 30-A MRSA Section 5721-A Limitation on Municipal Property Tax Levy. The final limit can only be calculated in December.

The results of the written ballot were as follows: Yes – 51 **No -53**

A **motion to reconsider** was made and seconded; by majority vote the motion to reconsider failed and the result of the written ballot stands.

A motion for adjournment of the meeting was made and seconded. The motion carries and the meeting was adjourned by Moderator J. Peter Dennett at 10:05pm.

There were 119 registered voters checked into the meeting.

Attest: A true copy
(Signed)
Wendy J. Rawski, Town Clerk

Return of the Maine School Administrative District No. 35 2012-2013 District Budget Validation Referendum, June 11, 2013

The polls opened at 8:00am and closed at 8:00pm.

The results are as follows:

Question 1: Shall the Maine School Administrative District No. 35 budget for the 2013 – 2014 school year that was adopted at the District Budget Meeting on May 29, 2013 be approved?

Yes – 991	No - 424	Blank - 56

Question 2: Do you wish to continue the budget validation referendum process in Maine School Administrative District No. 35 for an additional three years?

Yes – 1,076	No - 295	Blank – 100

A total of 1,471 ballots were cast.

Attest: A true copy
(Signed)
Wendy J. Rawski, Town Clerk

Audited Financial Statements

Town of Eliot, Maine

June 30, 2013

RHR SMITH & COMPANY
Certified Public Accountants

Proven Expertise and Integrity

TOWN OF ELIOT, MAINE

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JUNE 30, 2013

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INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Eliot
Eliot, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Town of Eliot, Maine, as of and for the year ended June 30, 2013, 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Town of Eliot, Maine as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11 and budgetary comparison information on page 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Eliot, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

RHR Smith & Company

Buxton, Maine
October 25, 2013

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013

(UNAUDITED)

The following management's discussion and analysis of Town of Eliot, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2013. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Eliot's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government–wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets and liabilities with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have separate columns for the two different types of town activities. The types of activities presented for the Town of Eliot are:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, health and sanitation, recreation and culture, education, and other unclassified.

- *Business-type activities* – These activities are normally intended to recover all or a significant portion of their costs through user fees and / or charges to external users for goods and/or services. These activities for the Town of Eliot include the sewer and community services funds.

Fund Financial Statements

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

Governmental funds: Most of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Eliot presents two columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "All Nonmajor Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Proprietary Funds: The Town of Eliot maintains two proprietary funds, the sewer and community services funds. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

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 Financial Statements can be found following the Statement of Cash Flows.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental and business-type activities. The Town's total net position for governmental activities increased by $455,148 from $5.1 million to $5.6 million. The Town's total net position for business-type activities increased by $1,196 from $2,562,807 to $2,564,003.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased by $504,763 for governmental activities to a balance of $4,415,717 at the end of this year. Unrestricted net position for business-type activities increased by $66,599 to a balance of $172,868.

Table 1
Town of Eliot, Maine
Net Position
June 30,

	Governmental Activities		Business-Type Activites	
	2013	2012	2013	2012
Assets:				
Current and Other Assets	$ 4,722,864	$ 4,320,530	$ 172,868	$ 106,269
Capital Assets	1,302,054	1,402,310	2,455,076	2,553,765
Total Assets	$ 6,024,918	$ 5,722,840	$ 2,627,944	$ 2,660,034
Liabilities:				
Current Liabilities	$ 90,263	$ 192,185	$ 32,431	$ 33,287
Long-term Debt Outstanding	364,220	414,555	31,510	63,940
Total Liabilities	$ 454,483	$ 606,740	$ 63,941	$ 97,227
Deferred Inflows of Resources:				
Prepaid taxes	$ 8,815	$ 9,628	$ -	$ -
Total Deferred Inflows of Resources	$ 8,815	$ 9,628	$ -	$ -
Net Position:				
Invested in Capital Assets, Net of Related Debt	$ 1,094,355	$ 1,144,276	$ 2,391,135	$ 2,456,538
Restricted: Permanent Funds	51,548	51,242	-	-
Unrestricted	4,415,717	3,910,954	172,868	106,269
Total Net Position	$ 5,561,620	$ 5,106,472	$ 2,564,003	$ 2,562,807

Table 2
Town of Eliot, Maine
Change in Net Position
For the Years Ended June 30,

	Governmental Activities		Business-Type Activities	
	2013	2012	2013	2012
Revenues				
Program revenues:				
Charges for services	$ 195,300	$ 209,721	$ 449,861	$ 442,272
Operating grants and contributions	82,415	90,107	-	-
General revenues:				
Taxes	12,828,736	12,075,135	-	-
Grants and contributions not restricted to specific programs	506,149	498,751	-	-
Miscellaneous	114,419	122,764	325	4,324
Transfers in (net)	-	-	39,612	180,628
Total Revenues	13,727,019	13,695,132	489,798	627,224
Expenses				
General government	1,811,754	1,879,805	-	-
Protection	1,160,384	1,157,918	-	-
Public works	1,124,300	916,744	-	-
Health and sanitation	445,387	444,269	-	-
Recreation and culture	134,634	2,305	-	-
Education	7,877,584	7,321,697	-	-
Debt service	5,792	8,767	-	-
County tax	448,192	454,431	-	-
Capital outlay	125,093	80,672	-	-
Sewer fund	-	-	259,439	324,994
Community services fund	-	-	229,163	339,150
Unclassified	99,139	183,847	-	-
Transfers out (net)	39,612	180,628	-	-
Total Expenses	13,271,871	13,329,737	488,602	664,144
Change in Net Position	455,148	365,395	1,196	(36,920)
Net Position - July 1	5,106,472	4,741,077	2,562,807	2,599,727
Net Position - June 30	$ 5,561,620	$ 5,106,472	$ 2,564,003	$ 2,562,807

Revenues and Expenses

Revenues for the Town's governmental activities increased by 6.06%, while total expenses increased by 5.55%. For the business-type activities revenues decreased by 21.91%, while total expenses decreased by 26.43%.

Financial Analysis of the Town's Fund Statements

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

Table 3
Town of Eliot, Maine
Fund Balances - Governmental Funds
June 30,

	2013	2012
General Fund:		
Committed	$ 205,120	$ -
Assigned	39,300	-
Unassigned	1,720,877	2,023,694
Total General Fund	$ 1,965,297	$ 2,023,694
Route 236 TIF Fund:		
Committed	$ 1,537,559	$ 1,074,665
Total Route 236 TIF Fund	$ 1,537,559	$ 1,074,665
Nonmajor Funds:		
Special Revenue Funds:		
Committed	$ 339,747	$ 289,446
Capital Project Funds:		
Committed	425,136	423,891
Unassigned	(579)	(1,299)
Permanent Funds:		
Restricted	51,548	51,242
Total Nonmajor Funds	$ 815,852	$ 763,280

The general fund total fund balance decreased by $58,397 over the prior fiscal year. Revenues were over budget and expenditures were also over budget for a total positive budget variance of $89,503. A use of surplus was budgeted for $147,900. The Route 236 TIF Fund increased by $462,894 due mostly to a transfer from the general fund. The non-major fund balances increased by $52,572 from the prior fiscal year, mainly due to transfers in from the general fund.

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

The sewer fund had net income of $29,651 for the year ended June 30, 2013. Last year, the sewer department had a net loss of $69,271. Revenues increased while expenses decreased from the prior fiscal year. Depreciation expense accounts for $77,469 of the current year's expenses. The community services fund had a net loss of $28,455 for the current year versus a net income of $32,351 for the prior year. Revenues and expenses both decreased from the prior fiscal year. Depreciation expense accounts for $21,220 of the current year's expenses.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues were over budget by $107,433. This was a result of excess receipts over budget in all categories except property taxes and transfers in from other funds.

The general fund actual expenditures were over the budget by $17,930. All of the expenditure accounts were over budget except for health and sanitation, recreation and culture and unclassified.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the net book value of capital assets recorded by the Town decreased by $198,945 from the prior year. The decrease is the result of current year depreciation expenses of $248,571 less current year additions of $49,626.

Table 4
Town of Eliot, Maine
Capital Assets (Net of Depreciation)
June 30,

	2013	2012
Land	$ 165,822	$ 165,822
Buildings & improvements	1,351,175	1,404,150
Furniture & fixtures	6,254	7,322
Machinery & equipment	87,591	124,099
Vehicles	350,647	381,517
Infrastructure	1,795,641	1,873,165
Total	$ 3,757,130	$ 3,956,075

Debt

At June 30, 2013, the Town had $271,640 in bonds and capital leases outstanding versus $355,261 last year, a decrease of 23.54% as shown in Note 5 of the financial statements.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately two months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Town of Eliot at 1333 State Road, Eliot, Maine 03903.

TOWN OF ELIOT, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2013

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 333,504	$ 150,996	$ 484,500
Investments	3,762,176	-	3,762,176
Accounts receivable (net of allowance for uncollectibles):			
Taxes	394,011	-	394,011
Liens	160,126	-	160,126
Other	8,500	86,419	94,919
Internal balances	64,547	(64,547)	-
Total current assets	4,722,864	172,868	4,895,732
Noncurrent assets:			
Capital assets:			
Land	68,004	97,818	165,822
Buildings and vehicles net of accumulated depreciation	1,234,050	2,357,258	3,591,308
Total noncurrent assets	1,302,054	2,455,076	3,757,130
TOTAL ASSETS	$ 6,024,918	$ 2,627,944	$ 8,652,862
LIABILITIES			
Current liabilities:			
Accounts payable	$ 36,205	$ -	$ 36,205
Other accrued payables	3,724	-	3,724
Current portion of long-term obligations	50,334	32,431	82,765
Total current liabilities	90,263	32,431	122,694
Noncurrent liabilities:			
Noncurrent portion of long-term obligations			
Bonds payable	100,003	31,510	131,513
Capital leases payable	57,362	-	57,362
Accrued compensated absences	206,855	-	206,855
Total noncurrent liabilities	364,220	31,510	395,730
TOTAL LIABILITIES	454,483	63,941	518,424
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	8,815	-	8,815
TOTAL DEFERRED INFLOWS OF RESOURCES	8,815	-	8,815
NET POSITION			
Invested in capital assets, net of related debt	1,094,355	2,391,135	3,485,490
Restricted for: Permanent funds	51,548	-	51,548
Unrestricted	4,415,717	172,868	4,588,585
TOTAL NET POSITION	5,561,620	2,564,003	8,125,623
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$ 6,024,918	$ 2,627,944	$ 8,652,862

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ELIOT, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants & Contributions	Program Revenues: Capital Grants & Contributions	Net (Expense) Revenue & Changes in Net Position: Governmental Activities	Net (Expense) Revenue & Changes in Net Position: Business-type Activities	Total
Governmental activities:							
General government	$ 1,811,754	$ 69,410	$ -	$ -	$ (1,742,344)	$ -	$ (1,742,344)
Protection	1,160,384	10,634	-	-	(1,149,750)	-	(1,149,750)
Public works	1,124,300	-	48,120	-	(1,076,180)	-	(1,076,180)
Health and sanitation	445,387	108,599	34,295	-	(302,493)	-	(302,493)
Recreation and culture	134,634	-	-	-	(134,634)	-	(134,634)
Education	7,877,584	-	-	-	(7,877,584)	-	(7,877,584)
County tax	448,192	-	-	-	(448,192)	-	(448,192)
Capital outlay	125,093	-	-	-	(125,093)	-	(125,093)
Interest on long-term debt	5,792	-	-	-	(5,792)	-	(5,792)
Unclassified	99,139	6,657	-	-	(92,482)	-	(92,482)
Total governmental activities	13,232,259	195,300	82,415	-	(12,954,544)	-	(12,954,544)
Business-type activities:							
Sewer fund	259,439	249,478	-	-	-	(9,961)	(9,961)
Community service fund	229,163	198,668	-	-	-	(30,495)	(30,495)
Total business-type activities	488,602	448,146	-	-	-	(40,456)	(40,456)
Total government	$ 13,720,861	$ 643,446	$ 82,415	$ -	(12,954,544)	(40,456)	(12,995,000)

TOWN OF ELIOT, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2013

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	(12,954,544)	(40,456)	(12,995,000)
General revenues and transfers:			
Taxes:			
Property taxes, levied for general purposes	11,588,041	-	11,588,041
Excise taxes, levied for general purposes	1,240,695	-	1,240,695
Grants and contributions not restricted to specific programs	506,149	-	506,149
Miscellaneous	114,419	2,040	116,459
Transfers	(39,612)	39,612	-
Total general revenues and transfers	13,409,692	41,652	13,451,344
Change in net position	455,148	1,196	456,344
NET POSITION - JULY 1, 2012	5,106,472	2,562,807	7,669,279
NET POSITION - JUNE 30, 2013	$ 5,561,620	$ 2,564,003	$ 8,125,623

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ELIOT, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2013

	General Fund	Route 236 TIF	All Nonmajor Funds	Total
ASSETS				
Cash and cash equivalents	$ 333,504	$ -	$ -	$ 333,504
Investments	1,431,638	1,500,579	829,959	3,762,176
Receivables (net of allowance for uncollectibles):				
Taxes	394,011	-	-	394,011
Liens	160,126	-	-	160,126
Other	8,500	-	-	8,500
Due from other funds	82,257	36,980	3,603	122,840
TOTAL ASSETS	$ 2,410,036	$ 1,537,559	$ 833,562	$ 4,781,157
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 36,205	$ -	$ -	$ 36,205
Accrued expenses	3,724	-	-	3,724
Due to other funds	40,583	-	17,710	58,293
TOTAL LIABILITIES	80,512	-	17,710	98,222
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	8,815	-	-	8,815
Deferred tax revenues	355,412	-	-	355,412
TOTAL DEFERRED INFLOWS OF RESOURCES	364,227	-	-	364,227
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	-	-	51,548	51,548
Committed	205,120	1,537,559	764,883	2,507,562
Assigned	39,300	-	-	39,300
Unassigned	1,720,877	-	(579)	1,720,298
TOTAL FUND BALANCES	1,965,297	1,537,559	815,852	4,318,708
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 2,410,036	$ 1,537,559	$ 833,562	$ 4,781,157

See accompanying independent auditors' report and notes to financial statements.

STATEMENT D

TOWN OF ELIOT, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2013

	Total Governmental Funds
Total Fund Balances	$ 4,318,708
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	1,302,054
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	355,412
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(133,336)
Capital leases payable	(74,363)
Accrued compensated absences	(206,855)
Net position of governmental activities	$ 5,561,620

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ELIOT, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Route 236 TIF	All Nonmajor Funds	Totals Governmental Funds
REVENUES				
Taxes	$ 11,540,041	$ -	$ -	$ 11,540,041
Excise taxes	1,240,695	-	-	1,240,695
Intergovernmental	588,564	-	-	588,564
Charges for services	195,300	-	-	195,300
Miscellaneous revenues	82,640	(2,876)	34,655	114,419
TOTAL REVENUES	13,647,240	(2,876)	34,655	13,679,019
EXPENDITURES				
Current:				
General government	1,796,068	-	-	1,796,068
Protection	1,077,128	-	-	1,077,128
Public works	1,073,360	-	-	1,073,360
Health and sanitation	445,387	-	-	445,387
Recreation and culture	134,634	-	-	134,634
Education	7,877,584	-	-	7,877,584
County tax	448,192	-	-	448,192
Unclassified	16,599	60,778	38,763	116,140
Debt service:				
Principal	33,334	-	-	33,334
Interest	5,792	-	-	5,792
Capital outlay	-	-	174,719	174,719
TOTAL EXPENDITURES	12,908,078	60,778	213,482	13,182,338
EXCESS REVENUES OVER (UNDER) EXPENDITURES	739,162	(63,654)	(178,827)	496,681
OTHER FINANCING SOURCES				
Transfers in	-	526,548	271,011	797,559
Transfers (out)	(797,559)	-	(39,612)	(837,171)
TOTAL OTHER FINANCING SOURCES (USES)	(797,559)	526,548	231,399	(39,612)
NET CHANGE IN FUND BALANCES	(58,397)	462,894	52,572	457,069
FUND BALANCES - JULY 1	2,023,694	1,074,665	763,280	3,861,639
FUND BALANCES - JUNE 30	$ 1,965,297	$ 1,537,559	$ 815,852	$ 4,318,708

See accompanying independent auditors' report and notes to financial statements.

STATEMENT F

TOWN OF ELIOT, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2013

Net change in fund balances - total governmental funds (Statement E)	$ 457,069
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocated those expenditures over the life of the assets:	
Capital asset purchases	49,626
Depreciation expense	(149,882)
	(100,256)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	48,000
Debt proceeds provide current financial resources to govermental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	-
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	50,335
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:	
Accrued compensated absences	-
Change in net position of governmental activities (Statement B)	$ 455,148

See accompanying independent auditors' report and notes to financial statements.

STATEMENT G

TOWN OF ELIOT, MAINE

BALANCE SHEET – PROPRIETARY FUNDS
JUNE 30, 2013

	Enterprise Funds		Total
	Sewer Fund	Community Services Fund	Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	$ -	$ 150,996	$ 150,996
Accounts receivable (net of allowance for uncollectibles)	80,823	5,596	86,419
Due from other funds	-	-	-
Total current assets	80,823	156,592	237,415
Noncurrent assets:			
Capital assets:			
Land, infrastructure, and other assets not being depreciated	-	97,818	97,818
Buildings and equipment, net of accumulated depreciation	1,791,966	565,292	2,357,258
Total noncurrent assets	1,791,966	663,110	2,455,076
TOTAL ASSETS	$ 1,872,789	$ 819,702	$ 2,692,491
LIABILITIES			
Current liabilities:			
Accounts payable	$ -	$ -	$ -
Due to other funds	64,547	-	64,547
Current portion of long-term obligations	32,431	-	32,431
Total current liabilities	96,978	-	96,978
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	31,510	-	31,510
Total noncurrent liabilities	31,510	-	31,510
TOTAL LIABILITIES	128,488	-	128,488
NET POSITION			
Invested in capital assets, net of related debt	1,728,025	663,110	2,391,135
Unrestricted	16,276	156,592	172,868
TOTAL NET POSITION	1,744,301	819,702	2,564,003
TOTAL LIABILITIES AND NET POSITION	$ 1,872,789	$ 819,702	$ 2,692,491

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ELIOT, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Enterprise Funds		Total
	Sewer Fund	Community Services Fund	Enterprise Funds
OPERATING REVENUES			
Charges for services	$ 249,478	$ 198,668	$ 448,146
Donations	-	1,715	1,715
Miscellaneous Income	-	325	325
TOTAL OPERATING REVENUES	249,478	200,708	450,186
OPERATING EXPENSES			
Community service	-	207,943	207,943
Operating	175,644	-	175,644
Depreciation	77,469	21,220	98,689
TOTAL OPERATING EXPENSES	253,113	229,163	482,276
OPERATING INCOME (LOSS)	(3,635)	(28,455)	(32,090)
OTHER FINANCING SOURCES (USES)			
Transfers in	39,612	-	39,612
Interest expense	(6,326)	-	(6,326)
TOTAL OTHER FINANCING SOURCES (USES)	33,286	-	33,286
NET INCOME (LOSS)	29,651	(28,455)	1,196
NET POSITION - JULY 1, 2012	1,714,650	848,157	2,562,807
NET POSITION - JUNE 30, 2013	$ 1,744,301	$ 819,702	$ 2,564,003

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ELIOT, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Enterprise Funds		Total
	Sewer Fund	Community Services Fund	Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 239,704	$ 227,475	$ 467,179
Other receipts	-	325	325
Interfund activity	(64,060)	-	(64,060)
Payments to suppliers	(175,644)	(207,943)	(383,587)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	-	19,857	19,857
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Transfers in from general fund	39,612	-	39,612
Principal paid on capital debt	(33,286)	-	(33,286)
Interest paid on capital debt	(6,326)	-	(6,326)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	-	-	-
INCREASE (DECREASE) IN CASH	-	19,857	19,857
CASH AND CASH EQUIVALENTS - JULY 1, 2012	-	131,139	131,139
CASH AND CASH EQUIVALENTS - JUNE 30, 2013	$ -	$ 150,996	$ 150,996
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ (3,635)	$ (28,455)	$ (32,090)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation and amortization expense	77,469	21,220	98,689
Changes in operating assets and liabilities:			
(Increase) decrease in receivables	(9,774)	27,092	17,318
Increase (decrease) in due to other funds	(64,060)	-	(64,060)
	$ -	$ 19,857	$ 19,857

See accompanying independent auditors' report and notes to financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Eliot was incorporated under the laws of the State of Maine. The Town operates under the selectmen-treasurer form of government and provides the following services: general government services, public safety, public works, health and sanitation, recreation and culture and education.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statement No. 39.

Government –Wide and Fund Financial Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's sewer and community services funds are categorized as business-type activities. All other activities of the Town are categorized as governmental.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

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

The following fund types are used by the Town:

1. Governmental Funds:

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

c. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

2. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the proprietary activity. Non-operating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the Town:

a. Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing. services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

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

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

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.

2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.

3. The budget was adopted subsequent to passage by the inhabitants of the Town.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

It is the Town's policy to value investments at fair value. For purposes of the Statement of Cash Flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

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

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be $0 as of June 30, 2013.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

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

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

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

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of bonds and capital leases payable and compensated absences.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Selectmen.

Unassigned – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

The Town is in the process of adopting a set of financial policies to guide the financial operation of the Town. Included in the policies will be guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied July 30, 2012 on the assessed value listed as of April 1, 2012, for all real and personal property located in the Town. Taxes were due in one installment on May 15, 2013. Interest on unpaid taxes commenced on May 16, 2013, at 7% per annum.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to $62,628 for the year ended June 30, 2013.

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

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

Operating/Non-operating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund.

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

State statutes require that all investments made by the Town consider the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2013, the Town's cash balances amounting to $484,500 were comprised of deposits of $826,383. All of these bank deposits were fully insured by federal depository insurance and consequently were not exposed to custodial credit risk.

Account Type	Bank Balance
Checking accounts	$ 824,223
Savings accounts	2,160
	$ 826,383

Investments:

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

At June 30, 2013, the Town's investments were comprised of mutual funds of $3,695,585. All of this amount was insured or collateralized with securities held by the financial institution in the Town's name and consequently was not exposed to custodial credit risk.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investment Type	Value	<1 Year	1 - 5 Years	N/A
Mutual funds:				
Cash equivalents	$ 3,695,585	$ -	$ -	
Equities				
Fixed income		-	-	
	$ 3,695,585	$ -	$ -	$ -

Credit risk – Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a policy related to interest rate risk.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2013 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General Fund	$ 82,257	$ 40,583
Route 236 TIF	36,980	-
Special Revenue Funds	3,600	2,455
Capital Project Funds	3	15,255
Enterprise Funds	-	64,547
	$ 122,840	$ 122,840

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2013:

	Balance, 7/1/12	Additions	Disposals	Balance, 6/30/13
Governmental activities				
Non-depreciated assets:				
Land	$ 68,004	$ -	$ -	$ 68,004
	68,004	-	-	68,004
Depreciated assets:				
Buildings & improvements	3,253,060	-	-	3,253,060
Furniture & fixtures	50,543	-	-	50,543
Machinery & equipment	1,133,276	-	-	1,133,276
Vehicles	1,591,889	49,626	-	1,641,515
Infrastructure	4,288	-	-	4,288
	6,033,056	49,626	-	6,082,682
Less: accumulated depreciation	(4,698,750)	(149,882)	-	(4,848,632)
	1,334,306	(100,256)	-	1,234,050
Net governmental capital assets	$ 1,402,310	$ (100,256)	$ -	$ 1,302,054
Business-type activities				
Non-depreciated assets:				
Land	$ 97,818	$ -	$ -	$ 97,818
	97,818	-	-	97,818
Depreciated assets:				
Buildings & improvements	776,280	-	-	776,280
Machinery & equipment	112,999	-	-	112,999
Vehicles	45,001	-	-	45,001
Infrastructure	3,873,456	-	-	3,873,456
	4,807,736	-	-	4,807,736
Less: accumulated depreciation	(2,351,789)	(98,689)	-	(2,450,478)
	2,455,947	(98,689)	-	2,357,258
Net business-type capital assets	$ 2,553,765	$ (98,689)	$ -	$ 2,455,076

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Current year depreciation:	
General government	$ 15,686
Public safety	83,256
Public works	50,940
Total governmental activities	149,882
Sewer Fund	77,469
Community Services Fund	21,220
Total business-type activities	98,689
Total depreciation expense	$ 248,571

NOTE 5 - LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2013:

	Balance, 7/1/12	Additions	Deletions	Balance, 6/30/13	Current Portion
Governmental activities:					
Bonds payable	$ 166,670	$ -	$ (33,334)	$ 133,336	$ 33,333
Capital leases payable	91,364	-	(17,001)	74,363	17,001
Accrued compensated absences	206,855	-	-	206,855	-
Totals	$ 464,889	$ -	$ (50,335)	$ 414,554	$ 50,334
Business-type activities:					
Bonds payable	$ 97,227	$ -	$ (33,286)	$ 63,941	$ 33,287
Totals	$ 97,227	$ -	$ (33,286)	$ 63,941	$ 33,287

NOTE 5 - LONG TERM DEBT (CONTINUED)

The following is a summary of outstanding bonds payable:

Bonds payable	
Governmental activities:	
$500,000, 2001 bond payable due in annual principal payments of $33,333, through November of 2016. Interest is charged at a rate varying from 3.250% to 5.125% per annum.	$ 133,338
Business-type activities:	
$400,000, 1988 bond payable due in varying annual principal payments of $20,925 to $33,286, through November of 2014. Interest is charged at a rate varying from 5.30% to 7.85% per annum.	63,941
Total bonds payable	$ 197,279

The following is a summary of outstanding bond principal and interest requirements for the next five fiscal years ending June 30 and in five year increments thereafter:

	Principal	Interest	Total Debt Service
2014	$ 65,766	$ 7,866	$ 73,632
2015	64,845	3,916	68,761
2016	33,334	2,563	35,897
2017	33,334	854	34,188
2018	-	-	-
	$ 197,279	$ 15,199	$ 212,478

A summary of the outstanding capital leases payable is as follows:

The Town leases photocopiers under a non-cancelable lease agreement. The lease agreement calls for monthly payments of $244 with maturity in November of 2016.

The Town leases a backhoe loader under a non-cancelable lease agreement. The lease agreement calls for annual payments of $18,182 with maturity in August of 2016.

NOTE 5 - LONG TERM DEBT (CONTINUED)

Future minimum payments, for the next five years ending June 30, are as follows:

2014	$ 21,110
2015	21,110
2016	21,110
2017	19,402
2018	1
Total payments	$ 82,733
Less: interest portion of total payments	(8,370)
Present value of future minimum lease payments	$ 74,363

All bonds payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town.

NOTE 6 - RESTRICTED FUND BALANCES

The following fund balances have been restricted at June 30, 2013 for the following purposes:

Permanent funds (Schedule H)	$ 51,548

NOTE 7 - COMMITTED FUND BALANCES

At June 30, 2013, the Town had the following committed fund balances:

General fund:	
Budgeted use of surplus for FY2014 budget	$ 205,120
Route 236 TIF	1,537,559
Special revenue funds (Schedule D)	339,747
Capital project funds (Schedule F)	425,136
	$ 2,507,562

NOTE 8 - ASSIGNED FUND BALANCES

At June 30, 2013, the Town had the following assigned fund balances:

MS4 storm water discharge permit	$ 39,300

NOTE 9 - EXPENDITURES OVER APPROPRIATIONS

The Town had the following appropriations that were overspent at June 30, 2013:

	Excess
Article 7 - General expenses	$ 24,857
Article 9 - Police department	4,252
Article 10 - Public safety	244
Article 17 - Snow removal	98,495
Article 45 - Employee fringe benefits	1,788
	$ 104,779

Several of the overspent appropriations were due to the accrual of accounts payable at year end.

NOTE 10 - DEFICIT FUND BALANCE

The following fund had a deficit fund balance as of June 30, 2013:

NOTE 11 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of County debt. As of June 30, 2013, the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
County of York	$ 8,900,000	2.79%	$ 248,310

NOTE 12 - RISK MANAGEMENT

The Town faces a full realm of risks typical of a thriving entity. Liabilities associated with torts and protections against damage of loss of assets are the general categories of risk for which the Town carries commercial insurance. Specific insurance related to these categories includes general, police and public officials' liability coverage, workers compensation, and automobile insurance. The Town is liable for deductibles ranging up to $1,000 for settlements exceeding the limits of coverage, which range from $50,000 to $3,000,000. The amount of settlements has not exceeded insurance coverage for each of the past three years.

NOTE 13 - DEFINED BENEFIT PENSION PLAN

Plan Description

The Town participates in the Maine Public Employees Retirement System Consolidated Plan, a cost-sharing multiple-employer defined benefit pension plan established by the Maine State legislature. The Maine Public Employees Retirement System Consolidated Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Maine State Legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333 or by calling (800) 451-9800.

Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Maine State Legislature. Employees are part of the regular plan 110 AC and are required to contribute 6.5% of their annual salary. The Town is required to contribute 2.8% of members' covered payroll annually to the system. The Town's contributions to the plan for the fiscal year ended June 30, 2013 was $96,136.

Unfunded Actuarial Accrued Liability

The Town has no actuarial accrued liability.

NOTE 14 - TAX INCREMENT FINANCING DISTRICT

The Town has established two tax increment financing districts in accordance with Maine statutes to finance development programs located in the Town of Eliot. The expenditures from these development programs will be recovered in future years through an incremental tax levied upon the districts' so called "captured asset value". A portion of the incremental tax revenues will be returned to the district to repay principal and interest on any indebtedness to fund the expenditures of the development program and to finance future expansion.

Route 236 Municipal Tax Increment Financing District

The Town has established a municipal development tax increment financing district and development program on Route 236. The Town will capture and retain 100% of the increased assessed value from both taxable real and personal property improvements in the district and apply the revenues towards an engineering study, debt service on water and sewer improvements and extensions, water and sewer treatment and administrative and professional costs.

Eliot Commons Tax Increment Financing District

The Town has entered into a credit enhancement agreement with Sea Dog Realty, LLC where the Town will establish a development program fund which shall consist of a project cost account that is pledged to and charged with the payment of project costs.

NOTE 15 - CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund

SCHEDULE 1

TOWN OF ELIOT, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 2,023,694	$ 2,023,694	$ 2,023,694	$ -
Resources (Inflows):				
Taxes:				
Property taxes	11,639,333	11,639,333	11,540,041	(99,292)
Excise taxes	1,120,000	1,120,000	1,240,695	120,695
Intergovernmental revenues:				
State revenue sharing	350,000	350,000	357,770	7,770
Homestead exemption	95,696	95,696	98,227	2,531
BETE reimbursement	6,658	6,658	6,686	28
Block grant funds	48,120	48,120	48,120	-
General assistance	33,000	33,000	34,295	1,295
Other revenues	-	-	43,466	43,466
Charges for services	182,000	182,000	195,300	13,300
Interest income	25,000	25,000	33,084	8,084
Miscellaneous revenues	15,000	15,000	49,556	34,556
Transfers from other funds	25,000	25,000	-	(25,000)
Amounts Available for Appropriation	15,563,501	15,563,501	15,670,934	107,433
Charges to Appropriations (Outflows):				
General government	1,789,041	1,789,041	1,796,068	(7,027)
Public safety	1,076,376	1,076,376	1,077,128	(752)
Public works	1,032,340	1,032,340	1,073,360	(41,020)
Health and sanitation	466,022	466,022	445,387	20,635
Recreation and culture	142,714	142,714	134,634	8,080
Education	7,877,584	7,877,584	7,877,584	-
County tax	448,192	448,192	448,192	-
Unclassified	62,628	62,628	16,599	46,029
Debt service:				
Principal	33,334	33,334	33,334	-
Interest	5,792	5,792	5,792	-
Transfers to other funds	753,684	753,684	797,559	(43,875)
Total Charges to Appropriations	13,687,707	13,687,707	13,705,637	(17,930)
Budgetary Fund Balance, June 30	$ 1,875,794	$ 1,875,794	$ 1,965,297	$ 89,503
Utilization of Assigned Fund Balance	$ -	$ -	$ -	$ -
Utilization of Unassigned Fund Balance	147,900	147,900	-	(147,900)
	$ 147,900	$ 147,900	$ -	$ (147,900)

See accompanying independent auditors' report and notes to financial statements.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations – General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet – Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Project Funds
- Combining Balance Sheet – Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

SCHEDULE 2

TOWN OF ELIOT, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND REVENUES
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	$ 11,639,333	$ 11,639,333	$ 11,540,041	$ (99,292)
Motor vehicle excise	1,110,000	1,110,000	1,225,631	115,631
Boat excise	10,000	10,000	15,064	5,064
Intergovernmental revenues:				
State revenue sharing	350,000	350,000	357,770	7,770
Homestead exemption	95,696	95,696	98,227	2,531
BETE reimbursement	6,658	6,658	6,686	28
Block grant funds	48,120	48,120	48,120	-
General assistance	33,000	33,000	34,295	1,295
Other revenues		-	43,466	43,466
Charges for services:				
Town clerk fees	30,000	30,000	32,991	2,991
Building & plumbing permits	30,000	30,000	36,419	6,419
Police	15,000	15,000	10,634	(4,366)
Recycling/clear bags	100,000	100,000	108,599	8,599
Mooring fees	7,000	7,000	6,657	(343)
Interest income	25,000	25,000	33,084	8,084
Other revenues:				
Tax liens	-	-	6,703	6,703
Insurance reimbursement	-	-	16,855	16,855
Sale of town owned property	-	-	-	-
Misc. other	15,000	15,000	25,998	10,998
Transfers in from other funds	25,000	25,000	-	(25,000)
Amounts Available for Appropriation	$ 13,539,807	$ 13,539,807	$ 13,647,240	$ 107,433

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ELIOT, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Administration	$ 1,603,438	$ -	$ 1,603,438	$ 1,630,083	$ (26,645)
Town committees	177,603	-	177,603	159,649	17,954
Hearings & elections	8,000	-	8,000	6,336	1,664
	1,789,041	-	1,789,041	1,796,068	(7,027)
Public safety:					
Police department	710,706	-	710,706	714,958	(4,252)
Fire department	150,020	-	150,020	149,868	152
Animal control	3,000	-	3,000	1,560	1,440
Harbor master	5,000	-	5,000	2,848	2,152
Hydrant rental	61,650	-	61,650	62,622	(972)
Ambulance service	55,000	-	55,000	50,250	4,750
24 hour answering service	70,000	-	70,000	74,885	(4,885)
Street lights	21,000	-	21,000	20,137	863
	1,076,376	-	1,076,376	1,077,128	(752)
Public works:					
Highway department	440,529	-	440,529	452,973	(12,444)
Snow & winter maintenance	180,000	-	180,000	278,495	(98,495)
Summer maintenance	36,600	-	36,600	36,281	319
Roads & bridges	335,250	-	335,250	275,931	59,319
Town parks maintenance	39,961	-	39,961	29,680	10,281
	1,032,340	-	1,032,340	1,073,360	(41,020)
Health & sanitation:					
Transfer station	376,125	-	376,125	355,561	20,564
Social services	24,897	-	24,897	24,897	-
General assistance	65,000	-	65,000	64,929	71
	466,022	-	466,022	445,387	20,635

TOWN OF ELIOT, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
Recreation & culture:					
Community services	142,714	-	142,714	134,634	8,080
	142,714	-	142,714	134,634	8,080
Debt service:					
Principal	33,334	-	33,334	33,334	-
Interest	5,792	-	5,792	5,792	-
	39,126	-	39,126	39,126	-
Education	7,877,584	-	7,877,584	7,877,584	-
County tax	448,192	-	448,192	448,192	-
Unclassified:					
Overlay	62,628	-	62,628	16,599	46,029
	62,628	-	62,628	16,599	46,029
Transfers out	753,684	-	753,684	797,559	(43,875)
Total Expenditures	$ 13,687,707	$ -	$ 13,687,707	$ 13,705,637	$ (17,930)

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE B

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ -	$ -	$ -	$ -
Investments	338,602	439,809	51,548	829,959
Accounts receivable	-	-	-	-
Due from other funds	3,600	3	-	3,603
Total assets	$ 342,202	$ 439,812	$ 51,548	$ 833,562
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	2,455	15,255	-	17,710
Total liabilities	2,455	15,255	-	17,710
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	51,548	51,548
Committed	339,747	425,136	-	764,883
Assigned	-	-	-	-
Unassigned	-	(579)	-	(579)
Total fund balances	339,747	424,557	51,548	815,852
Total liabilites and fund balances	$ 342,202	$ 439,812	$ 51,548	$ 833,562

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE C

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Investment income	$ 1,006	$ 2,099	$ 306	$ 3,411
Other	24,244	7,000	-	31,244
TOTAL REVENUES	25,250	9,099	306	34,655
EXPENDITURES				
Capital outlay	-	174,719	-	174,719
Other	3,337	35,426	-	38,763
TOTAL EXPENDITURES	3,337	210,145	-	213,482
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	21,913	(201,046)	306	34,655
OTHER FINANCING SOURCES (USES)				
Transfers In	68,000	203,011	-	271,011
Transfers (Out)	(39,612)	-	-	(39,612)
TOTAL OTHER FINANCING SOURCES (USES)	28,388	203,011	-	231,399
NET CHANGE IN FUND BALANCES	50,301	1,965	306	266,054
FUND BALANCES - JULY 1	289,446	422,592	51,242	763,280
FUND BALANCES - JUNE 30	$ 339,747	$ 424,557	$ 51,548	$ 815,852

See accompanying independent auditors' report and notes to financial statements.

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

SCHEDULE D

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	Sewer Betterment Reserve	Sick Leave Reserve	Town Insurance Reserve	Revaluation Reserve	Legal Fees Reserve	200th Celebration Reserve	Street Lights Reserve
ASSETS							
Investments	$ 22,725	$ 56,538	$ 8,339	$ 31,772	$ 73,971	$ 25	$ 6,214
Accounts receivable	-	-	-	-	-	-	-
Due from other funds	1,946	-	-	-	-	-	-
TOTAL ASSETS	$ 24,671	$ 56,538	$ 8,339	$ 31,772	$ 73,971	$ 25	$ 6,214
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	24,671	56,538	8,339	31,772	73,971	25	6,214
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	24,671	56,538	8,339	31,772	73,971	25	6,214
TOTAL LIABILITIES AND FUND BALANCES	$ 24,671	$ 56,538	$ 8,339	$ 31,772	$ 73,971	$ 25	$ 6,214

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	General Assistance Reserve	Community Center Reserve	Consultant Reserve	Contingency Reserve	Ash Reserve	Totals
ASSETS						
Investments	$ 1,207	$ 83,519	$ 1,042	$ 50,197	$ 3,053	$ 338,602
Accounts receivable	-	-	-	-	-	-
Due from other funds	-	-	1,654	-	-	3,600
TOTAL ASSETS	$ 1,207	$ 83,519	$ 2,696	$ 50,197	$ 3,053	$ 342,202
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	2,455	-	2,455
TOTAL LIABILITIES	-	-	-	2,455	-	2,455
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	1,207	83,519	2,696	47,742	3,053	339,747
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	1,207	83,519	2,696	47,742	3,053	339,747
TOTAL LIABILITIES AND FUND BALANCES	$ 1,207	$ 83,519	$ 2,696	$ 50,197	$ 3,053	$ 342,202

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE E

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Sewer Betterment Reserve	Sick Leave Reserve	Town Insurance Reserve	Revaluation Reserve	Legal Fees Reserve	200th Celebration Reserve	Street Lights Reserve
REVENUES							
Investment income	$ (4)	$ 329	$ 3	$ 141	$ 124	$ 1	$ 77
Other	3,410	-	-	-	20,834	-	-
TOTAL REVENUES	3,406	329	3	141	20,958	1	77
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,406	329	3	141	20,958	1	77
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	39,000	-	-	5,000	-	-	-
Operating Transfers (Out)	(39,612)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(612)	-	-	5,000	-	-	-
NET CHANGE IN FUND BALANCES	2,794	329	3	5,141	20,958	1	77
FUND BALANCES - JULY 1	21,877	56,209	8,336	26,631	53,013	24	6,137
FUND BALANCES - JUNE 30	$ 24,671	$ 56,538	$ 8,339	$ 31,772	$ 73,971	$ 25	$ 6,214

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General Assistance Reserve	Community Center Reserve	Consultant Reserve	Contingency Reserve	Ash Reserve	Totals
REVENUES						
Interest	$ 17	$ 284	$ 3	$ 30	$ 1	$ 1,006
Other	-	-	-	-	-	24,244
TOTAL REVENUES	17	284	3	30	1	25,250
EXPENDITURES						
Capital outlay	-	-	-	-	-	-
Other	-	-	-	3,337	-	3,337
TOTAL EXPENDITURES	-	-	-	3,337	-	3,337
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	17	284	3	(3,307)	1	21,913
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	-	24,000	-	68,000
Operating Transfers (Out)	-	-	-	-	-	(39,612)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	24,000	-	28,388
NET CHANGE IN FUND BALANCES	17	284	3	20,693	1	50,301
FUND BALANCES - JULY 1	1,190	83,235	2,693	27,049	3,052	289,446
FUND BALANCES - JUNE 30	$ 1,207	$ 83,519	$ 2,696	$ 47,742	$ 3,053	$ 339,747

See accompanying independent auditors' report and notes to financial statements.

Capital Project Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2013

	Eliot Commons TIF	Town Facilities Reserve	Fire Truck Reserve	Police Cruisers Reserve	Land Bank Reserve	Road Equipment Reserve	Sewer Capital
ASSETS							
Investments	$ 85,751	$ 6,296	$ 67,638	$ 11,640	$ 68,027	$ 2,633	$ 152,068
Due from other funds	3	-	-	-	-	-	-
TOTAL ASSETS	$ 85,754	$ 6,296	$ 67,638	$ 11,640	$ 68,027	$ 2,633	$ 152,068
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	12,219	-	-	3,036
TOTAL LIABILITIES	-	-	-	12,219	-	-	3,036
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	85,754	6,296	67,638	-	68,027	2,633	149,032
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	(579)	-	-	-
TOTAL FUND BALANCES	85,754	6,296	67,638	(579)	68,027	2,633	149,032
TOTAL LIABILITIES AND FUND BALANCES	$ 85,754	$ 6,296	$ 67,638	$ 11,640	$ 68,027	$ 2,633	$ 152,068

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2013

	CSD Building Reserve	Police Dept. Capital	Fire Dept. Capital	Town Office Capital	Public Works Garage	Totals
ASSETS						
Investments	$ 6,919	$ 5,000	$ 25,000	$ 8,837	$ -	$ 439,809
Due from other funds	-	-	-	-	-	3
TOTAL ASSETS	$ 6,919	$ 5,000	$ 25,000	$ 8,837	$ -	$ 439,812
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	15,255
TOTAL LIABILITIES	-	-	-	-	-	15,255
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	6,919	5,000	25,000	8,837	-	425,136
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(579)
TOTAL FUND BALANCES	6,919	5,000	25,000	8,837	-	424,557
TOTAL LIABILITIES AND FUND BALANCES	$ 6,919	$ 5,000	$ 25,000	$ 8,837	$ -	$ 439,812

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE G

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Eliot Commons TIF	Town Facilities Reserve	Fire Truck Reserve	Police Cruisers Reserve	Land Bank Reserve	Road Equipment Reserve	Sewer Capital
REVENUES							
Investment income	$ (94)	$ 267	$ 213	$ 20	$ 191	$ 143	$ 1,359
Other	-	-	7,000	-	-	-	-
TOTAL REVENUES	(94)	267	7,213	20	191	143	1,359
EXPENDITURES							
Capital outlay	-	-	-	17,300	-	32,326	100,093
Other	-	-	-	-	-	18,182	-
TOTAL EXPENDITURES	-	-	-	17,300	-	50,508	100,093
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(94)	267	7,213	(17,280)	191	(50,365)	(98,734)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	14,136	-	25,000	18,000	8,000	30,000	19,875
Operating Transfers (Out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	14,136	-	25,000	18,000	8,000	30,000	19,875
NET CHANGE IN FUND BALANCES	14,042	267	32,213	720	8,191	(20,365)	(78,859)
FUND BALANCES - JULY 1	71,712	6,029	35,425	(1,299)	59,836	22,998	227,891
FUND BALANCES - JUNE 30	$ 85,754	$ 6,296	$ 67,638	$ (579)	$ 68,027	$ 2,633	$ 149,032

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	CSD Building Reserve	Police Dept. Capital	Fire Dept. Capital	Town Office Capital	Public Works Garage	Totals
REVENUES						
Investment income	$ -	$ -	$ -	$ -	$ -	$ 2,099
Other	-	-	-	-	-	7,000
TOTAL REVENUES	-	-	-	-	-	9,099
EXPENDITURES						
Capital outlay	-	-	-	-	25,000	174,719
Other	1,081	-	-	16,163	-	35,426
TOTAL EXPENDITURES	1,081	-	-	16,163	25,000	210,145
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,081)	-	-	(16,163)	(25,000)	(201,046)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	8,000	5,000	25,000	25,000	25,000	203,011
Operating Transfers (Out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	8,000	5,000	25,000	25,000	25,000	203,011
NET CHANGE IN FUND BALANCES	6,919	5,000	25,000	8,837	-	1,965
FUND BALANCES - JULY 1	-	-	-	-	-	422,592
FUND BALANCES - JUNE 30	$ 6,919	$ 5,000	$ 25,000	$ 8,837	$ -	$ 424,557

See accompanying independent auditors' report and notes to financial statements.

Permanent Funds

Permanent funds are used to account for assets held by the Town of Eliot, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of the cemeteries.

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS
JUNE 30, 2013

	Cemetery	Little League	General Assistance	Recreation	Totals
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -
Investments	2,774	11,986	35,874	914	51,548
Due from other funds	-	-	-	-	-
Total assets	$ 2,774	$ 11,986	$ 35,874	$ 914	$ 51,548
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	2,774	11,986	35,874	914	51,548
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	2,774	11,986	35,874	914	51,548
Total liabilites and fund balances	$ 2,774	$ 11,986	$ 35,874	$ 914	$ 51,548

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Cemetery	Little League	General Assistance	Recreation	Totals
REVENUES					
Investment income	$ 6	$ 27	$ 271	$ 2	$ 306
Other	-	-	-	-	-
TOTAL REVENUES	6	27	271	2	306
EXPENDITURES					
Capital outlay	-	-	-	-	-
Other					-
TOTAL EXPENDITURES	-	-	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	6	27	271	2	306
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	6	27	271	2	306
FUND BALANCES - JULY 1	2,768	11,959	35,603	912	51,242
FUND BALANCES - JUNE 30	$ 2,774	$ 11,986	$ 35,874	$ 914	$ 51,548

See accompanying independent auditors' report and notes to financial statements.

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

SCHEDULE J

TOWN OF ELIOT, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2013

	Land and Non-depreciable Assets	Buildings, Building Improvements & Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Total
Town hall	$ 68,001	$ 421,271	$ 154,529	$ 4,288	$ 648,089
Police	1	816,345	525,366	-	1,341,712
Fire	1	1,658,500	1,225,988	-	2,884,489
Public works	1	356,944	919,451	-	1,276,396
Sewer fund	-	-	-	3,873,456	3,873,456
Community services fund	97,818	776,280	158,000	-	1,032,098
Total General Capital Assets	165,822	4,029,340	2,983,334	3,877,744	11,056,240
Less: Accumulated Depreciation	-	(2,678,165)	(2,538,842)	(2,082,103)	(7,299,110)
Net General Capital Assets	$ 165,822	$ 1,351,175	$ 444,492	$ 1,795,641	$ 3,757,130

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE K

TOWN OF ELIOT, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2013

	General Capital Assets 7/1/12	Additions	Deletions	General Capital Assets 6/30/13
Town hall	$ 648,089	$ -	$ -	$ 648,089
Police	1,324,412	17,300	-	1,341,712
Fire	2,884,489	-	-	2,884,489
Public works	1,244,070	32,326	-	1,276,396
Sewer fund	3,873,456	-	-	3,873,456
Community services fund	1,032,098	-	-	1,032,098
Total General Capital Assets	11,006,614	49,626	-	11,056,240
Less: Accumulated Depreciation	(7,050,539)	(248,571)	-	(7,299,110)
Net General Capital Assets	$ 3,956,075	$ (198,945)	$ -	$ 3,757,130

See accompanying independent auditors' report and notes to financial statements.

THE BOARD OF SELECTMEN WILL BE HOLDING A PUBLIC INFORMATIONAL MEETING ON THE TOWN'S BUDGET & REFERENDUM ARTICLES ON THURSDAY, MAY 29, 2014 AT 5:30 PM IN THE TOWN HALL MEETING ROOM.

THE BUDGET COMMITTEE WILL BE HOLDING A PUBLIC INFORMATIONAL MEETING ON THE TOWN'S BUDGET ON TUESDAY, MAY 27, 2014 AT 7:00 PM IN THE TOWN HALL MEETING ROOM.

THE PUBLIC IS ENCOURAGED TO ATTEND

WARRANT
ARTICLES TO BE ACTED UPON AT TOWN MEETING
June 10 & June 14, 2014

Tuesday, June 10, 2014
ELECTIONS/REFERENDUM VOTING

MARSHWOOD MIDDLE SCHOOL
POLLS FOR VOTING 8:00 AM – 8:00 PM
(Please use Depot Road entrance to access parking lot)

Saturday, June 14, 2014
OPEN FLOOR OF TOWN MEETING

MARSHWOOD MIDDLE SCHOOL
Opening ceremonies at the Annual Town Meeting beginning at 9:00 AM shall include Pledge of Allegiance, and presentation of the Fabyan Drake Award, immediately followed by the business meeting.

STATE OF MAINE

TO: Patricia A. Levesque, Resident, Town of Eliot ss YORK

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Eliot, County of York, qualified by law to vote in Town affairs, to meet at Marshwood Middle School (at the corner of Route 236 and Depot Road), Eliot, Maine, on Tuesday June 10, at 8:00 AM then and there to act on Articles One through Six.

NOTE: Please use the Depot Road entrance to the Parking Lot.

The polls for voting will open at 8:00 A.M and close at 8:00 P.M. Pursuant to Title 21-A, Section 759(7) absentee ballots will be processed at the polling place from 9:00 AM – 8:00 PM on the hour as needed at Annual Town Meeting Election.

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

And, to notify and warn said inhabitants to meet at Marshwood Middle School (at the corner of Route 236 and Depot Road), Eliot, Maine, on June 14, at 9:00 A.M. in the morning, then and there to act on Articles Seven through Forty as set out below, to wit:

FIRST - To elect a Moderator to preside at said meeting.

SECOND - To elect namely: Two Selectmen and Overseer of the Poor for a term of three years, one member of SAD No. 35 Board of Directors for a term of three years; and one member of the Budget Committee for a term of three years.

THIRD - Citizen Initiative - Shall the Town modify and amend the Route 236 Municipal Development and Tax Increment Finance District approved by the voters on February 11, 2009 in order to:

1. Delete all language providing for a sewer project or a sewer expansion.

2. Provide for alternative projects not requiring a sewer that may be acceptable to the Town.

3. Provide for a referendum vote to approve possible alternative projects within eighteen (18) months of the date the petition is delivered to the Board of Selectmen.

4. Terminate the Route 236 Municipal Development and Tax Increment Finance District if alternative projects are not approved by the voters of Eliot.

Statement of Fact:
Approval of this article will remove any sewer project and funding for sewer projects within the Route 236 Municipal Development and Tax Increment Finance District. The Town will be required to approve an alternative project within 18 months or the Town will be required to terminate the Route 236 Municipal Development and Tax Increment Finance District.

All changes to the original Route 236 Municipal Development and Tax Increment Finance District plan are subject to the approval of the State Department of Economic & Community Development.

FOURTH - Shall an ordinance entitled: "Town of Eliot Drug Free Zone Ordinance" dated June 10, 2014 be enacted?

A complete copy of the text is available for review at the Town Hall.

FIFTH - Shall an ordinance entitled "Amendments to Chapter 44, Shoreland Zoning" and amendments to the Official Eliot Zoning Map of the Municipal Code of Ordinances of the Town of Eliot, Maine to rezone certain wetland habitat areas from the Resource Protection district to the Limited Residential Shoreland district dated June 10, 2014 be enacted?

A complete copy of the text is available for review at the Town Hall.

SIXTH - Shall an Ordinance entitled "Amendments to Ordinance Governing Boards, Commissions, and Committees" dated June 10, 2014 be enacted?

A complete copy of the text is available for review at the Town Hall.

SEVENTH - To see if the Town will vote to set the days of November 17, 2014 and May 18, 2015 as the dates that taxes are due and payable, ½ of the taxes being due on each date.

EIGHTH - To see if the Town will vote to fix 7% as the rate of interest charged on taxes after the due and payable date.

NINTH - To see if the Town will vote to authorize the Board of Selectmen to set an interest rate to be paid on abated taxes for fiscal year 2014-2015.

TENTH - To see if the Town will authorize the Tax Collector to accept prepayments of taxes not yet committed, pursuant to 36 MRSA Section 506.

- No interest is to be paid on such prepayments.

ELEVENTH - To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 1/12 of the appropriated amount of the 2014-2015 annual budget during the period from July 1, 2015 to the 2015 Annual Town meeting.

TWELFTH - To see if the Town will vote to authorize the Selectmen to dispose of Town-owned personal property under such terms and conditions as they deem to be in the best interest of the Town.

THIRTEENTH - To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms, as they deem advisable and to execute quitclaim deeds for such property. The Selectmen must first request the advice of the Conservation Commission.

FOURTEENTH - To see if the Town will vote to authorize the Selectmen to receive insurance and/or other property damage restitution funds and to expend said receipts for materials and labor to correct said damages without further appropriations.

FIFTEENTH - To see if the Town will vote to authorize the Selectmen to accept and appropriate or reject any and all funds from grants, donations, and reimbursements during the year for any Municipal Department, Committee, Commission and/or project, to include but not limited to reimbursements from F.E.M.A. for any State declared emergencies, Community Development Block Grants, donations for the parks, and capital or program grants for Community Service Department.

SIXTEENTH - To see if the Town will vote to exceed the property tax levy limit estimated at $2,978,098 established for Eliot by State Law in the event that the municipal budget approved under the preceding and following articles will result in a tax commitment that is greater than that property tax levy limit or any other property tax limit established as a result of 30-A MRSA Section 5721-A Limitation on Municipal Property Tax Levy. The final limit can only be calculated in December.

Note: This article has to be voted by written ballot. If the articles are voted as Selectmen recommended them, the estimated override amount will be $214,221.

SEVENTEETH - To see if the Town will appropriate and transfer $40,000 from the established tax increment financing account and allow the Board of

Selectmen to expend as needed. (Current Rte. 236 balance is $1,495,673; Eliot Commons balance is $85,474).

Requested:	Selectmen Recommend
10% Town Manager Salary	$11,000
Legal	10,000
Consulting	19,000
Total	$40,000

THE SELECTMEN RECOMMEND $40,000
THE BUDGET COMMITTEE RECOMMENDS $40,000

- Funds are to be used for seeking additional economic development alternatives.

EIGHTEENTH - To see if the Town will vote to apply the following 2014/2015 Estimated Revenues to reduce the amount to be raised by taxation (fiscal year is July 1, 2014 to June 30, 2015).

Excise Taxes	1,173,000	T.I.F. Revenues	40,000
Clerk Fees	30,600	Kids Play	15,000
Boat Excise	10,200	State Revenue Sharing	224,000
Building Permits	10,200	Personal Property Tax	85,000
Plumbing Permits	15,300	Interest (Fund Balance)	24,000
Electrical Permits	5,100	MDOT Road Assistance	37,120
Interest (Investment & Tax)	28,050	Grant from York Hospital	11,000
Gen. Assistance Reimb.	25,000	Police	83,610
Recycling	122,000	Boat Basin	5,000
Mooring Fees	7,140	Pay Per Bag	65,000
		Miscellaneous	15,000

Total: $2,031,320

THE SELECTMEN RECOMMEND $2,031,320
THE BUDGET COMMITTEE RECOMMENDS $2,031,320

NINETEENTH- To see what sum the Town will vote to raise, appropriate, and transfer for employee salary, benefits, operation, and maintenance of the Administration and General Government.

THE SELECTMEN RECOMMEND $1,203,051
THE BUDGET COMMITTEE RECOMMENDS $1,083,729

Note:	Original Dept. request was	$1,204,449
	Last year's appropriation was	$1,110,458*

*Adjusted to reflect inclusion of fringe benefits.
*Harbor Master moved from Police Budget to Administrative Budget this year

TWENTIETH - To see what sum the Town will vote to raise, appropriate, and transfer for the Capital Improvement Plan of the Administrative and General Government:

		Current Balance
Vehicles	$ 0	$31,091 (Total)
Facilities	12,500	
Energy	28,000	
Infrastructure	0	
Equipment	8,400	
Total Dept. request	$49,900	

THE SELECTMEN RECOMMEND $49,900
THE BUDGET COMMITTEE RECOMMENDS $31,427

Note: Last year's appropriation was $24,000
A complete 10 Year Capital Improvement Plan is available on line and at the Town Hall.

TWENTY-FIRST - To see what sum the Town will vote to raise, appropriate, and transfer for General Assistance.

THE SELECTMEN RECOMMEND $44,000
THE BUDGET COMMITTEE RECOMMENDS $44,000

Note:	Original Dept. request was	$50,000
	Last year's appropriation was	$65,000

TWENTY-SECOND - To see what sum the Town will vote to raise, appropriate, and transfer for the operating Reserve Accounts.

		Current Balance
Legal & Consulting	$ 0	$74,699
Sick Leave	30,000	56,546
Assessing	15,000	36,773
Insurance	0	8,313
Contingency	0	80,127
Petroleum	0	20,000
Land Bank	0	67,955
Street Lights	21,630	6,238
Office Equipment/Computers	8,000	24,743

Total Request $74,630

THE SELECTMEN RECOMMEND $74,630
THE BUDGET COMMITTEE RECOMMENDS $ 21,630

TWENTY-THIRD To see what sum the Town will vote to raise, appropriate, and transfer for employee salary, benefits, operation, and maintenance of the Police Department.

THE SELECTMEN RECOMMEND $1,064,052
THE BUDGET COMMITTEE RECOMMENDS $1,040,902

Note: Original Dept. Request was $1,077,344
Last year's appropriation was $1,003,195*
*Adjusted to reflect inclusion of fringe benefits.
*Harbor Master moved from Police Budget to Administrative Budget this year.

TWENTY-FOURTH - To see what sum the Town will vote to raise, appropriate, and transfer for the Capital Improvement Plan of the Police Department.

		Current Balance
Vehicles	$18,000	$9,118
Facilities	5,000	9,236
Energy	0	
Infrastructure	0	
Equipment	1,500	
Total	$24,500	

THE SELECTMEN RECOMMEND $24,500
THE BUDGET COMMITTEE RECOMMENDS $15,500

Note: Last year's appropriation was $20,000

A complete 10 Year Capital Improvement Plan is available on line and at the Town Hall.

TWENTY-FIFTH - To see what sum the Town will vote to raise, appropriate, and transfer for services related to public safety.

Fire Hydrants	$69,000
Ambulance Serv.	0
Dispatching	70,000
Total	$139,000

THE SELECTMEN RECOMMEND $139,000
THE BUDGET COMMITTEE RECOMMENDS $139,000

TWENTY-SIXTH - To see what sum the Town will vote to raise, appropriate, and transfer for Police Building Bond.

THE SELECTMEN RECOMMEND $37,454
THE BUDGET COMMITTEE RECOMMENDS $37,454

TWENTY-SEVENTH - To see what sum the Town will vote to raise, appropriate, and transfer for the salaries, fringe benefits, operation, and maintenance of the Community Service Department.

THE SELECTMEN RECOMMEND $192,893
THE BUDGET COMMITTEE RECOMMENDS $196,893

Original Department Request was	$192,893*
Note: Last year's appropriation was	$213,266*

*Adjusted to reflect inclusion of fringe benefits.

TWENTY-EIGHTH - To see what sum the Town will vote to raise, appropriate, and transfer for the Capital Improvement Plan of the Community Service Department.

		Current Balance
Vehicles	$5,000	$92,965 (Total)
Facilities	0	
Energy	0	
Infrastructure	0	
Equipment	0	
Total	$5,000	

THE SELECTMEN RECOMMEND $5,000
THE BUDGET COMMITTEE RECOMMENDS $5,000

Note: Last year's appropriation was $12,500

A complete 10 Year Capital Improvement Plan is available on line and at the Town Hall

TWENTY-NINTH - To see what sum the Town will vote to raise, appropriate, and transfer for the salaries, benefits, operation, and maintenance of the Fire Department

THE SELECTMEN RECOMMEND $151,328
THE BUDGET COMMITTEE RECOMMENDS $151,328

Note: The original Department request was $151,328*
Last year's appropriation was $144,608*

*Adjusted to reflect inclusion of fringe benefits
** Increased due to an initial fringe benefit calculation error

THIRTIETH - To see what sum the Town will vote to raise, appropriate, and transfer for the Capital Improvement Plan of the Fire Department.

		Current Balance
Vehicles	$55,000	$96,669
Facilities	18,000	54,709 (Other reserves)
Energy	0	
Infrastructure	0	
Equipment	0	
Total	$73,000	

THE SELECTMEN RECOMMEND $73,000
THE BUDGET COMMITTEE RECOMMENDS $69,000

Note: Last year's appropriation was $59,000.

A complete 10 Year Capital Improvement Plan is available on line and at the Town Hall.

THIRTY-FIRST - To see what sum the Town will vote to raise, appropriate, and transfer for the salaries, benefits, operation, and maintenance for the Public Works Department.

THE SELECTMEN RECOMMEND $765,407
THE BUDGET COMMITTEE RECOMMENDS $765,407

Note: The original Department request was $791,407
Last year's appropriation was $724,339*
*Adjusted to reflect inclusion of fringe benefits.

THIRTY-SECOND - To see what sum the Town will vote to raise, appropriate, and transfer for the Capital Improvement Plan of the Public Works Department.

		Current Balance
Vehicles	$ 50,000	$29,448

Facilities	18,000	
Energy	14,000	
Infrastructure	515,000	54,000
Equipment	0	
Total Dept. Request	$632,000	

THE SELECTMEN RECOMMEND $597,000
THE BUDGET COMMITTEE RECOMMENDS $445,000

Note: The original Department request was $632,000
Last year's appropriation was $439,000

THIRTY-THIRD - To see what sum the Town will vote to raise, appropriate, and transfer for Snow Removal.

THE SELECTMEN RECOMMEND $203,000
THE BUDGET COMMITTEE RECOMMENDS $182,000

Note Original Dept. Request was $208,408
Last year's appropriation was $182,000

THIRTY-FOURTH - To see if the Town will vote to authorize the Selectmen and Treasurer to borrow on notes or to appropriate money from Unreserved Fund Balance for any further amount needed for snow removal.

THIRTY-FIFTH - To see what sum the Town will vote to raise, appropriate, and transfer for the implementation of the Federal Storm Water Management Plan.

THE SELECTMEN RECOMMEND $90,000
THE BUDGET COMMITTEE RECOMMENDS $45,000

Note: The original Department Request was $120,950.

THIRTY-SIXTH - To see what sum the Town will vote to raise, appropriate, and transfer for the Sewer Bond

THE Selectmen RECOMMEND $38,000
THE BUDGET COMMITTEE RECOMMENDS $38,000

THIRTY-SEVENTH - To see what sum the Town will vote to raise, appropriate, and transfer for salaries, benefits, operations, and maintenance of the Solid Waste Transfer Station.

THE SELECTMEN RECOMMEND $287,791
THE BUDGET COMMITTEE RECOMMENDS $287,791

Note: The original Department Request was $325,257
Last year's appropriation was $325,108*
*Adjusted to reflect inclusion of fringe benefits.

THIRTY-EIGHTH - To see what sum the Town will vote to raise, appropriate, and transfer for Town Sponsored and other Town Recognized Committees.

	Requested:	Selectmen Recommend:
Board of Appeals	$ 4,400	$ 3,000
Budget Committee	1,350	700
Business Development	1,700	1,700
Charter Commission	13,500	13,500
Conservation	5,400	1,400
Eliot Festival Day	4,400	4,400
Energy Commission	2,500	2,500
Health Officer	400	400
Historical Society	3,360	3,360
Memorial Day	1,000	1,000
Planning Board	13,498	13,498
Senior Citizens	1,500	1,500
Sewer Committee	0	0
Total	$53,008	$46,958

THE SELECTMEN RECOMMEND $46,958
THE BUDGET COMMITTEE RECOMMENDS $42,060

THIRTY-NINTH - To see what sum the Town will vote to appropriate and raise for Outside Agencies.

	Requested:	Selectmen Recommend
Agency on Aging	$9,000	$ 9,000
Biddeford Free Clinic	150	150
Caring unlimited	1,861	1,861
Crossroads	750	0
CSI (Counseling Services, Inc.)	1,500	1,500
Day One	1,000	1,000
Eastern Trail	3,500	0
Home Health Visiting Nurses	3,791	3,791
Kids Free To Grow	500	500
Project Share	500	500
Red Cross	1,500	1,200
Seacoast Shipyard Assoc.	500	500
Sexual Assault Response Service	0	0

So. Maine Parent Awareness	1,000	1,000
Y.C. Community Action Corp.	3,250	2,250
Y.C. Shelters	500	500
Total	$29,402	$24,752

THE SELECTMEN RECOMMEND $24,752
THE BUDGET COMMITTEE RECOMMENDS $17,852

FORTIETH -To see what sum the Town will vote to raise, appropriate, and transfer towards contributing to the cost of operations at the William Fogg Library.

THE SELECTMEN RECOMMEND $130,500
THE BUDGET COMMITTEE RECOMMENDS $112,000

Note:	The original Library request was	$145,000
	Last year's appropriation was	$112,000

Given under our hands this 28th day of April 10, 2014.

Michael T. Moynahan, Chairman

Stephen R. Beckert, Vice Chairman

John J. Murphy, Secretary

Grant Hirst

LeRoy Dunkelberger
Selectmen, Town of Eliot

Dated: April 10, 2014