
TOWN OF ELIOT, MAINE

BUDGET COMMITTEE AGENDA

TYPE OF MEETING: IN PERSON WITH REMOTE OPTION.

DATE: Wednesday, October 11, 2023

PLACE: TOWN HALL MEETING ROOM AND REMOTE VIA OWL/ZOOM

TIME: 6:00 PM

PLEASE NOTE: It is the policy of the Budget Committee that all correspondence be submitted to the Chair of the committee

- 1) **ROLL CALL**
 - a. Quorum, Conflicts of Interest
- 2) **10-MINUTE PUBLIC INPUT SESSION (Community Participation is Encouraged)**
- 3) **PRESENTATION AND DISCUSSION OF FISCAL YEAR 2022 AUDIT RESULTS: MR. RON SMITH, TOWN OF ELIOT AUDITOR AND OWNER OF RHR SMITH CPAS (VIA ZOOM)**
- 4) **PRESENTATION AND DISCUSSION OF HOW TOWN OF ELIOT CALCULATES THE ANNUAL MIL RATE: MR. DONALD FERRARA, TOWN OF ELIOT ASSESSOR (IN PERSON)**
- 5) **DISCUSSION OF PROPOSED ORDINANCE CHANGES AROUND TOWN OF ELIOT VOTING PROCEDURES: MR. WILLIAM WIDI, VICE-CHAIR OF THE ELIOT SELECT BOARD (IN-PERSON)**
- 6) **BUDGET COMMITTEE MEMBERS: REPORTS ON INDIVIDUAL MEETINGS AND OTHER COMMENTS/SUGGESTIONS**
- 7) **REVIEW AND APPROVE MINUTES**
September 6, 2023
September 13, 2023
- 8) **OTHER BUSINESS**
- 9) **CORRESPONDENCE**
- 10) **SET AGENDA AND DATE FOR NEXT MEETING**
 - a. Begin Planning for the FY25 Budget Committee Process
 - b. Next Meeting Date: Wednesday, November 8, 2023
- 11) **MOTION TO ADJOURN**

To view a live remote meeting:

- a) Go to www.eliotme.org
- b) Click on "Meeting Videos" – Located in the second column, on the left-hand side of the screen.
- c) Click on the meeting under "Live Events" – The broadcasting of the meeting will start at 5:00pm (Please note: streaming a remote meeting can be delayed up to a minute)

Instructions to join remote meeting:

To participate please call into meeting 5 minutes in advance of meeting start time. Please note that Zoom does state that for some carriers this can be a toll call. You can verify by contacting your carrier.

- a) Please call **1-646-558-8656**
 1. When prompted enter meeting number ID: **824 2733 9358**
 2. When prompted to enter Attendee ID
 3. When prompted enter meeting password: **203985**
- b) Members of the Public calling in, will be first automatically be placed in a virtual waiting room until admitted by one of the members of the Budget Committee. Members of the public will be unmuted one at time to allow for input. Please remember to state your name and address for the record.
- c) Press *9 to raise your virtual hand to speak



August 16, 2023

Selectboard
Town of Eliot
1333 State Road
Eliot, Maine 03903

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Eliot for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 15, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Eliot are described in Note 1 of Notes to Financial Statements. All significant transactions have been recognized in the financial statements in the proper period.

As described in Note 1 of Notes to Financial Statements, the Town of Eliot changed accounting policies related to Governmental Accounting Standards Board (GASB Statement) No. 87, "*Leases*", GASB Statement No. 89, "*Accounting for Interest Cost Incurred Before the End of a Construction Period*", GASB Statement No. 91, "*Conduit Debt Obligations*", GASB Statement No. 92, "*Omnibus 2020*", GASB Statement No. 93, "*Replacement of Interbank Offered Rates (paragraphs 13-14)*" and GASB Statement No. 97, "*Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue code Section 457 Deferred Compensation Plans*" in 2022. There was no impact in the financial statements based on the cumulative effect of these accounting changes.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Eliot's financial statements were:

- ☐ Fair value of investments
- ☐ Depreciation expense which is based on the estimated useful lives of capital assets
- ☐ Pension and OPEB related assets, liabilities and revenues/expenses which are based on actuarial valuations
- ☐ Accrued compensated absences
- ☐ Deferred property tax revenues

Management's process for determining the above estimates is based on firm concepts and reasonable assumptions of both historical and future events. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are reflected in the deposits and investments, capital assets and other long-term obligations footnotes.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial and communicate them to the appropriate level of management. A schedule of any uncorrected misstatements has been presented to management with the management representation letter. We identified and proposed adjustments of misstatements as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 20, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Eliot’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

However, we noted certain other matters that we reported to management of the Town of Eliot in a separate letter dated August 16, 2023.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pension, Schedule of Changes in Net OPEB Liability, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Contributions - OPEB and Notes to Required Supplementary Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very Best,

A handwritten signature in black ink that reads "RHR Smith & Company". The script is cursive and fluid, with the letters "RHR" being particularly prominent and stylized.

RHR Smith & Company, CPAs



Proven Expertise & Integrity

August 16, 2023

Selectboard
Town of Eliot
1333 State Road
Eliot, ME 03903

MANAGEMENT LETTER

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Eliot as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Eliot's internal control. We did so to determine our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for expressing our opinion on the effectiveness of the Town of Eliot's internal control over financial reporting or compliance.

During our audit we became aware of several matters referred to as "management letter comments" that offer opportunities for strengthening internal control and improving operating efficiencies of the Town of Eliot. The following pages summarize our comments and suggestions on those matters.

This report is intended solely for the information and use of the Selectboard, management, and others within the entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

These matters do not modify our opinion on the financial statements for the year ended June 30, 2022, where we expressed an unmodified opinion on our independent auditors' report dated August 11, 2023.

Bank Reconciliations:

While performing the audit for the above-mentioned fiscal year, we noted that the Town does not reconcile its general fund operating bank statement to the general ledger. We recommend that all bank statements are reconciled to the general ledger to help ensure that all cash transactions are reconciled, to help ensure accuracy and completeness of transactions in the correct reporting period and to help avoid material misstatements in the financial statements.

While performing the audit for the above-mentioned fiscal year, we noted that the Town has outstanding checks remaining on bank reconciliations that were older than 6 months from the date of issuance. We recommend that management establish procedures that address all outstanding checks that are older than 6 months from the date of issuance to help ensure accuracy and completeness of transactions in the correct reporting period and to help avoid material misstatements in the financial statements. (Some examples of ways to address these checks are: voiding and reissuing a new check to the payee, contacting the payee directly, submitting the payment information through the State's Unclaimed Property Program for payees who cannot be contacted or who do not respond.)

While performing the audit for the above-mentioned fiscal year, we noted that bank reconciliations are not reviewed and signed off on by an employee other than the preparer. We recommend that all bank reconciliations be reviewed, dated, and signed off on by another employee with knowledge of the fiscal operations to provide complete oversight.

Cash Disbursements:

While performing the audit for the above-mentioned fiscal year, we noted an instance where the documentation for a disbursement did not match the disbursement issued. We recommend that management review and revise its procedures to require that documentation be on file to substantiate all disbursements made from its financial institution in compliance with generally accepted accounting principles (GAAP), to help ensure that all transactions are properly recorded, to help reduce the risk of loss and to help avoid material misstatements in the financial statements.

While performing the audit for the above-mentioned fiscal year, we noted some disbursement documentation included details that appeared to indicate tax was charged to the Town by the vendor. We recommend that management review and revise its procedures to ensure that all purchases are properly processed by vendors under the Town's tax-exempt ID, as issued by the State, to help reduce the risk of fraud and to help ensure that cash disbursements are not issued by the Town which include tax.

Budget:

While performing the audit for the above-mentioned fiscal year, we noted that the Town did not have an accurate budget posted in its financial accounting software. We recommend that management review and revise its procedures to ensure that the legally adopted appropriation budget is used in all applicable reports to provide accurate financial information to the Selectboard and the public.

General Accounting:

While performing the audit for the above-mentioned fiscal year, we noted that general ledger accounts were not being reconciled in a timely manner throughout the year. We recommend that all general ledger accounts be reconciled on a monthly basis within 30 days from the date of the month end and, when, necessary to subsidiary ledgers, to help ensure accuracy and completeness of transactions in the correct reporting period and to help avoid material misstatements in the financial statements.

Cash Handling Procedures:

While performing the audit for the above-mentioned fiscal year, we noted that the Town had no formal procedures for cash collection and security of funds at the various cash handling sites throughout the Town. We recommend that management review and revise its cash collection and security procedures for all Town sites to help ensure the accuracy and security of receipted funds from the time of collection through to the time the funds are deposited to its financial institution, to help reduce the risk of fraud and to help ensure accuracy and completeness of transactions in the correct reporting period.

Accounting Procedures:

While performing the audit for the above-mentioned fiscal year, we noted that financial transactions like transfers, actual reserve expenditures are not properly classified in the Town's financial accounting software. We recommend that management review and revise its procedures to help ensure that all transactions are properly recorded in its financial accounting software in compliance with generally accepted accounting principles (GAAP) and to help avoid material misstatements in the financial statements.

We would like to thank Kristen and all of the staff at the Town of Eliot for their cooperation throughout this audit process.

If there are any questions regarding this letter, please do not hesitate to call.

Very Best,

A handwritten signature in black ink that reads "RHR Smith & Company". The script is cursive and fluid, with the letters "RHR" being particularly prominent and stylized.

RHR Smith & Company, CPAs

Audited Financial Statements
and Other Financial Information

Town of Eliot, Maine

June 30, 2022



Proven Expertise & Integrity

TOWN OF ELIOT, MAINE

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JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Selectboard
Town of Eliot
Eliot, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Eliot, Maine as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Town of Eliot, Maine's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Town of Eliot, Maine as of June 30, 2022 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Eliot, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Eliot, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit 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 Town of Eliot, Maine's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about the Town of Eliot, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension and OPEB information on pages 5 through 12 and 65 through 71 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Eliot, Maine's basic financial statements. The Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 Schedule of Departmental Operations - General Fund and combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 16, 2023, on our consideration of the Town of Eliot, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Town of Eliot, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Eliot, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
August 16, 2023

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

(UNAUDITED)

The following management's discussion and analysis of the Town of Eliot, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the Town of Eliot, Maine'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, pension and OPEB information 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 regard 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, deferred outflows of resources, liabilities and deferred inflows of resources 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, recreation and culture, health and sanitation, education and 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 fund.

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 funds balance sheet and the governmental funds 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's financial statement.

The Town of Eliot presents three columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental funds are the general fund and the Route 236 TIF District. All other funds are shown as nonmajor and are combined in the "Other Governmental 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 one proprietary fund, the sewer fund. This fund is 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 - Proprietary Funds.

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, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pension, Schedule of Changes in Net OPEB Liability, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total governmental net position increased by \$1,816,353 from \$15,951,239 to \$17,767,592. The Town's total business-type net position increased by \$556,350 from \$2,565,317 to \$3,121,667.

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 for governmental activities to a balance of \$6,580,639 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$1,067,588.

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

	Governmental Activities		Business-type Activities	
	2021			
	2022	(Restated)	2022	2021
Assets				
Current Assets	\$ 14,428,709	\$ 13,230,428	\$ 1,067,588	\$ 861,193
Noncurrent Assets - Capital	5,366,565	4,522,238	3,440,592	3,176,206
Total Assets	19,795,274	17,752,666	4,508,180	4,037,399
Deferred Outflows of Resources				
Deferred Outflows Related to Pensions	576,037	353,862	-	-
Deferred Outflows Related to OPEB	60,019	51,480	-	-
Total Deferred Outflows of Resources	636,056	405,342	-	-
Liabilities				
Current Liabilities	488,501	346,082	80,341	85,569
Noncurrent Liabilities	772,458	1,775,445	1,306,172	1,386,513
Total Liabilities	1,260,959	2,121,527	1,386,513	1,472,082
Deferred Inflows of Resources				
Prepaid Taxes	25,905	24,505	-	-
Deferred Inflows Related to Pensions	1,322,921	45,935	-	-
Deferred Inflows Related to OPEB	53,953	14,802	-	-
Total Deferred Inflows of Resources	1,402,779	85,242	-	-
Net Position				
Net Investment in Capital Assets	4,716,666	4,303,145	2,054,079	1,710,148
Restricted	6,470,287	6,096,255	-	-
Unrestricted	6,580,639	5,551,839	1,067,588	855,169
Total Net Position	\$ 17,767,592	\$ 15,951,239	\$ 3,121,667	\$ 2,565,317

Revenues and Expenses

Revenues for the Town's governmental activities increased by 8.19%, while total expenses increased by 8.91%. The biggest increase in revenues was in operating grants and contributions and property taxes. The largest increase in expenses was in unclassified. Revenues for the Town's business-type activities decreased by 5.75% and expenses increased by 0.53%.

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

	Governmental Activities		Business-type Activities	
	2022	2021	2022	2021
Revenues				
<i>Program revenues:</i>				
Charges for services	\$ 830,472	\$ 628,500	\$ 576,735	\$ 617,648
Operating grants and contributions	735,507	7,362	-	-
<i>General revenues:</i>				
Property taxes	15,160,105	14,468,844	-	-
Excise taxes	1,686,109	1,719,864	-	-
Grants and contributions not restricted to specific programs	1,457,749	1,101,095	-	-
Miscellaneous	(127,573)	322,726	9,802	4,693
Total revenues	<u>19,742,369</u>	<u>18,248,391</u>	<u>586,537</u>	<u>622,341</u>
Expenses				
General government	1,453,732	1,681,726	-	-
Public safety	1,787,536	1,615,469	-	-
Public works	1,343,522	1,461,722	-	-
Recreation and culture	378,254	357,649	-	-
Health and sanitation	269,856	254,508	-	-
Education	10,518,719	10,204,534	-	-
County tax	504,239	518,839	-	-
Unclassified	933,379	50,182	-	-
Capital outlay	392,184	-	-	-
Interest on long-term debt	2,740	526	18,953	19,745
Sewer	-	-	353,089	350,329
Total expenses	<u>17,584,161</u>	<u>16,145,155</u>	<u>372,042</u>	<u>370,074</u>
Excess (deficiency) before transfers	2,158,208	2,103,236	214,495	252,267
Transfers	<u>(341,855)</u>	<u>(237,490)</u>	<u>341,855</u>	<u>237,490</u>
Change in net position	1,816,353	1,865,746	556,350	489,757
Net position - July 1, Restated	<u>15,951,239</u>	<u>14,085,493</u>	<u>2,565,317</u>	<u>2,075,560</u>
Net position - June 30	<u>\$ 17,767,592</u>	<u>\$ 15,951,239</u>	<u>\$ 3,121,667</u>	<u>\$ 2,565,317</u>

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,

	<u>2022</u>	<u>2021 (Restated)</u>	<u>Increase/ (Decrease)</u>
Major Funds:			
General Fund:			
Restricted	\$ -	\$ 21,040	\$ (21,040)
Committed	348,091	-	348,091
Unassigned	5,388,225	4,911,553	476,672
Total General Fund	<u>\$ 5,736,316</u>	<u>\$ 4,932,593</u>	<u>\$ 803,723</u>
Route 236 TIF District:			
Restricted	\$ 5,654,123	\$ 5,941,231	\$ (287,108)
Total Route 236 TIF District	<u>\$ 5,654,123</u>	<u>\$ 5,941,231</u>	<u>\$ (287,108)</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 667,026	\$ -	\$ 667,026
Committed	660,354	664,588	(4,234)
Unassigned	(5,003)	(5,003)	-
Capital Projects Funds:			
Restricted	109,282	89,433	19,849
Committed	1,100,154	1,120,109	(19,955)
Unassigned	(13,101)	(43,423)	30,322
Permanent Funds:			
Restricted	39,856	44,551	(4,695)
Assigned	2,571	2,571	-
Total Nonmajor Funds	<u>\$ 2,561,139</u>	<u>\$ 1,872,826</u>	<u>\$ 688,313</u>

The changes to total fund balances for the general fund, route 236 TIF district and aggregate remaining nonmajor funds occurred due to the regular activity of operations.

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 an increase in net position for the year of \$556,350.

Budgetary Highlights

The difference between the original and final budget for the general fund was the budgeted use of applied revenue and use of unassigned fund balance.

The general fund actual revenues were under budgeted amounts by \$122,842. This was the result of all revenues being receipted under budgeted amounts with the exception of taxes - property taxes, intergovernmental revenues - state revenue sharing, intergovernmental revenues - homestead reimbursement, intergovernmental revenues - BETE reimbursement, intergovernmental revenues - tree growth, intergovernmental revenues - veteran's reimbursement, charges for services - code enforcement, charges for services - public safety, charges for services - health and sanitation, charges for services - recreation and culture, and miscellaneous revenues.

The general fund actual expenditures were under budgeted amounts by \$931,565. All expenditure categories were within or under budgeted amounts with the exception of public safety.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2022, the net book value of capital assets recorded by the Town increased by \$1,108,713. This increase was the result of capital asset additions of \$1,894,455, less current year net disposals of \$306,675 and depreciation expense of \$479,067.

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

	2022	2021
Land and other assets not being depreciated	\$ 2,556,315	\$ 2,498,353
Buildings, building improvements and land improvements	1,067,725	1,133,969
Furniture, fixtures, equipment and vehicles	1,736,527	808,822
Infrastructure	3,373,492	3,257,300
Total	<u>\$ 8,734,059</u>	<u>\$ 7,698,444</u>

Debt

At June 30, 2022, the Town had \$2,036,412 in bonds and notes from direct borrowings payable versus \$1,685,151 last year. Refer to Note 5 of Notes to Financial Statements for more detailed information on debt.

Currently Known Facts, Decisions or Conditions

Economic Factors and Next Year's Budgets and Rates

The 2022 - 2023 budget could be severely impacted by the reduction of funding from the State. There is no indication of reduced funding from the State for 2022 - 2023 as of the date this report was issued.

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately three 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, 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, contact the Town Manager or Finance Director at 1333 State Road, Eliot, Maine 03903.

TOWN OF ELIOT, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 9,336,961	\$ -	\$ 9,336,961
Investments	5,577,981	-	5,577,981
Accounts receivable (net of allowance for uncollectibles):			
Taxes	301,384	-	301,384
Liens	79,850	-	79,850
Other	23,091	177,030	200,121
Internal balances	(890,558)	890,558	-
Total current assets	<u>14,428,709</u>	<u>1,067,588</u>	<u>15,496,297</u>
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	200,291	2,356,024	2,556,315
Depreciable assets, net of accumulated depreciation	5,166,274	1,084,568	6,250,842
Total noncurrent assets	<u>5,366,565</u>	<u>3,440,592</u>	<u>8,807,157</u>
TOTAL ASSETS	<u>19,795,274</u>	<u>4,508,180</u>	<u>24,303,454</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	576,037	-	576,037
Deferred outflows related to OPEB	60,019	-	60,019
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>636,056</u>	<u>-</u>	<u>636,056</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 20,431,330</u>	<u>\$ 4,508,180</u>	<u>\$ 24,939,510</u>

STATEMENT A (CONTINUED)

TOWN OF ELIOT, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 219,385	\$ -	\$ 219,385
Accrued expenses	31,745	-	31,745
Due to other governments	28,985	-	28,985
Current portion of long-term obligations	208,386	80,341	288,727
Total current liabilities	<u>488,501</u>	<u>80,341</u>	<u>568,842</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bond payable	108,597	1,306,172	1,414,769
Notes from direct borrowings payable	389,173	-	389,173
Net pension liability/(asset)	(95,300)	-	(95,300)
Net OPEB liability	201,218	-	201,218
Accrued compensated absences	168,770	-	168,770
Total noncurrent liabilities	<u>772,458</u>	<u>1,306,172</u>	<u>2,078,630</u>
TOTAL LIABILITIES	<u>1,260,959</u>	<u>1,386,513</u>	<u>2,647,472</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	25,905	-	25,905
Deferred inflows related to pensions	1,322,921	-	1,322,921
Deferred inflows related to OPEB	53,953	-	53,953
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,402,779</u>	<u>-</u>	<u>1,402,779</u>
NET POSITION			
Net investment in capital assets	4,716,666	2,054,079	6,770,745
Restricted	6,470,287	-	6,470,287
Unrestricted	6,580,639	1,067,588	7,648,227
TOTAL NET POSITION	<u>17,767,592</u>	<u>3,121,667</u>	<u>20,889,259</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 20,431,330</u>	<u>\$ 4,508,180</u>	<u>\$ 24,939,510</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT B

TOWN OF ELIOT, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- type Activities	Total
Governmental activities:							
General government	\$ 1,453,732	\$ 233,426	\$ 2,836	\$ -	\$ (1,217,470)	\$ -	\$ (1,217,470)
Public safety	1,787,536	62,299	-	-	(1,725,237)	-	(1,725,237)
Public works	1,343,522	-	-	-	(1,343,522)	-	(1,343,522)
Recreation and culture	378,254	294,033	-	-	(84,221)	-	(84,221)
Health and sanitation	269,856	240,714	-	-	(29,142)	-	(29,142)
Education	10,518,719	-	-	-	(10,518,719)	-	(10,518,719)
County tax	504,239	-	-	-	(504,239)	-	(504,239)
Unclassified	933,379	-	732,671	-	(200,708)	-	(200,708)
Interest on long-term debt	2,740	-	-	-	(2,740)	-	(2,740)
Capital outlay	392,184	-	-	-	(392,184)	-	(392,184)
Total governmental activities	17,584,161	830,472	735,507	-	(16,018,182)	-	(16,018,182)
Business-type activities:							
Sewer	372,042	576,735	-	-	-	204,693	204,693
Total business-type activities	372,042	576,735	-	-	-	204,693	204,693
Total government	\$ 17,956,203	\$ 1,407,207	\$ 735,507	\$ -	(16,018,182)	204,693	(15,813,489)

STATEMENT B (CONTINUED)

TOWN OF ELIOT, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	<u>(16,018,182)</u>	<u>204,693</u>	<u>(15,813,489)</u>
General revenues:			
Taxes:			
Property taxes, levied for general purposes	15,160,105	-	15,160,105
Excise taxes	1,686,109	-	1,686,109
Grants and contributions not restricted to specific programs	1,457,749	-	1,457,749
Miscellaneous	<u>(127,573)</u>	<u>9,802</u>	<u>(117,771)</u>
Total general revenues	<u>18,176,390</u>	<u>9,802</u>	<u>18,186,192</u>
Transfers	<u>(341,855)</u>	<u>341,855</u>	<u>-</u>
Change in net position	1,816,353	556,350	2,372,703
NET POSITION - JULY 1, RESTATED	<u>15,951,239</u>	<u>2,565,317</u>	<u>18,516,556</u>
NET POSITION - JUNE 30	<u>\$ 17,767,592</u>	<u>\$ 3,121,667</u>	<u>\$ 20,889,259</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT C

TOWN OF ELIOT, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Route 236 TIF District	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 9,018,907	\$ 165,555	\$ 152,499	\$ 9,336,961
Investments	-	4,004,597	1,573,384	5,577,981
Accounts receivable (net of allowance for uncollectibles):				
Taxes	301,384	-	-	301,384
Liens	79,850	-	-	79,850
Other	23,091	-	-	23,091
Due from other funds	491,020	1,483,971	1,399,374	3,374,365
TOTAL ASSETS	\$ 9,914,252	\$ 5,654,123	\$ 3,125,257	\$ 18,693,632
LIABILITIES				
Accounts payable	\$ 146,287	\$ -	\$ 73,098	\$ 219,385
Accrued expenses	31,745	-	-	31,745
Due to other governments	28,985	-	-	28,985
Due to other funds	3,773,903	-	491,020	4,264,923
TOTAL LIABILITIES	3,980,920	-	564,118	4,545,038
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	25,905	-	-	25,905
Deferred tax revenue	171,111	-	-	171,111
TOTAL DEFERRED INFLOWS OF RESOURCES	197,016	-	-	197,016
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	5,654,123	816,164	6,470,287
Committed	348,091	-	1,760,508	2,108,599
Assigned	-	-	2,571	2,571
Unassigned	5,388,225	-	(18,104)	5,370,121
TOTAL FUND BALANCES	5,736,316	5,654,123	2,561,139	13,951,578
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 9,914,252	\$ 5,654,123	\$ 3,125,257	\$ 18,693,632

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

	Total Governmental Funds
Total Fund Balances	\$ 13,951,578
Amounts reported for governmental activities in the Statement of Net Position 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	5,366,565
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	171,111
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	576,037
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	60,019
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Bond payable	(122,880)
Notes from direct borrowings payable	(527,019)
Accrued compensated absences	(225,027)
Net pension (liability)/asset	95,300
Net OPEB liability	(201,218)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(1,322,921)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	(53,953)
Net position of governmental activities	<u>\$ 17,767,592</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT E

TOWN OF ELIOT, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Route 236 TIF District	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property taxes	\$ 15,207,911	\$ -	\$ -	\$ 15,207,911
Excise taxes	1,686,109	-	-	1,686,109
Intergovernmental revenues	1,460,585	-	732,671	2,193,256
Charges for services	830,472	-	-	830,472
Investment income (net of unrealized gains/losses)	-	(246,646)	43,261	(203,385)
Miscellaneous revenues	49,928	-	25,884	75,812
TOTAL REVENUES	<u>19,235,005</u>	<u>(246,646)</u>	<u>801,816</u>	<u>19,790,175</u>
EXPENDITURES				
Current:				
General government	1,681,239	-	-	1,681,239
Public safety	1,721,365	-	-	1,721,365
Public works	1,111,911	-	-	1,111,911
Recreation and culture	354,184	-	-	354,184
Health and sanitation	269,856	-	-	269,856
Education	10,518,719	-	-	10,518,719
County tax	504,239	-	-	504,239
Unclassified	17,210	408,193	507,976	933,379
Debt service:				
Principal	14,018	-	-	14,018
Interest	2,740	-	-	2,740
Capital outlay	-	-	1,131,742	1,131,742
TOTAL EXPENDITURES	<u>16,195,481</u>	<u>408,193</u>	<u>1,639,718</u>	<u>18,243,392</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,039,524</u>	<u>(654,839)</u>	<u>(837,902)</u>	<u>1,546,783</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	150,275	1,196,486	1,603,215	2,949,976
Transfers (out)	(2,386,076)	(828,755)	(77,000)	(3,291,831)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,235,801)</u>	<u>367,731</u>	<u>1,526,215</u>	<u>(341,855)</u>
NET CHANGE IN FUND BALANCES	803,723	(287,108)	688,313	1,204,928
FUND BALANCES - JULY 1, RESTATED	<u>4,932,593</u>	<u>5,941,231</u>	<u>1,872,826</u>	<u>12,746,650</u>
FUND BALANCES - JUNE 30	<u>\$ 5,736,316</u>	<u>\$ 5,654,123</u>	<u>\$ 2,561,139</u>	<u>\$ 13,951,578</u>

See accompanying independent auditor's report and notes to financial statements.

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, 2022

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 1,204,928</u>
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 allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	1,252,838
Capital assets disposed	(6,913)
Depreciation expense	<u>(401,598)</u>
	<u>844,327</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	222,175
OPEB	<u>8,539</u>
	<u>230,714</u>
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	<u>(47,806)</u>
Debt proceeds provide current financial resources to governmental funds, but long-term obligations in the Statement of Net Position	<u>(506,367)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position.	<u>75,561</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	(1,276,986)
OPEB	<u>(39,151)</u>
	<u>(1,316,137)</u>
Some expenses reported in the Statement of Activities do not require the use of current resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	37,088
Net pension liability/(asset)	1,275,212
Net OPEB liability	<u>18,833</u>
	<u>1,331,133</u>
Change in net position of governmental activities (Statement B)	<u>\$ 1,816,353</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2022

	<u>Enterprise Fund</u> <u>Sewer</u>
ASSETS	
Current assets:	
Accounts receivable (net of allowance for uncollectibles)	\$ 177,030
Due from other funds	890,558
Total current assets	<u>1,067,588</u>
Noncurrent assets:	
Capital assets:	
Construction in progress	2,356,024
Infrastructure	3,873,456
Total capital assets	6,229,480
Less: accumulated depreciation	<u>(2,788,888)</u>
Net capital assets	3,440,592
Total noncurrent assets	<u>3,440,592</u>
TOTAL ASSETS	<u>\$ 4,508,180</u>
LIABILITIES	
Current liabilities:	
Current portion of long-term obligations	\$ 80,341
Total current liabilities	<u>80,341</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bond payable	1,306,172
Total noncurrent liabilities	<u>1,306,172</u>
TOTAL LIABILITIES	<u>1,386,513</u>
NET POSITION	
Net investment in capital assets	2,054,079
Unrestricted	1,067,588
TOTAL NET POSITION	<u>3,121,667</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 4,508,180</u>

See accompanying independent auditor's 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, 2022

	<u>Enterprise Fund</u> <u>Sewer</u>
OPERATING REVENUES	
Charges for services	\$ 576,735
Other	7,399
TOTAL OPERATING REVENUES	<u>584,134</u>
OPERATING EXPENSES	
Payroll, taxes and benefits	32,622
Supplies	1,617
Utilities	3,198
Contracted services	215,759
Repairs and maintenance	22,424
Depreciation	77,469
TOTAL OPERATING EXPENSES	<u>353,089</u>
OPERATING INCOME (LOSS)	<u>231,045</u>
NONOPERATING REVENUES (EXPENSES)	
Interest income	2,403
Interest expense	(18,953)
Transfers in	341,855
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>325,305</u>
CHANGE IN NET POSITION	556,350
NET POSITION - JULY 1	<u>2,565,317</u>
NET POSITION - JUNE 30	<u><u>\$ 3,121,667</u></u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Enterprise Fund Sewer
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 592,164
Internal activity - receipts (payments) from/to other funds	(214,425)
Payments to employees	(38,646)
Payments to suppliers	(242,998)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>96,095</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest income	<u>2,403</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>2,403</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchases of capital assets	(341,855)
Principal paid on capital debt	(79,545)
Interest paid on capital debt	(18,953)
Transfers (to)/from other funds	<u>341,855</u>
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(98,498)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-
CASH AND CASH EQUIVALENTS - JULY 1	<u>-</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income	\$ 231,045
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	77,469
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	8,030
(Increase) decrease in due from other funds	(214,425)
Increase (decrease) in accrued liabilities	(6,024)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 96,095</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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 selectboard-manager form of government and provides the following services: general government, public safety, public works, recreation and culture, health and sanitation, education and unclassified.

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).

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 Statements No. 39 and No. 61.

Implementation of New Accounting Standards

During the year ended June 30, 2022, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 87 "Leases". The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period". This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial*

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 91 "Conduit Debt Obligations". The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations and improving required note disclosures. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 92 "Omnibus 2020". The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 93 "Replacement of Interbank Offered Rates (paragraphs 13-14)". The primary objectives of paragraphs 13-14 concern provisions of lease contracts that are amended while the contract is in effect. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 97 "Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans". The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

fiduciary component units in fiduciary fund financial statements and (3) enhance the relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Management has determined the impact of this Statement is not material to the financial statements.

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 fund is 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 is reported in three parts - net investment in capital assets, restricted net position and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

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.) excluding fiduciary activities. 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.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 and 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, deferred outflows of resources, liabilities, deferred inflows of resources, 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:

Major Funds:

- 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.
- b. The Route 236 TIF Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Nonmajor Funds:

- c. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- d. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- e. 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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. Nonoperating 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. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, 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.

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.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. 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. 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 deposit and other evidence of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

Receivables

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2022. Allowances for uncollectible accounts netted with accounts receivable were \$200,121 for the year ended June 30, 2022.

Tax Acquired Property

Real property becomes tax acquired when tax liens placed on property and associated costs remain unpaid eighteen months after the filing of the tax lien in accordance with 36 M.R.S.A. § 943. The amount of the taxes and associated costs become assets classified as tax acquired property receivables that are secured by the real property that foreclosed.

After real property becomes tax acquired the Selectboard is responsible for the property and any disposition procedures allowed under the direction of the inhabitants of the Town as authorized by voter approval annually at Town Meeting.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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. 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 capital assets are reported 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 and improvements	10 - 70 years
Infrastructure	20 - 50 years
Machinery, equipment, furniture and fixtures	5 - 30 years
Vehicles	5 - 30 years

Long-term Obligations

The accounting treatment of long-term obligations 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 obligations to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable, notes from direct borrowings payable, accrued compensated absences, net pension liability and net OPEB liability.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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 funds is the same in the fund statements as it is in the government-wide statements.

Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Participating Local District (PLD) Plan and additions to/deductions from the PLD Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OPEB

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, management received and relied on an actuarial report provided to them by the Maine Municipal Employees Health Trust (MMEHT), which determined the Town's fiduciary net position as a single employer defined benefit plan based on information provided solely by MMEHT to complete the actuarial report. Additions to/deductions from the MMEHT OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by MMEHT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets 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.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 given annually by vote of the residents and is expressed by the Selectboard.

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.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has two types of this item, deferred outflows related to pensions and deferred outflows related to OPEB. These items are reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred tax revenues, which arises only under a modified accrual basis of accounting, qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. Deferred inflows related to pensions and deferred outflows related to OPEB qualify for reporting in this category as well. These items are reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied December 6, 2021 on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Taxes were due in one installment on May 17, 2022. Interest on unpaid taxes commenced on May 18, 2021 at 6.0% per annum.

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 \$382,625 for the year ended June 30, 2022.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

Operating/Nonoperating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund's ongoing operations. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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, 2022, the Town's cash and cash equivalent balances amounting to \$9,336,961 were comprised of deposits of \$9,312,892. Bank deposits and cash equivalents are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash and cash equivalents balance. Of these bank deposits, \$281,000 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining deposits of \$9,031,892 were collateralized with securities held by the financial institution in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 8,340,643
Money market accounts	740,493
Cash equivalents	231,756
	<u>\$ 9,312,892</u>

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.

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 formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

At June 30, 2022, the Town's investments of \$4,242,582 were comprised of investments that are registered in the client's name with the issuer through the Direct Registration System and therefore are not exposed to custodial credit risk. Investments of \$656,429 were collateralized with securities held by the financial institution in the Town's name and The remaining balance of \$668,970 was uninsured and uncollateralized.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2022, the Town had the following investments and maturities:

Investment Type	Fair Value	Maturity		
		<1 Year	1 - 5 Years	N/A
Government agency bonds	\$1,335,399	\$1,335,399	\$ -	\$ -
Mutual funds and exchange-traded funds	4,242,582	-	-	4,242,582
	<u>\$5,577,981</u>	<u>\$1,335,399</u>	<u>\$ -</u>	<u>\$ 4,242,582</u>

Fair Value Hierarchy:

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2022:

	Total June 30, 2022	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level I)	Significant Other Observable Inputs (Level II)	Significant Unobservable Inputs (Level III)
<u>Investments by fair value level</u>				
Debt securities:				
Government agency bonds	\$ 1,335,399	\$ -	\$ 1,335,399	\$ -
Mutual funds and exchange-traded funds	4,242,582	-	4,242,582	-
Total investments by fair value level	<u>5,577,981</u>	<u>\$ -</u>	<u>\$ 5,577,981</u>	<u>\$ -</u>
<u>Cash equivalents measured at the net asset value (NAV)</u>				
Money market funds	231,756			
Total cash equivalents measured at the NAV	<u>231,756</u>			
Total investments and cash equivalents measured at fair value	<u>\$ 5,809,737</u>			

Debt securities classified in Level II of the fair value hierarchy are valued from publicly reliable sources or using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The Town has no Level I or Level III investments. The fair value of money market mutual funds that are measured at NAV per share (or its equivalent) is calculated as of June 30, 2022 in a manner consistent with the Financial Accounting Standards Board's measurement principles for investment companies.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2022 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General fund	\$ 491,020	\$ 3,773,903
Route 236 TIF District	1,483,971	-
Enterprise fund	890,558	-
Nonmajor special revenue funds	883,442	126,935
Nonmajor capital projects funds	515,932	360,813
Nonmajor permanent funds	-	3,272
Totals	<u>\$ 4,264,923</u>	<u>\$ 4,264,923</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the Town. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2022 consisted of the following:

	Transfers In	Transfers Out
General fund	\$ 150,275	\$ 2,386,076
Route 236 TIF District	1,196,486	828,755
Enterprise fund	341,855	-
Nonmajor special revenue funds	382,075	77,000
Nonmajor capital projects funds	1,221,140	-
Totals	<u>\$ 3,291,831</u>	<u>\$ 3,291,831</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

NOTE 5 - CAPITAL ASSETS

A summary of capital assets for the year ended June 30, 2022 is as follows:

	Balance 7/1/21	Additions	Disposals/ Transfers	Balance 6/30/22
<u>Governmental activities:</u>				
Non-depreciated assets:				
Land	\$ 184,422	\$ -	\$ -	\$ 184,422
Construction in progress	299,762	15,869	(299,762)	15,869
	<u>484,184</u>	<u>15,869</u>	<u>(299,762)</u>	<u>200,291</u>
Depreciated assets:				
Land, buildings and improvements	4,284,587	-	(5,201)	4,279,386
Machinery and equipment	1,714,390	319,980	(555,713)	1,478,657
Furniture and fixtures	50,543	-	(22,644)	27,899
Vehicles	2,439,998	754,661	(630,089)	2,564,570
Infrastructure	2,958,070	462,090	-	3,420,160
	<u>11,447,588</u>	<u>1,536,731</u>	<u>(1,213,647)</u>	<u>11,770,672</u>
Less: accumulated depreciation	<u>(7,409,534)</u>	<u>(401,598)</u>	<u>1,206,734</u>	<u>(6,604,398)</u>
	<u>4,038,054</u>	<u>1,135,133</u>	<u>(6,913)</u>	<u>5,166,274</u>
Net capital assets	<u>4,522,238</u>	<u>1,151,002</u>	<u>(306,675)</u>	<u>5,366,565</u>

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5 - CAPITAL ASSETS (CONTINUED)

	Balance 7/1/21	Additions	Disposals/ Transfers	Balance 6/30/22
<u>Business-type activities:</u>				
Non-depreciated assets:				
Construction in progress	2,014,169	341,855	-	2,356,024
	<u>2,014,169</u>	<u>341,855</u>	<u>-</u>	<u>2,356,024</u>
Depreciated assets:				
Infrastructure	3,873,456	-	-	3,873,456
	<u>3,873,456</u>	<u>-</u>	<u>-</u>	<u>3,873,456</u>
Less: accumulated depreciation	(2,711,419)	(77,469)	-	(2,788,888)
	<u>1,162,037</u>	<u>(77,469)</u>	<u>-</u>	<u>1,084,568</u>
Net capital assets	<u>3,176,206</u>	<u>264,386</u>	<u>-</u>	<u>3,440,592</u>
Total government	<u>\$ 7,698,444</u>	<u>\$ 1,415,388</u>	<u>\$ (306,675)</u>	<u>\$ 8,807,157</u>
<u>Current year depreciation:</u>				
General government				\$ 18,203
Public safety				66,171
Public works				293,154
Recreation and culture				24,070
Subtotal governmental				<u>401,598</u>
Sewer				<u>77,469</u>
Subtotal business-type				<u>77,469</u>
Total depreciation expense				<u>\$ 479,067</u>

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2022:

	Balance, 7/1/21	Additions	Deletions	Balance, 6/30/22	Current Portion
<i>Governmental Activities:</i>					
Bond payable	\$ 136,898	\$ -	\$ (14,018)	\$ 122,880	\$ 14,283
Notes from direct borrowings payable	82,195	506,367	(61,543)	527,019	137,846
	<u>\$ 219,093</u>	<u>\$ 506,367</u>	<u>\$ (75,561)</u>	<u>\$ 649,899</u>	<u>\$ 152,129</u>
<i>Business-type Activities:</i>					
Bond payable	<u>\$ 1,466,058</u>	<u>\$ -</u>	<u>\$ (79,545)</u>	<u>\$ 1,386,513</u>	<u>\$ 80,341</u>

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the outstanding bonds and notes from direct borrowings payable:

Governmental activities:

Bond payable:

2019-\$150,661 General Obligation Bond. Semi-annual principal and interest installments in the amount of \$16,758 at a fixed interest rate ranging from 1.82% to 2.39%. The bond matures in November of 2029. \$ 122,880

Notes from direct borrowings payable:

2017-Capital lease for a public works truck. Annual principal and interest payments of \$20,048. Interest is charged at a fixed rate of 3.03% per annum. The capital lease matures in February of 2023. 19,015

2021-Capital lease for a backhoe. Annual principal and interest payments of \$22,702. Interest is charged at a fixed rate of 3.85% per annum. The capital lease matures in February of 2024. 42,910

2022-Capital lease for an loader. Annual principal and interest payments of \$27,957. Interest is charged at a fixed rate of 2.99% per annum. The capital lease matures in December of 2025. 108,483

2022-Capital lease for an fire truck. Annual principal and interest payments of \$65,504. Interest is charged at a fixed rate of 2.99% per annum. The capital lease matures in February of 2027. 300,000

2022-Capital lease for an excavator. Annual principal and interest payments of \$15,083. Interest is charged at a fixed rate of 2.99% per annum. The capital lease matures in August of 2025. 56,611

Total notes from direct borrowings payable 527,019

Total governmental activities bond and notes from direct borrowings payable \$ 649,899

Business-type activities:

2017-\$1,700,000 General Obligation Bond due in annual principal and interest installments of \$77,206. Interest is charged at a fixed rate of 4.5% per annum and maturing in February 2037. \$ 1,386,513

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 - LONG-TERM DEBT (CONTINUED)

The following is a summary of outstanding bonds and notes from direct borrowings payable principal and interest requirements for the following fiscal years ending June 30:

	Governmental Activities				Business-type Activities				TOTAL							
	Bond Payable		Notes from Direct Borrowings Payable		Bond Payable											
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest								
2023	\$	14,283	\$	2,475	\$	137,846	\$	12,415	\$	80,341	\$	18,154	\$	232,470	\$	33,044
2024		14,560		2,198		121,336		9,910		81,145		17,346		217,041		29,454
2025		14,852		1,906		101,221		7,323		81,955		16,530		198,028		25,759
2026		15,157		1,601		103,017		5,527		82,776		15,706		200,950		22,834
2027		15,477		1,281		63,599		1,907		83,603		14,874		162,679		18,062
2028-2032		48,551		1,722		-		-		430,724		61,596		479,275		63,318
2033-2037		-		-		-		-		452,696		39,510		452,696		39,510
2038-2042		-		-		-		-		93,273		5,153		93,273		5,153
	\$	122,880	\$	11,183	\$	527,019	\$	37,082	\$	1,386,513	\$	188,869	\$	2,036,412	\$	237,134

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to business-type activities expense for the year ended June 30, 2022 was \$18,953.

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 or water user fees levied on all taxable property within the Town.

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2022 is as follows:

	Balance, 7/1/21	Additions	Deletions	Balance, 6/30/22	Current Portion
<i>Governmental Activities:</i>					
Accrued compensated absences	\$ 262,115	\$ -	\$ (37,088)	\$ 225,027	\$ 56,257
Net pension liability/(asset)	1,179,912	234,614	(1,509,826)	(95,300)	-
Net OPEB liability	220,051	34,697	(53,530)	201,218	-
	<u>\$ 1,662,078</u>	<u>\$ 269,311</u>	<u>\$ (1,600,444)</u>	<u>\$ 330,945</u>	<u>\$ 56,257</u>

Please see Notes 8, 17 and 18 for detailed information on each of the other long-term obligations.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 8 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation leave. Generally, the liability for these compensated absences is recorded as long-term obligations 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. As of June 30, 2022, the Town's liability for compensated absences is \$225,027.

NOTE 9 - NET INVESTMENT IN CAPITAL ASSETS

The following is the calculation of the net investment in capital assets for the Town at June 30, 2022:

	Governmental Activities	Business-type Activities
Invested in capital assets	\$ 11,970,963	6,229,480
Accumulated depreciation	(6,604,398)	(2,788,888)
Outstanding capital related debt	(649,899)	(1,386,513)
	<u>\$ 4,716,666</u>	<u>\$ 2,054,079</u>

NOTE 10 - RESTRICTED NET POSITION AND FUND BALANCES

At June 30, 2022, the Town had the following restricted net position and fund balances:

Route 236 TIF District	\$ 5,654,123
Nonmajor capital projects funds (Schedule F)	109,282
Nonmajor permanent funds (Schedule H)	39,856
	<u>\$ 6,470,287</u>

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 - COMMITTED FUND BALANCES

At June 30, 2022, the Town had the following committed fund balances:

General Fund:	
School resource officer	\$ 106,572
Senior taxpayer assistance	16,519
Comprehensive plan	35,000
Public works	190,000
Nonmajor special revenue funds (Schedule D)	660,354
Nonmajor capital projects funds (Schedule F)	1,100,154
	<u>\$ 2,108,599</u>

NOTE 12 - ASSIGNED FUND BALANCES

At June 30, 2022, the Town had the following assigned fund balances:

Nonmajor permanent funds (Schedule H)	<u>\$ 2,571</u>
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NOTE 13 - DEFICIT FUND BALANCES

At June 30, 2022, the Town had the following deficit fund balances:

Street light reserve	\$ 4,333
Boat basin reserve	670
Road paving	7,348
Energy efficiency capital	5,753
	<u>\$ 18,104</u>

NOTE 14 - OVERSPENT APPROPRIATIONS

At June 30, 2022, the Town had the following overspent appropriations:

Administration (Article 5)	\$ 15,079
Fire department (Article 7)	13,208
Police department (Article 9)	2,206
Public safety (Article 11)	11,587
Snow removal (Article 13)	3,574
	<u>\$ 45,654</u>

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 15 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of the County of York and MSAD No. 60's debt. As of June 30, 2022, the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
RSU 35	832,917	41.43%	<u>\$ 345,078</u>

NOTE 16 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Town participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state-chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2022.

The Town is a member of the Maine Municipal Association - Property and Casualty Pool and pays an annual premium for its coverage. Under the property portion of the policy, coverage is provided after a per occurrence deductible is met. The limit of coverage for liability claims brought under the Maine Tort Claims Act is \$400,000 per occurrence. A \$2,000,000 limit of liability is provided for liability claims outside the Maine Tort Claims Act. There is no aggregate liability limit. Coverage for Public Officials Liability, including Employment Practices, is a part of the program. Coverage is on an occurrence basis, rather than a "claims made" form. A \$2,000,000 limit of liability is provided for all claims for Wrongful Acts seeking monetary damages pursuant to federal or state law for which the Maine Tort Claims Act does not provide immunity or limitations. Each member has a \$4,000,000 annual aggregate limit. An annual sublimit of \$100,000 per member applies for all back wages and/or future salary awards for employment related claims, subject to a \$5,000 retention and a 10% contribution by the member.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 16 - RISK MANAGEMENT (CONTINUED)

The Town is also a member of the Maine Municipal Association - Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker's compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker's compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies' reinsurance contracts, coverage for claims in excess of \$1,000,000.

The Town is also a member of the Maine Municipal Association - Unemployment Compensation Group Fund ("MMA UC Fund"). The MMA UC Fund was created to assist in meeting members' obligations under the Employment Security Act in an efficient and cost-effective manner. The Fund is composed of individual municipalities and other public and related non-profit entities that are individually self-insured but administered as a group. Within the Fund, each member has a separate account. As such, the Town makes quarterly payments into their account, based on rates developed by MMA's consulting actuary. Claims, if any, are paid out of the Town's own account. The Maine Department of Labor classifies MMA's UC Fund members as Direct Reimbursement Employers. In other words, the Fund reimburses the Maine DOL on the Town's behalf only when the Town has unemployment claims from present or former employees.

Occasionally, the Town may have layoffs or resignations or even a part-time employee losing a primary job, that lead to larger claims payments than anticipated. When claims exceed the balance of the Town's account, the UC Fund continues to pay the Town's claims with no regard for the negative balance. Repayment of a negative balance is spread out over a period of years to avoid a financial hardship to the Town.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2022. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Description

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. 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 online at www.mainebers.org or by contacting the System at (207) 512-3100.

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten-year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60, 62 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions. As of June 30, 2021, there were 305 employers in the plan.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 0.93%.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's employees are members of the PLD's plans "AC" and "1C" and are required to contribute 7.8%/7.05% and 9.2% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 10.3% for the AC plan and 15.2% for the 1C plan of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2022 was \$194,381.

Pension Liabilities/(Assets), Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the Town reported a liability/(asset) of (\$95,300) for its proportionate share of the net pension liabilities for the plan. The net pension liabilities/(assets) were measured as of June 30, 2021 and the total pension liabilities/(assets) used to calculate the net pension liabilities/(assets) was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities/(assets) were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2021, the Town's proportion was 0.296549%, which was a decrease of 0.1793% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Town recognized total pension revenue of \$220,401. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 61,648	\$ 6,477
Changes of assumptions	320,008	-
Net difference between projected and actual earnings on pension plan investments	-	1,298,968
Changes in proportion and differences between contributions and proportionate share of contributions	-	17,476
Contributions subsequent to the measurement date	194,381	-
Total	<u>\$ 576,037</u>	<u>\$ 1,322,921</u>

\$194,381 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Plan year ended June 30:	
2022	\$ (161,437)
2023	(123,181)
2024	(295,692)
2025	(360,958)
2026	-
Thereafter	-

Actuarial Methods and Assumptions

The respective collective total pension liability/(asset) for the Plan was determined by an actuarial valuation as of June 30, 2021, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements: the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits and dividing it by the value, also as of the member's entry age, of his or her expected future salary. The normal cost for each member is the product of the member's pay and normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which reduces the impact of short-term volatility in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The net pension liability/(asset) of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2021 are as follows:

Investment Rate of Return - 6.50% per annum for the year ended June 30, 2021; 6.75% per annum for the year ended June 30, 2020, compounded annually.

Salary Increases, Merit and Inflation - 2.75% to 11.48% per year

Mortality Rates - For the plan, the rates are based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Cost of Living Benefit Increases - 1.91%

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table.

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	7.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability/(asset) was 6.50% for 2021 for the Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability/(asset).

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

The following table shows how the collective net pension liability/(asset) as of June 30, 2021 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.50% for each of the Plans.

	1% Decrease	Discount Rate	1% Increase
PLD Plan:			
Discount rate	5.50%	6.50%	7.50%
Town's proportionate share of the net pension liability	\$ 1,356,168	\$ (95,300)	\$ (1,295,855)

Changes in Net Pension Liability/(Asset)

Each employer's share of the collective net pension liability/(asset) is equal to the collective net pension liability/(asset) multiplied by the employer's proportionate share as of June 30, 2021 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2021 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resource. For 2020 and 2021, this was three years for the PLD Consolidated Plan. For 2019, this was four years for the PLD Consolidated Plan. For 2018 and 2017, this was three years; prior to 2017, this was four years for the PLD Consolidated Plan.

Differences between Expected and Actual Investment Earnings

Differences between projected and actual investment earnings are recognized in pension expense using a straight-line amortization method over a closed five-year period. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2021 valuation were based on the results of an actuarial experience study for the period of June 30, 2016 through June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Please refer to the Actuarial Methods and Assumptions section for information relating to the use of assumptions.

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2021 Annual Comprehensive Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES' HEALTH TRUST

Plan Description

The Town and Town retirees contribute to the Town's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the Town and/or the Town retirees. MMEHT is a fully funded, self-insured trust

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the Town concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. No assets are accumulated in a trust that meets the criterion of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

Employees Covered by Benefit Terms

At January 1, 2022, the following employees were covered by the benefit terms:

Active members	14
Retirees and spouses	<u>3</u>
Total	<u><u>17</u></u>

Contributions

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 100% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Retiree Premium Amounts:

The following monthly premium amounts were reported on the individual data file. Actual plan election was reflected in expected retiree premium amounts.

	<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
POS C		\$1,141	\$2,559
	<u>Medicare</u>		
Medicare-eligible Retirees		\$601	\$1,201

Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the Town reported a liability of \$201,218 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2022 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2022, the Town recognized OPEB expense of \$11,779. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>MMEHT</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,157	\$ 45,651
Changes of assumptions	50,837	8,302
Net difference between projected and actual earnings on OPEB plan investments	-	-
Contributions subsequent to the measurement date	8,025	-
Total	<u>\$ 60,019</u>	<u>\$ 53,953</u>

\$8,025 were reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>MMEHT</u>
Plan year ended December 31:	
2023	\$ 1,505
2024	1,505
2025	1,505
2026	1,498
2027	421
Thereafter	(8,393)

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2022. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 2.06% per annum for June 30, 2022 was based upon a measurement date of December 31, 2021. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	1.06%	2.06%	3.06%
Total OPEB liability	\$ 230,174	\$ 201,218	\$ 177,380
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 230,174</u>	<u>\$ 201,218</u>	<u>\$ 177,380</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 175,321	\$ 201,218	\$ 234,075
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 175,321</u>	<u>\$ 201,218</u>	<u>\$ 234,075</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2022, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2021. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Assumptions

The actuarial assumptions used in the January 1, 2022 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020. As of January 1, 2021, they are as follows:

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Discount Rate - 2.06% per annum for year end 2022 reporting. 2.12% per annum for 2021 year end reporting.

Trend Assumptions:

Medical Trend assumptions were developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model. The SOA model was released in December 2007 and version 2022_fa was used for this valuation. The following assumptions were input into this model:

<u>Variable</u>	<u>Rate</u>
Rate of Inflation	2.40%
Rate of Growth in Real Income/GDP per capital 2031+	1.10%
Extra Trend due to Taste/Technology 2031+	1.00%
Expected Health Share of GDP 2031	19.00%
Health Share of GDP Resistance Point	20.00%
Year for Limiting Cost Growth to GDP Growth	2042

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgements of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of the SOA Project Oversight Group.

The trends selected from 2022 to 2025 were based on plan design, population weighting, renewal projections and market analysis. For years 2026 to 2030, these are interpolated from 2025 to 2031 (which is the product of the inflation, GDP and extra trend rate assumptions).

Deductibles, Co-payments and Out of Pocket Maximums are assumed to increase at the above trend rates. The ultimate trend rate reflects an assumed nominal per capital GDP growth.

Administrative and claims expense - 3% per annum.

Future plan changes - Assumes that the current Plan and cost-sharing structure remain in place for all future years.

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2021.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims. A constant cost sharing in plan design between employer and employees is assumed.

Family Enrollment Composition - For males, 50% of future retirees under the age of 65 and 50% of current retirees are married and elect spousal coverage while females are at 30% for both. 25% of male and female future retirees over the age of 65 are married and elect spousal coverage.

Age Difference of Spouses - Husbands are assumed to be 3 years older than wives.

Administrative expenses - Included in the per capita claims cost.

Disability Incidence - Disabled lives will be considered active employees and will not be valued separately.

Salary Increase Rate - 2.75% per year assumed using the level percentage of pay entry age method.

Dates of Hire - Needed to be assumed for some employees and will be based on the average age at hire for similar employees.

Rate of Mortality:

Healthy Annuitant - Based on 112% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95 and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Active Employees - Rates of mortality are based on 83.5% and 88.6% of the 2010 Public Plan General Benefits- Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality. As prescribed by the Trust, mortality rates were taken from

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Retiree Continuation Percentage:

Medicare participant retirees - 100% assumed to continue in the plan elected

Pre-Medicare plan retirees and active participants - 75% assumed to continue coverage once Medicare-eligible

Pre-Medicare plan spouses and spouses of active participants - 50% assumed to continue coverage once Medicare-eligible

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2022 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2022 was \$44,494.

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the January 1, 2022 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Differences between Projected and Actual Earnings on OPEB Plan Investments

Differences between projected and actual investment earnings are recognized in OPEB expense using a straight-line amortization method over a closed five-year period. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the Town Office at 1333 State Road, Eliot, Maine 03903.

NOTE 19 - TAX INCREMENT FINANCING DISTRICT AND ABATEMENTS

The Town has established two tax increment financing (TIF) 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 (including administrative costs) and for water/sewer treatment.

Route 236 Municipal Development TIF District

The Town has created a development program approved for activities such as an engineering study, debt service on water/sewer improvements and extensions and administrative/professional costs. The TIF District will remain in place for a period of 30 years from adoption. The Town reserves the right to incur indebtedness to finance, in part or in whole, the projects within the Development Program. Any projects financed through municipal bonded indebtedness must be approved in advance by the Eliot voters.

Eliot Commons Business Development Tax Increment Financing District

The Town has created a development program which will return 95% of all TIF District revenues to Sea Dog Realty, LLC as part of a Credit Enhancement Agreement, for the primary purposes of supporting businesses at Eliot Commons and to promote its further development. In conjunction with the TIF District and the Credit Enhancement Agreement, Eliot Commons granted the Town an easement to provide safer access to some areas and help alleviate traffic congestion on Route 236.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 19 - TAX INCREMENT FINANCING DISTRICT (CONTINUED)

Abatements

The Town has not made any commitments as part of the Credit Enhancement Agreements other than to reduce taxes. The Town is not subject to any tax abatement agreements entered into by other governmental entities. The Town currently has one tax abatement agreement, the Sea Dog Realty, LLC Credit Enhancement Agreement which is summarized below.

Sea Dog Realty, LLC Credit Enhancement Agreement

On January 28, 2010, the Town of Eliot entered into a credit enhancement agreement with Sea Dog Realty, LLC for future development at Eliot Commons. The original valuation of the property was \$1,953,700. No more than 95% of the property taxes to be generated on the improvements within the District will be returned to Sea Dog Realty, LLC for 30 years. Applicable funds will be deposited into the Sea Dog Realty, LLC TIF account to reimburse Sea Dog Realty, LLC for project costs incurred. The remaining amount will be retained by the Town and used to fund the development plan of the District.

For the fiscal year ended June 30, 2022, the Town abated property taxes for the following program:

<u>Tax Abatement Program</u>	<u>Percentage of Taxes Abated During the Fiscal Year</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Sea Dog Realty, LLC Credit Enhancement Agreement	0.07%	\$ 95,741

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20 - CONTINGENCIES

The Town participates in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2022 may be impaired. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 21 - RESTATEMENT

In 2022, the Town determined that certain transactions were omitted in the previous year, therefore a restatement was required. A restatement was made to the governmental activities and the general fund total fund balance for \$142,671 to record additional revenue. The beginning net position for the governmental activities increased from \$15,808,568 to \$15,951,239 and the general fund total fund balance increased from \$4,789,922 to \$4,932,593.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Governmental 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 of Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pension
- Schedule of Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

TOWN OF ELIOT, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1, Restated	\$ 4,932,593	\$ 4,932,593	\$ 4,932,593	\$ -
Resources (Inflows):				
Taxes:				
Property Taxes	15,145,459	15,145,459	15,207,911	62,452
Excise Taxes	1,752,800	1,752,800	1,686,109	(66,691)
Intergovernmental Revenues:				
State Revenue Sharing	678,906	678,906	867,205	188,299
Homestead Reimbursement	431,272	431,272	462,299	31,027
BETE Reimbursement	80,404	80,404	80,472	68
Tree Growth	-	-	3,241	3,241
Veteran's Reimbursement	-	-	7,848	7,848
General Assistance	7,300	7,300	2,836	(4,464)
Other	73,000	73,000	36,684	(36,316)
Charges for Services				
Administration/Town Committees	89,400	89,400	50,213	(39,187)
Code Enforcement	159,500	159,500	183,213	23,713
Public Safety	46,170	46,170	62,299	16,129
Health and Sanitation	147,000	147,000	240,714	93,714
Recreation and Culture	292,000	292,000	294,033	2,033
Interest on Taxes/Lien Costs	62,000	62,000	29,624	(32,376)
Miscellaneous Revenues	5,000	5,000	20,304	15,304
Transfers from Other Funds	460,911	537,911	150,275	(387,636)
Amounts Available for Appropriation	<u>24,363,715</u>	<u>24,440,715</u>	<u>24,317,873</u>	<u>(122,842)</u>
Charges to Appropriations (Outflows):				
General Government	1,596,801	1,728,801	1,681,239	47,562
Public Safety	1,694,364	1,694,364	1,721,365	(27,001)
Public Works	1,334,932	1,334,932	1,111,911	223,021
Recreation and Culture	417,206	417,206	354,184	63,022
Health and Sanitation	309,328	309,328	269,856	39,472
Education	10,518,719	10,518,719	10,518,719	-
County Tax	504,239	504,239	504,239	-
Unclassified	504,197	504,197	17,210	486,987
Debt service:				
Principal	112,516	112,516	14,018	98,498
Interest	2,744	2,744	2,740	4
Transfers to Other Funds	2,386,076	2,386,076	2,386,076	-
Total Charges to Appropriations	<u>19,381,122</u>	<u>19,513,122</u>	<u>18,581,557</u>	<u>931,565</u>
Budgetary Fund Balance, June 30	<u>\$ 4,982,593</u>	<u>\$ 4,927,593</u>	<u>\$ 5,736,316</u>	<u>\$ 808,723</u>
Utilization of Unassigned Fund Balance	<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ -</u>	<u>\$ (55,000)</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 FISCAL YEARS*

	2022	2021	2020	2019	2018	2017	2016	2015
<u>PLD Plan:</u>								
Proportion of the net pension liability/(asset)	0.30%	0.48%	0.30%	0.32%	0.31%	0.34%	0.31%	0.34%
Proportionate share of the net pension liability/(asset)	\$ (95,300)	\$ 1,179,912	\$ 921,533	\$ 867,344	\$ 1,283,630	\$ 1,794,437	\$ 983,611	\$ 519,281
Covered payroll	\$ 1,699,261	\$ 1,548,873	\$ 1,488,509	\$ 1,488,759	\$ 1,420,682	\$ 1,345,080	\$ 1,199,669	\$ 1,166,380
Proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-5.61%	76.18%	61.91%	58.26%	90.35%	133.41%	81.99%	44.52%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	100.86%	88.35%	90.62%	91.14%	86.43%	86.40%	81.61%	88.30%

* The amounts presented for each fiscal year were determined as of June 30 and are for those years for which information is available.

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSION
LAST 10 FISCAL YEARS*

	2022	2021	2020	2019	2018	2017	2016	2015
<u>PLD Plan:</u>								
Contractually required contribution	\$ 194,381	\$ 206,280	\$ 191,556	\$ 184,337	\$ 174,177	\$ 159,473	\$ 149,611	\$ 123,872
Contributions in relation to the contractually required contribution	<u>(194,381)</u>	<u>(206,280)</u>	<u>(191,556)</u>	<u>(184,337)</u>	<u>(174,177)</u>	<u>(159,473)</u>	<u>(149,611)</u>	<u>(123,872)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,639,938	\$ 1,699,261	\$ 1,548,873	\$ 1,488,509	\$ 1,488,759	\$ 1,420,682	\$ 1,345,080	\$ 1,199,669
Contributions as a percentage of covered payroll	11.85%	12.14%	12.37%	12.38%	11.70%	11.23%	11.12%	10.33%

* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
FOR YEAR ENDED JUNE 30, 2022

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/21 (Reporting December 31, 2021)	\$ 220,051	\$ -	\$ 220,051
Changes for the year:			
Service cost	12,776	-	12,776
Interest	4,865	-	4,865
Changes of benefits	-	-	-
Differences between expected and actual experience	(46,821)	-	(46,821)
Changes of assumptions	17,056	-	17,056
Contributions - employer	-	6,709	(6,709)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(6,709)	(6,709)	-
Administrative expense	-	-	-
Net changes	(18,833)	-	(18,833)
Balances at 1/1/22 (Reporting December 31, 2022)	<u>\$ 201,218</u>	<u>\$ -</u>	<u>\$ 201,218</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS*

	2022	2021	2020	2019	2018
<u>Total OPEB liability</u>					
Service cost (BOY)	\$ 12,776	\$ 11,117	\$ 6,694	\$ 7,555	\$ 6,061
Interest (includes interest on service cost)	4,865	5,628	6,852	6,045	5,958
Changes of benefit terms	-	-	(4,005)	-	-
Differences between expected and actual experience	(46,821)	-	(6,453)	-	2,607
Changes of assumptions	17,056	12,254	37,292	(14,946)	7,160
Benefit payments, including refunds of member contributions	(6,709)	(6,451)	(6,525)	(6,274)	(4,104)
Net change in total OPEB liability	\$ (18,833)	\$ 22,548	\$ 33,855	\$ (7,620)	\$ 17,682
Total OPEB liability - beginning	\$ 220,051	\$ 197,503	\$ 163,648	\$ 171,268	\$ 153,586
Total OPEB liability - ending	\$ 201,218	\$ 220,051	\$ 197,503	\$ 163,648	\$ 171,268
<u>Plan fiduciary net position</u>					
Contributions - employer	\$ 6,709	\$ 6,451	\$ 6,525	\$ 6,274	4,104
Contributions - member	-	-	-	-	-
Net investment income	-	-	-	-	-
Benefit payments, including refunds of member contributions	(6,709)	(6,451)	(6,525)	(6,274)	(4,104)
Administrative expense	-	-	-	-	-
Net change in fiduciary net position	-	-	-	-	-
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 201,218	\$ 220,051	\$ 197,503	\$ 163,648	\$ 171,268
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-	-
Covered payroll	\$ 888,534	\$ 1,154,213	\$ 1,154,213	\$ 1,243,918	\$ 1,243,918
Net OPEB liability as a percentage of covered payroll	22.6%	19.1%	17.1%	13.2%	13.8%

* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	<u>2022</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>MMEHT:</u>				
Employer contributions	\$ 6,709	\$ 6,525	\$ 6,274	\$ 4,104
Benefit payments	<u>(6,709)</u>	<u>(6,525)</u>	<u>(6,274)</u>	<u>(4,104)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 888,534	\$ 1,154,213	\$ 1,243,918	\$ 1,243,918
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

Changes of Assumptions

MEPERS PLD Plan:

The discount rate was reduced from 6.75% to 6.50%.

The investment rate of return changed from 6.75% to 6.50%.

In addition, the salary increases for the plan, increased from 2.75% to 2.75% - 11.48% per year.

MMEHT OPEB Plan:

The discount rate was updated to reflect the December 30, 2021 Bond Buyer 20-Bond GO Index. The ultimate trend assumption was reduced to reflect the reduction in the Bond Buyer 20-Bond GO Index.

The following demographic assumptions were updated based on the June 30, 2021 experience study:

Mortality, termination, retirement and salary rates.

The enrollment participation for plans with no employer subsidy was update for ages 65-70.

There was a change in the discount rate from 2.12% to 2.06% per GASB 75 discount rate selection. In addition, medical and prescription drug trend arrays were updated.

Other Supplementary Information

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

- 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 Projects 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 A

TOWN OF ELIOT, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government -					
Administration	\$ 1,298,722	\$ 77,000	\$ 1,375,722	\$ 1,390,801	\$ (15,079)
Town committees	272,454	-	272,454	269,672	2,782
Comprehensive plan	-	35,000	35,000	-	35,000
Hearings and elections	25,625	-	25,625	17,285	8,340
Senior taxpayer assistance	-	20,000	20,000	3,481	16,519
	<u>1,596,801</u>	<u>132,000</u>	<u>1,728,801</u>	<u>1,681,239</u>	<u>47,562</u>
Public Safety -					
Police department	1,206,965	-	1,206,965	1,209,171	(2,206)
Fire department	222,301	-	222,301	235,509	(13,208)
Animal control	11,652	-	11,652	10,813	839
Harbormaster	11,763	-	11,763	11,522	241
Hydrant rental	81,493	-	81,493	81,493	-
24 hour answering service	123,360	-	123,360	138,360	(15,000)
PSAP	22,330	-	22,330	22,330	-
Street lights	14,500	-	14,500	12,167	2,333
	<u>1,694,364</u>	<u>-</u>	<u>1,694,364</u>	<u>1,721,365</u>	<u>(27,001)</u>
Public Works -					
Highway department	918,643	-	918,643	825,488	93,155
Snow/winter maintenance	220,293	-	220,293	223,867	(3,574)
Summer maintenance	61,496	-	61,496	34,332	27,164
Roads and bridges	2,000	-	2,000	1,245	755
Stormwater	132,500	-	132,500	26,979	105,521
	<u>1,334,932</u>	<u>-</u>	<u>1,334,932</u>	<u>1,111,911</u>	<u>223,021</u>
Recreation and Culture -					
Community services department	417,206	-	417,206	251,981	165,225
CSD programs	-	-	-	102,203	(102,203)
	<u>417,206</u>	<u>-</u>	<u>417,206</u>	<u>354,184</u>	<u>63,022</u>

SCHEDULE A (CONTINUED)

TOWN OF ELIOT, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Health and Sanitation -					
Transfer station	278,108	-	278,108	253,898	24,210
Social services	11,220	-	11,220	6,839	4,381
General assistance	20,000	-	20,000	9,119	10,881
	<u>309,328</u>	<u>-</u>	<u>309,328</u>	<u>269,856</u>	<u>39,472</u>
Education	<u>10,518,719</u>	<u>-</u>	<u>10,518,719</u>	<u>10,518,719</u>	<u>-</u>
County Tax	<u>504,239</u>	<u>-</u>	<u>504,239</u>	<u>504,239</u>	<u>-</u>
Debt Service -					
Principal	112,516	-	112,516	14,018	98,498
Interest	2,744	-	2,744	2,740	4
	<u>115,260</u>	<u>-</u>	<u>115,260</u>	<u>16,758</u>	<u>98,502</u>
Unclassified -					
School resource officer	106,572	-	106,572	-	106,572
Town office expansion	15,000	-	15,000	15,000	-
Grants	-	-	-	2,210	(2,210)
Overlay	382,625	-	382,625	-	382,625
	<u>504,197</u>	<u>-</u>	<u>504,197</u>	<u>17,210</u>	<u>486,987</u>
Transfers to Other Funds -					
Special revenue funds	2,386,076	-	2,386,076	2,386,076	-
	<u>2,386,076</u>	<u>-</u>	<u>2,386,076</u>	<u>2,386,076</u>	<u>-</u>
Total Departmental Operations	<u>\$ 19,381,122</u>	<u>\$ 132,000</u>	<u>\$ 19,513,122</u>	<u>\$ 18,581,557</u>	<u>\$ 931,565</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 105,176	\$ 43,122	\$ 4,201	\$ 152,499
Investments	460,694	1,071,192	41,498	1,573,384
Due from other funds	883,442	515,932	-	1,399,374
TOTAL ASSETS	<u>\$ 1,449,312</u>	<u>\$ 1,630,246</u>	<u>\$ 45,699</u>	<u>\$ 3,125,257</u>
LIABILITIES				
Accounts payable	\$ -	\$ 73,098	\$ -	\$ 73,098
Due to other funds	126,935	360,813	3,272	491,020
TOTAL LIABILITIES	<u>126,935</u>	<u>433,911</u>	<u>3,272</u>	<u>564,118</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	667,026	109,282	39,856	816,164
Committed	660,354	1,100,154	-	1,760,508
Assigned	-	-	2,571	2,571
Unassigned	(5,003)	(13,101)	-	(18,104)
TOTAL FUND BALANCES	<u>1,322,377</u>	<u>1,196,335</u>	<u>42,427</u>	<u>2,561,139</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,449,312</u>	<u>\$ 1,630,246</u>	<u>\$ 45,699</u>	<u>\$ 3,125,257</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 732,671	\$ -	\$ -	\$ 732,671
Investment income (net of unrealized gains/losses)	7,128	35,441	692	43,261
Other	5,025	20,859	-	25,884
TOTAL REVENUES	<u>744,824</u>	<u>56,300</u>	<u>692</u>	<u>801,816</u>
EXPENDITURES				
Capital outlay	-	1,131,742	-	1,131,742
Other	387,107	115,482	5,387	507,976
TOTAL EXPENDITURES	<u>387,107</u>	<u>1,247,224</u>	<u>5,387</u>	<u>1,639,718</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>357,717</u>	<u>(1,190,924)</u>	<u>(4,695)</u>	<u>(837,902)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	382,075	1,221,140	-	1,603,215
Transfers (out)	(77,000)	-	-	(77,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>305,075</u>	<u>1,221,140</u>	<u>-</u>	<u>1,526,215</u>
NET CHANGE IN FUND BALANCES	662,792	30,216	(4,695)	688,313
FUND BALANCES - JULY 1	<u>659,585</u>	<u>1,166,119</u>	<u>47,122</u>	<u>1,872,826</u>
FUND BALANCES - JUNE 30	<u>\$ 1,322,377</u>	<u>\$ 1,196,335</u>	<u>\$ 42,427</u>	<u>\$ 2,561,139</u>

See accompanying independent auditor's 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 fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2022

	Sick Leave Reserve	Sewer Betterment Reserve	Legal Fees Reserve	Contingency Reserve	Community Service Center Reserve	Energy Efficiency Reserve	Petroleum Products Reserve
ASSETS							
Cash and cash equivalents	\$ 3,577	\$ 3,801	\$ 2,803	\$ 2,488	\$ 644	\$ 1,813	\$ 813
Investments	86,523	92,674	67,790	60,178	15,575	43,853	19,658
Due from other funds	24,736	39,053	12,105	-	32,727	-	1,010
TOTAL ASSETS	<u>\$ 114,836</u>	<u>\$ 135,528</u>	<u>\$ 82,698</u>	<u>\$ 62,666</u>	<u>\$ 48,946</u>	<u>\$ 45,666</u>	<u>\$ 21,481</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ 28,459	\$ -	\$ 12,376	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,459</u>	<u>-</u>	<u>12,376</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	114,836	135,528	82,698	34,207	48,946	33,290	21,481
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>114,836</u>	<u>135,528</u>	<u>82,698</u>	<u>34,207</u>	<u>48,946</u>	<u>33,290</u>	<u>21,481</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 114,836</u>	<u>\$ 135,528</u>	<u>\$ 82,698</u>	<u>\$ 62,666</u>	<u>\$ 48,946</u>	<u>\$ 45,666</u>	<u>\$ 21,481</u>

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Health Insurance Reserve	Revaluation Reserve	Transfer Station Vehicle Reserve	Town Insurance Reserve	Compensation Study Reserve	Consultant Reserve	ARPA
ASSETS							
Cash and cash equivalents	\$ 712	\$ 412	\$ 404	\$ 340	\$ 221	\$ -	\$ -
Investments	17,210	9,967	9,773	8,220	5,344	-	-
Due from other funds	43,223	1,166	11,273	25,467	151	2,678	647,214
TOTAL ASSETS	<u>\$ 61,145</u>	<u>\$ 11,545</u>	<u>\$ 21,450</u>	<u>\$ 34,027</u>	<u>\$ 5,716</u>	<u>\$ 2,678</u>	<u>\$ 647,214</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	647,214
Committed	61,145	11,545	21,450	34,027	5,716	2,678	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>61,145</u>	<u>11,545</u>	<u>21,450</u>	<u>34,027</u>	<u>5,716</u>	<u>2,678</u>	<u>647,214</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 61,145</u>	<u>\$ 11,545</u>	<u>\$ 21,450</u>	<u>\$ 34,027</u>	<u>\$ 5,716</u>	<u>\$ 2,678</u>	<u>\$ 647,214</u>

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	General Assistance Reserve	Ash Reserve	200th Celebration Reserve	Street Light Reserve	Boat Basin Reserve	Contract Settlement Wage Reserve	Sewer Bond Project	Total
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 526	\$ 60	\$ 404	\$ 86,158	\$ 105,176
Investments	-	-	-	12,717	1,448	9,764	-	460,694
Due from other funds	1,223	76	25	-	-	41,315	-	883,442
TOTAL ASSETS	<u>\$ 1,223</u>	<u>\$ 76</u>	<u>\$ 25</u>	<u>\$ 13,243</u>	<u>\$ 1,508</u>	<u>\$ 51,483</u>	<u>\$ 86,158</u>	<u>\$ 1,449,312</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ 17,576	\$ 2,178	\$ -	\$ 66,346	\$ 126,935
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,576</u>	<u>2,178</u>	<u>-</u>	<u>66,346</u>	<u>126,935</u>
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	19,812	667,026
Committed	1,223	76	25	-	-	51,483	-	660,354
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(4,333)	(670)	-	-	(5,003)
TOTAL FUND BALANCES (DEFICITS)	<u>1,223</u>	<u>76</u>	<u>25</u>	<u>(4,333)</u>	<u>(670)</u>	<u>51,483</u>	<u>19,812</u>	<u>1,322,377</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 1,223</u>	<u>\$ 76</u>	<u>\$ 25</u>	<u>\$ 13,243</u>	<u>\$ 1,508</u>	<u>\$ 51,483</u>	<u>\$ 86,158</u>	<u>\$ 1,449,312</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Sick Leave Reserve	Sewer Betterment Reserve	Legal Fees Reserve	Contingency Reserve	Community Service Center Reserve	Energy Efficiency Reserve	Petroleum Products Reserve
REVENUES							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income (net of unrealized gains/losses)	1,109	1,261	799	1,074	473	322	207
Other	-	5,025	-	-	-	-	-
TOTAL REVENUES	<u>1,109</u>	<u>6,286</u>	<u>799</u>	<u>1,074</u>	<u>473</u>	<u>322</u>	<u>207</u>
EXPENDITURES							
Other	<u>5,273</u>	<u>5,994</u>	<u>3,798</u>	<u>5,107</u>	<u>2,248</u>	<u>1,529</u>	<u>986</u>
TOTAL EXPENDITURES	<u>5,273</u>	<u>5,994</u>	<u>3,798</u>	<u>5,107</u>	<u>2,248</u>	<u>1,529</u>	<u>986</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,164)</u>	<u>292</u>	<u>(2,999)</u>	<u>(4,033)</u>	<u>(1,775)</u>	<u>(1,207)</u>	<u>(779)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	10,000	-	-	8,000	-	-	-
Transfers (out)	-	-	-	(77,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>(69,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	5,836	292	(2,999)	(73,033)	(1,775)	(1,207)	(779)
FUND BALANCES (DEFICITS) - JULY 1	<u>109,000</u>	<u>135,236</u>	<u>85,697</u>	<u>107,240</u>	<u>50,721</u>	<u>34,497</u>	<u>22,260</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 114,836</u>	<u>\$ 135,528</u>	<u>\$ 82,698</u>	<u>\$ 34,207</u>	<u>\$ 48,946</u>	<u>\$ 33,290</u>	<u>\$ 21,481</u>

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Health Insurance Reserve	Revaluation Reserve	Transfer Station Vehicle Reserve	Town Insurance Reserve	Compensation Study Reserve	Consultant Reserve	ARPA
REVENUES							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,671
Investment income (net of unrealized gains/losses)	591	111	261	329	55	26	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES	<u>591</u>	<u>111</u>	<u>261</u>	<u>329</u>	<u>55</u>	<u>26</u>	<u>732,671</u>
EXPENDITURES							
Other	<u>2,808</u>	<u>530</u>	<u>7,191</u>	<u>1,563</u>	<u>262</u>	<u>123</u>	<u>85,457</u>
TOTAL EXPENDITURES	<u>2,808</u>	<u>530</u>	<u>7,191</u>	<u>1,563</u>	<u>262</u>	<u>123</u>	<u>85,457</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,217)</u>	<u>(419)</u>	<u>(6,930)</u>	<u>(1,234)</u>	<u>(207)</u>	<u>(97)</u>	<u>647,214</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	27,000	-	17,500	-	-	-	-
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>27,000</u>	<u>-</u>	<u>17,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	24,783	(419)	10,570	(1,234)	(207)	(97)	647,214
FUND BALANCES (DEFICITS) - JULY 1	<u>36,362</u>	<u>11,964</u>	<u>10,880</u>	<u>35,261</u>	<u>5,923</u>	<u>2,775</u>	<u>-</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 61,145</u>	<u>\$ 11,545</u>	<u>\$ 21,450</u>	<u>\$ 34,027</u>	<u>\$ 5,716</u>	<u>\$ 2,678</u>	<u>\$ 647,214</u>

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Assistance Reserve	Ash Reserve	200th Celebration Reserve	Street Light Reserve	Boat Basin Reserve	Contract Settlement Wage Reserve	Sewer Bond Project	Total
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,671
Investment income (net of unrealized gains/losses)	12	1	-	-	-	497	-	7,128
Other	-	-	-	-	-	-	-	5,025
TOTAL REVENUES	<u>12</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>497</u>	<u>-</u>	<u>744,824</u>
EXPENDITURES								
Other	56	4	1	-	-	2,364	261,813	387,107
TOTAL EXPENDITURES	<u>56</u>	<u>4</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>2,364</u>	<u>261,813</u>	<u>387,107</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(44)</u>	<u>(3)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>(1,867)</u>	<u>(261,813)</u>	<u>357,717</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	37,950	281,625	382,075
Transfers (out)	-	-	-	-	-	-	-	(77,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,950</u>	<u>281,625</u>	<u>305,075</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(44)	(3)	(1)	-	-	36,083	19,812	662,792
FUND BALANCES (DEFICITS) - JULY 1	<u>1,267</u>	<u>79</u>	<u>26</u>	<u>(4,333)</u>	<u>(670)</u>	<u>15,400</u>	<u>-</u>	<u>659,585</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 1,223</u>	<u>\$ 76</u>	<u>\$ 25</u>	<u>\$ (4,333)</u>	<u>\$ (670)</u>	<u>\$ 51,483</u>	<u>\$ 19,812</u>	<u>\$ 1,322,377</u>

See accompanying independent auditor's report and notes to financial statements.

Capital Projects 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 PROJECTS FUNDS
JUNE 30, 2022

	Eliot Commons TIF	Town Facilities Reserve	Fire Truck Reserve	Police Cruiser Reserve	Land Bank Reserve	Road Equipment Reserve	Public Works Garage Capital	Sewer Capital Improvement
ASSETS								
Cash and cash equivalents	\$ -	\$ 261	\$ 13,101	\$ 599	\$ 1,289	\$ 9,093	\$ -	\$ -
Investments	-	6,315	316,908	14,492	31,175	219,962	-	-
Due from other funds	46,742	15,615	-	-	-	178,649	379	114
TOTAL ASSETS	<u>\$ 46,742</u>	<u>\$ 22,191</u>	<u>\$ 330,009</u>	<u>\$ 15,091</u>	<u>\$ 32,464</u>	<u>\$ 407,704</u>	<u>\$ 379</u>	<u>\$ 114</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	115,303	11,878	1,761	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>115,303</u>	<u>11,878</u>	<u>1,761</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	46,742	-	-	-	-	-	-	-
Committed	-	22,191	214,706	3,213	30,703	407,704	379	114
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>46,742</u>	<u>22,191</u>	<u>214,706</u>	<u>3,213</u>	<u>30,703</u>	<u>407,704</u>	<u>379</u>	<u>114</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 46,742</u>	<u>\$ 22,191</u>	<u>\$ 330,009</u>	<u>\$ 15,091</u>	<u>\$ 32,464</u>	<u>\$ 407,704</u>	<u>\$ 379</u>	<u>\$ 114</u>

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	Roadway Paving	PW Vehicles Reserve	TS Vehicle Reserve	Police Station Capital	Parks/ Facilities Capital	C/S/D Capital Improvement	PS Impact Fees	Fire Station Capital
ASSETS								
Cash and cash equivalents	\$ -	\$ 3,870	\$ -	\$ -	\$ 764	\$ -	\$ -	\$ -
Investments	-	94,359	-	-	18,627	-	-	-
Due from other funds	65,750	28,435	50	3,474	30,896	34,416	62,540	10,057
TOTAL ASSETS	<u>\$ 65,750</u>	<u>\$ 126,664</u>	<u>\$ 50</u>	<u>\$ 3,474</u>	<u>\$ 50,287</u>	<u>\$ 34,416</u>	<u>\$ 62,540</u>	<u>\$ 10,057</u>
LIABILITIES								
Accounts payable	\$ 73,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>73,098</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	62,540	-
Committed	-	126,664	50	3,474	50,287	34,416	-	10,057
Assigned	-	-	-	-	-	-	-	-
Unassigned	(7,348)	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>(7,348)</u>	<u>126,664</u>	<u>50</u>	<u>3,474</u>	<u>50,287</u>	<u>34,416</u>	<u>62,540</u>	<u>10,057</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 65,750</u>	<u>\$ 126,664</u>	<u>\$ 50</u>	<u>\$ 3,474</u>	<u>\$ 50,287</u>	<u>\$ 34,416</u>	<u>\$ 62,540</u>	<u>\$ 10,057</u>

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	C/S/D Capital Improvement	Eliot Police Capital Improvements	Eliot Stormwater Reserve	Fire Dept. Capital Improvements	Town Office Capital Improvements	Transfer Station Facility Capital	Energy Efficiency Capital	VIPS Capital Reserve	Total
ASSETS									
Cash and cash equivalents	\$ -	\$ 659	\$ 8,013	\$ 2,356	\$ 2,350	\$ 665	\$ -	\$ 102	\$ 43,122
Investments	-	16,075	195,132	57,431	82,006	16,235	-	2,475	1,071,192
Due from other funds	10,224	23,621	-	-	-	4,970	-	-	515,932
TOTAL ASSETS	\$ 10,224	\$ 40,355	\$ 203,145	\$ 59,787	\$ 84,356	\$ 21,870	\$ -	\$ 2,577	\$ 1,630,246
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,098
Due to other funds	-	-	170,954	46,978	7,601	-	5,753	585	360,813
TOTAL LIABILITIES	-	-	170,954	46,978	7,601	-	5,753	585	433,911
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	109,282
Committed	10,224	40,355	32,191	12,809	76,755	21,870	-	1,992	1,100,154
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(5,753)	-	(13,101)
TOTAL FUND BALANCES (DEFICITS)	10,224	40,355	32,191	12,809	76,755	21,870	(5,753)	1,992	1,196,335
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 10,224	\$ 40,355	\$ 203,145	\$ 59,787	\$ 84,356	\$ 21,870	\$ -	\$ 2,577	\$ 1,630,246

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Eliot Commons TIF	Town Facilities Reserve	Fire Truck Reserve	Police Cruiser Reserve	Land Bank Reserve	Road Equipment Reserve	Public Works Garage Capital	Sewer Capital Improvement
REVENUES								
Investment income (net of unrealized gains/losses)	\$ 1,308	\$ 214	\$ 20,362	\$ 344	\$ 297	\$ 4,589	\$ 4	\$ 1
Other	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>1,308</u>	<u>214</u>	<u>20,362</u>	<u>344</u>	<u>297</u>	<u>4,589</u>	<u>4</u>	<u>1</u>
EXPENDITURES								
Capital outlay	-	-	175,336	36,461	-	94,275	-	-
Other	101,586	1,019	-	-	1,410	-	18	5
TOTAL EXPENDITURES	<u>101,586</u>	<u>1,019</u>	<u>175,336</u>	<u>36,461</u>	<u>1,410</u>	<u>94,275</u>	<u>18</u>	<u>5</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(100,278)</u>	<u>(805)</u>	<u>(154,974)</u>	<u>(36,117)</u>	<u>(1,113)</u>	<u>(89,686)</u>	<u>(14)</u>	<u>(4)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	100,780	-	232,000	77,000	5,000	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,780</u>	<u>-</u>	<u>232,000</u>	<u>77,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	502	(805)	77,026	40,883	3,887	(89,686)	(14)	(4)
FUND BALANCES (DEFICITS) - JULY 1	<u>46,240</u>	<u>22,996</u>	<u>137,680</u>	<u>(37,670)</u>	<u>26,816</u>	<u>497,390</u>	<u>393</u>	<u>118</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 46,742</u>	<u>\$ 22,191</u>	<u>\$ 214,706</u>	<u>\$ 3,213</u>	<u>\$ 30,703</u>	<u>\$ 407,704</u>	<u>\$ 379</u>	<u>\$ 114</u>

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Roadway Paving	PW Vehicles Reserve	TS Vehicle Reserve	Police Station Capital	Parks/ Facilities Capital	C/S/D Capital Improvement	PS Impact Fees	Fire Station Capital
REVENUES								
Investment income (net of unrealized gains/losses)	\$ 4,216	\$ 3,410	\$ -	\$ 34	\$ 486	\$ 332	\$ 403	\$ 97
Other	-	-	-	-	-	-	20,859	-
TOTAL REVENUES	<u>4,216</u>	<u>3,410</u>	<u>-</u>	<u>34</u>	<u>486</u>	<u>332</u>	<u>21,262</u>	<u>97</u>
EXPENDITURES								
Capital outlay	491,814	259,623	-	-	-	-	-	-
Other	-	-	2	160	2,310	1,580	1,915	462
TOTAL EXPENDITURES	<u>491,814</u>	<u>259,623</u>	<u>2</u>	<u>160</u>	<u>2,310</u>	<u>1,580</u>	<u>1,915</u>	<u>462</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(487,598)</u>	<u>(256,213)</u>	<u>(2)</u>	<u>(126)</u>	<u>(1,824)</u>	<u>(1,248)</u>	<u>19,347</u>	<u>(365)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	480,250	214,610	-	-	43,000	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>480,250</u>	<u>214,610</u>	<u>-</u>	<u>-</u>	<u>43,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>(7,348)</u>	<u>(41,603)</u>	<u>(2)</u>	<u>(126)</u>	<u>41,176</u>	<u>(1,248)</u>	<u>19,347</u>	<u>(365)</u>
FUND BALANCES (DEFICITS) - JULY 1	<u>-</u>	<u>168,267</u>	<u>52</u>	<u>3,600</u>	<u>9,111</u>	<u>35,664</u>	<u>43,193</u>	<u>10,422</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ (7,348)</u>	<u>\$ 126,664</u>	<u>\$ 50</u>	<u>\$ 3,474</u>	<u>\$ 50,287</u>	<u>\$ 34,416</u>	<u>\$ 62,540</u>	<u>\$ 10,057</u>

SCHEDULE G (CONTINUED)

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Fire Dept Equipment	Eliot Police Capital Improvements	Eliot Stormwater Reserve	Fire Dept Capital Improvements	Town Office Capital Improvements	Transfer Station Facility Capital	Energy Efficiency Capital	VIPS Capital Reserve	Total
REVENUES									
Investment income (net of unrealized gains/losses)	\$ 202	\$ 390	\$ 311	\$ 123	\$ (1,912)	\$ 211	\$ -	\$ 19	\$ 35,441
Other	-	-	-	-	-	-	-	-	20,859
TOTAL REVENUES	202	390	311	123	(1,912)	211	-	19	56,300
EXPENDITURES									
Capital outlay	30,478	-	-	-	43,755	-	-	-	1,131,742
Other	-	1,854	1,478	588	-	1,004	-	91	115,482
TOTAL EXPENDITURES	30,478	1,854	1,478	588	43,755	1,004	-	91	1,247,224
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(30,276)	(1,464)	(1,167)	(465)	(45,667)	(793)	-	(72)	(1,190,924)
OTHER FINANCING SOURCES (USES)									
Transfers in	40,500	10,000	-	-	18,000	-	-	-	1,221,140
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	40,500	10,000	-	-	18,000	-	-	-	1,221,140
NET CHANGE IN FUND BALANCES (DEFICITS)	10,224	8,536	(1,167)	(465)	(27,667)	(793)	-	(72)	30,216
FUND BALANCES (DEFICITS) - JULY 1	-	31,819	33,358	13,274	104,422	22,663	(5,753)	2,064	1,166,119
FUND BALANCES (DEFICITS) - JUNE 30	\$ 10,224	\$ 40,355	\$ 32,191	\$ 12,809	\$ 76,755	\$ 21,870	\$ (5,753)	\$ 1,992	\$ 1,196,335

See accompanying independent auditor's 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, 2022

	Mt Pleasant Cemetery	Frost-Tufts Park	Marie Lizzie Spinney Fund	Lena Grover Fund	Total
ASSETS					
Cash and cash equivalents	\$ 260	\$ 1,122	\$ 2,733	\$ 86	\$ 4,201
Investments	2,567	11,090	26,992	849	41,498
TOTAL ASSETS	<u>\$ 2,827</u>	<u>\$ 12,212</u>	<u>\$ 29,725</u>	<u>\$ 935</u>	<u>\$ 45,699</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ 3,272	\$ -	\$ 3,272
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>3,272</u>	<u>-</u>	<u>3,272</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	2,246	11,453	25,415	742	39,856
Committed	-	-	-	-	-
Assigned	581	759	1,038	193	2,571
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	<u>2,827</u>	<u>12,212</u>	<u>26,453</u>	<u>935</u>	<u>42,427</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,827</u>	<u>\$ 12,212</u>	<u>\$ 29,725</u>	<u>\$ 935</u>	<u>\$ 45,699</u>

See accompanying independent auditor's 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, 2022

	Mt Pleasant Cemetery	Frost-Tufts Park	Marie Lizzie Spinney Fund	Lena Grover Fund	Total
REVENUES					
Investment income (net of unrealized gains/losses)	\$ 46	\$ 199	\$ 432	\$ 15	\$ 692
TOTAL REVENUES	<u>46</u>	<u>199</u>	<u>432</u>	<u>15</u>	<u>692</u>
EXPENDITURES					
Other	358	1,551	3,359	119	5,387
TOTAL EXPENDITURES	<u>358</u>	<u>1,551</u>	<u>3,359</u>	<u>119</u>	<u>5,387</u>
NET CHANGE IN FUND BALANCES	(312)	(1,352)	(2,927)	(104)	(4,695)
FUND BALANCES - JULY 1	<u>3,139</u>	<u>13,564</u>	<u>29,380</u>	<u>1,039</u>	<u>47,122</u>
FUND BALANCES - JUNE 30	<u>\$ 2,827</u>	<u>\$ 12,212</u>	<u>\$ 26,453</u>	<u>\$ 935</u>	<u>\$ 42,427</u>

See accompanying independent auditor's 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.

TOWN OF ELIOT, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2022

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment and Vehicles	Infrastructure	Total
General Government	\$ 68,001	\$ 571,124	\$ 27,712	\$ 4,288	\$ 671,125
Public Safety	15,871	2,531,424	2,264,618	-	4,811,913
Public Works	1	401,009	1,676,426	3,329,274	5,406,710
Recreation and Culture	116,418	775,829	102,370	13,500	1,008,117
Sewer	2,356,024	-	-	3,873,456	6,229,480
Total General Capital Assets	2,556,315	4,279,386	4,071,126	7,220,518	18,127,345
Less: Accumulated Depreciation	-	(3,211,661)	(2,334,599)	(3,847,026)	(9,393,286)
Net General Capital Assets	<u>\$ 2,556,315</u>	<u>\$ 1,067,725</u>	<u>\$ 1,736,527</u>	<u>\$ 3,373,492</u>	<u>\$ 8,734,059</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ELIOT, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2022

	General Capital Assets 7/1/21	Additions	Disposals/ Transfers	General Capital Assets 6/30/22
General Government	\$ 817,385	\$ -	\$ (146,260)	\$ 671,125
Public Safety	4,928,323	650,634	(767,044)	4,811,913
Public Works	5,094,218	828,868	(516,376)	5,406,710
Recreation and Culture	1,091,846	-	(83,729)	1,008,117
Sewer	5,887,625	341,855	-	6,229,480
Total General Capital Assets	<u>17,819,397</u>	<u>1,821,357</u>	<u>(1,513,409)</u>	<u>18,127,345</u>
Less: Accumulated Depreciation	<u>(10,120,953)</u>	<u>(479,067)</u>	<u>1,206,734</u>	<u>(9,393,286)</u>
Net General Capital Assets	<u>\$ 7,698,444</u>	<u>\$ 1,342,290</u>	<u>\$ (306,675)</u>	<u>\$ 8,734,059</u>

See accompanying independent auditor's report and notes to financial statements.



Proven Expertise & Integrity

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Selectboard
Town of Eliot
Eliot, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Eliot, Maine as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Town of Eliot, Maine's basic financial statements and have issued our report thereon dated August 16, 2023.

Internal Control Over Financial Reporting

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

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

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www.rhrsmith.com

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Eliot, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain other matters that we reported to management of the Town of Eliot, Maine in a separate letter dated August 16, 2023.

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
August 16, 2023

Proposal for Ballot Consistency

Rational: As you may be aware, every town in Maine south of Sanford either has a Town Council or Yes/No Budget voting. It is time we modernize to be consistent with our peers. To the best of my knowledge none of them have needed to hold a special town meeting to fund essential services like Eliot has. If something has happened once in history it is bound to happen again. The time to fix this is now.

Proposal: Change the Budget Ballot to Yes/No voting with Select Board and Budget committee recommendations. (See Town of Ogunquit Ballot)

Sample Budget Verbiage:

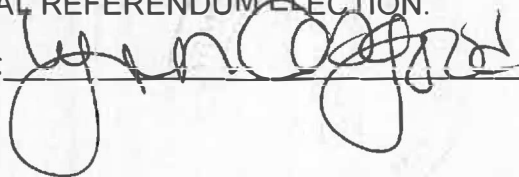
Shall the town vote to authorize \$2,000 for Roads and Bridges?

Select Board Recommends Approval (5 Yes/0 No)

Budget Committee Does Not Recommend (3 Yes/ 4 No)

Although change is hard it is often for the better. For those that wish to be in the opposition to a TM or SB Budget proposal this change will allow the opposition votes to be consolidated into 1 "NO". Historically those votes could be split between "None of the Above" (Last years number.) or a lower proposed number from the Budget Committee. Those votes would reasonably all move to "NO" in the new format.

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE MAY 20, 2023. 2023 TOWN OF YORK BUDGET AND SPECIAL GENERAL REFERENDUM ELECTION.

ATTEST: 




SPECIMEN BALLOT
BUDGET REFERENDUM and
SPECIAL GENERAL REFERENDUM
YORK, MAINE
MAY 20, 2023

Card 1 of 11


TOWN CLERK

INSTRUCTIONS FOR VOTERS

- A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: 
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided **AND** completely fill in the OVAL.

SELECTBOARD MEMBER AND OVERSEER OF THE POOR	
Three-Year Term	Vote for no more than TWO
MARLA W. JOHNSON	1295 <input type="radio"/>
TORBERT H. MACDONALD JR.	694 <input type="radio"/>
ROBERT PALMER	1354 <input type="radio"/>
Write-in <input type="radio"/>	
Write-in <input type="radio"/>	
BUDGET COMMITTEE MEMBER	
Three-Year Term	Vote for no more than TWO
COURTNEY E. MUNOZ	1249 <input type="radio"/>
AMANDA E. SEDGEWICK	1310 <input type="radio"/>
Write-in <input type="radio"/>	
Write-in <input type="radio"/>	
SUPERINTENDING SCHOOL COMMITTEE MEMBER	
Three-Year Term	Vote for no more than ONE
DERRYK A. KELLY	1387 <input type="radio"/>
Write-in <input type="radio"/>	
MODERATOR	
Three-Year Term	Vote for no more than ONE
ELIZABETH E. BARDWELL	1567 <input type="radio"/>
Write-in <input type="radio"/>	
YORK SEWER DISTRICT TRUSTEE	
Five-Year Term	Vote for no more than ONE
ROBERT A. HOYT	1495 <input type="radio"/>
Write-in <input type="radio"/>	
YORK WATER DISTRICT TRUSTEE	
Five-Year Term	Vote for no more than ONE
RICHARD LEIGH	1537 <input type="radio"/>
Write-in <input type="radio"/>	

ARTICLE TWO

Shall the Town require the first half of taxes to be paid no later than forty-five days from date of mailing, second payment to be paid by February 2, 2024? Taxes not paid by these dates shall be charged interest at the rate of 9% per annum.

1630 YES ☐

351 NO ☐

ARTICLE THREE

Shall the Town set an interest rate of 4% per annum to reimburse taxpayers for taxes determined in FY2024 to have been overpaid or abated?

1815 YES ☐

159 NO ☐

IF THE MAJORITY OF VOTERS VOTE IN THE NEGATIVE ON AN ARTICLE, THE BUDGET AMOUNT WILL REVERT EITHER TO THE FY2023 APPROPRIATION OR TO \$0.

MUNICIPAL AND SCHOOL OPERATING BUDGETS

Preface: The Municipal and School Operating Budgets presented here have been reviewed by the Selectboard and School Committee and approved by the Budget Committee. Their recommendations are shown separately under each article.

MUNICIPAL OPERATING BUDGET

ARTICLE FOUR

Shall the Town raise and appropriate a sum not to exceed \$4,603,288 in support of operation of the Selectboard, Town Manager's Department, Finance Department, Information Technology and GIS, Assessor's Department, Code Enforcement, Planning Department, Town Clerk/Tax Collector's Department, Elections, Town Hall Operations and Maintenance, Academic Reimbursement / Earned Account / Unemployment Costs, Selectboard's Contingency, Cable TV Operations, Insurance and, Boards and Committees, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

Department/Function	FY2023	FY2024
Selectboard	\$ 39,634	\$ 39,634
Town Manager's Department	\$ 578,198	\$ 672,273
Finance Department	\$ 569,141	\$ 635,575
Information Technology/GIS	\$ 685,328	\$ 703,180
Assessor's Department	\$ 370,867	\$ 311,184
Code Enforcement Department	\$ 350,330	\$ 370,341
Planning Department	\$ 289,443	\$ 452,146
Town Clerk/Tax Collector Dept.	\$ 399,693	\$ 441,464
Elections	\$ 44,989	\$ 41,768
Town Hall Operations/Maintenance	\$ 222,200	\$ 224,500
Academic/Earned/Unemployment	\$ 62,000	\$ 82,000
Selectboard's Contingency	\$ 100,000	\$ 100,000
Cable TV Operations	\$ 32,463	\$ 30,064

TURN BALLOT OVER TO CONTINUE VOTING

Insurance	\$ 406,100	\$ 426,100
Boards and Committees	\$ 71,447	\$ 73,059
Total	\$ 4,221,833	\$ 4,603,288

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$4,603,288.

A NO vote authorizes the previous year's appropriation of \$4,221,833.

1345 YES ☐
661 NO ☐

Department/Function	FY2023	FY2024
York Village Fire Department	\$ 765,635	\$ 791,185
York Beach Fire Department	\$ 756,413	\$ 788,393
York Ambulance Association	\$ 82,000	\$ 137,000
Fire Hydrants	\$1,060,504	\$1,087,017
Total	\$2,664,552	\$2,803,595

Selectboard recommends approval (5-0).
Budget Committee recommends approval (6-1).

A YES vote authorizes an appropriation of \$2,803,595.

A NO vote authorizes the previous year's appropriation of \$2,664,552.

1585 YES ☐
428 NO ☐

ARTICLE FIVE

Shall the Town raise and appropriate a sum not to exceed \$147,155 for the salary and benefits of the elected Town Clerk/Tax Collector position, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? This is based on: (1) an annual salary of \$90,000 set by voters at the beginning of the three-year term, adjusted for cost of living by the Selectboard as for non-union employees; and (2) benefits as offered through the Town of York Personnel Policies, limited to Section V, Employee Benefits, Subsections A through H only.

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$147,155.

A NO vote authorizes the previous year's appropriation of \$139,245.

1220 YES ☐
788 NO ☐

ARTICLE EIGHT

Shall the Town raise and appropriate a sum not to exceed \$6,287,404 for Highway Maintenance and Storm Water Management (MS4), Tree Planting and Care, Transfer Station Operations, Solid Waste Recycling and Disposal, and Parking Management, and authorize the Selectboard to expend all revenues received, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

Department/Function	FY2023	FY2024
Highway Maintenance and MS4	\$ 4,095,766	\$ 4,455,328
Transfer Station Operations	\$ 141,300	\$ 164,800
Solid Waste Recycling and Disposal	\$ 1,545,000	\$ 1,595,000
Parking Management	\$ 70,963	\$ 72,276
Total	\$ 5,853,029	\$ 6,287,404

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$6,287,404.

A NO vote authorizes the previous year's appropriation of \$5,853,029.

1433 YES ☐
582 NO ☐

ARTICLE SIX

Shall the Town raise and appropriate a sum not to exceed \$6,742,806 for the Police Department, Communications (Dispatch, 9-1-1), Harbor Management, and Animal Control and authorize the Selectboard to expend any revenues received for dispatching and other Public Safety Services, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

Department/Function	FY2023	FY2024
Police Department	\$ 4,824,853	\$ 5,434,441
Communications	\$ 997,468	\$ 1,121,493
Harbor Management	\$ 105,460	\$ 110,480
Animal Control	\$ 65,518	\$ 76,392
Total	\$ 5,993,299	\$ 6,742,806

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$6,742,806.

A NO vote authorizes the previous year's appropriation of \$5,993,299.

1347 YES ☐
663 NO ☐

ARTICLE SEVEN

Shall the Town raise and appropriate a sum not to exceed \$2,803,595 for the York Village and York Beach Fire Departments; for the York Ambulance Association; and for Fire Hydrants, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

ARTICLE NINE

Shall the Town raise and appropriate a sum not to exceed \$1,694,066 for the Maintenance and Operation of Beaches, Parks, Town Buildings, Town and School Grounds, Town and School Athletic Fields, Veterans' Graves and Ancient Burial Grounds, and operation of the Recreation Program, and authorize the Selectboard to expend all revenues generated by related enterprise funds and other off-setting revenues, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).


A YES vote: 1) authorizes an appropriation of \$1,694,066; and 2) authorizes the expenditure of all revenues generated or received from the Hartley Mason Trust and enterprise funds for FY2024.

A NO vote: 1) authorizes the previous year's appropriation of \$1,439,919; and 2) authorizes the expenditure of all revenues generated or received from the Hartley Mason Trust and enterprise funds for FY2024.

1413 YES ☐
605 NO ☐

CONTINUE VOTING ON CARD 2

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE MAY 20, 2023. 2023 TOWN OF YORK BUDGET AND SPECIAL GENERAL REFERENDUM ELECTION.

ATTEST: 




SPECIMEN BALLOT
BUDGET REFERENDUM and
SPECIAL GENERAL REFERENDUM
YORK, MAINE
MAY 20, 2023

Card 2 of 11


TOWN CLERK

INSTRUCTIONS FOR VOTERS

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: 

<p>ARTICLE TEN</p> <p>Shall the Town raise and appropriate a sum not to exceed \$444,291 for the Operation of the Center for Active Living, and authorize the Selectboard to expend all revenues generated by related enterprise funds and other off-setting revenues, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?</p> <p>Selectboard recommends approval (5-0). Budget Committee recommends approval (7-0).</p> <p>A YES vote: 1) authorizes an appropriation of \$444,291; and 2) authorizes the expenditure of all revenues generated or received by enterprise funds for FY2024.</p> <p>A NO vote: 1) authorizes the previous year's appropriation of \$402,202; and 2) authorizes the expenditure of all revenues generated or received by enterprise funds for FY2024.</p> <p>1335 YES <input type="radio"/> 683 NO <input type="radio"/></p>	<p>A YES vote authorizes an appropriation of \$790,400.</p> <p>A NO vote authorizes the previous year's appropriation of \$746,509.</p> <p>1285 YES <input type="radio"/> 738 NO <input type="radio"/></p>												
<p>ARTICLE ELEVEN</p> <p>Shall the Town raise and appropriate a sum not to exceed \$9,838 for the Operation of the Bathhouse at Ellis Short Sands Park, and authorize the Selectboard to receive and expend all funds received from the Ellis Short Sands Park Board of Trustees relating to operation of this Bathhouse, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?</p> <p>Selectboard recommends approval (5-0). Budget Committee recommends approval (7-0).</p> <p>A YES vote: 1) authorizes an appropriation of \$9,838; and 2) authorizes the expenditure of all revenues received from the Ellis Short Sands Park Board of Trustees for operation of this bathhouse in FY2024.</p> <p>A NO vote: 1) authorizes the previous year's appropriation of \$8,465; and 2) authorizes the expenditure of all revenues received from the Ellis Short Sands Park Board of Trustees for operation of this bathhouse in FY2024.</p> <p>1394 YES <input type="radio"/> 626 NO <input type="radio"/></p>	<p>ARTICLE THIRTEEN</p> <p>Shall the Town raise and appropriate a sum not to exceed \$15,000 for the First Parish Cemetery Maintenance, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?</p> <p>Selectboard recommends approval (4-0-1). Budget Committee recommends approval (7-0).</p> <p>A YES vote authorizes an appropriation of \$15,000.</p> <p>A NO vote authorizes the previous year's appropriation of \$10,000.</p> <p>1237 YES <input type="radio"/> 769 NO <input type="radio"/></p>												
<p>ARTICLE TWELVE</p> <p>Shall the Town raise and appropriate a sum not to exceed \$790,400 for the Operation of the York Public Library, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?</p> <p>Selectboard recommends approval (5-0). Budget Committee recommends approval (6-1).</p>	<p>ARTICLE FOURTEEN</p> <p>Shall the Town raise and appropriate a sum not to exceed \$62,000 for Public Health, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?</p> <table border="1"><thead><tr><th>Department/Function</th><th>FY2023</th><th>FY2024</th></tr></thead><tbody><tr><td>Health Officer Stipend & Misc. Exp.</td><td>\$ 21,800</td><td>\$ 22,000</td></tr><tr><td>Mosquito and Vector Control</td><td>\$ 40,000</td><td>\$ 40,000</td></tr><tr><td>Total</td><td>\$ 61,800</td><td>\$ 62,000</td></tr></tbody></table> <p>Selectboard recommends approval (5-0). Budget Committee recommends approval (6-0-1).</p> <p>A YES vote authorizes an appropriation of \$62,000.</p> <p>A NO vote authorizes the previous year's appropriation of \$61,800.</p> <p>1504 YES <input type="radio"/> 509 NO <input type="radio"/></p>	Department/Function	FY2023	FY2024	Health Officer Stipend & Misc. Exp.	\$ 21,800	\$ 22,000	Mosquito and Vector Control	\$ 40,000	\$ 40,000	Total	\$ 61,800	\$ 62,000
Department/Function	FY2023	FY2024											
Health Officer Stipend & Misc. Exp.	\$ 21,800	\$ 22,000											
Mosquito and Vector Control	\$ 40,000	\$ 40,000											
Total	\$ 61,800	\$ 62,000											
	<p>ARTICLE FIFTEEN</p> <p>Shall the Town appropriate a sum not to exceed \$153,000 to provide for General Assistance (GA), Discretionary Public Assistance, funds for burial costs, and Property Tax Relief, raise \$104,000 as the Town's share of such expenditures, and authorize the Selectboard to receive and expend all State and other revenues relating to these programs, and furthermore, shall the Selectboard adopt this line item of the Town Budget,</p>												
<p>TURN BALLOT OVER TO CONTINUE VOTING</p>													

as proposed by the Budget Committee?

Department/Function	FY2023	FY2024
General Assistance (GA)	\$ 70,000	\$ 70,000
Property Tax Relief	\$ 10,000	\$ 10,000
Discretionary Public Assistance	\$ 25,000	\$ 25,000
Public Assistance Administration	\$ 32,000	\$ 32,000
Burial Funding	\$ 0	\$ 16,000
Total Appropriation	\$ 137,000	\$ 153,000
Minus State GA Reimbursement	\$ -49,000	\$ -49,000
Net to be Raised	\$ 88,000	\$ 104,000

Selectboard recommends approval (5-0).

Budget Committee recommends approval (6-0-1).

A **YES** vote authorizes an **appropriation of \$153,000** and **raise \$104,000** as the Town's share of this expenditure.

A **NO** vote authorizes the previous year's **appropriation of \$137,000** and **raise \$88,000** as the Town's share of this expenditure.

1285 **YES** ☐
701 **NO** ☐

ARTICLE SIXTEEN

Shall the Town raise and appropriate a sum not to exceed **\$60,500** for **Social Services** and authorize the Selectboard to reduce this amount if recommended by the Municipal Social Service Review Board, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

Organization	Amount Recommended
AIDS Response Seacoast	\$ 1,200
Caring Unlimited	\$ 8,250
Cornerstone Visiting Nurses Association	\$ 1,500
Cross Roads House	\$ 2,000
Kids Free to Grow	\$ 2,250
Maine Health Care at Home	\$ 1,500
Maine Public Broadcasting	\$ 100
Southern Maine Agency on Aging	\$ 12,250
Strong Girls United Foundation	\$ 9,700
Sweetser	\$ 5,000
York County Community Action Corporation	\$ 6,750
York Community Service Association	\$ 10,000
Total	\$ 60,500

Selectboard recommends approval (4-1).

Budget Committee recommends approval (6-0-1).

A **YES** vote authorizes an appropriation of **\$60,500**.

A **NO** vote authorizes an appropriation of **\$0**.

1483 **YES** ☐
512 **NO** ☐

ARTICLE SEVENTEEN

Shall the Town raise and appropriate a sum not to exceed **\$3,461,622** for **Municipal Debt Service**, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

Selectboard recommends approval (5-0).

Budget Committee recommends approval (7-0).

A **YES** vote authorizes an appropriation of **\$3,461,622**.

A **NO** vote authorizes the previous year's appropriation of **\$2,954,126**.

1309 **YES** ☐
661 **NO** ☐

ARTICLE EIGHTEEN

Shall the Town accept and use **\$7,177,700**, consisting of the estimated revenues listed below for FY2024, to reduce the amount of funds to be raised by property taxes?

Revenue Source	Estimated Revenue
Auto Excise	\$ 4,200,000
Boat Excise	\$ 31,000
Cable TV Franchise Fees	\$ 220,000
Communication Tower Lease Revenues	\$ 16,200
Investment Interest	\$ 60,000
Local Roads Subsidy	\$ 240,000
Miscellaneous Income	\$ 95,000
Parking Fines	\$ 85,000
Parking Meter/Kiosk Collections	\$ 465,000
Parking Stickers	\$ 200,000
Plumbing Permits	\$ 45,500
R/E Interest	\$ 150,000
State Revenue Sharing	\$ 1,200,000
Town Clerk Fees	\$ 125,000
Transfer Station Permits	\$ 45,000
Total	\$ 7,177,700

Selectboard recommends approval (5-0).

Budget Committee recommends approval (7-0).

A **YES** vote authorizes the use of the listed revenues, projected to be **\$7,177,700**, to reduce the tax commitment.

A **NO** vote authorizes no use of these funds to reduce the tax commitment.

1857 **YES** ☐
137 **NO** ☐

ARTICLE NINETEEN

Shall the Town authorize the use of up to **\$200,000** from the Town's Fund Balance for the Supplementary Contingency Account if deemed necessary by the Selectboard, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? A motion to access such funds shall require a minimum of three affirmative votes of the Selectboard and be used only for emergencies, unanticipated cost increases for budgeted items, and opportunities which were unknown at the time of budget preparation as determined by the Selectboard. Funds for this expenditure would be taken entirely from the Town Fund Balance; there would be no tax appropriation requested to fund this proposal.

Selectboard recommends approval (5-0).

Budget Committee recommends approval (6-1).

A **YES** vote authorizes the expenditure from the fund balance of up to **\$200,000**, if necessary, to cover supplementary contingencies.

A **NO** vote authorizes an appropriation of **\$0**.

1406 **YES** ☐
565 **NO** ☐

ARTICLE TWENTY

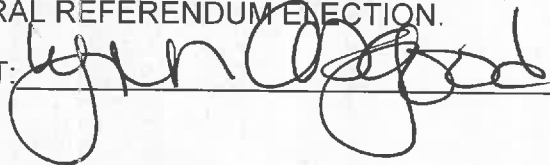
Shall the Town authorize the Selectboard to accept and spend grants, donations and aid from State and Federal Agencies including Coronavirus State and Local Fiscal Recovery Funds, as well as private sources, such as Foundations, Trusts and Individuals, and furthermore, shall the Selectboard adopt this line item of the Town Budget?

Selectboard recommends approval (5-0).

1810 **YES** ☐
163 **NO** ☐

CONTINUE VOTING ON CARD 3

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE MAY 20, 2023. 2023 TOWN OF YORK BUDGET AND SPECIAL GENERAL REFERENDUM ELECTION.

ATTEST: 




SPECIMEN BALLOT
BUDGET REFERENDUM and
SPECIAL GENERAL REFERENDUM
YORK, MAINE
MAY 20, 2023

Card 3 of 11


TOWN CLERK

INSTRUCTIONS FOR VOTERS

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: 

ARTICLE TWENTY-ONE

Shall the Town authorize the Selectboard to make one of the following decisions for each Tax Lien Acquired Property?

- To dispose of the property by allowing the immediate former owner, or the immediate former owner's estate, to buy back title to the property from the Town. Buy-back of the property shall require: payment of all taxes due plus interest and lien costs; payment of all other associated costs; and satisfaction of all other conditions established by the Selectboard.
- To dispose of the property by public sealed bid, auction or other public process.
- To dispose of the property by conducting a limited public sale among the parties who own abutting properties.
- To donate or sell at a discounted price to another government entity or a non-profit organization when such action is consistent with the Comprehensive Plan or is otherwise found to be in the Town's best interests.
- To hold Town title to the property.
- To use the special sale process required by 36 M.R.S. § 943-C for qualifying homestead property if the Selectboard chooses to sell it to anyone other than the former owner(s).

Selectboard recommends approval (5-0).

1807 YES ☐
154 NO ☐

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote sets the amount to be spent at \$15,970,025.

A NO vote authorizes the previous year's amount to be spent at \$15,865,190.

1484 YES ☐
535 NO ☐

ARTICLE TWENTY-FOUR

Shall the Town set the amount to be spent for Special Education at \$7,752,190?

School Committee recommends approval (4-0).
Selectboard recommends approval (4-1).
Budget Committee recommends approval (7-0).

A YES vote sets the amount to be spent at \$7,752,190.

A NO vote authorizes the previous year's amount to be spent at \$7,373,455.

1425 YES ☐
588 NO ☐

ARTICLE TWENTY-TWO

Shall the Town authorize the Town Treasurer to waive foreclosure of any tax lien during the 2023 and 2024 calendar years, said waiver requiring approval of the Selectboard? The Selectboard shall grant said approval only in circumstances where foreclosures would prove injurious to the Town of York, such as, but not limited to, the presence of hazardous waste upon the property, or the presence on the property of one or more substandard structure(s) for which the cost of removal or repair would exceed the value of the property.

Selectboard recommends approval (5-0).

1781 YES ☐
186 NO ☐

ARTICLE TWENTY-FIVE

Shall the Town set the amount to be spent for Career and Technical Education at \$15,000?

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote sets the amount to be spent at \$15,000.

A NO vote authorizes the previous year's amount to be spent at \$15,000.

1708 YES ☐
255 NO ☐

SCHOOL OPERATING BUDGET

The State requires that public education budgets be organized by cost categories. The following 11 Articles ask the Voters to set the amount of money that will be spent on public education in these cost categories. These amounts will be summed to determine the total cost of public education to be raised and appropriated in subsequent articles. None of these 11 Articles raise or appropriate money.

ARTICLE TWENTY-THREE

Shall the Town set the amount to be spent for Regular Instruction at \$15,970,025?

ARTICLE TWENTY-SIX

Shall the Town set the amount to be spent for Other Instruction at \$1,775,200?

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

TURN BALLOT OVER TO CONTINUE VOTING

A YES vote sets the amount to be spent at \$1,775,200.
A NO vote authorizes the previous year's amount to be spent at \$1,632,974.
1239 YES ☐
742 NO ☐

ARTICLE TWENTY-SEVEN
Shall the Town set the amount to be spent for Student and Staff Support at \$3,796,924?
School Committee recommends approval (4-0).
Selectboard recommends approval (4-1).
Budget Committee recommends approval (7-0).
A YES vote sets the amount to be spent at \$3,796,924.
A NO vote authorizes the previous year's amount to be spent at \$3,514,439.
1302 YES ☐
695 NO ☐

ARTICLE TWENTY-EIGHT
Shall the Town set the amount to be spent for System Administration at \$1,304,091?
School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).
A YES vote sets the amount to be spent at \$1,304,091.
A NO vote authorizes the previous year's amount to be spent at \$1,372,487.
1804 YES ☐
179 NO ☐

ARTICLE TWENTY-NINE
Shall the Town set the amount to be spent for School Administration at \$1,863,744?
School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (6-1).
A YES vote sets the amount to be spent at \$1,863,744.
A NO vote authorizes the previous year's amount to be spent at \$1,725,102.
1126 YES ☐
863 NO ☐

ARTICLE THIRTY
Shall the Town set the amount to be spent for Transportation and Buses at \$1,392,632?
School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).
A YES vote sets the amount to be spent at \$1,392,632.
A NO vote authorizes the previous year's amount to be spent at \$1,143,846.
1466 YES ☐
527 NO ☐

ARTICLE THIRTY-ONE
Shall the Town set the amount to be spent for Facilities Maintenance at \$4,312,553?
School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).
A YES vote sets the amount to be spent at \$4,312,553.
A NO vote authorizes the previous year's amount to be spent at \$4,054,801.
1366 YES ☐
623 NO ☐

ARTICLE THIRTY-TWO
Shall the Town set the amount to be spent for Debt Service at \$1,784,903?
School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).
A YES vote sets the amount to be spent at \$1,784,903.
A NO vote authorizes the previous year's amount to be spent at \$1,886,587.
1861 YES ☐
115 NO ☐

ARTICLE THIRTY-THREE
Shall the Town set the amount to be spent for All Other Expenditures at \$109,185?
School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).
A YES vote sets the amount to be spent at \$109,185.
A NO vote authorizes the previous year's amount to be spent at \$110,531.
1851 YES ☐
128 NO ☐

The following Article allows the voters to set the TOTAL amount to be spent on education as defined in the State's Essential Programs and Services Funding Act. It shows the sum of the amounts from the prior 11 Articles. Defeat of any of the prior 11 Articles will reduce the total amount of this Article by the corresponding amount. The language of this Article is set in State law. No funds are raised or appropriated by this Article.
ARTICLE THIRTY-FOUR
Shall the Town authorize the School Committee to expend \$40,076,447 for the fiscal year beginning July 1, 2023 and ending June 30, 2024 from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools?
School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

CONTINUE VOTING ON CARD 4

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE MAY 20, 2023. 2023 TOWN OF YORK BUDGET AND SPECIAL GENERAL REFERENDUM ELECTION.

ATTEST: John Osgood



SPECIMEN BALLOT
BUDGET REFERENDUM and
SPECIAL GENERAL REFERENDUM
YORK, MAINE
MAY 20, 2023

Card 4 of 11

John Osgood
TOWN CLERK

INSTRUCTIONS FOR VOTERS

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

A YES vote authorizes the expenditure of \$40,076,447.

A NO vote authorizes the previous year's expenditure of \$38,694,412.

1286 YES ☐
721 NO ☐

The following three Articles raise and appropriate funds to provide for the State's minimum required funding under the Essential Programs and Services Funding Act, to receive the State subsidy for education, to pay existing school debt, and to provide funding above the mandated minimum. The language of each Article is set in State law.

ARTICLE THIRTY-FIVE

Shall the Town appropriate \$22,365,422 for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and shall the Town raise \$19,294,038 as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, Section 15688?

State-Mandated Explanation (20-A M.R.S.A. §15690): The Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote: 1) authorizes an appropriation of \$22,365,422; 2) raises \$19,294,038 as the Town's share of this expenditure; and 3) authorizes the receipt and expenditure of the State of Maine's subsidy for education.

A NO vote: 1) authorizes an appropriation of \$21,612,236; 2) raises \$18,644,120 as the Town's share of this expenditure; and 3) authorizes the receipt and expenditure of the State of Maine's subsidy for education.

1395 YES ☐
608 NO ☐

ARTICLE THIRTY-SIX

Shall the Town raise and appropriate \$1,784,903 for the annual payments on School Debt Service previously approved by the Town voters for non-state-funded school construction projects, non-state-funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the Town's contribution to the total cost of funding public education from kindergarten to grade 12?

State-Mandated Explanation (20-A M.R.S.A. §15690): Non-state-funded debt service is the amount of money needed for the annual payments on the Town's non-state-funded school debt. The bonding of this long-term debt was previously approved by the Town voters.

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the appropriation of \$1,784,903.

A NO vote authorizes the previous year's appropriation of \$1,886,587.

1895 YES ☐
104 NO ☐

ARTICLE THIRTY-SEVEN

Shall the Town raise and appropriate \$14,823,553 in additional local funds, as required to fund the budget recommended by the School Committee? *Note: pursuant to 20-A M.R.S.A. §15690(3)(B), the School Committee gives the following reasons for exceeding the State's Essential Programs and Services funding model: The funding model does not recognize the actual total costs.*

State-Mandated Explanation (20-A M.R.S.A. §15690): The additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for annual payment on non-state-funded debt service that will help achieve the Town's budget for educational programs.

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the appropriation of \$14,823,553.

A NO vote authorizes the previous year's appropriation of \$14,553,882.

1327 YES ☐
672 NO ☐

The following Article offers the voters the opportunity to utilize other revenues and the School Fund Balance to reduce the amount of money which must be raised by property taxes. This Article does not create any new programs or authorize any expenditures.

ARTICLE THIRTY-EIGHT

Shall the Town accept and appropriate \$1,102,569, consisting of the estimated sources listed below for FY2024?

School Fund Balance	\$ 1,000,000
QSCB 1: Debt Service Rebate	\$ 25,436
QSCB 2: Debt Service Rebate	\$ 42,133

TURN BALLOT OVER TO CONTINUE VOTING

Miscellaneous Income\$5,000
Rental Income\$20,000
State Agency Funds\$10,000
Total\$1,102,569

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the use of the listed revenues/funds, projected to be \$1,102,569 to reduce the tax commitment.

A NO vote authorizes no use of these revenues/funds to reduce the tax commitment.

1825YES
139NO

The following three Articles present school-related matters that are considered separate from the Essential Programs and Services Funding Act.

ARTICLE THIRTY-NINE

Shall the Town vote to appropriate \$309,252 for Adult Education and raise \$209,152 as the local share, with authorization to expend any additional, incidental or miscellaneous receipts in the interest and for the well-being of the Adult Education Program?

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote: 1) authorizes an appropriation of \$309,252; 2) raises \$209,152 as the Town's share of this expenditure; and 3) authorizes the receipt and expenditure of other funding in support of this Program.

A NO vote: 1) authorizes the prior year's appropriation of \$281,503; 2) raises \$200,654 as the Town's share of this expenditure; and 3) authorizes the receipt and expenditure of other funding in support of this Program.

1231YES
732NO

ARTICLE FORTY

Shall the Town raise and appropriate \$1 for the School Nutrition Program, with authorization to accept and expend any additional, incidental or miscellaneous receipts in the interest and for the well-being of the School Nutrition Program?

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote: 1) authorizes an appropriation of \$1; and 2) authorizes the receipt and expenditure of other funding in support of this Program.

A NO vote: 1) authorizes the previous year's appropriation of \$295,211; and 2) authorizes the receipt and expenditure of other funding in support of this Program.

1721YES
230NO

ARTICLE FORTY-ONE

Shall the Town authorize the use of up to \$200,000 from the School General Fund Balance for school budget contingencies pursuant to Title 20-A MRS Sections 2307 and 1482-B(3), provided that a motion to access said funds shall require a minimum of 3 affirmative votes of the School Committee and

be used only for emergencies and unanticipated cost increases. Funds for this expenditure would be taken entirely from the School Fund Balance; there would be no tax appropriation requested to fund this proposal.

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (6-1).

A YES vote authorizes the expenditure from the School Fund Balance of up to \$200,000, if necessary, to cover supplementary contingencies.

A NO vote authorizes no use of School Fund Balance to cover supplementary contingencies.

1482YES
468NO

MUNICIPAL AND SCHOOL CAPITAL BUDGET

ARTICLE FORTY-TWO

Shall the Town raise and appropriate a sum not to exceed \$205,000 to fund Upgrades to the Town's Information Technology System to Refresh Network Switches and Upgrade Network Connectivity, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$205,000.

A NO vote authorizes an appropriation of \$0.

1467YES
492NO

ARTICLE FORTY-THREE

Shall the Town (1) approve funding for Continuing Town-Wide Road and Sidewalk Construction and Overlay Paving; (2) appropriate a sum not to exceed \$1,200,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$1,200,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? The first year payment of principal and interest, estimated to be \$133,000, will occur in FY2025.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid\$40,118,675
B. Bonds authorized and un-issued\$0
C. Bonds to be issued if the Article is approved\$1,200,000
Total:\$41,318,675

Costs:

At an estimated interest rate of 3.5% for a fifteen (15) year maturity, the estimated cost of the bond issue will be:

Principal\$1,200,000
Interest\$308,000
Total Debt Service\$1,508,000

CONTINUE VOTING ON CARD 5

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE MAY 20, 2023. 2023 TOWN OF YORK BUDGET AND SPECIAL GENERAL REFERENDUM ELECTION.

ATTEST: [Signature]



SPECIMEN BALLOT
BUDGET REFERENDUM and
SPECIAL GENERAL REFERENDUM
YORK, MAINE
MAY 20, 2023

Card 5 of 11

[Signature]
TOWN CLERK

INSTRUCTIONS FOR VOTERS

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

Total estimated project costs including debt service:
\$1,508,000.

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Nancy Graves, Town Treasurer

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$1,200,000.

A NO vote authorizes an appropriation of \$0.

1473 YES ☐
420 NO ☐

ARTICLE FORTY-FOUR

Shall the Town (1) approve funding for the **Continuing Long Beach Seawall and Sidewalk Replacement**; (2) appropriate a sum not to exceed **\$1,100,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed **\$1,100,000** with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? **The first year payment of principal and interest, estimated to be \$107,937.50, will occur in FY2025.**

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$40,118,675
B. Bonds authorized and un-issued	\$ 0
C. Bonds to be issued if the Article is approved	\$ 1,100,000
Total	\$41,218,675

Costs:

At an estimated interest rate of 3.5% for a twenty (20) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 1,100,000
Interest	\$ 409,750
Total Debt Service	\$ 1,509,750

Total estimated project costs including debt service:
\$1,509,750.

Validity: The validity of the bonds and the voters' ratification

of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Nancy Graves, Town Treasurer

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$1,100,000.

A NO vote authorizes an appropriation of \$0.

1504 YES ☐
562 NO ☐

ARTICLE FORTY-FIVE

Shall the Town (1) approve funding for **Culvert Replacement on Greenleaf Parsons Road**; (2) appropriate a sum not to exceed **\$300,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed **\$300,000** with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? **The first year payment of principal and interest, estimated to be \$42,000, will occur in FY2025.**

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$40,118,675
B. Bonds authorized and un-issued	\$ 0
C. Bonds to be issued if the Article is approved	\$ 300,000
Total:	\$40,418,675

Costs:

At an estimated interest rate of 3.5% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 300,000
Interest	\$ 47,250
Total Debt Service	\$ 347,250

Total estimated project costs including debt service: \$347,250.

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

TURN BALLOT OVER TO CONTINUE VOTING

S/ Nancy Graves, Town Treasurer

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$300,000.

A NO vote authorizes an appropriation of \$0.

1414 YES ☐
558 NO ☐

ARTICLE FORTY-SIX

Shall the Town (1) approve funding for **Continuing Nubble Road Reconstruction with Sidewalks and Drainage**; (2) appropriate a sum not to exceed **\$260,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed **\$260,000** with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? **The first year payment of principal and interest, estimated to be \$40,312.50, will occur in FY2025.**

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$40,118,675
B. Bonds authorized and un-issued	\$ 0
C. Bonds to be issued if the Article is approved	\$ 260,000
Total:	\$40,378,675

Costs:

At an estimated interest rate of 3.5% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 260,000
Interest	\$ 39,750
Total Debt Service	\$ 299,750

Total estimated project costs including debt service: \$299,750.

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Nancy Graves, Town Treasurer

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$260,000.

A NO vote authorizes an appropriation of \$0.

1452 YES ☐
535 NO ☐

ARTICLE FORTY-SEVEN

Shall the Town (1) approve funding for **Replacement of a F-650 Plow Truck for the Public Works Department**; (2) appropriate a sum not to exceed **\$195,000** for the cost of this purchase; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the

sale thereof, in an aggregate principal amount not to exceed **\$195,000** with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? **The first year payment of principal and interest, estimated to be \$46,812.50, will occur in FY2025.**

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$40,118,675
B. Bonds authorized and un-issued	\$ 0
C. Bonds to be issued if the Article is approved	\$ 195,000
Total:	\$40,313,675

Costs:

At an estimated interest rate of 3.5% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 195,000
Interest	\$ 14,375
Total Debt Service	\$ 209,375

Total estimated project costs including debt service: \$209,375.

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Nancy Graves, Town Treasurer

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$195,000.

A NO vote authorizes an appropriation of \$0.
1313 YES ☐
670 NO ☐

ARTICLE FORTY-EIGHT

Shall the Town raise and appropriate a sum not to exceed **\$28,000** to fund the **Replacement of Vehicle Radar Units for the Police Department**; and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$28,000.

A NO vote authorizes an appropriation of \$0.

1239 YES ☐
730 NO ☐

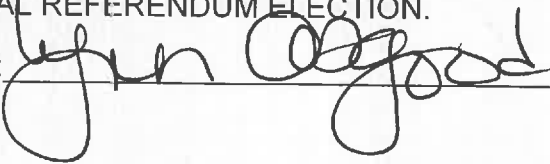
ARTICLE FORTY-NINE

Shall the Town raise and appropriate a sum not to exceed **\$40,000** to fund the **Replacement of an F-250 Grounds Maintenance Pick-up Truck for the Parks and Recreation Department**; and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

CONTINUE VOTING ON CARD 6

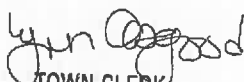
I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE MAY 20, 2023. 2023 TOWN OF YORK BUDGET AND SPECIAL GENERAL REFERENDUM ELECTION.

ATTEST: 



SPECIMEN BALLOT
BUDGET REFERENDUM and
SPECIAL GENERAL REFERENDUM
YORK, MAINE
MAY 20, 2023

Card 6 of 11


TOWN CLERK

INSTRUCTIONS FOR VOTERS

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: 

<p>A YES vote authorizes an appropriation of \$40,000.</p> <p>A NO vote authorizes an appropriation of \$0.</p> <p>1188 YES <input type="radio"/></p> <p>726 NO <input type="radio"/></p>		<p>ARTICLE FIFTY-ONE</p> <p>Shall the Town (1) approve funding for Replacement of the upper playgrounds at Village Elementary School; (2) appropriate a sum not to exceed \$340,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$340,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? The first year payment of principal and interest, estimated to be \$48,550., will occur in FY2025.</p> <p>FINANCIAL STATEMENT</p> <p><u>Total Town Indebtedness:</u></p> <table><tr><td>A. Bonds outstanding and unpaid</td><td>\$40,118,675</td></tr><tr><td>B. Bonds authorized and un-issued</td><td>\$ 0</td></tr><tr><td>C. Bonds to be issued if the Article is approved</td><td>\$ 340,000</td></tr><tr><td>Total:</td><td>\$40,458,675</td></tr></table> <p>Costs:</p> <p>At an estimated interest rate of 3.5% for a ten (10) year maturity, the estimated cost of the bond issue will be:</p> <table><tr><td>Principal</td><td>\$ 340,000</td></tr><tr><td>Interest</td><td>\$ 52,275</td></tr><tr><td>Total Debt Service</td><td>\$ 392,275</td></tr></table> <p>Total estimated project costs including debt service: \$392,275.</p> <p>Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.</p> <p>S/ Nancy Graves, Town Treasurer</p> <p>School Committee recommends approval (4-0). Selectboard recommends approval (5-0). Budget Committee recommends approval (7-0).</p> <p>A YES vote authorizes an appropriation of \$340,000.</p> <p>A NO vote authorizes an appropriation of \$0.</p> <p>1295 YES <input type="radio"/></p> <p>713 NO <input type="radio"/></p>		A. Bonds outstanding and unpaid	\$40,118,675	B. Bonds authorized and un-issued	\$ 0	C. Bonds to be issued if the Article is approved	\$ 340,000	Total:	\$40,458,675	Principal	\$ 340,000	Interest	\$ 52,275	Total Debt Service	\$ 392,275
A. Bonds outstanding and unpaid	\$40,118,675																
B. Bonds authorized and un-issued	\$ 0																
C. Bonds to be issued if the Article is approved	\$ 340,000																
Total:	\$40,458,675																
Principal	\$ 340,000																
Interest	\$ 52,275																
Total Debt Service	\$ 392,275																
<p>ARTICLE FIFTY</p> <p>Shall the Town (1) approve funding for Replacement of the Street Sweeper for the Public Works Department; (2) appropriate a sum not to exceed \$290,000 for the cost of this purchase; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$290,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? The first year payment of principal and interest, estimated to be \$41,550., will occur in FY2025.</p> <p>FINANCIAL STATEMENT</p> <p><u>Total Town Indebtedness:</u></p> <table><tr><td>A. Bonds outstanding and unpaid</td><td>\$40,118,675</td></tr><tr><td>B. Bonds authorized and un-issued</td><td>\$ 0</td></tr><tr><td>C. Bonds to be issued if the Article is approved</td><td>\$ 290,000</td></tr><tr><td>Total:</td><td>\$40,408,675</td></tr></table> <p>Costs:</p> <p>At an estimated interest rate of 3.5% for a ten (10) year maturity, the estimated cost of the bond issue will be:</p> <table><tr><td>Principal</td><td>\$ 290,000</td></tr><tr><td>Interest</td><td>\$ 44,400</td></tr><tr><td>Total Debt Service</td><td>\$ 334,400</td></tr></table> <p>Total estimated project costs including debt service: \$334,400.</p> <p>Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.</p> <p>S/ Nancy Graves, Town Treasurer</p> <p>Selectboard recommends approval (5-0). Budget Committee recommends approval (7-0).</p> <p>A YES vote authorizes an appropriation of \$290,000.</p> <p>A NO vote authorizes an appropriation of \$0.</p> <p>1128 YES <input type="radio"/></p> <p>864 NO <input type="radio"/></p>		A. Bonds outstanding and unpaid	\$40,118,675	B. Bonds authorized and un-issued	\$ 0	C. Bonds to be issued if the Article is approved	\$ 290,000	Total:	\$40,408,675	Principal	\$ 290,000	Interest	\$ 44,400	Total Debt Service	\$ 334,400	<p>TURN BALLOT OVER TO CONTINUE VOTING</p>	
A. Bonds outstanding and unpaid	\$40,118,675																
B. Bonds authorized and un-issued	\$ 0																
C. Bonds to be issued if the Article is approved	\$ 290,000																
Total:	\$40,408,675																
Principal	\$ 290,000																
Interest	\$ 44,400																
Total Debt Service	\$ 334,400																

ARTICLE FIFTY-TWO

Shall the Town (1) approve funding for Renovations to the Family and Consumer Science Rooms at York High School; (2) appropriate a sum not to exceed \$340,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$340,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? The first year payment of principal and interest, estimated to be \$81,875., will occur in FY2025.

FINANCIAL STATEMENT

Total Town Indebtedness:	
A. Bonds outstanding and unpaid	\$40,118,675
B. Bonds authorized and un-issued	\$ 0
C. Bonds to be issued if the Article is approved	\$ 340,000
Total:	\$40,458,675

Costs:

At an estimated interest rate of 3.5% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 340,000
Interest	\$ 25,125
Total Debt Service	\$ 365,125

Total estimated project costs including debt service: \$365,125.

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Nancy Graves, Town Treasurer

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$340,000.

A NO vote authorizes an appropriation of \$0.

1226	YES <input type="radio"/>
743	NO <input type="radio"/>

ARTICLE FIFTY-THREE

Shall the Town (1) approve funding for Replacing Windows in the Gymnasium and Older Sections of the Building at York Middle School; (2) appropriate a sum not to exceed \$300,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$300,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? The first year payment of principal and interest, estimated to be \$42,000, will occur in FY2025.

FINANCIAL STATEMENT

Total Town Indebtedness:	
A. Bonds outstanding and unpaid	\$40,118,675
B. Bonds authorized and un-issued	\$ 0
C. Bonds to be issued if the Article is approved	\$ 300,000
Total:	\$40,418,675

Costs:

At an estimated interest rate of 3.5% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 300,000
Interest	\$ 47,250
Total Debt Service	\$ 347,250

Total estimated project costs including debt service: \$347,250.

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Nancy Graves, Town Treasurer

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$300,000.

A NO vote authorizes an appropriation of \$0.

1489	YES <input type="radio"/>
490	NO <input type="radio"/>

ARTICLE FIFTY-FOUR

Shall the Town (1) approve funding for Resurfacing the Driveway and Parking Areas at Village Elementary School; (2) appropriate a sum not to exceed \$155,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$155,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? The first year payment of principal and interest, estimated to be \$26,125., will occur in FY2025.

FINANCIAL STATEMENT

Total Town Indebtedness:	
A. Bonds outstanding and unpaid	\$40,118,675
B. Bonds authorized and un-issued	\$ 0
C. Bonds to be issued if the Article is approved	\$ 155,000
Total:	\$40,273,675

Costs:

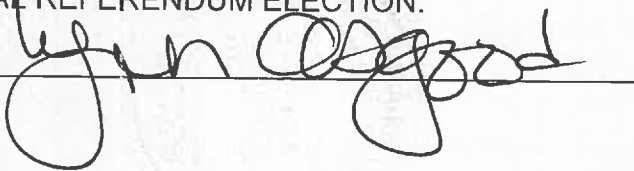
At an estimated interest rate of 3.5% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 155,000
Interest	\$ 23,750
Total Debt Service	\$ 178,750

Total estimated project costs including debt service: \$178,750.

CONTINUE VOTING ON CARD 7

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE MAY 20, 2023. 2023 TOWN OF YORK BUDGET AND SPECIAL GENERAL REFERENDUM ELECTION.

ATTEST: 




SPECIMEN BALLOT
BUDGET REFERENDUM and
SPECIAL GENERAL REFERENDUM
YORK, MAINE
MAY 20, 2023

Card 7 of 11


TOWN CLERK

INSTRUCTIONS FOR VOTERS

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: 

<p>Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.</p> <p>S/ Nancy Graves, Town Treasurer</p> <p>School Committee recommends approval (4-0). Selectboard recommends approval (5-0). Budget Committee recommends approval (7-0).</p> <p>A YES vote authorizes an appropriation of \$155,000. A NO vote authorizes an appropriation of \$0.</p> <p>1288 YES <input type="radio"/> 708 NO <input type="radio"/></p>	<p>S/ Nancy Graves, Town Treasurer</p> <p>School Committee recommends approval (4-0). Selectboard recommends approval (5-0). Budget Committee recommends approval (7-0).</p> <p>A YES vote authorizes an appropriation of \$45,000. A NO vote authorizes an appropriation of \$0.</p> <p>1349 YES <input type="radio"/> 646 NO <input type="radio"/></p>																												
<p>ARTICLE FIFTY-FIVE</p> <p>Shall the Town (1) approve funding for Replacing the Loading Dock at Coastal Ridge Elementary School; (2) appropriate a sum not to exceed \$45,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$45,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? The first year payment of principal and interest, estimated to be \$11,563., will occur in FY2025.</p> <p>FINANCIAL STATEMENT</p> <p><u>Total Town Indebtedness:</u></p> <table><tr><td>A. Bonds outstanding and unpaid</td><td>\$40,118,675</td></tr><tr><td>B. Bonds authorized and un-issued</td><td>\$ 0</td></tr><tr><td>C. Bonds to be issued if the Article is approved</td><td>\$ 45,000</td></tr><tr><td>Total:</td><td>\$40,163,675</td></tr></table> <p>Costs:</p> <p>At an estimated interest rate of 3.5% for a five (5) year maturity, the estimated cost of the bond issue will be:</p> <table><tr><td>Principal</td><td>\$ 45,000</td></tr><tr><td>Interest</td><td>\$ 3,125</td></tr><tr><td>Total Debt Service</td><td>\$ 48,125</td></tr></table> <p>Total estimated project costs including debt service: \$48,125.</p> <p>Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.</p>	A. Bonds outstanding and unpaid	\$40,118,675	B. Bonds authorized and un-issued	\$ 0	C. Bonds to be issued if the Article is approved	\$ 45,000	Total:	\$40,163,675	Principal	\$ 45,000	Interest	\$ 3,125	Total Debt Service	\$ 48,125	<p>ARTICLE FIFTY-SIX</p> <p>Shall the Town (1) approve funding for Replacement and Repair to Exterior Fences and Walls at Village Elementary School; (2) appropriate a sum not to exceed \$40,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chair of the Selectboard to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$40,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, 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, to be delegated to the Treasurer and the Chair of the Selectboard? The first year payment of principal and interest, estimated to be \$11,375., will occur in FY2025.</p> <p>FINANCIAL STATEMENT</p> <p><u>Total Town Indebtedness:</u></p> <table><tr><td>A. Bonds outstanding and unpaid</td><td>\$40,118,675</td></tr><tr><td>B. Bonds authorized and un-issued</td><td>\$ 0</td></tr><tr><td>C. Bonds to be issued if the Article is approved</td><td>\$ 40,000</td></tr><tr><td>Total:</td><td>\$40,158,675</td></tr></table> <p>Costs:</p> <p>At an estimated interest rate of 3.5 % for a five (5) year maturity, the estimated cost of the bond issue will be:</p> <table><tr><td>Principal</td><td>\$ 40,000</td></tr><tr><td>Interest</td><td>\$ 2,625</td></tr><tr><td>Total Debt Service</td><td>\$ 42,625</td></tr></table> <p>Total estimated project costs including debt service: \$42,625.</p> <p>Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.</p> <p>S/ Nancy Graves, Town Treasurer</p> <p>School Committee recommends approval (4-0). Selectboard recommends approval (5-0). Budget Committee recommends approval (7-0).</p>	A. Bonds outstanding and unpaid	\$40,118,675	B. Bonds authorized and un-issued	\$ 0	C. Bonds to be issued if the Article is approved	\$ 40,000	Total:	\$40,158,675	Principal	\$ 40,000	Interest	\$ 2,625	Total Debt Service	\$ 42,625
A. Bonds outstanding and unpaid	\$40,118,675																												
B. Bonds authorized and un-issued	\$ 0																												
C. Bonds to be issued if the Article is approved	\$ 45,000																												
Total:	\$40,163,675																												
Principal	\$ 45,000																												
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Total Debt Service	\$ 48,125																												
A. Bonds outstanding and unpaid	\$40,118,675																												
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C. Bonds to be issued if the Article is approved	\$ 40,000																												
Total:	\$40,158,675																												
Principal	\$ 40,000																												
Interest	\$ 2,625																												
Total Debt Service	\$ 42,625																												
<p>TURN BALLOT OVER TO CONTINUE VOTING</p>																													

A YES vote authorizes an appropriation of \$40,000.
A NO vote authorizes an appropriation of \$0.

1392	YES	<input type="radio"/>
550	NO	<input type="radio"/>

ARTICLE FIFTY-SEVEN

Shall the Town raise and appropriate a sum not to exceed \$130,000 for Police Hybrid Vehicles, with the addition of proceeds from the sale, trade or scrapping of police vehicles coming out of service, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Item	FY2023	FY2024
Police Vehicles	\$ 130,000	\$ 130,000
Total	\$ 130,000	\$ 130,000

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$130,000.
A NO vote authorizes an appropriation of \$0.

1111	YES	<input type="radio"/>
858	NO	<input type="radio"/>

ARTICLE FIFTY-EIGHT

Shall the Town authorize the use of up to \$355,000 for a Replacement of a Patrol Plow Truck for the Public Works Department, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? Funds for this expenditure would be taken entirely from the Fund Balance; there would be no tax appropriation requested to fund this proposal.

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$355,000.
A NO vote authorizes an appropriation of \$0.

1140	YES	<input type="radio"/>
825	NO	<input type="radio"/>

ARTICLE FIFTY-NINE:

Shall the Town authorize the use of up to \$120,000 for the Replacement of Dispatch Console Radios for the Police Department, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? Funds for this expenditure would be taken entirely from the Fund Balance; there would be no tax appropriation requested to fund this proposal.

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$120,000.
A NO vote authorizes an appropriation of \$0.

1380	YES	<input type="radio"/>
588	NO	<input type="radio"/>

ARTICLE SIXTY:

Shall the Town authorize the use of up to \$60,000 for the Replacement Cruiser Cameras for the Police Department, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? Funds

for this expenditure would be taken entirely from the Fund Balance; there would be no tax appropriation requested to fund this proposal.

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$60,000.
A NO vote authorizes an appropriation of \$0.

1371	YES	<input type="radio"/>
588	NO	<input type="radio"/>

ARTICLE SIXTY-ONE

Shall the Town authorize the use of up to \$40,000 for the Expansion of the Gardens at the York Community Garden, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? Funds for this expenditure would be taken entirely from the Fund Balance; there would be no tax appropriation requested to fund this proposal.

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$40,000.
A NO vote authorizes an appropriation of \$0.

1124	YES	<input type="radio"/>
849	NO	<input type="radio"/>

ARTICLE SIXTY-TWO

Shall the Town authorize the use of up to \$401,000 for the Replacement of a Brush Fire Truck for the Village Fire Department and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? Funds for this expenditure would be taken entirely from the Fund Balance; there would be no tax appropriation requested to fund this proposal.

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$401,000.
A NO vote authorizes an appropriation of \$0.

1305	YES	<input type="radio"/>
659	NO	<input type="radio"/>

ARTICLE SIXTY-THREE

Shall the Town authorize the use of up to \$100,000 for the Sustainability Fund and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? Funds for this expenditure would be taken entirely from the Fund Balance; there would be no tax appropriation requested to fund this proposal.

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$100,000.
A NO vote authorizes an appropriation of \$0.

1224	YES	<input type="radio"/>
737	NO	<input type="radio"/>

CONTINUE VOTING ON CARD 8

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE MAY 20, 2023. 2023 TOWN OF YORK BUDGET AND SPECIAL GENERAL REFERENDUM ELECTION.

ATTEST:

[Signature]



SPECIMEN BALLOT
BUDGET REFERENDUM and
SPECIAL GENERAL REFERENDUM
YORK, MAINE
MAY 20, 2023

Card 8 of 11

[Signature]
TOWN CLERK

INSTRUCTIONS FOR VOTERS

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

ARTICLE SIXTY-FOUR

Shall the Town authorize the use of up to \$250,000 from the School Fund Balance to pay for Safety & Security Upgrades at School Facilities, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? Funds for this expenditure would be taken entirely from the School Fund Balance; there would be no tax appropriation requested to fund this proposal.

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$250,000.

A NO vote authorizes an appropriation of \$0.

1622 YES ☐
387 NO ☐

ARTICLE SIXTY-SEVEN

Shall the Town authorize the use of up to \$52,000 from the School Fund Balance to purchase a passenger vehicle, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? Funds for this expenditure would be taken entirely from the School Fund Balance; there would be no tax appropriation requested to fund this proposal.

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$52,000.

A NO vote authorizes an appropriation of \$0.

1122 YES ☐
860 NO ☐

ARTICLE SIXTY-FIVE

Shall the Town authorize the use of up to \$150,000 from the School Fund Balance to pay for LED lighting upgrades at Village Elementary School, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? Funds for this expenditure would be taken entirely from the School Fund Balance; there would be no tax appropriation requested to fund this proposal.

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$150,000.

A NO vote authorizes an appropriation of \$0.

1451 YES ☐
553 NO ☐

ARTICLE SIXTY-EIGHT

Shall the Town authorize the expenditure not to exceed \$86,188 from the Sohler Park Enterprise Fund, and apply such funds to fund Continuing Restorations at the Nubble Lighthouse? Funds for this expenditure would be taken entirely from the Sohler Park Enterprise Fund; there is no additional tax appropriation requested for this purchase.

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the use of \$86,188, from the Sohler Park Enterprise Fund.

A NO vote authorizes no use of the Sohler Park Enterprise Fund.

1728 YES ☐
265 NO ☐

ARTICLE SIXTY-SIX

Shall the Town authorize the use of up to \$60,000 from the School Fund Balance to replace wooden decks and steps and make paving repairs at the Central Office, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? Funds for this expenditure would be taken entirely from the School Fund Balance; there would be no tax appropriation requested to fund this proposal.

School Committee recommends approval (4-0).
Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$60,000.

A NO vote authorizes an appropriation of \$0.

1335 YES ☐
645 NO ☐

ARTICLE SIXTY-NINE

Shall the Town authorize the expenditure not to exceed \$22,000 from the Recreation Enterprise Fund, and apply such funds to fund an Energy Audit and Mini-Splits at the Grant House? Funds for this expenditure would be taken entirely from the Recreation Enterprise Fund; there is no additional tax appropriation requested for this purchase.

Selectboard recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the use of \$22,000, from the Recreation Enterprise Fund.

A NO vote authorizes no use of the Recreation Enterprise Fund.

1469 YES ☐
515 NO ☐

TURN BALLOT OVER TO CONTINUE VOTING

ARTICLE SEVENTY

Shall the Town authorize an expenditure not to exceed \$100,000 from the Municipal Land and Building Fund, and apply such funds to Develop a Design and Location Study for a Community Center, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee? Funds for this expenditure would be taken entirely from the Town's Municipal Land and Building Fund; there would be no additional tax appropriation requested to fund this proposal.

Selectboard recommends approval (5-0).

Budget Committee recommends approval (7-0).

A YES vote authorizes the use of \$100,000, from the Municipal Land and Building Fund.

A NO vote authorizes no use of the Municipal Land and Building Fund.

1171

YES

773

NO

ARTICLE SEVENTY-ONE

Shall the Town raise and appropriate a sum not to exceed \$45,000 for Bond Financing Costs, and furthermore, shall the Selectboard adopt this line item of the Town Budget, as proposed by the Budget Committee?

Selectboard recommends approval (5-0).

Budget Committee recommends approval (7-0).

A YES vote will authorize an appropriation of \$45,000.

A NO vote authorizes the prior year's appropriation of \$45,000.

1465

YES

379

NO

ARTICLE SEVENTY-TWO

Shall the Town approve the Five (5) Year FY24-28 Capital Improvements Program as proposed by the Selectboard?

Selectboard recommends approval (5-0).

Budget Committee recommends approval (7-0).

1418

YES

437

NO

LEVY LIMIT

ARTICLE SEVENTY-THREE

Shall the Town approve raising the levy limit of the Town of York Municipal Budget for the purpose of funding all of the preceding articles of the municipal budget approved by the voters hereunder?

Selectboard recommends approval (5-0).

Budget Committee recommends approval (7-0).

A YES vote will allow the appropriation of all voter-approved articles.

A NO vote may result in an appropriation less than what has been approved.

1320

YES

571

NO

SPECIAL GENERAL REFERENDUM ARTICLES

ARTICLE SEVENTY-FOUR

The Town hereby ordains to amend the Zoning Ordinance dated November 08, 2022, specifically amending: Article 2 Definitions, Article 6 Supplemental Use Requirements, Article 7 Special Provisions, Article 8 Shoreland Overlay District, and Article 10 Watershed Overlay District.

Amendment: Amend the following sections of Article 2 Definitions as follows:

CODE ENFORCEMENT OFFICER: Any of the individuals appointed by the Board of Selectmen Selectboard to fulfill duties of code enforcement within the Town. The Code Enforcement Officer is the only decision-making authority with respect to this Ordinance other than a board. The person or people in this position shall possess certification by the State as a CEO/ Shoreland Zoning Officer and/or CEO/Land Use Officer, as applicable to the issue at hand, within one year of appointment.

CONSTRUCTION ACTIVITY – Means any activity on a Parcel that results in Disturbed Area.

DISTURBED AREA - Means all land areas of a Parcel that are stripped, graded, grubbed, filled, or excavated at any time during the Site preparation or removing vegetation for, or construction of, a project. Cutting of trees, without grubbing, stump removal, disturbance, or exposure of soil is not considered Disturbed Area. Disturbed Area does not include routine maintenance but does include redevelopment and new Impervious Areas. "Routine maintenance" is maintenance performed to maintain the original line and grade, hydraulic capacity, and original purpose of the facility. Paving impervious gravel surfaces provided that an applicant or permittee can prove the original line and grade and hydraulic capacity shall be maintained and original purpose of the gravel surface remains the same is considered routine maintenance. Replacement of a building is not considered routine maintenance of the building and is therefore considered Disturbed Area.

PARCEL - Means all contiguous land in the same ownership, except that lands located on opposite sides of a public or private road are considered each a separate tract or Parcel of land unless the road was established by the owner of land on both sides of the road after September 22, 1971.

STORMWATER MANAGEMENT PLAN: A statement prepared by a Maine-licensed Professional Engineer (PE), describing the measures to be taken for control of erosion, drainage, and sedimentation during and after construction from proposed development and which attests that the proposed development will not create pollution, erosion, ponding, or flooding, either within the development or on other properties, as well as the calculations that support this conclusion.

Amendment: Amend the following sections of Article 6 Supplemental Use Requirements as follows:

6.1Non-Residential Performance Standards -- Applicable to RES-1, RES-2, RES-3, YBVC, YVC-1, YVC-2, GEN-1, GEN-2, and GEN-3 Districts

6.1.7Erosion Control – See Article 6 Section 6.5

Erosion of soil and sedimentation of watercourses and waterbodies shall be minimized by employing the following "best management" practices:

6.1.7.1Stripping of vegetation, soil removal, and regrading or other development shall be accomplished in such a way as to minimize erosion.

6.1.7.2The duration of exposure of the disturbed area shall be kept to a practical minimum.

6.1.7.3Temporary vegetation and/or mulching shall be used to protect exposed critical areas during development.

CONTINUE VOTING ON CARD 9

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE MAY 20, 2023. 2023 TOWN OF YORK BUDGET AND SPECIAL GENERAL REFERENDUM ELECTION.

ATTEST:

[Signature]



SPECIMEN BALLOT
BUDGET REFERENDUM and
SPECIAL GENERAL REFERENDUM
YORK, MAINE
MAY 20, 2023

Card 9 of 11

[Signature]
TOWN CLERK

INSTRUCTIONS FOR VOTERS

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

6.1.7.4 Permanent (final) vegetation and mechanical erosion control measures shall be installed as soon as practicable after construction ends.

6.1.7.5 Until a disturbed area is stabilized, sediment in run-off water shall be trapped by the use of debris basins, sediment basins, silt traps, or other acceptable methods as determined by the Planning Board.

6.1.7.6 The top of a cut or bottom of a fill section shall not be closer than ten feet to an adjoining property, unless otherwise specified by the Planning Board. Extraction operations (sandpits, etc.) shall not be permitted within 100' of any property line, except as provided for elsewhere in the Zoning Ordinance.

6.1.7.7 During grading operations, methods of dust control shall be employed, wherever practicable.

6.3 Performance Standards Applicable to all Non-Residential and Multi-family uses in the Route One-1, Route One-2, Route One-3, Route One-4, Route One-5 and Route One-6 Zoning Districts.

6.3.8 Erosion Control - See Article 6 Section 6.5

Erosion of soil and sedimentation of watercourses and waterbodies shall be minimized by employing the following "best management" practices:

6.3.8.1 Stripping of vegetation, soil removal, and regrading or other development shall be accomplished in such a way as to minimize erosion.

6.3.8.2 The duration of exposure of the disturbed area shall be kept to a practical minimum.

6.3.8.3 Temporary vegetation and/or mulching shall be used to protect exposed critical areas during development.

6.3.8.4 Permanent (final) vegetation and mechanical erosion control measures shall be installed as soon as practicable after construction ends.

6.3.8.5 Until a disturbed area is stabilized, sediment in run-off water shall be trapped by the use of debris basins, sediment basins, silt traps, or other acceptable methods as determined by the Planning Board.

6.3.8.6 The top of a cut or bottom of a fill section shall not be closer than ten feet to an adjoining property, unless otherwise specified by the Planning Board. Extraction operations (sandpits, etc.) shall not be permitted within 100' of any property line, except as provided for elsewhere in the Zoning Ordinance.

6.3.8.7 During grading operations, methods of dust control shall be employed, wherever practicable.

6.3.8.8 All applicants shall comply with requirements of the

Town's Addendum A policy for soil and erosion control unless the Planning Board waives such requirement.

6.5 Performance Standard to Control Erosion

Eroded soil and resulting sedimentation degrades surface water quality by increasing turbidity, and often nutrients attach to sediment during the erosion process thereby contributing to nutrient pollution. Sedimentation also reduces the capacity of stormwater drainage systems and of the natural drainage of watersheds, which thereby worsens flooding. To help protect water quality and to help prevent flooding, every property owner shall ensure that no man-made activity causes water-borne eroded soil, silt or sediment to reach a waterbody, inland wetland, or man-made drainage facility as follows:

6.5.1 Sites that create disturbed area consisting of one or more acres of land shall prepare and implement an Erosion and Sedimentation Control Plan illustrating the information listed in Section 6.4.15 of the Site Plan and Subdivision Regulations, meeting the standards of Appendix A of the Site Plan and Subdivision Regulations. The Erosion and Sedimentation Control Plan shall be prepared by a Qualified Erosion and Sedimentation Control Professional as defined in the Site Plan and Subdivision Regulations. The Erosion And Sedimentation Control Plan shall be submitted and reviewed by the Code Enforcement Officer unless subject to the approval of the Planning Board per Article 18.

6.7 Performance Standards for Maintenance of Stormwater Management Facilities

Following completion of construction, stormwater management facilities on a property require ongoing inspection and maintenance in order to ensure their ongoing effectiveness in controlling both the quantity and quality of stormwater. It shall be the responsibility of the property owner, or drainage easement holder if applicable, to inspect and maintain all stormwater management facilities on their property. Such work shall be performed in accordance with the Maine Stormwater Best Management Practices Manual. The Town's Post Construction Stormwater Management Ordinance shall apply to all sites that disturb one or more acres of land.

Amendment: Amend the following sections of Article 7 Special Provisions as follows:

7.2 Campgrounds

7.2.1 Provisions Applicable to BUS-2 District

7.2.2.5 A soil erosion and sedimentation control plan meeting the standards of the York County Soil and Water Conservation District or the Maine Soil and Water Conservation Commission shall be submitted Article 6 Section 6.5 shall be submitted.

Amendment: Amend the following sections of Article 8 Shoreland Overlay District as follows:

TURN BALLOT OVER TO CONTINUE VOTING

8.3.2 Erosion and Sedimentation Control

8.3.2.1 All activities which involve filling, grading, excavation or other similar activities which result in unstabilized soil conditions and which require a permit shall also require a written soil erosion and sedimentation control plan. The plan shall be submitted to the permitting authority for approval and shall include, where applicable, provisions for:

- a. Mulching and revegetation of disturbed soil.
- b. Temporary runoff control features such as hay bales, silt fencing or diversion ditches.
- c. Permanent stabilization structures such as retaining walls or riprap.

8.3.2.2 In order to create the least potential for erosion, development shall also be designed to fit with the topography and soils of the site. Areas of steep slopes (slopes generally greater than 15%) where high cuts and fills may be required shall be avoided wherever possible, and natural contours shall be followed as closely as possible.

8.3.2.3 Erosion and sedimentation control measures shall apply to all aspects of the proposed project involving land disturbance, and shall be in operation during all stages of the activity. The amount of exposed soil at every phase of construction shall be minimized to reduce the potential for erosion.

8.3.2.4 Any exposed ground area shall be temporarily or permanently stabilized within one (1) week from the time it was last actively worked, by use of riprap, sod, seed, and mulch, or other effective measures. In all cases permanent stabilization shall occur within nine (9) months of the initial date of exposure. In addition:

- a. Where mulch is used, it shall be applied at a rate of at least one (1) bale per five hundred (500) square feet and shall be maintained until a catch of vegetation is established.
- b. Anchoring the mulch with netting, peg and twine or other suitable method may be required to maintain the mulch cover.
- c. Additional measures shall be taken where necessary in order to avoid siltation into the water. Such measures may include the use of staked hay bales and/or silt fences.

8.3.2.5 Natural and man-made drainage ways and drainage outlets shall be protected from erosion from water flowing through them. Drainage ways shall be designed and constructed in order to carry water from a twenty five (25) year storm or greater, and shall be stabilized with vegetation or lined with rip-rap.

8.3.2.6 Erosion and sedimentation control - For disturbances over one acre see Section 6.5

8.3.4.2 Stormwater management facilities shall be maintained by the property owner, or drainage easement holder if applicable, as necessary to ensure proper functioning in accordance with the Post Construction Stormwater Management Ordinance where applicable.

Amendment: Amend the following sections of Article 10 Watershed Protection Overlay District as follows:

10.3 Performance Standards

10.3.4 Erosion and Sedimentation Control

10.3.4.1 When the vegetative cover is to be changed or removed on over five (5) acres, a soil erosion and sedimentation control plan for the activity must be

approved by the Water District. At a minimum, all earth disturbing activities shall comply with the standards of Section 6.5.

10.3.4.2 The Planning Board shall adopt Standard Erosion and Sediment Control Measures. All earth disturbing activities shall comply with such standards to prevent soil erosion and sedimentation of watercourses and waterbodies. When the vegetative cover is to be changed or removed on over five (5) acres, a soil erosion and sedimentation control plan for the activity must be approved by the Water District.

1366 YES ☐
430 NO ☐

ARTICLE SEVENTY-FIVE

The Town hereby ordains to amend the Zoning Ordinance dated November 8, 2022, specifically amending: Article 3, Establishment of Zoning Districts.

Amendment: Amend the following sections of Article 3 Establishment of Zoning Districts as follows:

3.8 Shoreland Overlay District

The boundaries of this district and its sub-districts are delineated on a pair of maps entitled, "York Zoning Ordinance: Shoreland Overlay District, Northern Section," dated November 4, 2008, and "York Zoning Ordinance: Shoreland Overlay District, Southern Section" dated May 29, 2009 November 10, 2022. This map is available at the Town Clerk's Office. This district's boundaries are based on criteria, as specified in §3.8.1, below. This Overlay District is divided into subdistricts, as specified in §3.8.2, below. Interpretation of the boundaries of this Overlay District shall be governed by §3.8.3, below, as well as other applicable sections of this Ordinance. See Article 8 for standards pertaining to this Overlay District. Also note that certain setback requirements of the Shoreland Overlay District can apply to areas outside this Overlay District (beyond 250 feet from protected resources) and this is intentional.

1334 YES ☐
447 NO ☐

ARTICLE SEVENTY-SIX

The Town hereby ordains to amend the Post Construction Stormwater Management Ordinance, specifically amending: Section 2 Authority; Section 3 Definitions, Section 7 Compliance Requirements, Section 10 Inspections, Section 11 Enforcement, and Appendix A Annual Stormwater Management Facilities Certificate dated November 4, 2014.

Amendment: Amend Section 2 Authority as follows:

2. **Authority.** The Town of York enacts this Ordinance pursuant to 30-A M.S.R.A. §3001 (municipal home rule ordinance authority), 38 M.S.R.A §413 (the "Wastewater Discharge Law"), 33 U.S.C. §1251 et seq. (the "Clean Water Act"), and 40 CFR Part 122 (U.S. Environmental Protection Agency's regulations governing the National Pollution Discharge Elimination System ("NPDES")). The Maine Department of Environmental Protection, through its promulgation of the "General Permit for the Discharge of Stormwater from Small Municipal Separate Storm Sewer System ("Small MS4"); under this General Permit, listing as a Regulated Small MS4 necessitates enactment of this Ordinance as part of the Town's Stormwater Management Program in order to satisfy the minimum control measures required by-

CONTINUE VOTING ON CARD 10

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE MAY 20, 2023. 2023 TOWN OF YORK BUDGET AND SPECIAL GENERAL REFERENDUM ELECTION.

ATTEST:

[Signature]



SPECIMEN BALLOT
BUDGET REFERENDUM and
SPECIAL GENERAL REFERENDUM
YORK, MAINE
MAY 20, 2023

Card 10 of 11

[Signature]
TOWN CLERK

INSTRUCTIONS FOR VOTERS

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

Part IV D-5 ("Post construction stormwater management in new development and redevelopment").

Amendment: Amend Section 3 Definitions as follows:

CODE ENFORCEMENT OFFICER (CEO): Any of the individuals appointed by the York Board of Selectmen ~~Selectboard~~ to fulfill duties of code enforcement for shoreland zoning and/or land use within the Town.

QUALIFIED POST CONSTRUCTION STORMWATER INSPECTOR: A person who conducts post-construction stormwater management facility inspections for compensation and who has received the appropriate training for the same from the DEP a Certification in Inspection and Maintenance of Stormwater BMPs from the Maine Department of Environmental Protection, or is a Professional Engineer in the State of Maine with an understanding of stormwater infrastructure and its required maintenance.

REGULATED SMALL MS4: Any Small MS4 regulated by the State of Maine "General Permit for the Discharge of Stormwater from Small Municipal Separate Storm Sewer Systems," dated July 1, 2013 ("General Permit"), renewed October 15, 2020, modified November 23, 2021 and any amendment or renewal thereof; including all those located partially or entirely within an Urbanized Area (UA) and those additional Small MS4's located outside a UA that as of the issuance of the General Permit have been designated by the DEP as Regulated Small MS4's.

URBANIZED AREA (UA): Areas of the State of Maine so defined by the latest cumulative 2000 and 2010 (2010, as amended) decennial (2010, as amended) census by the U.S. Bureau of Census.

Amendment: Amend Section 7 Compliance Requirements as follows:

7. Compliance Requirements. Any person subject to this ordinance who owns, operates leases or has control over stormwater management facilities shall be required to comply with the requirements of their Post-Construction Stormwater Management Plan and the following:

A. **Inspection.** That person ~~or a~~ ⁸¹ shall use a qualified third-party inspector hired by that person ~~shall, to inspect~~, at least annually, inspect the stormwater management facilities, including but not limited to any parking areas, catch basins, drainage swales, detention basins and ponds, pipes and related structures, in accordance with all municipal and state inspection and maintenance requirements of the approved Post-Construction Stormwater Management Plan.

B. **Maintenance.** If the Stormwater Management Facilities require maintenance to function as intended by the approved Post-Construction Stormwater Management Plan, that person shall take necessary action(s) to address correct the deficiency or deficiencies within 60 days of identification of the deficiency. If 60 days is not possible, then the person shall propose

an alternate expeditious schedule to complete the maintenance, which if approved by the Stormwater Manager must be met.

C. **Annual Reporting and Fee.** That person or qualified third-party inspector hired by that person; shall, on or by July 1 of each year, provide a copy of the annual inspection and a completed and signed certification to the Stormwater Manager (identical to that attached as Appendix A), certifying that the person has inspected the Stormwater Management Facilities. This certification shall demonstrate that the Stormwater Management Facilities are adequately maintained and functioning as intended by the approved Post-Construction Stormwater Management Plan.

The person or qualified third-party inspector shall provide inspection and certification submittal shall include a record of any required maintenance or deficiency and any corrective action(s) taken for compliance with this Ordinance, and a record of any maintenance or deficiency that is still outstanding as of the date of the submittal, with confirmation that the maintenance shall be completed as identified in paragraph B of this section. Within 30 days of completion of any additional maintenance identified in paragraph B, documentation of the completed maintenance shall be provided. In addition, any person required to file an annual certification under this Section shall include a payment with the annual certification in the amount \$150.00 to pay the administrative and technical costs of reviewing the annual certification. This fee shall be placed in the General Fund to help offset program costs.

Amendment: Remove Section 10 Inspections as follows:

10. **Inspections.** The Town shall annually inspect a percentage of Stormwater Management Facilities located in the direct watershed of a lake most at risk from new development in the Urbanized Area or in watersheds of an urban-impaired stream in the Urbanized Area. If the owner or operator of a Stormwater Management Facility hires a Qualified Third-Party Inspector, the permittee will not be subject to Town inspections per this Section. If the owner or operator of a Stormwater Management Facility does a "self" inspection, the Municipality is required to conduct the following:
- | | |
|---------------|---|
| 1-10 sites: | inspect at least one site, or 40% (whichever is greater) |
| 11-30 sites: | inspect at least four sites, or 30% (whichever is greater) |
| 31-60 sites: | inspect at least nine sites, or 25% (whichever is greater) |
| 61-100 sites: | inspect at least fifteen sites, or 20% (whichever is greater) |

TURN BALLOT OVER TO CONTINUE VOTING

Over 160 sites: inspect at least twenty-seven sites, or 11% (whichever is greater)

110. Enforcement. It shall be unlawful for any person to violate any provision of, or to fail to comply with any of the requirements of this Ordinance or the approved Post-Construction Stormwater Management Plan. Whenever the CEO believes that a person has violated this Ordinance or the Post-Construction Stormwater Management Plan, the CEO may enforce this Ordinance in accordance with 30-A M.S.R.A §4452.

C. Consent Agreement. With approval of the Board of Selectmen *Selectboard*, the CEO may enter into a written consent agreement with the violator to address timely abatement of the violation(s) of this Ordinance or the Post-Construction Stormwater Management Plan for purposes of eliminating violations of this Ordinance or the Post-Construction Stormwater Management Plan and recovering fines, costs and fees without court action.

E. Enforcement Measures. If the violation has not been corrected pursuant to the requirements set forth in the Notice of Violation and Order for Corrective Action, or in the event of an appeal to the Board of Appeals within 45 days of a decision of the Board of Appeals affirming the CEO's decision, then the CEO may recommend to the ~~Board of Selectmen~~ *Selectboard*, (~~BOS~~) *the Town* pursue legal action. The *Selectboard* ~~BOS~~ may direct the Town's attorney to file an enforcement action in a Maine court of competent jurisdiction under Rule 80K of the Maine Rules of Civil Procedures. The *Selectboard* ~~BOS~~ may initiate this action without a recommendation from the CEO, and may act sooner, provided the *Selectboard* ~~BOS~~ finds that the circumstances pose an immediate and unacceptable threat to the public health, safety and welfare.

Amendment: Amend Appendix A Annual Stormwater Management Facilities Certificate as follows:

TOWN OF YORK, MAINE

Appendix A

Annual Stormwater Management Facilities Certificate

I, _____, ¹⁷⁸¹certify the following:
Print or Type

1. This Annual Stormwater Management Facilities Certification is for the following property: _____
Print or Type name of subdivision, condominium or other development
located at _____ ("the Property");
Print or Type Address

2. The owner, operator, tenant, lessee, homeowners association or other party having control of the Property is:

Print or Type name(s)

3. I am (circle one):

a. *A Qualified Post-Construction Stormwater*

Inspector hired by the person or party specified in #2, and have reviewed the approved Stormwater Management Plan for the facility and have inspected the Stormwater Management Facilities:

or,
b. *The person specified in #2, and am a Qualified Post-Construction Stormwater Inspector;*
or

c. The person specified in #2, and I have hired a Qualified Post-Construction Stormwater Inspector and received and reviewed a copy of their inspection report;

4. On , 20 , the Stormwater Management Facilities were inspected, including but not limited to parking areas, catch basins, drainage swales, detention basins and ponds, pipes and related structures required by the approved Stormwater Management Plan for the Property and I have attached a copy of the inspection report.

5. At the time of the inspection (check one and complete any required information):

a. The Stormwater Management Facilities were adequately maintained and functioning as intended, or

b. ____ The Stormwater Management Facilities required maintenance, which was completed within the required 60-day time period, and were functioning as intended after maintenance was completed, or

c. The Stormwater Management Facilities required maintenance which was not completed within the required 60-day time period. (Attach additional sheets as necessary to describe the maintenance required, proposed schedule for completion, and an appropriate contact person. The Stormwater Manager will contact them to confirm or adjust the schedule to complete the maintenance and any needed further course of action.)

3. ~~I am the owner, operator, tenant, lessee, homeowners' association president, or a Qualified Third-Party Inspector hired by the same (circle one):~~

4. ~~I have knowledge of erosion and stormwater control and have reviewed the approved Post-Construction Stormwater Management Plan for the Property;~~

5. On _____, 20____, I inspected or had inspected by _____, a Qualified Third-Party Inspector, Stormwater Management Facilities, including but not limited to parking areas, catch basins, drainage swales, detention basins and ponds, pipes and related structures required by the approved Post-Construction Stormwater Management Plan for the Property:

~~6. At the time of inspection of Stormwater Management Facilities on the Property, I or the Qualified Third-Party Inspector identified the following need(s) for routine maintenance or deficiencies in the Stormwater Management Facilities:~~

7. On _____, 20____, The following routine maintenance was performed or the following corrective action(s) was taken to address deficiencies in the Stormwater Management Facilities described in 6 above:

8. ~~As of the date of this certification, the Stormwater Management Facilities are functioning as intended and described in the approved Post-Construction Stormwater Management Plan for the Property.~~

Dated: _____, 20____, By: _____
Signature

Print Name _____

STATE OF MAINE

SS.

20

CONTINUE VOTING ON CARD 11

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE MAY 20, 2023. 2023 TOWN OF YORK BUDGET AND SPECIAL GENERAL REFERENDUM ELECTION.

ATTEST: Yvonne Good



SPECIMEN BALLOT
BUDGET REFERENDUM and
SPECIAL GENERAL REFERENDUM
YORK, MAINE
MAY 20, 2023

Card 11 of 11

Yvonne Good
TOWN CLERK

INSTRUCTIONS FOR VOTERS

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

Personally appeared the above-named _____
the _____ of _____
to acknowledge the foregoing Annual Certification to be said
person's free act and deed in said capacity.
Before me,

Notary Public/Attorney at Law

Print Name
Mail this certification to the Town of York,
CEO at the following address:
TOWN OF YORK – Code Enforcement
186 York Street
York, ME 03909
1266 YES ☐
403 NO ☐

ARTICLE SEVENTY-SEVEN

The Town hereby ordains to amend the **Non-Stormwater Discharge Ordinance**, specifically amending: Section 3 Definitions, Section 6 Prohibition of Non-Stormwater Discharges, and Section 9 Enforcement, dated November 4, 2014.

Amendment: Amend Section 3 Definitions as follows:

CODE ENFORCEMENT OFFICER (CEO): Any of the individuals appointed by the York Board of Selectmen Selectboard to fulfill duties of code enforcement for shoreland zoning and/or land use within the Town.

REGULATED SMALL MS4: Any Small MS4 regulated by the State of Maine "General Permit for the Discharge of Stormwater from Small Municipal Separate Storm Sewer Systems," dated July 1, 2013 ("General Permit"), renewed October 15, 2020, modified November 23, 2021 and any amendment or renewal thereof, including all those located partially or entirely within an Urbanized Area (UA) and those additional Small MS4's located outside a UA that as of the issuance of the General Permit have been designated by the DEP as Regulated Small MS4's.

URBANIZED AREA (UA): Areas of the State of Maine so defined by the latest cumulative 2000 and 2010 (2010, as amended) decennial (2010, as amended) census by the U.S. Bureau of Census.

Amendment: Amend Section 6 Prohibition of Non-Stormwater Discharge as follows:

- A. **General Prohibition** - Except as allowed or exempted herein, no person shall create, initiate, originate or maintain a non-stormwater discharge to the Town's storm sewer system.

Such non-stormwater discharges are prohibited notwithstanding the fact that the Town may have approved the connections, drains or conveyances through which the non-stormwater discharges flow.

- B. **Allowed Non-Stormwater Discharge** - The creation, initiation, origination and maintenance of the following non-stormwater discharges to the storm sewer system are allowed provided the discharge does not contribute to a violation of water quality standards defined by the Maine Department of Environmental Protection:

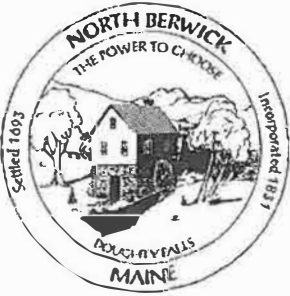
1. Landscape irrigation;
2. Diverted stream flows;
3. Rising ground waters;
4. Uncontaminated ground water infiltration (as defined at 40 CFR 35.2005(20);
5. Uncontaminated pumped ground water;
6. Uncontaminated flows from foundation drains;
7. Air conditioning and compressor condensate;
8. Irrigation water;
9. Flows from uncontaminated springs;
10. Uncontaminated water from basement or crawl space pumps;
11. Uncontaminated flows from footing drains;
12. Lawn watering runoff;
13. Flows from riparian habitats and wetlands;
14. Residual street wash water (where spills/leaks of toxic or hazardous materials have not occurred, unless all spilled material has been removed and detergents are not used);
15. Hydrant flushing and firefighting activity runoff;
16. Water line flushing and discharges from potable water sources; and
17. Individual residential car washing.
18. *Dechlorinated swimming pool discharges (less than 0.05 mg/L total residual chlorine)*
19. *Discharges specified in writing by the Enforcement Authority as being necessary to protect public health and safety; and*
20. *Dye testing, with verbal notification to the Stormwater Manager or CEO prior to the time of the test*

Amendment: Amend Section 9 Enforcement as follows:

- A. **Notice of Violation and Order for Corrective Action:** When the CEO believes that a person has violated this Ordinance, the CEO may order compliance with this Ordinance by written Notice of Violation and Order for Corrective Action. This shall indicate the nature of the violation and order actions necessary to correct the violation, including, without limitation:

TURN BALLOT OVER TO CONTINUE VOTING

<div><div><div><div><div><div>1.</div><div>The elimination of non-stormwater discharges to the storm sewer system <i>within 60 days of identification of the source</i>, including, but not limited to, disconnection of the premises from the MS4;</div></div><div><div>2.</div><div>The cessation of discharges, practices, or operations in violation of this Ordinance;</div></div><div><div>3.</div><div>At the person's expense, the abatement or remediation (in accordance with best management practices in DEP rules and regulations) of non-stormwater discharges to the storm sewer system and the restoration of any affected property; and/or</div></div><div><div>4.</div><div>The payment of fines, of the Town's remediation costs and of the Town's reasonable administrative costs and attorneys' fees and costs.</div></div><div><div>5.</div><div><i>If abatement of a violation and/or restoration of affected property is required, or if elimination of the Non-Stormwater Discharge is not possible within 60 days of identification of the source, the notice shall set forth a deadline within which such elimination, abatement, or restoration must be completed.</i></div></div></div></div><div><div>C. Consent Agreement:</div><div>With the approval of the Board of Selectmen <i>Selectboard</i>, the CEO may enter into a written consent agreement with the violator to address timely abatement of the violation(s) of this Ordinance for the purposes of eliminating violations of this Ordinance and of recovering fines, costs and fees without court action.</div></div><div><div>E. Enforcement Measures.</div><div>If the violation has not been corrected pursuant to the requirements set forth in the Notice of Violation and Order for Corrective Action, or in the event of an appeal to the Board of Appeals within 45 days of a decision of the Board of Appeals affirming the CEO's decision, then the CEO may recommend to the Board of Selectmen <i>Selectboard; BOS</i> the Town pursue legal action. The <i>Selectboard</i> BOS may direct the Town's attorney to file an enforcement action in a Maine court of competent jurisdiction under Rule 80K of the Maine Rules of Civil Procedures. The <i>Selectboard</i> BOS may initiate this action without a recommendation from the CEO, and may act sooner, provided the <i>Selectboard</i> BOS finds that the circumstances pose an immediate and unacceptable threat to the public health, safety and welfare.</div></div><div><div>1327</div><div>YES</div><div><input type="radio"/></div></div><div><div>383</div><div>NO</div><div><input type="radio"/></div></div></div></div>	<div>Town of York for the disposition of tax acquired property less:</div> <div><div>(1) All taxes and interest owed on the property and the amount of taxes and interest that would have been assessed had the property not been acquired by the Town;</div><div>(2) The Town's cost of the lien and foreclosure process;</div><div>(3) The Town's cost of maintaining and disposing of the property; and</div><div>(4) Unpaid sewer, water or other charges and fees imposed by the Town of York or a quasi-governmental authority.</div></div> <div><div>b. "Former owner"</div><div>means a party named on a tax lien mortgage at the time of the levy of a tax lien or that party's successors, heirs or assigns.</div></div> <div><div>Standards for Disbursement:</div></div> <div><div>After the foreclosure process has been completed and the right of redemption has expired, the Town of York may choose to sell a tax-acquired property to someone other than the immediate former owner or owners. The Selectboard shall disburse the excess of any funds received from the sale of tax acquired property.</div></div> <div><div>Excess funds may be distributed to the former owner in accordance with the following standards:</div></div> <div><div>(a) The property is a residential property;</div><div>(b) The former owner receiving the excess funds was the owner of the property on the date of foreclosure;</div><div>(c) Up to 25% of the excess funds shall be deposited into the Town's General Fund.</div></div> <div><div>Application.</div></div> <div><div>This Ordinance applies only to the sale of property acquired through foreclosure occurring on or after January 1, 2015.</div></div> <div><div>1460</div><div>YES</div><div><input type="radio"/></div></div> <div><div>342</div><div>NO</div><div><input type="radio"/></div></div>
<div><div>ARTICLE SEVENTY-EIGHT</div><div>Shall an ordinance entitled "Disbursement of Excess Funds from the Sale of Tax Acquired Property" be enacted?</div><div>Ordinance:</div><div>Purpose</div><div>The purpose of this Ordinance is to authorize the Selectboard to disburse to the former owner of a town owned tax- acquired property the excess of any funds received from the disposition of the property.</div><div>Definitions</div><div>a. "Excess of any funds" means the amount obtained by the</div></div>	



Official Ballot
Town of North Berwick, Maine
Annual Town Meeting
April 4, 2020

Orndudley
Town Clerk

Instructions to Voters

- ◆ To vote for the candidate of your choice, fill in the oval to the left, like this: ☒
- ◆ To vote for a write-in candidate, fill in the oval to the left of the write-in space and write in the person's name.
- ◆ To have your vote count, do not erase or cross out your choice.
- ◆ If you make a mistake, ask for a new ballot.

SELECTMAN, ASSESSOR AND OVERSEER OF POOR FOR THREE YEARS (VOTE FOR ONE)	WATER DISTRICT TRUSTEE FOR THREE YEARS (VOTE FOR NO MORE THAN TWO)	BUDGET COMMITTEE FOR THREE YEARS (VOTE FOR NO MORE THAN FOUR)
<input checked="" type="radio"/> GALEMMO, CHARLES 862	<input checked="" type="radio"/> MUTHIG, JAMES 543	<input checked="" type="radio"/> BAKER, DANIEL 494
<input type="radio"/> Write-In	<input checked="" type="radio"/> WORKS, CARL 637	<input type="radio"/> BARONOWSKI, JOHN 337
SCHOOL DIRECTOR FOR THREE YEARS (VOTE FOR ONE)	<input type="radio"/> Write-In	<input checked="" type="radio"/> BROWN, CHRISTINA M. 498
	<input type="radio"/> Write-In	<input checked="" type="radio"/> FERNEE, JULIE 478
	<input type="radio"/> Write-In	<input checked="" type="radio"/> REED, REBECCA 528
<input checked="" type="radio"/> JOHNSON, KRISTIN 459	SANITARY DISTRICT TRUSTEE FOR THREE YEARS (VOTE FOR ONE)	<input type="radio"/> Write-In
<input type="radio"/> MANLEY, LYNN 255		<input type="radio"/> Write-In
<input type="radio"/> Write-In		<input type="radio"/> Write-In
CEMETERY TRUSTEE FOR THREE YEARS (VOTE FOR NO MORE THAN TWO)	<input type="radio"/> Write-In	<input type="radio"/> Write-In
<input checked="" type="radio"/> GLIDDEN, ROBERT 559		<input type="radio"/> Write-In
<input checked="" type="radio"/> PIERCE, MELISSA 643		BUDGET COMMITTEE FOR TWO YEARS (VOTE FOR ONE)
<input type="radio"/> Write-In		<input checked="" type="radio"/> DERBY, PETER 726
<input type="radio"/> Write-In		<input type="radio"/> Write-In
		TURN BALLOT OVER TO CONTINUE VOTING

REFERENDUM

547

☐ Yes

☐ No

037

Question #1: Shall an ordinance entitled, "Ordinance amending the North Berwick Zoning Ordinance to expand areas in and near the industrial zone where industrial uses will be permitted and to make conforming changes to the Zoning Map" be enacted?

591

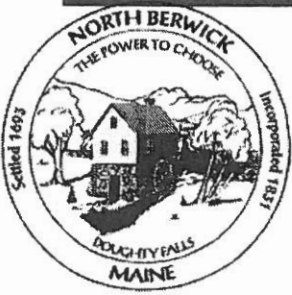
☐ Yes

☐ No

180

Question #2: Shall an ordinance entitled " An Ordinance Amending Table 4.3 of the Zoning Ordinance to further define 'Rear setback when abutting a Residential Use' be enacted?

YOU HAVE COMPLETED VOTING



Official Ballot
Town of North Berwick, Maine
Annual Town Meeting
July 14, 2020

Indudley
Town Clerk

Instructions to Voters

- ◆ To vote for your choice, fill in the oval to the left, like this: ●
- ◆ To have your vote count, do not erase or cross out your choice.
- ◆ If you make a mistake, ask for a new ballot.

- 739
- ☐ Yes
- ☐ No
- 150
- QUESTION 1:** Shall the Town authorize the Collector to accept taxes in anticipation of tax commitment and to set a date for payment of taxes and determine a rate of interest on overdue taxes.
- Due Date: October 2, 2020 Delinquent: October 3, 2020
Balance Due: May 7, 2021 Delinquent: May 8, 2021
Interest: 9.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

- 749
- ☐ Yes
- ☐ No
- 144
- QUESTION 2:** Shall the Town vote to deposit the excess balance of the 2021 fiscal year Excise Tax and all unspent appropriated Excise Tax into the Equipment Fund.
- BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

- 781
- ☐ Yes
- ☐ No
- 106
- QUESTION 3:** Shall the Town authorize the Board of Selectmen to utilize Undesignated Fund Balance for the unforeseen purchase and/or repair of vehicles and equipment for the current fiscal year not to exceed \$40,000.00 during the fiscal year.
- BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

- 693
- ☐ Yes
- ☐ No
- 197
- QUESTION 4:** Shall the Town vote to authorize the Selectmen to accept conditional and unconditional contributions of monetary gifts, property and equipment on behalf of the Town.
- BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

- 753
- ☐ Yes
- ☐ No
- 128
- QUESTION 5:** Shall the Town vote to certify that the public purpose of the Canal Street Affordable Housing Development District is being met and that the required housing affordability and other conditions of approval, including limitations on uses of tax increment revenues for approved development project costs, set forth in the Certificate of Approval issued by Maine State Housing Authority for the District and the related Affordable Housing Development Program are being maintained and approve the appropriation into and the expenditure from the Affordable Housing Development Program Fund of the amounts required by the Credit Enhancement Agreement dated as of December 2006 between the Town and North Berwick Affordable Housing Limited Partnership established by the Town pursuant to the Canal Street Affordable Housing Tax Increment Financing District and the Development Program.

Explanatory Note: The Town voted to designate the Canal Street Affordable Tax Increment Financing District and adopt the development program for the District at the Special Town Meeting held on November 28, 2006.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

TURN BALLOT OVER TO
CONTINUE VOTING

☐ Yes **740** **QUESTION 6:** Shall the Town vote that all balances, both debits and credits in all departments of Town Government be lapsed except for the following account balances to be carried forward:

☐ No **94**

Winter Highway	Sidewalks	Parks and Recreation
Patch	Animal Control	HRA Funds
Town Computer Account	Mill Field Festival	Capital Improvement Funds

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

☐ Yes **779** **QUESTION 7:** Shall the Town vote to apply the following estimated amounts from Excise Taxes, Miscellaneous Fee Revenues, Revenue Sharing, BETE Reimbursement and Homestead Exemption Reimbursement to use toward the 2020/2021 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

☐ No **61**

Excise Taxes	\$910,000.00
Miscellaneous Fee Revenues	\$400,000.00
State Revenue Sharing	\$174,000.00
State Road Bond	\$70,250.00
Homestead Exemption Reimbursement	\$233,000.00
BETE Reimbursement	\$1,900,000.00
Total	\$3,687,250.00

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

☐ Yes **660** **QUESTION 8:** Shall the Town vote to raise and appropriate the sum of **\$180,000.00** from Undesignated Fund Balance to fund the following real estate transactions, which will be required for the **Linscott Road/Route 9 Intersection Relocation Project**, and authorize the Board of Selectmen to negotiate and complete these transactions?

☐ No **175**

- Purchase a .88 acre parcel of land located between Linscott Road and Route 9 (Map 19, Lot 7 – Weaver Property) ("Lot A");
- Convey a 11,500 square foot portion of Lot A to the State of Maine, owner of the abutting property;
- Purchase a .32 acre parcel of land located on Route 9 (Map 22, Lot 58 – State of Maine Property) ("Lot B");
- Purchase and install a modular home on Lot B; and
- Convey Lot B and the modular home to the current owner of Lot A.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$180,000.00 FROM UNDESIGNATED FUND BALANCE.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS, \$180,000.00 FROM UNDESIGNATED FUND BALANCE.

☐ Yes **707** **QUESTION 9:** Shall the Town authorize the Board of Selectmen to convey a portion of the newly acquired Weaver Property (Map 19 Lot 7 – "Lot A") to the abutting property owner (Map 19 Lot 6 -Healey Property), to remedy the shared boundary line between the parcels?

☐ No **122**

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

☐ Yes **689** **QUESTION 10:** Shall the Town vote to accept Deerfield Estates Road as a Town Road?

☐ No **148** BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, EFFECTIVE JULY 1, 2020.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS, EFFECTIVE JULY 1, 2020.

☐ Yes **697** **QUESTION 11:** Shall the Town raise and appropriate the sum of \$4,878,335.00 to be funded in part with \$70,750.00 from Equipment Fund, \$133,985.00 from Enterprise Fund, and \$216,400.00 from Undesignated Fund Balance for the **Town of North Berwick FY2021 Fiscal Year Budget**.

☐ No **136**

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$4,878,335.00 WITH \$70,750.00 FROM EQUIPMENT FUND, \$133,985.00 FROM ENTERPRISE FUND, AND \$216,400.00 FROM UNDESIGNATED FUND BALANCE.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS, OUGHT TO PASS, \$4,878,335.00 WITH \$70,750.00 FROM EQUIPMENT FUND, \$133,985.00 FROM ENTERPRISE FUND, AND \$216,400.00 FROM UNDESIGNATED FUND BALANCE.

YOU HAVE COMPLETED VOTING

STATE OF MAINE
MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 60
DISTRICT REFERENDUM
OFFICIAL BALLOT FOR THE TOWN OF NORTH BERWICK
JULY 14, 2020

Chair of the School Board

INSTRUCTIONS TO VOTERS:

♦ Vote "yes" or "no" by filling in the oval of your choice at the left of each question.

- 624
☐ Yes Question 1: **School Budget.** Shall Maine School Administrative District No. 60 appropriate the sum of **\$42,724,732.00** and raise the sum of **\$20,719,228.00** for the 2020-2021 school budget?
- 218
☐ No

VOTER INFORMATION FOR QUESTION 1

The Maine School Administrative District No. 60 school budget submitted in this Question 1 totals **\$42,724,732.00**. It includes locally raised funds in the amount of **\$20,719,228.00**, to be assessed in shares to member municipalities in accordance with the District's cost sharing formula and state law. The locally raised amount exceeds the maximum state and local spending target by **\$5,740,421.00**. This budget includes these cost centers and amounts:

Cost Center	Amount Appropriated
Regular Instruction	\$ 16,977,783.00
Special Education	\$ 7,493,257.00
Career and Technical Education	\$ 40,165.00
Other Instruction	\$ 1,050,545.00
Student and Staff Support	\$ 4,652,801.00
System Administration	\$ 1,134,168.00
School Administration	\$ 2,286,615.00
Transportation and Buses	\$ 3,722,694.00
Facilities Maintenance	\$ 5,292,774.00
Debt Service and Other Commitments	\$ 0.00
All Other Expenditures	\$ 73,930.00
Summary of Total Authorized School Budget Expenditures:	\$ 42,724,732.00

- 178
☐ Yes Question 2: **District Nutrition Program:** Shall the District be authorized to raise and appropriate **\$126,000.00** for the school nutrition program with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the school nutrition program?
- 133
☐ No
- School Board Recommends a "Yes" Vote.**

- 658
☐ Yes Question 3: **District Adult Ed Program.** Shall the District be authorized to appropriate **\$437,410.00** for adult education and raise **\$283,680.00** as the local share, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program?
- 247
☐ No
- School Board Recommends a "Yes" Vote.**

- 726
☐ Yes Question 4: **Minor Capital Bond.** Do you favor authorizing the School Board of Maine School Administrative District No. 60 (the "District") to issue bonds and other evidences of indebtedness in the name of the District in an amount not to exceed \$1,803,265 through the State of Maine's zero interest rate/loan forgiveness School Revolving Renovation Fund Program for Priority 1 Health, Safety and Compliance renovations to District schools, including sprinkler systems at Hanson Elementary, Hussey Elementary, and North Berwick Elementary schools, and asbestos remediation at Noble Middle school (the "Project")?
- 179
☐ No

A. Zero Interest/Loan Forgiveness Program: The Maine Department of Education has awarded the District a total approved loan of \$1,803,265 for the Project through the State's zero interest rate/loan forgiveness School Revolving Renovation Fund Program.

B. Loan Principal Forgiveness: Under this loan program, the Maine Municipal Bond Bank will give the District loan forgiveness of 59.31% of the loan principal. The District's forgiven loan amount will be up to \$1,069,516.

C. Interest Free Loan. Under this loan program, the District will be obligated to repay only 40.69% (up to \$733,749) of the District's total approved loan amount. Repayment to occur over ten (10) years. The loan interest rate will be zero percent (0.00 %).

School Board Recommends a "Yes" Vote.



TOWN OF KENNEBUNK
ELECTION RESULTS FOR JUNE 13, 2023

SELECT BOARD

Therrien, Kevin C.	1088
Ward Jr., William A.	974
Blank	1200

RSU 21 BOARD OF DIRECTORS

Bares, Leah R.	1081
Stoeffler, Lesley S.	1000
Blank	1181

TRUSTEE, KENNEBUNK LIGHT AND POWER DISTRICT

Freudenreich, Beverly A.	1222
Blank	409

TRUSTEE, KENNEBUNK, KENNEBUNKPORT, WELLS WATER DISTRICT

Emmons, Robert A.	728
Huston, June D.	764
Blank	139

TRUSTEE, KENNEBUNK SEWER DISTRICT

Brady, Robert A.	953
Blank	312

RSU 21 BUDGET VALIDATION REFERENDUM

Article 1: Do you favor approving the Regional School Unit No. 21 budget for the upcoming school year that was adopted at the latest Regional School Unit budget meeting?

YES	893
NO	717
BLANK	24

TOWN REFERENDUM

ARTICLE 3: Referendum Question A: To see if the Town will vote to appropriate \$23,689,879, with some but not all of that to be raised by taxation as detailed more fully below, for General Government Services (Select Board, Town Clerk’s Office, Assessor’s Office, Town Manager’s Office, General Government/ Finance and Administration, Community Development Office, Town Hall Maintenance, Computer Department, General Assistance, Employee Benefits, Kennebunk Free Library, Boards and Commissions, and Agencies), Public Safety (Police, Harbormaster, Fire and EMS, Lifeguards, Civil Emergency Preparedness and Communications), Public Services (Highway, Recycling, Hazardous Waste Day, Hydrants and Street Lights, and Parks), Recreation and Recreation Facilities, Select Board Operational Contingency, Debt Service (principal and interest on notes, bonds, and lease/purchase payments), Tax Increment Financing (TIF) Districts (operating expenses, salaries, wages, reimbursements, credit enhancement reimbursements, projects and assets, and debt service), with \$5,432,950 to be funded from estimated revenues, \$400,000 from unassigned General Fund Balance (“surplus”), \$4,000 from restricted Trust Fund Balance, \$754,768 from the Staffing for Adequate Fire and Emergency Response (SAFER) grant as authorized by the Federal Emergency Management Agency (FEMA), \$1,657,772 from TIF Districts’ Special Revenue Fund revenues and \$15,440,389 to be raised by property tax levy.

YES	961
NO	637
BLANK	38

TOWN OF KENNEBUNK
ELECTION RESULTS FOR JUNE 13, 2023

ARTICLE 4: Referendum Question B: To see if the Town will vote to appropriate and transfer from the unassigned General Fund Balance ("surplus") the sum of \$1,082,000 for the following:

Public Safety

- Police Mobile Data Terminals
- Police Station Front Steps Repair
- Fire/EMS Live Fire Training Facility

Public Services

- Mobile Column Lift Set of Two (2)
- Smoke Machine, Liftgate, Angle Plow for Skid Steer
- Message Boards - Replace with One Message Board
- Culvert Jetting Trailer

General Government

- Desktop/Laptop Replacements - all divisions
- Photocopiers and Printers - Replacements
- Graphical Information System (GIS) Projects (year 2 of 3) – Stormwater Layer
- Valuation Update
- Housing Needs Analysis
- Climate Action Plan (EV Charging Stations, Signage)

Infrastructure and Facilities

- Road and Drainage Materials - Miscellaneous Projects
- ADA Sidewalk Ramp Compliance
- Miscellaneous Playground Repairs
- Little League Match
- Lloyd Nedeau Park Expansion - Phase 3
- Lower Village Field

Other

- Kennebunk Free Library Projects
- Select Board Capital Reserve

YES	1277
NO	330
BLANK	29

ARTICLE 5: Referendum Question C: To see if the Town will vote to authorize the issuance of general obligation bonds and notes in anticipation of such bonds in a principal amount of up to \$3,810,000, and to appropriate the proceeds thereof for the purpose of financing costs for the following vehicles, equipment, projects, road paving, sidewalks, parking lots and drainage repair or replacement:

- Fire Engine Truck – Replacement
- Ambulance – Replacement
- Sidewalk Snowblower and Mower Tractor – Replacement
- Skatepark – Final Phase – Features and Parking
- Town Hall Electrical Improvements and Repair
- Longwood Drive, Longwood Drive sidewalk (Merrifield Drive to Woodhaven Drive) - inflation adjustment
- Rosewood Circle - inflation adjustment
- Glenwood Drive - inflation adjustment
- Alfred Road
- Birch Road
- Brown Street
- Durrells Bridge Road
- Oak Bluff Road
- Pine Street
- Smithwood Road
- Western Avenue

TOWN OF KENNEBUNK
ELECTION RESULTS FOR JUNE 13, 2023

- Whitten Road
- York Street
- Other public ways, sidewalks, or parking lots in the Town if funds permit

The bonds and notes authorized in this Article to be issued with or without call provisions and with such dates, maturities, denominations, interest rate(s), redemption provisions and other details (including provisions that the bonds may be subject to call for redemption with or without premium) as the Municipal Officers shall determine, and to vote to authorize the Municipal Officers to accept any monetary or in-kind donations and grants and appropriate the same for the projects set forth in this Article.

YES	1134
NO	361
BLANK	141

ARTICLE 6: Referendum Question D: To see if the Town will vote to authorize the issuance of general obligation bonds and notes in anticipation of such bonds in a principal amount of up to \$175,000, and to appropriate the proceeds thereof for the purpose of financing costs for Main Street sidewalk repair and replacement from Dane Street to Green/Summer Streets, with the bonds and notes to be issued with or without call provisions and with such dates, maturities, denominations, interest rate(s), redemption provisions and other details (including provisions that the bonds may be subject to call for redemption with or without premium) as the Municipal Officers shall determine, and to accept any monetary or in-kind donations and grants and appropriate the same for the assets or projects set forth in this Article.

YES	1188
NO	402
BLANK	43

ARTICLE 7: Referendum Question E: Shall an ordinance entitled “2023 Amendments to the Zoning Ordinance of the Town of Kennebunk to Address the Requirements of LD 2003” be enacted?

YES	1167
NO	352
BLANK	114

ARTICLE 8: Referendum Question F: To see if the Town will vote to accept as a Town Way, Conservation Drive, as depicted on a plan titled “Subdivision Plan of Brooks Landing Subdivision, 129 Brown Street, Kennebunk, Maine for Joe Falzone”, by Sebago Technics, Inc., approved September 19, 2020 by the Kennebunk Planning Board and as recorded in the York County Registry of Deeds in Plan Book 410, Page 10 on September 24, 2020.

YES	897
NO	665
BLANK	71

MUNICIPAL CLERK'S RETURN AND CERTIFICATE
AS TO RESULTS OF VOTING

TOWN OF LEBANON

I certify that the results of the vote taken on Article 1 of the Warrant and Notice of Election in Lebanon for the Maine School Administrative District No. 60 Budget Validation Referendum held June 13, 2023 are as follows:

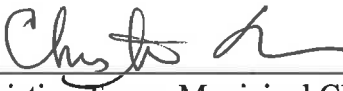
ARTICLE 1:

Yes 536

No 368

Blank 26

Dated: 6-13-2023, 2023

Signed: 
Christine Torno, Municipal Clerk
Lebanon, Maine

(Seal)

MUNICIPAL ELECTION & REFERENDUM

JUNE 13, 2023

MODERATOR'S RETURN OF VOTES CAST

I, Lynne Davis, duly elected Moderator, do hereby certify the following to be the true results of the Municipal Election and Referendum Election held in Lebanon on Tuesday June 13, 2023 Said election was held in accordance with the provisions of 30-A MRSA Section 2531 (4):

SELECTMAN/ASSESSOR/OVERSEER OF THE POOR – (1) Members, Three Year Term

Edwards, Kevin R	<u>480</u>
Russell, Charles	<u>375</u>
Blank	<u> </u>

SAD 60 SCHOOL DIRECTOR - (1) Member, Three Year Term

Basko, Jeridene	<u>364</u>
Hagenbuch, Stephanie	<u>185</u>
Sewell, Nancy	<u>302</u>
Blank	<u> </u>

BUDGET COMMITTEE – (3) Members, Three Year Term

Basko, Jeridene	<u>618</u>
Gilpatrick Jr., Chris	<u>256</u>
Gilpatrick Sr., Chris	<u>320</u>
Blank	<u> </u>

Charter Commission Member (Vote for six) Up to 24-month term

Bragg, Laura	<u>523</u>
DuPrie, James	<u>338</u>
Edwards, Kevin	<u>384</u>
Nugent, Stephen	<u>334</u>
Walsworth, Michael	<u>346</u>

Declared Write-in

Terri V Poirier	<u>22</u>
Michael M Merrill	<u>10</u>

REFERENDUM 1: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$1,059,530.00** for government expenses for the town office including elections, Assessing Agent and the Select Board wages and expenses? Insurance is now included in General Government.

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	4	No	3	Abstain	1
Yes						<u>510</u>
No						<u>401</u>
Blank						<u> </u>

REFERENDUM 2: Shall the Town of Lebanon vote to pay the Select Board **\$14.00** per hour plus expenses?

Select Board recommend:	Yes	0	No	0	Abstain	5
Budget Committee recommend:	Yes	7	No	1	Abstain	0
Yes						<u>598</u>
No						<u>317</u>
Blank						<u> </u>

REFERENDUM 3: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$13,745.00** for the operation of the Animal Control Officers and expenses?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	8	No	0	Abstain	0
Yes						<u>666</u>
No						<u>248</u>
Blank						<u> </u>

REFERENDUM 4: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$40,000.00** for legal fees?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	7	No	1	Abstain	0

Yes

619

No

292

Blank

REFERENDUM 5: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$50,000.00** for the contingency fund?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	7	No	1	Abstain	0

Yes

577

No

331

Blank

REFERENDUM 6: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$130,313.00** for the combined department budgets of Codes and Land Use (which includes code enforcement officer, planning board, appeals board, and conservation commission)?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	2	No	2	Abstain	4

Yes

470

No

434

Blank

REFERENDUM 7: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$586,365.00** for the operation of the Lebanon Transfer Station?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	4	No	4	Abstain	0

Yes

664

No

248

Blank

REFERENDUM 8: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$797,550.00** for operation of the Highway Department and to appropriate State DOT (Department of Transportation) funds received from the Local Roads Assistance Program (LRAP) for the maintenance of roads and bridges within the Town?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	1	No	6	Abstain	1

Yes

640

No

275

Blank

REFERENDUM 9: Shall the Town of Lebanon vote to pay the Road Commissioner a salary of:

*****SELECT ONLY ONE*****

- **9A** The Select Board Recommend \$48,000.00

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	1	No	7	Abstain	0

- **9B** The Budget Committee Recommend \$43,036.00

Select Board recommend:	Yes	0	No	5	Abstain	0
Budget Committee recommend:	Yes	6	No	2	Abstain	0

A

384

B

511

Blank

REFERENDUM 10: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$250,000.00** to place in a Paving Capital Reserve Fund for the purpose of road reconstruction and paving of Town owned public roads?

Select Board recommend: Yes 5 No 0 Abstain 0

Budget Committee recommend: Yes 4 No 4 Abstain 0

Yes

691

No

222

Blank

REFERENDUM 11: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$25,000.00** to place in the Bridge Capital Reserve Fund for necessary bridge repairs and replacements of Town owned bridges?

Select Board recommend: Yes 5 No 0 Abstain 0

Budget Committee recommend: Yes 7 No 1 Abstain 0

Yes

704

No

189

Blank

REFERENDUM 12: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$67,628.00** to cover the cost of Emergency Dispatching for the Emergency Services Department and for radio tower rental?

Select Board recommend: Yes 5 No 0 Abstain 0

Budget Committee recommend: Yes 8 No 0 Abstain 0

Yes

761

No

152

Blank

REFERENDUM 13: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$871,127.00** for the operation, upkeep, and purchase of equipment and supplies for the Lebanon Fire and EMS Department?

Select Board recommend:	Yes	4	No	1	Abstain	0
Budget Committee recommend:	Yes	5	No	2	Abstain	1

Yes

556

No

355

Blank

REFERENDUM 14: Shall the Town of Lebanon vote to appropriate 30% of the Ambulance Billing Revenue received by the Town of Lebanon to be placed into an Emergency Vehicle Capital Reserve Fund for purchasing emergency vehicles for the Lebanon Fire and EMS Department?

Select Board recommend:	Yes	4	No	1	Abstain	0
Budget Committee recommend:	Yes	4	No	4	Abstain	0

Yes

570

No

315

Blank

REFERENDUM 15: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$24,547.00** for the operation of the Martha Sawyer Community Library?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	7	No	0	Abstain	1

Yes

662

No

248

Blank

REFERENDUM 16: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$7,500.00** for General Assistance?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	4	No	4	Abstain	0

Yes

No

Blank

610
297

REFERENDUM 17: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$33,846.00** for the restoration and maintenance of cemeteries throughout the town as mandated by Maine State Law, 13 MRSA §1101 (which includes the sum of \$1,000.00 for the Memorial Day ceremony and the decoration of Veterans graves as mandated by Maine State Law, 30-A MRSA §2901)?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	7	No	1	Abstain	0

Yes

No

Blank

729
183

REFERENDUM 18: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$4,000.00** to place in the Salmon Falls River Watershed Protection Capital Reserve Fund? This fund to be used for the protection of the Salmon Falls Watershed, which includes Northeast, Milton, and Spaulding Ponds. Current protection activity is European Naiad eradication efforts.

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	4	No	4	Abstain	0

Yes

No

607
303

Blank

REFERENDUM 19: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$5,000.00** to place in the Building Capital Reserve Fund to include upgrades and modifications as well as large scale repairs of municipal buildings or grounds totaling **\$10,000** or more?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	5	No	3	Abstain	0

Yes

582

No

323

Blank

REFERENDUM 20: Shall the Town of Lebanon vote to raise and appropriate the sum of **\$32,084.00** to place in the No Spray Contract Central Maine Power Capital Reserve Fund?

Select Board recommend:	Yes	4	No	1	Abstain	0
Budget Committee recommend:	Yes	5	No	3	Abstain	0

Yes

514

No

378

Blank

REFERENDUM 21: Shall the Town of Lebanon vote to set an interest rate of **2%** per state law as the rate to be paid back to taxpayers who pay amounts in excess of amounts finally assessed and authorize any such interest paid or abatements granted to be charged against the annual overlay, which is not to exceed 5% of the total assessment as per State Law (36 MRSA §506-A)?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	6	No	1	Abstain	1

Yes

727

No

168

Blank

REFERENDUM 22: Shall the Town of Lebanon allow the Tax Collector to accept prepayment of taxes prior to the tax commitment date and to charge interest on unpaid taxes at the rate of **6% per** annum, and to set the date when taxes are committed for the fiscal year 2023/2024 (July 1, 2023 through June 30, 2024) and payable as of October 16, 2023, or 45 days from the tax commitment whichever is later and April 16, 2024?

Interest will be collected after October 16, 2023 and April 16, 2024 respective to billings due dates for all taxpayers except Tax Club Members whose payments are received in accordance with the terms of the Tax Club Agreement.

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	6	No	2	Abstain	0

Yes

677

No

224

Blank

REFERENDUM 23: Shall the Town of Lebanon vote to place any unexpended funds from the prior year into the Unassigned Fund-balance?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	7	No	1	Abstain	0

Yes

665

No

242

Blank

REFERENDUM 24: Shall the Town of Lebanon vote to authorize funding at last year's (2022-2023) level for the General Government, Emergency Services, Codes & Land Use, Animal Control, Transfer Station, and Highway Departments whose new appropriation is not approved by this year's referendum vote, until such time that any new funding must be authorized before the next tax commitment?

Select Board recommend:	Yes	5	No	0	Abstain	0
Budget Committee recommend:	Yes	3	No	5	Abstain	0

Yes

581

No

316

Blank

REFERENDUM 25: Shall the Town of Lebanon vote to appropriate all monies received from the State for snowmobile registrations to the Lebanon Trail Riders Club for maintenance of their system or network of snowmobile trails, on the condition that those trails are open in snow season to the public for outdoor recreation purposes at no charge, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable for that purpose?

Select Board recommend: Yes 5 No 0 Abstain 0

Budget Committee recommend: Yes 8 No 0 Abstain 0

Yes

774

No

138

Blank

REFERENDUM 26: "Shall the Town of Lebanon authorize the Select Board to sell and dispose of any real estate acquired by the Town for the non-payment of taxes, such sale to be by public sale in a manner to be determined by the Select Board, to give the Select Board the authority to execute any deed to clear title for former owners who settle their tax debt in a manner satisfactory to the Select Board? **Except that the Municipal Officer shall use the special sale process required by 36 M.R.S § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owners.**

Yes

592

No

297

Blank

REFERENDUM 27: Shall the Town of Lebanon vote to authorize the Select Board, on behalf of the Town, to waive tax lien foreclosures on properties when it is deemed in the best interest of the Town to do so?

Yes

595

No

305

Blank

REFERENDUM 28: Shall the Town of Lebanon vote to authorize the Select Board, on behalf of the Town, to apply for, accept and expend Federal, State and other sources of revenue for Town purposes during the current and previous fiscal year? This does not include any monetary local match the Town may need for these grants. This does not include any funds received from Coronavirus Local Fiscal Revery Funds (a/k/a America Rescue Plan Act or ARPA Funds) received by the Town from the Federal Government.

Yes

640

No

252

Blank

REFERENDUM 29: "To see if the Town of Lebanon will vote to appropriate up to the sum of **\$4,000.00** from Coronavirus Local Fiscal Recovery funds (a/k/a American Rescue Plan Act or ARPA Funds) received by the Town from the Federal Government, for the purchasing and installation of technological equipment to upgrade the live streaming equipment in the Town Office.

Select Board recommend:	Yes	5	No	0	Abstain	0
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Budget Committee recommend:	Yes	7	No	1	Abstain	0
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Yes

602

No

299

Blank

REFERENDUM 30: "Shall a Charter Commission be established for the purpose of establishing a New Municipal Charter?"

Yes

344

No

535

Blank

REFERENDUM 31: Shall the Town of Lebanon vote to raise and appropriate the sum of \$1,500.00 to be credited to the Charter Commission account to be used for expenses related to Public Hearings and legal assistance during the charter writing process? (Any remaining balance in the account shall be credited to the Town's Unassigned Fund Account).

Select Board recommend: Yes 3 No 2 Abstain 0

Budget Committee recommend: Yes 4 No 4 Abstain 0

Yes

330

No

552

Blank

REFERENDUM 32: Shall the Town of Lebanon vote to appropriate up to the total sum of **\$150,000.00** from the Unassigned Fund balance to be placed in an Insurance Reserve Fund to allow the Select Board to cover insurance premiums and claims?

Select Board recommend: Yes 5 No 0 Abstain 0

Budget Committee recommend: Yes 3 No 4 Abstain 1

Yes

437

No

447

Blank

REFERENDUM 33: Shall an ordinance entitled “Lebanon Adult Use Marijuana Business Ordinance (as revised June 13, 2023)” be enacted?

Yes

484

No

364

Blank

REFERENDUM 34: Shall an ordinance entitled “Lebanon Registered Caregiver Licensing Ordinance (as revised June 13, 2023)” be enacted?

Yes

508

No

336

Blank

REFERENDUM 35: Shall an ordinance entitled “Lebanon Medical Marijuana Business Ordinance (as revised June 13, 2023)” be enacted?

Yes

480

No

365

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REFERENDUM 36: To see if the voters of the Town of Lebanon will authorize the Select Board to transfer all funds in the non-lapsing Marijuana account (account establish pursuant to section 20 of the Lebanon Adult Use Marijuana Business Ordinance, Section 21 of the Lebanon Medical Marijuana Business Ordinance, and section 19 of the Lebanon Registered Caregiver Licensing Ordinance) to the “Cannabis Licensing Reserve Account”, and to authorize the Select Board to spend any amount from the Cannabis Licensing Reserve account for the purpose of covering the costs associated with the administration and enforcement of the Lebanon Adult Use marijuana Business Ordinance, Lebanon Medical Marijuana Business Ordinance, and Lebanon Registered Caregiver Licensing Ordinance, including without limitation, staff time and legal fees.

Select Board recommend:	Yes	4	No	0	Abstain	1
Budget Committee recommend:	Yes	4	No	4	Abstain	0
Yes						<u>464</u>
No						<u>406</u>
Blank						<u> </u>

REFERENDUM 37: To see if the Town of Lebanon will vote to appropriate up to the sum of \$550,000.00 from the Coronavirus Local Fiscal; Recovery Funds (a/k/a American Rescue Plan Act or ARPA Funds) received by the Town from the Federal Government, for the design of and to begin the construction of a new fire station building: to also include hiring a grant writer.

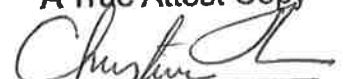
Select Board recommend:	Yes	4	No	0	Abstain	0
Budget Committee recommend:	Yes	4	No	2	Abstain	0
Yes						<u>431</u>
No						<u>472</u>
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Moderator



June 13, 2023

A True Attest Copy


 Town Clerk

WARDEN TOTAL TALLY SHEET

OFFICIAL

Team # above Tab #

JUNE 13, 2023 – WELLS Annual Town Meeting Election

Use spaces beside the question response (i.e. YES, NO, BLANK) to record number of votes for response from each lot or tabulator/tally tape

Ballot Lot (Letter & Number) or Tabulator Designation	Tab #	Tab #	Tab #	Tab #	Tab #	Tab #	Tab #	Tab #	Av			GRAND/PAGE TOTAL
	1											1472
TOWN CLERK – ONE (1) FOR THREE (3) YEARS												
LAYMAN, BRENDA	1276											1276
WRITE-IN TAPE TOTAL	5											5
BLANKS	191											191
SELECTMAN – ONE(1) MEMBER FOR THREE (3) YEARS												
ROCHE, TIMOTHY M.	678											678
SMITH, JAMES N.	756											756
WRITE-IN TAPE TOTAL	3											3
BLANKS	35											35
W/O – CSD COMMITTEE TRUSTEE (1) TRUSTEE FOR THREE (3) YEARS												
VENNARD, JASON	1211											1211
WRITE-IN TAPE TOTAL	6											6
BLANKS	255											255
WELLS SANITARY DISTRICT TRUSTEE – ONE (1) TRUSTEE FOR (3) YEARS												
RAMSDELL, DEAN C.	1196											1196
WRITE – IN TAPE TOTAL	5											5
BLANKS	271											271
LIBRARY BOARD OF TRUSTEE (3) TRUSTEE FOR THREE (3) YEARS												
LAPORTE, DEBORAH	1051											1051
LYNCH, DARCY	1055											1055
PURDY, JAMES	945											945
WRITE IN TAPE TOTAL	10											10
BLANKS	1355											1355

TOWN CLERK'S SIGNATURE:

Brenda Layman TC
Mighty

DATE: JUNE 13, 2023

RETURN TO TOWN CLERK

OFFICIAL

June 13, 2023

Use spaces beside the question response (i.e. YES, NO, BLANK) to record number of votes for response from each lot or tabulator/tally tape

[illegible]

OFFICIAL

ARTICLE 9: POTENTIAL TOWN LIABILITIES												Grand Total
YES	TAB 2	TAB 3										1170
NO	610	560										248
BLANKS	125	123										51
ARTICLE 10: CAPITAL IMPROVEMENT PLAN												
YES												1127
NO	594	533										272
BLANKS	131	141										70
ARTICLE 11: CAPITAL EXPENDITURES												
YES												1243
NO	640	603										173
BLANKS	88	85										53
ARTICLE 12: EXPENDITURES FROM SPECIFIC CIP RESERVE ACCOUNTS												
YES												1166
NO	605	561										253
BLANKS	123	130										50
ARTICLE 13: GENERAL ASSISTANCE												
YES												1252
NO	647	605										177
BLANKS	87	90										40
ARTICLE 14: TOWN CLERK COMPENSATION												
YES												1182
NO	618	564										251
BLANKS	100	131										36

OFFICIAL

[illegible][illegible]

ARTICLE 22: RESTRICT NUMBER & LOCATION OF MEDICAL MARIJUANA DISPENSARIES	TAB 2	TAB 3											
YES	494	458											952
NO	221	211											432
BLANKS	44	41											85
ARTICLE 23: AMEND QUORUM REQUIREMENTS FOR PLANNING BOARD (CHAPTER 53)													
YES	404	373											777
NO	276	256											532
BLANKS	79	81											160
ARTICLE 24: LAND & LONG- TERM PARKING LEASE- CARDINAL'S (FISHERMAN'S CATCH)													
YES	597	553											1150
NO	116	109											224
BLANKS	48	49											95

Town Clerk Brenda Layman

Date: June 13, 2023

Election Official Signature: Miguel Pina

RETURN TO MUNICIPAL CLERK

OFFICIAL

WARDEN TOTAL TALLY SHEET
WELLS
JUNE 13, 2023

SCHOOL QUESTION 1:	TAB #	TAB #	TAB #	TAB #	TAB #	TAB #	TAB #	AV				GRAND TOTAL
	4											1426
YES	1237											1237
NO	170											170
BLANKS	19											19

Town Clerk Signature: Brenda. Loeysen TC Date: JUNE 13, 2023

Election Official Signature: M. J. P.

Return To **Town Clerk**

TOWN OF KITTERY
TOWN MEETING ELECTION RESULTS
JUNE 13, 2023

At the regular Town Council meeting on Monday, June 12, 2023 Chairperson Judy Spiller opened the Public Hearing on Articles 2 through 12 for open debate. On Tuesday, June 13, 2023 Town Clerk, Jillian Richards opened the Town Meeting at 8:00am with the reading of the warrant and Constable's Return. Article 1 was then acted on and Joyce Tobey was duly elected to serve as Moderator for the June 13, 2023 Town Meeting Secret Ballot Vote. After taking her Oath of Office, she presided over the Election. Joyce Tobey declared the polls were closed at 8:00p.m., the ballots were counted and the Moderator announced the results. There was a total of **534** votes casts. The election results are as follows:

Article 2: Shall the town vote to authorize the Town Council to transfer up to \$125,000 from unassigned funds (unencumbered surplus) and appropriate and expend up to \$125,000 when necessary to maintain a positive fund balance in the Compensated Absences account and to pay for accrued vacation and/or sick leave to settle any unpaid benefits owed to retired or terminated employees in the fiscal year?

Town Council Recommends – Vote: Yes 6 No 0

YES 430 NO 98

Article 3: Shall the town vote to authorize the Town Council to transfer up to \$25,000 from unassigned funds (unencumbered surplus) and appropriate and expend up to \$25,000 when necessary for the purpose of paying the town's cost on accepted insurance claims against the town?

Town Council Recommends – Vote: Yes 6 No 0

YES 444 NO 83

Article 4: Shall the town vote to authorize the Town Council to transfer up to \$500,000 from unassigned funds (unencumbered surplus) and appropriate

and expend up to \$500,000 when necessary for the purpose of providing the town's match to federal, state, and non-profit grants?

Town Council Recommends – Vote: Yes 6 No 0

YES 445

NO 85

Article 5: Shall the town vote to authorize the Town Council to transfer up to \$80,000 from unassigned funds (unencumbered surplus) and appropriate and expend up to \$80,000 when necessary for the purpose of covering shortfalls in the town departments' fuel accounts due to the unpredictable fuel pricing markets?

Town Council Recommends – Vote: Yes 6 No 0

YES 441

NO 90

Article 6: Shall the town vote to authorize the Town Council to transfer up to \$100,000 from unassigned funds (unencumbered surplus) and appropriate and expend up to \$100,000 when necessary for the purpose of providing for the town's General Assistance Program as required by town, state, and federal laws in the fiscal year?

Town Council Recommends – Vote: Yes 6 No 0

YES 452

NO 77

Article 7: Shall the town vote authorize the Town Council to transfer up to \$50,000 from unassigned funds (unencumbered surplus) and appropriate and expend up to \$50,000 when necessary for the purpose of paying for emergency repairs and energy efficiency improvements to town-owned facilities that are not contemplated in the regular fiscal year operating budgets?

Town Council Recommends – Vote: Yes 6 No 0

YES 424

NO 95

Article 8: Shall the town vote to authorize the Town Council to transfer up to \$50,000 from unassigned funds (unencumbered surplus) and appropriate and expend up to \$50,000 for a Municipal Property Tax Assistance program to

credit property taxes owed by certain residents that meet the program requirements?

Town Council Recommends – Vote: Yes 6 No 0

YES 458

NO 62

Article 9: Shall the town vote to authorize the Town Council to transfer up to \$100,000 from unassigned funds (unencumbered surplus) and appropriate and expend up to \$100,000 to convert the Town Hall Complex light fixtures to efficient LED light fixtures?

Town Council Recommends – Vote: Yes 6 No 0

YES 406

NO 114

Article 10: Shall the town vote authorize the Town Council to transfer up to \$97,000 from unassigned funds (unencumbered surplus) and appropriate and expend up to \$97,000 to complete the Fort Foster Invasive Plant Management Project?

Town Council Recommends – Vote: Yes 6 No 0

YES 414

NO 105

Article 11: Shall the town vote to authorize the Town Council to transfer up to \$250,000 from unassigned funds (unencumbered surplus) and appropriate and expend up to \$250,000 to resurface the Shapleigh Field running track?

Town Council Recommends – Vote: Yes 6 No 0

YES 427

NO 95

Article 12: Shall the town vote to authorize the Town Council to transfer up to \$275,000 from unassigned funds (unencumbered surplus) and appropriate and expend up to \$275,000 to construct the playground at Emery Field Park?

Town Council Recommends – Vote: Yes 6 No 0

YES 406

NO 114

Joyce E. Tobey
WARDEN

Sandra A. Lott
DEPUTY WARDEN

A true copy

ATTEST: J. Richards
Town Clerk

- To vote for the candidate of your choice, fill in the oval to the left, like this: (●)
- To vote for a write-in candidate, fill in the oval to the left of the write-in space and write in the person's name.
- To have your vote count, do not erase or cross out your choice.
- If you make a mistake, ask for a new ballot.

539
Votes
Cast

ZONING ORDINANCES/MUNICIPAL CODE

Article 5 Shall the Town vote to designate Marginal Way as a historical site in the Town of Ogunquit?

- ☐ Yes **457**
☐ No **48**

Article 6 Shall an ordinance entitled "An Ordinance to Adopt Chapter 6 (Disbursement Warrant) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this adoption are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes **383**
☐ No

Article 7 Shall an ordinance entitled "An Ordinance to Amend Chapter 91 (Harbor & Watercraft Ordinance - §91.4.B Watercraft Regulations) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

Article 8 Shall an ordinance entitled "An Ordinance to Amend Chapter 177 (Special Events Ordinance - §3.C - Powers of Board) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

Article 9 Shall an ordinance entitled "An Ordinance to Amend Chapter 225 (Zoning Ordinance - §1.9.F - Contract or Conditional Zoning) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

Article 10 Shall an ordinance entitled "An Ordinance to Amend Chapter 225 (Zoning Ordinance - §2.2 - Definitions - Affordable Housing & Affordable Housing Covenants) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

Article 11 Shall an ordinance entitled "An Ordinance to Amend Chapter 225 (Zoning Ordinance - §2.2 - Definitions - Tiny Homes) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

Article 12 Shall an ordinance entitled "An Ordinance to Amend Chapter 225 (Zoning Ordinance - §9.1 - Accessory Dwelling Units) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

Article 13 Shall an ordinance entitled "An Ordinance to Amend Chapter 225 (Zoning Ordinance - §9.5 - Increased Housing Density) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

Article 14 Shall an ordinance entitled "An Ordinance to Amend Chapter 225 (Zoning Ordinance - §9.19 - Outdoor Sales) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

Article 15 Shall an ordinance entitled "An Ordinance to Amend Chapter 225 (Zoning Ordinance - §9.20 - Affordable Housing Provision) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

Article 16 Shall an ordinance entitled "An Ordinance to Amend Chapter 225 (Zoning Ordinance - §9.23 - Standards for Specific Land Uses) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

Article 17 Shall an ordinance entitled "An Ordinance to Amend Chapter 225 (Zoning Ordinance - §Table 702.1 - Land Uses Permitted in Zoning Districts) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

Article 18 Shall an ordinance entitled "An Ordinance to Amend Chapter 225 (Zoning Ordinance - §Table 703.1 - Dimensional Requirements of each Zoning District) of the Code of the Town of Ogunquit" be enacted? [Note: Copies of this amendment are on file with the Town Clerk, and on the Town of Ogunquit's website: www.ogunquit.gov, and are available for inspection, use, and examination by the public in the Town Clerk's Office.]

- ☐ Yes
☐ No

BUDGET ARTICLES

Article 19 Shall the Town vote to raise and appropriate the sum of \$1,166,122 for General Government expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the General Government appropriation will default to \$995,296 according to Section 503.5 of the Town Charter.]

- ☐ Yes
☐ No
 Select Board recommends approval (5 in Favor/0 Against)
 Budget Review Committee recommends approval (5 in Favor/0 Against)

Article 20 Shall the Town vote to raise and appropriate the sum of \$201,086 for Information Services expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the Information Services appropriation will default to \$149,799 under Section 503.5 of the Town Charter.]

- ☐ Yes
☐ No
 Select Board recommends approval (5 in Favor/0 Against)
 Budget Review Committee recommends approval (5 in Favor/0 Against)

Article 21 Shall the Town vote to raise and appropriate the sum of \$249,967 for Insurance expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the Insurance appropriation will default to \$241,028 according to Section 503.5 of the Town Charter.]

- ☐ Yes
☐ No
 Select Board recommends approval (5 in Favor/0 Against)
 Budget Review Committee recommends approval (5 in Favor/0 Against)

- Article 22** Shall the Town vote to raise and appropriate the sum of \$395,036 for **Visitors Services** expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the Visitor Services appropriation will default to \$365,773 under Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 23** Shall the Town vote to raise and appropriate the sum of \$2,102,755 for **Police Department** expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the Police Department appropriation will default to \$1,911,784 according to Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 24** Shall the Town vote to raise and appropriate the sum of \$1,780,354 for **Fire/Rescue Department** expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the Fire/Rescue Department appropriation will default to \$1,684,313 according to Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 25** Shall the Town vote to raise and appropriate the sum of \$169,405 for **Harbormaster Department** expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the Harbormaster Department appropriation will default to \$172,127 under Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 26** Shall the Town vote to raise and appropriate the sum of \$313,750 for **Lifeguard/Ocean Rescue** expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the Lifeguard/Ocean Rescue appropriation will default to \$291,676 according to Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 27** Shall the Town vote to raise and appropriate the sum of \$1,262,176 for **Public Works Department** expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the Public Works Department appropriation will default to \$1,215,769 according to Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 28** Shall the Town vote to raise and appropriate the sum of \$497,102 for **Transfer Station** expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the Transfer Station appropriation will default to \$469,919 according to Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 29** Shall the Town vote to raise and appropriate the sum of \$182,194 to provide for **Utilities** (Street Lights, Sewer Fees, and Water Hydrants) for the fiscal year 2023-2024? [Note: If this article is defeated, the Utilities appropriation will default to \$187,896 according to Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 30** Shall the Town vote to raise and appropriate the sum of \$447,647 for **Facilities Department** expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the Facilities Department appropriation will default to \$425,952 under Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 31** Shall the Town vote to raise and appropriate the sum of \$425,810 for **Land Use/Assessing Department** expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the Land Use/Assessing Department appropriation will default to \$392,602 according to Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 32** Shall the Town vote to raise and appropriate the sum of \$2,000 for **General Assistance** expenditures for the fiscal year 2023-2024? [Note: If this article is defeated, the General Assistance appropriation will default to \$2,000 according to Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 33** Shall the Town vote to raise and appropriate the sum of \$500 for **York County Community Action** for the fiscal year 2023-2024? [Note: If this article is defeated, the York County Community Action appropriation will default to \$500 according to Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 34** Shall the Town vote to raise and appropriate the sum of \$10,000 for the **Historical Society of Wells & Ogunquit** for the fiscal year 2023-2024? [Note: If this article is defeated, the Historical Society of Wells & Ogunquit appropriation will default to \$8,000 according to Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 35** Shall the Town vote to raise and appropriate the sum of \$15,000 for the **Ogunquit Memorial Library** for the fiscal year 2023-2024? [Note: If this article is defeated, the Ogunquit Memorial Library appropriation will default to \$5,000 according to Section 503.5 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)
- Article 36** Shall the Town vote to raise and appropriate the sum of \$10,000 for the **Wells-Ogunquit Senior Center** for the fiscal year 2023-2024? [Note: If this article is defeated, the Wells-Ogunquit Senior Center appropriation will default to \$0 according to Section 503.6 of the Town Charter.]
- ☐ Yes
- ☐ No Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (4 in Favor/0 Against/1 Abstain)

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152-N384-Y
138-N409-Y
113-N466-Y
58-N400-Y
118-N428-Y
90-N412-Y
109-N465-Y
53-Nand 383-Y
136-N336-Y
178-N443-Y
62-N444-Y
63-N379-Y
137-N378-Y
141-N410-Y
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Article 37 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$33,000 for Parks & Recreation Committee expenditures for the fiscal year 2023-2024 ? [Note: If this article is defeated, the Parks & Recreation Committee appropriation will default to \$16,000 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 38 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$34,675 for Ogunquit Heritage Museum expenditures for the fiscal year 2023-2024 ? [Note: If this article is defeated, the Ogunquit Heritage Museum appropriation will default to \$29,984 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 39 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$3,000 for Bicycle-Pedestrian Committee expenditures for the fiscal year 2023-2024 ? [Note: If this article is defeated, the Bicycle-Pedestrian Committee appropriation will default to \$1,500 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 40 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$500 for the Age-Friendly Community Committee for the fiscal year 2023-2024 ? [Note: If this article is defeated, the Age-Friendly Community Committee appropriation will default to \$500 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 41 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$40,100 for Conservation Commission expenditures for the fiscal year 2023-2024 ? [Note: If this article is defeated, the Conservation Commission appropriation will default to \$39,900 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 42 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$12,050 for Shellfish Conservation Commission expenditures for the fiscal year 2023-2024 ? [Note: If this article is defeated, the Shellfish Conservation Commission appropriation will default to \$10,050 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 43 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$39,420 for the Marginal Way Committee for the fiscal year 2023-2024 ? [Note: If this article is defeated, the Marginal Way Committee appropriation will default to \$24,000 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (4 in Favor/0 Against/1 Abstain)
Article 44 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$5,983 for Piping Plovers expenditures for the fiscal year 2023-2024 ? [Note: If this article is defeated, the Piping Plovers appropriation will default to \$5,983 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 45 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$30,000 for Sustainability Committee expenditures for the fiscal year 2023-2024 ? [Note: If this article is defeated, the Sustainability Committee appropriation will default to \$48,000 under Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 46 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$9,500 for Ogunquit Performing Arts for the fiscal year 2023-2024 ? [Note: If this article is defeated, the Ogunquit Performing Arts appropriation will default to \$9,500 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 47 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$1,189,047 for Debt Management expenditures for the fiscal year 2023-2024 ? [Note: If this article is defeated, the Debt Management appropriation will default to \$1,166,940 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 48 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$75,000 for the Compensated Absence Reserve Account ? [Note: If this article is defeated, the Compensated Absence Reserve Account appropriation will default to \$75,000 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 49 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$5,000 for the Unemployment Reserve Account ? [Note: If this article is defeated, the Unemployment Reserve Account appropriation will default to \$5,000 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 50 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$15,000 for the Reserve Fund for Closeout and/or Retirement of ecomaine Facilities ? [Note: If this article is defeated, the Reserve Fund for Closeout and/or Retirement of ecomaine Facilities appropriation will default to \$15,000 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)
Article 51 <input type="radio"/> Yes <input type="radio"/> No	Shall the Town vote to raise and appropriate the sum of \$30,000 for the Labor Contract and Salary Adjustment Reserve Account ? [Note: If this article is defeated, the Labor Contract and Salary Adjustment Reserve Account appropriation will default to \$30,000 according to Section 503.5 of the Town Charter.] Select Board recommends approval (5 in Favor/0 Against) Budget Review Committee recommends approval (5 in Favor/0 Against)

362-Y
154-N

383-Y
133-N

321-Y
193-N

393-Y
114-N

417-Y
97-N

414-Y
103-N

383-Y
131-N

425-Y
80-N

436-Y
79-N

432-Y
75-N

412-Y
100-N

422-Y
78-N

424-Y
75-N

426-Y
73-N

419-Y
76-N

Article 52 Shall the Town vote to raise and appropriate the sum of **\$20,000** for the **Building Reserve Account**? [Note: If this article is defeated, the Building Reserve Account appropriation will default to \$0 according to Section 503.6 of the Town Charter.]

- ☐ Yes
☐ No

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

CAPITAL IMPROVEMENT ARTICLES - UNASSIGNED FUND BALANCE

Article 53 Shall the Town vote to appropriate the sum of **\$20,000** from the **Unassigned Fund Balance** for the **Perkins Cove Heating System Account**? [Note: If this article is defeated, the Perkins Cove Heating System Account appropriation will default to \$0 pursuant to Section 503.6 of the Town Charter.]

- ☐ Yes
☐ No

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

Article 54 Shall the Town vote to appropriate the sum of **\$18,000** from the **Unassigned Fund Balance** for the purchase of a **Trailer for the Icebreaker** for the **Harbormaster Department**? [Note: If this article is defeated, the Trailer for the Icebreaker for the Harbormaster Department appropriation will default to \$0 pursuant to Section 503.6 of the Town Charter.]

- ☐ Yes
☐ No

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

Article 55 Shall the Town vote to appropriate the sum of **\$6,000** from the **Unassigned Fund Balance** for **Roll-off Container Repairs** for the **Transfer Station Department**? [Note: If this article is defeated, the Roll-off Container Repairs for the Transfer Station Department appropriation will default to \$0 pursuant to Section 503.6 of the Town Charter.]

- ☐ Yes
☐ No

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

Article 56 Shall the Town vote to appropriate the sum of **\$24,000** from the **Unassigned Fund Balance** for the **Criminal Justice Reimbursement Fund** for the **Police Department**? [Note: If this article is defeated, the Criminal Justice Reimbursement Fund for the Police Department appropriation will default to \$0 pursuant to Section 503.6 of the Town Charter.]

- ☐ Yes
☐ No

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

Article 57 Shall the Town vote to appropriate the sum of **\$60,000** from the **Unassigned Fund Balance** for the purchase of **Body Cameras** for the **Police Department**? [Note: If this article is defeated, the Body Cameras for the Police Department appropriation will default to \$0 pursuant to Section 503.6 of the Town Charter.]

- ☐ Yes
☐ No

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

Article 58 Shall the Town vote to appropriate the sum of **\$25,000** from the **Unassigned Fund Balance** for the purchase of an **ATV/UTV** for the **Lifeguard/Ocean Rescue**? [Note: If this article is defeated, the ATV/UTV for the Lifeguard/Ocean Rescue appropriation will default to \$0 pursuant to Section 503.6 of the Town Charter.]

- ☐ Yes
☐ No

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

CAPITAL IMPROVEMENT ARTICLES - OTHER FUNDING SOURCE

Article 59 Shall the Town (1) vote to approve the project **MUNICIPAL CAMPUS PROJECT** (the "Project"); (2) appropriate a sum not to exceed **\$11,935,500** to provide for the costs of the Project; and (3) fund said appropriation, authorize the Treasurer and Chairperson of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$11,935,500** and (4) delegate to the Treasurer and the Chairperson of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness as of 06/30/2022

- | | | |
|----|---|--------------|
| a. | Bonds outstanding and unpaid: | \$ 8,260,202 |
| b. | Bonds authorized and unissued: | \$ 884,287 |
| c. | Bonds to be issued if this Article is approved: | \$11,935,500 |

2. Costs

- | | |
|----|---|
| a. | At an estimated interest rate of 4.00% for a thirty (30) year maturity, the estimated costs of this bond issue will be: |
| | Principal: \$11,935,500 |
| | Interest: \$8,666,103 |
| | Total Debt Service: \$20,601,603 |

3. Validity

The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected because of the variance.

/s/Mandy Cummings

Town Treasurer

- ☐ Yes
☐ No

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

373-Y
137-N

384-Y
132-N

415-Y
102-N

426-Y
93-N

365-Y
155-N

362-Y
155-N

361-Y
154-N

327-Y
183-N

29
Blank

Article 60 Shall the Town (1) vote to approve the project **PAVING PROJECTS** for the **Public Works Department** (the "Projects"); (2) appropriate a sum not to exceed **\$50,000** to provide for the costs of the Projects; and (3) fund said appropriation, authorize the Treasurer and Chairperson of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$50,000** and (4) delegate to the Treasurer and the Chairperson of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness as of 06/30/2022
 - a. Bonds outstanding and unpaid: \$ 8,260,202
 - b. Bonds authorized and unissued: \$ 884,287
 - c. Bonds to be issued if this Article is approved: \$ 50,000
2. Costs
 - a. At an estimated interest rate of **4.00%** for a ten (10) year maturity, the estimated costs of this bond issue will be:
Principal: \$ 50,000
Interest: \$ 5,663
Total Debt Service: \$ 55,663
3. Validity

The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected because of the variance.

/s/Mandy Cummings

Town Treasurer

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

- ☐ Yes
☐ No

Article 61 Shall the Town (1) vote to approve the project **SIDEWALK IMPROVEMENTS** for the **Public Works Department** (the "Project"); (2) appropriate a sum not to exceed **\$85,000** to provide for the costs of the Project; and (3) fund said appropriation, authorize the Treasurer and Chairperson of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$85,000** and (4) delegate to the Treasurer and the Chairperson of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness as of 06/30/2022
 - a. Bonds outstanding and unpaid: \$ 8,260,202
 - b. Bonds authorized and unissued: \$ 884,287
 - c. Bonds to be issued if this Article is approved: \$ 85,000
2. Costs
 - a. At an estimated interest rate of **4.00%** for a ten (10) year maturity, the estimated costs of this bond issue will be:
Principal: \$ 85,000
Interest: \$ 18,966
Total Debt Service: \$ 103,966
3. Validity

The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected because of the variance.

/s/Mandy Cummings

Town Treasurer

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

- ☐ Yes
☐ No

432-Y
76-N

404-Y
106-N

31
Blank

29
Blank

Article 62 Shall the Town (1) vote to approve the purchase of an **AMBULANCE** for the **Fire Department** (the "Purchase"); (2) appropriate a sum not to exceed **\$375,000** to provide for the costs of the Purchase; and (3) fund said appropriation, authorize the Treasurer and Chairperson of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$375,000** and (4) delegate to the Treasurer and the Chairperson of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness as of 06/30/2022
 - a. Bonds outstanding and unpaid: \$ 8,260,202
 - b. Bonds authorized and unissued: \$ 884,287
 - c. Bonds to be issued if this Article is approved: \$375,000
2. Costs
 - a. At an estimated interest rate of 4.00% for a ten (10) year maturity, the estimated costs of this bond issue will be:

Principal:	<u>\$375,000</u>
Interest:	<u>\$83,675</u>
Total Debt Service:	<u>\$458,675</u>
3. Validity
The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected because of the variance.

/s/Mandy Cummings
Town Treasurer

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

- ☐ Yes
☐ No

Article 63 Shall the Town (1) vote to approve the purchase of a **POLICE CRUISER** for the **Police Department** (the "Purchase"); (2) appropriate a sum not to exceed **\$88,000** to provide for the costs of the Purchase; and (3) fund said appropriation, authorize the Treasurer and Chairperson of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$88,000**, and (4) delegate to the Treasurer and the Chairperson of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness as of 06/30/2022
 - a. Bonds outstanding and unpaid: \$ 8,260,202
 - b. Bonds authorized and unissued: \$ 884,287
 - c. Bonds to be issued if this Article is approved: \$ 88,000
2. Costs
 - a. At an estimated interest rate of 4.00% for a five (5) year maturity, the estimated costs of this bond issue will be:

Principal:	<u>\$88,000</u>
Interest:	<u>\$9,967</u>
Total Debt Service:	<u>\$97,967</u>
3. Validity
The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected because of the variance.

/s/Mandy Cummings
Town Treasurer

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (5 in Favor/0 Against)

- ☐ Yes
☐ No

REVENUE

Article 64 Shall the Town vote to collect and appropriate **\$2,779,550** from anticipated **Parking Lot Revenues** to fund the **2023-2024** fiscal year budget?

- ☐ Yes
☐ No

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (4 in Favor/1 Against)

Article 65 Shall the Town vote to collect and appropriate the estimated amounts in **Town Generated Revenue, Unassigned Fund Balance, and State Revenue** in the amount of **\$1,694,900** to reduce the amount to be raised by taxation for the fiscal year **2023-2024**?

- ☐ Yes
☐ No

Select Board recommends approval (5 in Favor/0 Against)
Budget Review Committee recommends approval (4 in Favor/1 Against)

27
Blank

27
Blank

26
Blank

30
Blank

396-Y
116-N

337-Y
175-N

478-Y
35-N

464-Y
45-N

HOUSEKEEPING ARTICLES

- Article 66** Shall the Town authorize the Select Board to apply for and accept grant funds, donations, gifts; and other Federal/State Program Funds and authorize the Select Board to spend such funds for the purposes intended as allowed by law?
- ☐ Yes
- ☐ No
- Article 67** Shall the Town increase the property tax levy limit of \$11,383,193 established for Ogunquit by State law if the municipal budget approved under the proceeding articles will result in a tax commitment that is greater than the property tax levy limit?
- ☐ Yes
- ☐ No
- Article 68** Shall the Town vote to authorize the Tax Collector to accept prepayment of tax payments for the Fiscal Year 2023-2024 that are not yet due or assessed?
- ☐ Yes
- ☐ No
- Article 69** Shall the Town vote to authorize the Tax Collector to establish an eight (8) month payment plan known as the "Tax Club", with interest waived for all members of the Club making regular payments in accordance with the rules and regulations governing said Club?
- ☐ Yes
- ☐ No
- Article 70** Shall the Town vote to fix the date when property taxes shall be due and payable as follows:
- One-half (1/2) of the tax commitment shall be due 30 days after the commitment: on or about **October 15, 2023**.
- The other one-half (1/2) of the tax commitment shall be due on or about **April 15, 2024**; and further,
- ☐ Yes **Interest at the rate of eight percent (8%) per annum shall be charged for taxes not paid one month after the established due date(s).**
- ☐ No
- Article 71** Shall the Town vote to pay no more than four percent (4%) per annum to taxpayers who pay taxes in excess of the amounts finally assessed, and authorize such interest paid or abatements granted to be charged against the Town's annual overlay, or if necessary, against the Town's Unassigned Fund Balance?
- ☐ Yes
- ☐ No
- Article 72** Shall the Town vote to authorize the Select Board to make one of the following decisions for each **Tax Lien Acquired Property**?
1. To dispose of the property by allowing the immediate former owner, or the immediate former owner's estate, to buy back the title to the property from the Town. Buy-back of the property shall require payment of all taxes due plus interest and lien costs; payment of all other costs; and satisfaction of all other conditions established by the Select Board.
 2. To dispose of the property by conducting a limited public sale among the parties who own property that directly abuts this property, with a minimum price of all taxes due plus interest costs and lien costs; payment of all other costs and/or satisfaction of all other conditions established by the Select Board, which may include a lesser amount than the full taxes due when the Select Board deems such amount to be in the best interest of the Town.
 3. To dispose of the property by public sealed bid auction or other public processes, with a minimum price of all taxes due plus interest and lien costs; payment of all other costs, and/or satisfaction of all other conditions established by the Select Board, which may include a lesser amount than the full taxes due when the Select Board deems such amount to be in the best interest of the Town.
 4. To hold Town title to the property.
- ☐ Yes
- ☐ No
- Article 73** Shall the Town authorize the Treasurer to waive foreclosure on any Tax Lien during the course of the fiscal year, leaving the Tax Lien Mortgage in full force and effect as provided for in 36 M.R.S.A. 944 (1)?
- ☐ Yes
- ☐ No
- Article 74** Shall the Town vote to authorize the Select Board to dispose of town-owned surplus property upon such terms and conditions as the Select Board may deem to be in the best interests of the Town as otherwise allowed by law?
- ☐ Yes
- ☐ No

YOU HAVE NOW COMPLETED VOTING

37
Blank

46
Blank

46
Blank

43
Blank

41
Blank

60
Blank

52
Blank

56
Blank

39
Blank

465-Y
37-N

323-Y
170-N

430-Y
63-N

395-Y
101-N

405-Y
93-N

408-Y
71-N

412-Y
75-N

409-Y
74-N

412-Y
88-N

SPECIMEN BALLOT
OGUNQUIT SEWER DISTRICT
OGUNQUIT, MAINE
TRUSTEE ELECTION
JUNE 13, 2023

Instructions to Voters

- To vote for the candidate of your choice, fill in the oval to the left, like this: (●)
- To vote for a write-in candidate, fill in the oval to the left of the write-in space and write in the person's name.
- To have your vote count, do not erase or cross out your choice.
- If you make a mistake, ask for a new ballot.

Ogunquit Sewer District
Trustee
Three (3) Year Term
Vote for One (1)

☐ Horn, Helen C.

443

☐

22

Write-in

67
Blanks

YOU HAVE NOW COMPLETED VOTING

June 8, 2021 Town of Berwick Municipal Election

TOTAL VOTES CAST = 442

Office/Candidate	Total Votes
------------------	-------------

Selectman/Overseer of the Poor (vote for 2)

Lisa M Chase	190
Larry E Rendell	89
Philip A Roy III	182
Thomas Wright	193
Blanks	224
Write-ins	6

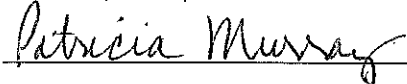
School Board 3-year Term

Margaret Wheeler	342
Blanks	76
Write-ins	24

WARRANT ARTICLES	YES	NO	BLANK
3	299	119	24
4	294	123	25
5	310	105	27
6	377	57	8
7	309	123	10
8	303	126	13
9	301	126	15
10	295	134	13
11	266	150	26
12	295	121	26
13	302	114	26
14	303	122	17
15	333	93	16
16	325	100	17
17	375	46	21
18	339	81	22
19	294	123	25
20	300	124	18
21	286	128	28
22	323	100	19
23	339	88	15
24	363	66	13

WARRANT ARTICLES	YES	NO	BLANK
25	337	87	18
26	355	69	18
27	344	84	17
28	295	128	19
29	312	106	24
30	287	135	20
31	304	122	16
32	314	99	29
33	276	132	34
34	294	113	35
35	263	147	32
36	239	170	33
37	312	101	29
38	301	108	33
39	246	166	30
40	298	109	35
41	330	81	31
42	362	63	17
43	323	103	16
44	352	70	20

Certified by Municipal Clerk:



Date: 6-13-2023

**Town of Eliot
Special Budget Committee Meeting
Wednesday, September 6, 2023**

1. ROLL CALL

Chair Jeff Leathe called the special meeting of the Town of Eliot Budget Committee to order at 5:00pm. All members were in attendance: Jim Latter attended via Zoom and Jeff Leathe, chair; Reggie Fowler, vice chair; Diane Holt, secretary; and members Jim Latter, Donna Murphy, Brad Swanson, and Gene Wypyski attended in person. Town Manager Mike Sullivan attended the meeting, invited by the Committee to this special meeting to discuss Referendum Articles for the November election. Bill Widi, who sits on the Select Board, attended as a member of the public. There were also members of the public viewing via the live stream for portions of the meeting.

2. 10-MINUTE PUBLIC INPUT SESSION

There was no public comment.

3. REVIEW OF THE "TOWN OF ELIOT, MAINE SPECIAL REFERENDUM ELECTION WARRANT TUESDAY, NOVEMBER 7, 2023," ARTICLES #2 through #10.

The Chair opened the meeting by stating the reason for the special meeting and referenced the Town Manager's email which read in part, "I was informed today by Town Counsel that the Budget Committee and the Select Board under state law 30-A M.R.S. § 2528(5)(B)(1) subsection 5B a warrant article by secret ballot which requests an appropriation must be accompanied by a recommendation by municipal officers (Select Board, Budget Committee). The Town Clerk to have the ballots ready for printing and to meet all other requirements for the November 7 election must have the recommendations made by no later than September 8th. I apologize for any inconvenience this may cause you or the committee."

The Chair noted and Mr. Sullivan concurred that the Select Board agreed with Articles #2-10 at its August 24 meeting. The Chair informed members that the Committee has different options for recommendation on each of the articles: approve, not approve, or not recommend. Ms. Holt asked what the difference was between not approving and not recommending. The Chair thought not recommending would be used if the Committee did not have enough information. He asked Mr. Sullivan his understanding of the options; Mr. Sullivan said he thought the three options represented the positive, the negative, or no recommendation at all.

The Chair directed members to members the brief overview the Town Manager had provided them, "Financial Articles for November 2023 with Rationale." The Chair added that he wanted to discuss during the meeting the status of the Town's general fund, the unassigned finds, and how the articles being discussed during the meeting might impact the Town's reserves. He added that he would like the Town Manager to speak to how much in reserves and unassigned funds a town like Eliot should have as well as where the Town is now with those funds and where the Town will be after funding articles 2 through 10 if they were to do so.

The Town Manager addressed the Committee, beginning as follows: "First of all, again, I'd like to apologize to the Chair and the Committee for this unexpected need for this meeting and I really appreciate you taking the time to come in off schedule and accommodate the need. So, the Chair had mentioned where we are, we just finished our FY22 audit, we've started out FY23 audits, and the general fund unassigned balance in the FY22 audit is \$5,370,121.00. If you were to approve all of

the requested items here, which is \$1,969,220.00, you would be left with a balance of \$3,400,901.00. Normally what's recommended to carry in an unassigned fund balance, or through cash (unclear) as states like to call it, is 10% of your total budget. I would recommend that that's a little thin. I don't agree with that recommendation. I think 20% is a more appropriate amount for a town the size of Eliot which would be about \$1.6 million. I think in light of that you'd have healthy reserves. The (unclear) account also has another \$1.9 million in trusts or funds for the Fire Department, Police Department, other departments, reserve accounts, so your total balance, other than monies that are in the sewer account, are around \$8 million. So, that's, also I'd like to point out, we believe that the FY23 budget will ask, as is usually the case, to add more to your unassigned fund balance, a little bit less than what you've been seeing historically, around the \$500-600,000 mark, I think, it's more likely \$300,000 or that area. That audit will begin in November, and we will have some exact figures when that is completed. I would like to congratulate and thank Kristin McNulty, our Finance Director, who is getting closer and closer to being at a good cadence. We were quite behind for the '21 audit, eight months later we were doing the (unclear) for the '22 audit, which is impressive, and three months from now, we'll start the '23 audit, so we're getting to a better cadence. I don't know if there are any other questions about where we are at."

Ms. Murphy asked the Town Manager to repeat the numbers in dollars that he mentioned in percentages for the unassigned fund balance. Mr. Sullivan responded saying that the Town budget is at about \$7.9 million, so to estimate, call it \$8 million, and therefore, 10% would be \$800,000 and 20% would be \$1.6 million. Mr. Fowler asked for an explanation for why the amount has to be 20% over 10%. Mr. Sullivan answered that the amount is whatever the Town decides and that 20% is just his recommendation. He added that even if the Committee approves Articles #2-10, the Town will have \$3.4 million in the unassigned fund account. Mr. Swanson said even if the Town spends the money needed for the articles, the Town is well over the 20% recommended for the account. Mr. Latter pointed out that with the existing fund balance at an estimated \$5 million, it is at about 60% of the Town's expenditures. Several members agreed. Mr. Latter added, "So, that is good almost to a fault as we are sitting on a lot of money that we raised from the taxpayer that we are not putting towards good use for the taxpayer. Is that a fair way to say it?" Mr. Sullivan said he would agree. Mr. Latter added that he was just trying to understand what the number is and what the number the Town is looking to move toward.

The Chair thanked the Town Manager and said that it is helpful to have an understanding as to where the Town is and where the Town might be at the end of all of this if the articles are approved, noting that it would be at a cash-positive position according to calculations.

Ms. Murphy said that in the past, the Town was at \$4-5 million with the reasoning at the time being that when it came tax time, if the Town had bills to pay, the Town did not have to borrow and then pay interest on that borrowed amount. She said, "I wonder if the Town Manager can speak to that and is that still a healthy amount and that we're not going to be doing that as we're waiting for tax money to come in."

Mr. Sullivan answered, saying, "Your tax position is, the recent audit will show you that your tax position grew by \$1.4 million last year. Your unassigned (unclear) grew by about \$480,000, according to the audit. Right now, give or take, you carry about \$10 million in your checkbook which is an incredible amount and could be carried in your cash in a community. So, we talk about this unassigned fund balance, this doesn't take into account also what you've put into reserves which

are also monies that in any year (unclear) we can use that funding during the year. A good example is, right now, we're able to avoid any penalties from our contractor for the sewer because the state is sometimes slow in giving us the proceeds from our Payrex which come in every two weeks into Town, and we process it. We can expedite the payment because we have more than sufficient funds to pay the \$1.2 million or \$1.3 million that we're paying the contractor, many communities can't pay that so they have to wait for the funds to come in from the Maine Municipal Bond Bank before they can pay their bill. You have a great advantage where you have plenty of money. So, tax anticipation notes, I don't think are anywhere in your future, particularly if you were to keep \$2.5 or \$2 million. You're now at \$3.5 million even if you were to spend all of this. That's a lot of money. We write, well, it's a little different right now with construction going on, but we write about \$2, \$2.5 million worth of checks a month. And, if you have \$10 million in your check book, it's not going to affect it. So, to answer your question, and it's a great question, I think we're in no danger of having to go to tax anticipation notes, and I just think you're in a really fluid and well-funded position."

Ms. Murphy and Mr. Sullivan commented briefly on varying opinions on advisable percentages for towns of different sizes for unassigned fund balances.

Mr. Latter asked, "Just to clarify, our cash-flow position is the unreserved fund balance plus reserves and fund balances in other accounts. So, it's far more than the \$3-5 million that we have in unreserved fund balance. Correct?"

Mr. Sullivan answered that that was correct and mentioned other means that the Town received funds, including TIF money and other bills that the Town might be paying later that the Town still has cash on add for. He added that the Town has put \$2.5 million in investments which are paying good dividends so far. Mr. Sullivan said the Town is predicted to earn \$147,000 this year from the Town's investment bank that, if need be, could be liquidated within sixty days.

With no more questions for the Town Manager, the Chair moved members on to the articles. The Chair read each article and the Select Board's vote on the article. The Town Manager spoke about each article after the Chair read it.

The Town Manager's presentation at the Budget Committee explaining the purpose of the funds in the articles was from his written document "Financial Articles for November 2023 Warrant with Rationale." That document is included below to capture the Town Manager's presentation to the Committee. For the purpose of the minutes, the Committee's motion and vote are inserted following each article.

Financial Articles for November 2023 Warrant with Rationale

ARTICLE 2: To see if the Town will vote to appropriate and transfer from unassigned funds to Fire Department Reserve (Vehicles) the sum of \$500,000 for the primary purpose of replacing Truck #4.

Purpose: To invest in Fire Department equipment. This will allow the replacement of Truck #4 which is critical to public safety. If approved it will be over two years before Truck #4 arrives, it will replace an engine that is over 20 years old and no longer can be considered dependable in terms of fire service needs. Most parts for this safety vehicle must be obtained through the secondary market, machined individually or not replaced. This transfer has no impact on taxes and is being requested from existing and available funds.

Ms. Murphy moved, and Mr. Swanson seconded that the Budget Committee approve Article 2. The motion passed unanimously with a roll-call vote.

ARTICLE 3: To see if the Town will vote to appropriate and transfer from unassigned funds to Public Works Property the sum of \$500,000 for the primary purpose of redevelopment and repair of Murray-Rowe Park.

Purpose: To invest in this recreational asset, the funding would be to repair existing structures (i.e., dugout, fencing out buildings, parking, signage) as well as repair to the irrigation system (including the well pump) and the playing surfaces (baseball, soccer). We also hope to add “Pickleball Courts (2)” based on the popularity and requests for the activity as a recreational amenity. This transfer has no impact on taxes and is being requested from existing and available funds.

Mr. Fowler moved, and Mr. Swanson seconded that the Budget Committee approve Article 3. The motion passed unanimously with a roll-call vote.

ARTICLE 4: To see if the Town will vote to appropriate and transfer from unassigned funds to Land Bank Trust the sum of \$15,000 to reconcile the historic balance.

Purpose: To correct a past funding error, this would bring the balance of the Land Bank Trust fund to \$46,816. The intent of the trust is to offer a source of funding when critically important land may become available in Eliot for the Town to protect and otherwise promote sound land preservation practices. The Land Bank Trust is overseen by the Eliot Conservation Commission. This transfer has no impact on taxes and is being requested from existing and available funds.

Mr. Wypyski moved, and Mr. Swanson seconded that the Budget Committee approve Article 4. The motion passed unanimously with a roll-call vote.

ARTICLE 5: To see if the Town will vote to appropriate and transfer from unassigned funds to the General Assistance budget the amount of \$9,220 to reconcile the FY 2023 shortfall.

Purpose: As the article suggests the transfer is to correct a FY 2023 shortfall caused by unexpected increases in costs associated with General Assistance (fuel, rent, food), including but not limited to, higher rental subsidies, fuel requests and temporary housing demands. 75% of General Assistance costs are reimbursable from the State of Maine. We expect to recover approximately \$6,900 from the State subsidy. This transfer has no impact on taxes and is being requested from existing and available funds.

Mr. Swanson moved, and Ms. Holt seconded that the Budget Committee approve Article 5. The motion passed unanimously with a roll-call vote.

ARTICLE 6: To see if the Town will vote to appropriate and transfer \$200,000 from unassigned funds to the Grant Match Reserve Fund (Land Use).

Purpose: This request is to establish a “matching grant” fund for grant opportunities. There have been occasions where the Town of Eliot was limited by grant schedules to apply for a specific grant as there was no funding source in respect to the “deadline” dates. Any “match” or use of this fund would need Select Board approval and any board or commission requesting to utilize the fund. Planning, Aging in Place, Conservation, Police, Fire, Public Works, Community Service all are likely to access this fund as grant opportunities are realized, but it is open to all municipal departments (not

outside entities) with Select Board approval. This transfer has no impact on taxes and is being requested from existing and available funds.

Ms. Murphy moved, and Ms. Holt seconded that the Budget Committee approve Article 6. The motion passed unanimously with a roll-call vote.

ARTICLE 7: To see if the Town will vote to appropriate and transfer \$120,000 from unassigned funds to Police Department Reserve (Vehicle) for the primary purpose of replacing cruisers or purchasing other vehicles/equipment.

Purpose: This request is to order and upon arrival outfit two cruisers to replace two existing cruisers. The intent is to order these vehicles six months apart as to stagger their arrival, although there is a significant wait time presently for police package vehicles. We also hope to include a Harbormaster boat which also will be used for mooring checks, boat safety work and other river related safety needs.

The estimate for a boat and related equipment is in the \$25K range. It would also be available to other departments for occasional needs (CEO, Fire, Public Works, Assessor). This transfer has no impact on taxes and is being requested from existing and available funds.

Mr. Wypyski moved, and Mr. Latter seconded that the Budget Committee approve Article 7. The motion passed unanimously with a roll-call vote.

ARTICLE 8: To see if the Town will vote to appropriate and transfer \$25,000 from unassigned funds for the purpose of funding the Senior Tax Abatement fund.

Purpose: This request is to fund the Senior Tax Abatement Program for FY 2024 and possibly beyond. There was \$20,000 appropriated originally. In FY 22, \$3,481, FY 23, \$13,391 was abated) presently there is a balance of \$3,128 which is likely insufficient for the program in FY 24. This transfer has no impact on taxes and is being requested from existing and available funds.

Mr. Swanson moved, and Ms. Holt seconded that the Budget Committee approve Article 8. The motion passed unanimously with a roll-call vote.

ARTICLE 9: To see if the Town will vote to appropriate and transfer \$600,000 from unassigned funds to Town Hall/Community Center Bond Reserve to offset overruns or applied to the interest and principal.

Purpose: This request allows a contingency for the Town Hall/Community Center Building Project. These funds would be used if the \$4 million dollars approved previously for bonding by the voters is insufficient. If the appropriation is not needed as a contingency, it may be used for ancillary costs (FF&E) or to offset future principal and interest. This transfer has no impact on taxes and is being requested from existing and available funds.

Mr. Swanson moved, and Mr. Wypyski seconded that the Budget Committee approve Article 9. The motion passed unanimously with a roll-call vote.

ARTICLE 10: Shall the Town: (1) approve capital projects for the expansion and renovation of the Eliot Town Hall/Community Center and repairs and improvements to the Eliot Police Station, including engineering and design costs, transaction costs and other expenses reasonably related thereto (the "Projects"); 2) appropriate a sum not to exceed \$4,000,000 plus any additional

premium, to provide for the costs of the project; (3) authorize the Town Treasurer and Chair of the Select Board to issue, at one time or from time to time, general obligation securities of the Town (including temporary notes in anticipation of the sale thereof), in an aggregate principal amount not to exceed \$4,000,000, plus any additional premium, to fund the Projects; and (4) delegate to the Treasurer and the Chair of the Select Board the authority and discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), place(s) of payment, premium(s), call(s) for redemption (with or without premium), form(s), refunding(s) and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

FINANCIAL STATEMENT provided by Town Treasurer, Kristin McNulty

MUNICIPALITY OF Eliot

1. Total Municipal Indebtedness

A. Bonds outstanding and unpaid: \$1,436,629

B. Bonds authorized and unissued: \$ 0.

C. Bonds to be issued if this question is approved: \$5,680.000.

TOTAL \$7,116,3291. Total Municipal Indebtedness

2. Costs:

At an estimated maximum interest rate of 4.5%, the estimated costs of this bond issue will be: \$6,026,088.33 (20) Years Twenty

Principal	\$4,000,000.00
Interest	\$2,026,088.33
Total Debt Service	\$6,026,088.33

3. Validity

The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Purpose: This request allows the Select Board to move forward on authorizing a long-awaited renovation and expansion of the Town Hall. The primary objective of the project is to increase the meeting space to meet the growing demand.

The present Town Hall Meeting room will more than double in size, it will allow voting to take place at the Town Hall as well as provide space for additional programing. In addition, there will be two additional accessible meeting spaces, one will accommodate 20 and the other 10 participants. These rooms will also be used by staff when available and needed to meet with small groups of residents, vendors, applicants, or other such groups.

The Clerk's Office will be redesigned, including a drive-up window for limited service. Other offices will be reconfigured and renovated to serve the growing needs of Eliot.

242 The present design is 7,920 square feet (present 4,150) the estimate construction cost is \$3,681,150.
243 Both the size and the costs have been significantly trimmed down to address both costs and needs.
244 The building will be a “smart” design including both energy advances and security measures.

245 **Mr. Fowler moved, and Mr. Latter seconded that the Budget Committee approve Article 10. The**
246 **motion passed unanimously with a roll-call vote.**

247 **4. SET AGENDA AND DATE FOR NEXT MEETING**

248 The Chair said the Committee will meet again the following Wednesday, September 13, for its
249 regular meeting. He reminded members that the new meeting time would be 6:00pm.

250 **5. MOTION TO ADJOURN**

251 **Ms. Murphy moved, and Mr. Fowler seconded that the special Budget Committee meeting be**
252 **adjourned. The motion passed unanimously. The meeting adjourned at 7:47pm.**

253

Respectfully submitted,

Jeffrey Leathe, Chair

Date Approved:

Diane Holt, Secretary

**Town of Eliot
Budget Committee Meeting
Wednesday, September 13, 2023**

1. ROLL CALL

Chair Jeff Leathe called the regular meeting of the Town of Eliot Budget Committee to order at 6:00pm. Members in attendance were Jeff Leathe, chair; Diane Holt, secretary; and members Brad Swanson, Gene Wypyski, Diane Holt, Jim Latter, and Donna Murphy. Vice Chair Reggie Fowler was absent.

2. 10-MINUTE PUBLIC INPUT SESSION

There was no public comment.

3. PRESENTATION AND DISCUSSION WITH MR. DAVID EISENTHAL FROM UFASI, THE TOWN OF ELIOT BOND ADVISORY FIRM

Town Manager Mike Sullivan at the request of Budget Committee Chair Jeff Leathe arranged for David Eisenthal, vice president/senior fiscal advisor at UniBank Fiscal Advisory Service, Inc. (UFASI), the Town's bond advisory firm, to speak with the Budget Committee during its regular meeting to discuss and answer questions about how UFASI is advising the Town on the upcoming bond. Mr. Eisenthal attended the meeting via Zoom. Mr. Leathe welcomed Mr. Eisenthal to the meeting.

Mr. Eisenthal explained that UFASI is a municipal advisory firm with some 300 clients, mostly in Massachusetts, three clients in Maine (Eliot, Lewiston, and Old Orchard Beach), and a few in Connecticut and New Hampshire. UFASI is a subsidiary of a bank in Worcester, Massachusetts. As a fiduciary, UFASI does not sell a particular product to its clients but is engaged to provide advice that gives the best intended result to its clients. Mr. Eisenthal said UFASI's job would be to look at issuances for the Town through the Bond Bank and an issuance of Town of Eliot bonds.

Mr. Leathe asked that Mr. Eisenthal talk about the pros and cons of the Town going with the Municipal Bond Bank or with an independent offering. Mr. Eisenthal answered that UFASI will be looking at the Town's credit and is not yet in a position to make a firm recommendation one way or the other at this point.

Mr. Eisenthal said, "The cost of doing an issuance of bonds in the name of the Town of Eliot are higher, the issuance costs are higher. But it's possible given what may be a very strong credit, given the tax treatment of the bonds, something called 'bank qualification,' issuers that issue \$10 million or less in a calendar year, get the advantage of banks having favorable tax treatment of these securities. So, that could help in this case with a public offering. We would need to evaluate closer to the time of financing exactly which way we would recommend that the Town go. We would work with Mike [Eliot Town Manager] and Kristin [Eliot Town Treasurer] at that point as to how the Town might proceed."

Mr. Leathe asked if the Town and UFASI are thinking about a \$4 million offering. Mr. Eisenthal answered yes and added that UFASI provided some projections of debt service for a \$4 million issuance under different structures and different payment periods. Mr. Eisenthal said given the November vote, the Town would not proceed until spring or summer of 2024, and as such, UFASI

43 would more seriously look at the Town's credit in the spring of 2024. He explained that rating
44 services as Moody's Investors Service, S&P Global Ratings, and Fitch Investor Service determine a
45 Town's credit rating by looking at the municipality's socio-economic demographics, income,
46 property wealth, financial performance, debt profile, and management policies and procedures.
47 UFASI would do an analysis of the Town, probably in spring 2024, to assist Eliot in determining its
48 estimated bond rating prior to having the Town's bond rating formally evaluated by a rating service
49 or services. Mr. Eisenthal said that UFASI would act on behalf of the Town as a go-between with the
50 rating services.

51
52 Members discussed briefly if the Town had ever had a bond rating. Ms. Murphy said the Town had
53 had one that was very good, but it was years ago. Mr. Eisenthal said in his research it has been
54 decades at this point since the Town had a bond rating and that UFASI would take a fresh look at all
55 the factors he had mentioned in estimating the Town's bond rating.

56
57 Mr. Swanson asked, "In the event that we go through this process, you said there is a little bit of
58 cost upfront to go through this process, but ultimately if we did bond this ourselves that is a good
59 thing down the road if we had to borrow again for any kind of debt."

60
61 Mr. Eisenthal answered that if the Town did a public sale, the Town would be agreeing to provide
62 ongoing disclosure to the marketplace so that would be another cost that UFASI would want to
63 factor in, but once the Town got into the market, it would probably be easier to borrow a second
64 and a third time. He added that part of UFASI's evaluation would be whether the Town should
65 consider issuing Town of Eliot bonds, with everyone aware of the costs involved. Mr. Eisenthal
66 responded to other questions from Committee members. He said that the Town could choose to but
67 would not need to appropriate \$40,000 to \$50,000 in issuance costs as those costs are typically
68 raised from what is known as "bond premium," where the underwriters will pay an amount above
69 and beyond the principal amount of the bond issue that would pay for UFASI services, the bond
70 rating, bond counsel, and so on. UFASI would see this as part of an "all-in" cost to finance that will
71 ensure the Town makes an informed decision. Mr. Eisenthal said that the costs are lower with the
72 Bond Bank, but it is possible that the overall borrowing costs might be higher and that that is
73 something UFASI would want to evaluate.

74
75 Mr. Leathe asked if UFASI would roll those issuance costs into the borrowing and advertise those out
76 over the term. Mr. Eisenthal answered that the bond premium is generated when the underwriter
77 purchases the bonds from the Town and then offers them to their customers and other dealers and
78 that the underwriter's re-offering would typically be higher, part of which they would keep,
79 especially if the Town sets bid parameters and provided a hypothetical example of how that might
80 work. He said there would be typically five vendors paid out of the premium: UFASI, bond counsel,
81 rating, paying agent, and printing for the disclosure document.

82
83 Mr. Leathe asked who decides when to start the issuance, Mr. Eisenthal answered the Town with
84 input from UFASI and bond counsel as there may be a tax-exempt issue and they would want to
85 make sure the timing is appropriate. Mr. Eisenthal added that an important document would be the
86 project's cash flow to schedule when borrowing proceeds would be spent and that both UFASI and
87 the bond counsel would weigh in on that. He added that he thought Bernstein Shur Sawyer &

88 Nelson, based in Manchester, New Hampshire, was the Town's bond counsel. Mr. Eisenthal said the
89 Town would want to secure funds ninety days before the funds were needed.

90
91 Mr. Leathe asked if the funds would be borrowed in four separate million-dollar issuances or as a
92 lump sum of \$4 million. Mr. Eisenthal said UFASI would suggest pursuing a \$4 million issue in fall
93 2024 and then a permanent financing in late spring of 2025. He said if they were talking about a
94 larger project, he would probably suggest multiple short-term borrowings or even long-term
95 borrowings but for something of this size and depending on what the cash flow would tell them, in
96 all likelihood it would be the \$4 million or possible \$2 million and \$2 million.

97
98 Mr. Swanson said in his experience working for the Town of Middleton (MA), where the issuance
99 has been all at once for projects, the Town of Eliot may want to do the bond and then do a final
100 long-term borrowing. Ms. Murphy said in the past the Town of Eliot did not split it but bonded the
101 entire amount of such a project.

102
103 Mr. Wypyski asked Mr. Eisenthal if he thought, given his experience, and compared to other towns
104 the size of Eliot, this project is a viable undertaking given the Town's socio-economic demographics,
105 population, and other factors. Mr. Eisenthal answered that he saw no red flags for Eliot and added
106 that last year's assessed evaluation for the Town was a little less than \$1.3 billion so \$4 million on
107 \$1.3 billion is about .3% of the Town's total evaluation and that that would not be a concern.

108
109 Mr. Eisenthal said, "We said that for a twenty-year level debt service mortgage-like amortization
110 that the cost of a projected financing would be about \$90 yearly, less than \$90 a year, for the
111 average single-family house in Eliot. In isolation, this doesn't seem like it raises red flags. If you said
112 you had a lot of other projects behind it that were going to add significantly then we would have to
113 talk about that."

114
115 Mr. Leathe asked if there were options in the period of time the Town had to pay the bond. Mr.
116 Eisenthal said yes but no longer than 25 or possibly 30 in Maine, and that UFASI looked at twenty-
117 and ten-year periods for Eliot. Mr. Eisenthal and members then discussed interest rates and
118 amortization terms in general, historically, and as a practice for municipalities.

119
120 Mr. Eisenthal said the next steps for the process would be to hear how the vote goes in Eliot in
121 November. If the vote in November is positive, Mr. Eisenthal said he would be speaking with the
122 Town Manager and Town Treasurer and the bond counsel. He said the Town will need the bond
123 counsel to review proceedings and other elements of the financing to make sure tax-exempt
124 financing can be done. Mr. Eisenthal said that his understanding was that the Town was looking at a
125 borrowing in September 2024 which would mean beginning the work of borrowing in June 2024.

126
127 Mr. Leathe asked what other options the Town had besides general obligation bonds in the Town's
128 names. Mr. Eisenthal answered that the Maine Bond Bank prices twice a year in the spring and the
129 fall. He said he thought the Town would be doing the bonds (which the Town would do on its own)
130 and so shortly after January 1, 2025, the Town and UFASI would look at the Bond Bank versus an
131 issuance in the Town's name. He added that the Bond Bank typically prices late April with a
132 settlement in May.

Mr. Eisenthal said, if you had bond participation notes maturing in June, the Bond Bank spring issue in 2025 would take out those notes. He said, we would be looking at either a general obligation bond issue in June 2025 or a Maine Bond Bank issue in probably May 2025.

Mr. Leathe asked about the cost and benefits of the two different bonds. Mr. Eisenthal said an issuance in the Town's name would be justified as the Town probably has a high credit rating and has the benefit of bank qualification (which is under \$10 million in a calendar year). He added that the Bond Bank only issues November and May payments so if the Town needs payment on other dates than November 1 or May 1, the Town would want something other than the Bond Bank. Mr. Swanson said, and Mr. Eisenthal agreed, that the Bond Bank would not be as flexible as the Town's bonding on its own.

In response to Mr. Latter's question about what Eliot's credit rating might be, Mr. Eisenthal said he would estimate (and would not want to be held to his estimate without more research) that Eliot would have a strong rating of double-A or better, noting that triple-A would be the highest rating on the S&P scale. Mr. Eisenthal and members discussed credit ratings, paying for bond ratings, regulation fair disclosure, the impact of credit ratings on interest rates, Bond Bank bonds, and other financial factors and issues.

The Chair thanked Mr. Eisenthal, and Mr. Eisenthal said he would like to come and meet with the Budget Committee in person in the spring. Members agreed they would look forward to that meeting.

4. BUDGET COMMITTEE MEMBERS: REPORTS ON INDIVIDUAL MEETINGS AND OTHER COMMENTS/SUGGESTIONS

The Chair opened the floor to reports by members. Mr. Wypyski addressed the Committee. He said he wanted to comment on and bring to everyone's attention the Select Board's proposed Article 12 in the November 2023 Warrant packet. As written in the packet, Article 12 reads: "Shall an Ordinance entitled 'Proposed Town Code Amendments of Chapter 2 – Administration, Article 3: Town Meetings, Related to Town Meeting Process' be enacted?"

Mr. Wypyski said that Article 12 "is going to change the town meeting process pretty radically. It's a blockbuster. There is going to be no more Citizens Option. We're going to a yes/no vote on the budget. The actual, what we will be voting for, will go from, now it's 28-line items, to eight. They are going to consolidate and collapse the number of articles as we vote for them. And then the last thing is we are going to be adding a new sewer enterprise fund budget. I raised the concern two meetings ago at the Select Board that the Select Board was changing the sewer budget which I thought we had approved in the course of the budget process, not approve but weighed in on and made a recommendation on. But I guess that budget was never voted for on the June ballot and instead they are converting the way we manage that to a unique or separate enterprise fund which will be outside of what we look at for the Town, like literally, an enterprise fund that will be like a small business so that they'll charge their rate payers."

Mr. Leathe asked when these changes were discussed. Mr. Wypyski said they were presented and discussed at the August 24, 2023, Select Board meeting. Mr. Leathe said that when the Budget Committee was presented, discussed, and voted on Articles #2-10 in the special meeting on

September 6, 2023, he was told those were the articles that would go before the voters in November. Mr. Wypyski said Articles #2-10 were the financial articles and that there are a few more articles that residents will be voting on in November. Members briefly discussed the articles that will be on the ballot in November in general.

Mr. Wypyski said, "I just want to bring some visibility to this Article 12, which as I say I think it is a blockbuster as it will significantly alter the town meeting."

Mr. Latter said that that was in the Select Board agenda but not in the Budget Committee agenda, and Mr. Wypyski answered that that was correct.

Ms. Murphy said, "I am very concerned about this ordinance because it reduces the voice of the Legislative body which is the townspeople. It removes the Citizens Option, which basically changes the ordinances, and it also cuts down on what we are voting for so there is a lot less transparency in this budget, less clarity in this budget for people to vote on. (Unclear.) We always wanted a voice, that's how the Citizens Option Meeting came about, because we wanted a voice, and to remove that, I don't think is a good thing for this Town."

Mr. Latter said, "But the process is not defined in the Charter, so it is within (pause)."

Ms. Murphy said, "It changes an ordinance."

Mr. Latter said, "Changes an ordinance so the process is defined by ordinance."

Ms. Murphy said, "Correct but I question why they would want to remove the voice of the townspeople, particularly at the Citizens Option Meeting."

Mr. Latter said, "Previous to my time on the board, I had some anecdotal conversations with people who said that there was only an up or down vote in several other communities around us and why don't we do it like that. As I said, that was an anecdotal conversation I had with some people, long before I was ever anticipating being a part of this board. I think you'd have to ask them what their motivations were. But it may just be clarity."

Ms. Holt said, "I don't understand though with the citizens meeting because years ago we used to have the open town meeting, and people went, it was packed, people used to go, well, towards the end it wasn't. So, they went from that, and well how are we going to get our voice, so they went to the forum in March. And I didn't realize they were taking that out. I think a lot of citizens of this Town would be upset if they did that."

Members discussed the Citizens Option Meeting. Mr. Latter asked if the Citizens Option Meeting had had any impact, and Ms. Murphy said it has, particularly with funding for the Library and the Conservation Committee. She added that it is the opportunity for people to have a voice, particularly if they are not in agreement with the Select Board recommendation or the Budget Committee recommendation, the Citizens Option Meeting is their opportunity to make a case for other options. Ms. Murphy added that the townspeople have always asked for transparency in local government and removing the Citizens Option Meeting would go in the other direction.

Members reviewed the schedule leading up to election day in November and noted that the Citizens Option Meeting is held only in March prior to the June election.

Mr. Wypyski said that in the Budget Committee bylaws, the Budget Committee is required to present its budget thirty days prior to the June election to residents. He added that the annual Citizens Option Meeting in March was where and when the Budget Committee met that requirement.

Mr. Wypyski said, "It's a big deal. I know that this was discussed probably three months ago in the context, in the Select Board meeting, the context of it going to a yes/no vote because they presented, I don't know, nine towns, neighboring towns, that had yes/no option. So, that's included in this. There were also discussions about what that yes/no indication would be which is basically you wouldn't need a Citizens Option because the option would be yes or no. The number, the whole of this is reduced to one statement. (Unclear.) So, the Town Meeting ordinance (unclear) where it is Citizens Option specific, all that is going to be reduced to this language: 'Each category of the budget warrant article, administration, public works, fire department, police department, financial administration, LD 1 exceeds raise, estimated revenue, and sewer, will have comment by the Budget Committee as to whether they support or reject the category recommendation by majority vote. The voter will have the choice to vote yes/no in each category.' So, the idea will be, you know, there's the number, the Budget Committee said no, the Select Board thought no, and that's what is presented. There's no more none of the above or Citizens Option."

Ms. Murphy said that removing the "none of the above" option means that if "none of the above" were to prevail, that article would return to the previous year's number, so that option has been removed for voters. Mr. Wypyski said if the "no" vote were to prevail, the budget number for that article would revert to the prior year.

Mr. Latter asked if this change to the ordinance meant the Budget Committee would not be able to vote on and recommend its own appropriation for an item. Mr. Wypyski said the Budget Committee would no longer have that ability in a yes/no format. He added that it would be one number on the ballot and that that number would be what the Select Board presents.

Mr. Latter asked, "So, it basically takes away any line-item oversight from the Budget Committee." Mr. Wypyski and Ms. Murphy agreed yes that that would be the case. Mr. Swanson said the Budget Committee would either recommend the Select Board's number or not recommend it. Members agreed that would be the case if the ordinance change passes. Ms. Holt said that she knows in her community when voters see that the Select Board and Budget Committee agree on a number, they automatically vote for it, but when the Select Board and Budget Committee do not agree, they think about it before they vote. Ms. Murphy said the Budget Committee has always been respected by the townspeople because the Committee does its research and has always been able to answer why they voted as they did. Mr. Swanson said, but if voters vote no, it returns to the previous year's budget. Ms. Holt responded to Mr. Swanson, saying, but it takes out the information that voters want as they will no longer have an explanation from the Budget Committee.

Members discussed past Budget Committee recommendations, and the Committee's process and experience in having enough information or not enough information to vote to recommend

proposed budget items. Mr. Leathe commented why would the Town want to take the risk of a budget item not passing and then having to accept the prior year's amount for that item. Ms. Murphy responded that she believes the Town wants to reduce the impact of and even eliminate the Budget Committee. Mr. Wypyski said his understanding was that the Select Board is only looking to simplify the voting process. Mr. Latter said it simplifies the process for the Select Board. Mr. Wypyski said the Select Board showed how it worked in nine neighboring towns and the Select Board was trying to avoid what happened in June and July of 2022. Ms. Murphy said dissention is not harmful.

Members shared what they had heard anecdotally from voters about the voting process. Mr. Wypyski and Mr. Latter said the people they spoke with were confused. Ms. Murphy said the people she spoke to were not confused and liked the transparency. Mr. Swanson said he heard from people that there were too many articles.

Mr. Leathe questioned if the ballot could be just a number, for instance \$5.6 million, which voters would vote yes or no on. Ms. Murphy thought there would have to be some categories. Mr. Swanson said he thought it made sense to have categories but when you have 15 or 16, it gets to be too many. Mr. Leathe shared that he had been working with another municipality in Maine where they had 68 articles at their annual meeting. Members groaned. Mr. Leathe said that it seems to him from lots of conversations over the years that people are eager to know what the various aspects of the Town spending are so they may talk about how well the police or fire departments are working and so forth.

Members shared their concerns that they had not heard anything from the Select Board about this proposed change to Article 12 and thereby, the Town's meeting and voting processes. Members noted that the minutes for Select Board meetings are not complete or up to date on the Town website.

Mr. Wypyski said that he goes to the Select Board meetings as a member of the public and his experience is that the Select Board is upfront and transparent and there is no effort to undermine or remove the Budget Committee. Ms. Murphy pointed out that people work, and people cannot attend all the meetings, and that when it is something that significantly impacts the budget process, it would seem that the people running the Town would notify the Budget Committee. Mr. Leathe said he had attended 75 meetings in a year and that it is impossible to go to all the meetings. He agreed a little courtesy in informing the Budget Committee would have helped. Mr. Latter looked through Select Board agendas to see when the proposed change to Article 12 was first considered and could not find information. Mr. Wypyski shared his experience at the August Select Board meeting when the information was in a 120–130-page packet and discussed by the Select Board. Mr. Leathe and Ms. Murphy said they tried to watch that Select Board meeting online, but the audio did not work, and they could not hear what was being said.

Mr. Leathe said the best next step might be for him as the Chair to speak with the Town Manager to understand what the Budget Committee can expect for the budget process this year. Mr. Latter said the ballot should allow at a minimum a choice of the Select Board recommendation, the Budget Committee recommendation, and a none of the above, and if it is not that, why is the Budget Committee wasting its time reviewing the budget. Mr. Leathe agreed and said that the Budget

Committee is an independent committee serving the Legislative Body and should have equal weight as the Select Board on financial matters. Mr. Latter said that only the Select Board can change an ordinance, and Ms. Murphy said only the Select Board can propose changes to ordinances but ultimately the Legislative Body makes the decision on any changes. Members discussed the Select Board process for proposing the change to an ordinance and the reality of residents' busy lives where they cannot follow the Select Board and may not understand fully what a proposed change to an ordinance will entail. Ms. Murphy emphasized the importance of having the Select Board minutes up to date and posted for residents to read. Members discussed the current process and the number of articles. Mr. Leathe pointed out that it is the same number of 15-16 articles year to year, so the public is familiar with the process, and it is not overwhelming. Mr. Swanson said the yes/no option would make it faster so people could just go in and quickly vote.

Ms. Murphy directed members to the Eliot Charter, Section 6.6 "Select Board Action on the Budget," under C. "Vote on Budget." She read aloud the second paragraph under C: "The Select Board and Budget Committee recommended vote count numbers and dollar amounts only shall be published on the warrant with the article." Ms. Murphy said the Select Board does not have a choice as this is in the Charter. Mr. Latter said that the Budget Committee might go back to the Select Board and Town Manager with this information.

Members discussed the how the Charter takes precedence over ordinances or actions to change ordinances. Members were also concerned about when ballots would be printed for the November election as they did not want the Town to incur additional printing costs. The Chair thanked Mr. Wypyski for bringing Article 12 to the attention of the Committee.

The meeting paused for two minutes as the Fire Department alarm rang.

5. REVIEW AND DISCUSS UPDATES TO THE BUDGET COMMITTEE BYLAWS (Last updated: December 2016)

Mr. Leathe opened the discussion. He said that at their last regular meetings, members had discussed not adding an item in the Budget Committee bylaws that already existed in the Town Charter. Mr. Leathe thought it best to leave salient points in the bylaws, even if they are in the Charter for a number of reasons: the Committee looks at the bylaws every year so it is important to have these ones in the fore front, they serve to remind the members and inform the public, and with members changing from year-to-year it would be valuable to have the salient points in the bylaws for them. The Chair asked for questions on the process and further discussion.

Mr. Wypyski said bylaw #5 should read that the regular meeting of the Budget Committee is on Wednesdays, not Tuesdays. He also suggested that in bylaw #3 the obsolete term "labor contracts" be replaced with the more current term "collective bargaining agreements." Members decided to keep the "labor contracts" wording as that is the wording in the Charter.

Mr. Swanson asked about the Charter review process for the Town. Members discussed the schedule and process of Charter reviews in municipalities. Ms. Murphy said the Charter was last reviewed in 2015.

Mr. Leathe went through other changes to the Budget Committee bylaws. Members discussed quorum for the Committee and voting guidelines with and without a quorum.

Members discussed the bylaw directing the recording secretary to maintain the minutes. The recording secretary reported that there were some approved minutes not posted on the Town website. The Town Clerk had been emailed about updating the website to include all minutes but that had not been done yet. Members discussed how to proceed. **Ms. Murphy moved, and Ms. Holt seconded that the Chair send a formal letter from the Budget Committee questioning what is prohibiting the minutes from being posted in a timely fashion when they are submitted in a timely fashion.** Members discussed the motion. The motion failed with a roll-call vote of 3-3. The Chair directed the recording secretary to check into the situation. He said if the response is not satisfactory then the Chair would get involved.

Members discussed bylaw #9 and the role of the recording secretary who will manage the Committee's minutes and correspondence. It was agreed that in the absence of the recording secretary, the Chair will appoint another member to take the minutes.

Mr. Leathe read aloud the wording for bylaw #10 in light of the Committee's discussion of Article 12 earlier in the meeting. Mr. Leathe read: "The Budget Committee will annually hold a public hearing on final budget recommendations a minimum of thirty days prior to the referendum vote." He added that this wording is also in the Charter. Members discussed this requirement and that the Citizens Option meeting had met this requirement in past years. Ms. Murphy said there is also a public hearing with the Select Board prior to the election which is informational and where residents could comment but not make presentations. Ms. Murphy reminded members that the Citizens Option meeting required a certain number of residents to attend (a quorum) and if that number is not met, the meeting becomes a public hearing and not a Citizens Option meeting.

Mr. Leathe directed members to #11 stating that this wording is also in the Charter, and it speaks to the Budget Committee making recommendations in each warrant article having a financial impact whether in an annual meeting or special town meeting.

Mr. Leathe read his suggested wording for #12 as follows: "The Budget Committee can request the attendance of the Town Manager or any representative or any member of any department or agency reporting to the Town Manager where the Committee determines their presence is necessary."

Mr. Leathe said he combined #12 and #13, kept #14 the same, and combined #15 and #16. He noted that #15 and #16 are in Charter language.

The Chair said the ability and success of the Select Board, Town Manager, and Budget Committee to work to communicate with each other well would lead to good governance. He thought there was room for improvement in this area. Members thanked the Chair for his work on the bylaws and reviewed their changes to the bylaws. **Mr. Latter moved, and Mr. Swanson seconded that the Budget Committee bylaws be approved as amended.** The motion passed unanimously with a roll-call vote. Members discussed next steps for the Committee's bylaws and agreed with Ms. Murphy to

notify the Town Manager, Town Clerk, and Chair of the Select Board about the Committee's updated bylaws as a courtesy.

6. REVIEW AND APPROVE MINUTES

Members reviewed the minutes for July 12, 2023, and provided corrections to the recording secretary. It was decided the recording secretary will send out draft minutes as a PDF only to members to ensure no discrepancy between the Word doc and PDF versions. **Ms. Murphy moved, and Mr. Swanson seconded that the minutes for July 12, 2023, be approved as amended.** The motion passed unanimously with a roll-call vote.

Members discussed if the Chair should vote last on motions, particularly in the case where one vote could break a tie. Currently, the roll is done alphabetically by last name.

7. OTHER BUSINESS

There was no other business.

8. CORRESPONDENCE

The Chair read correspondence from Megan Shapiro-Ross, Executive Director of Footprints Food Pantry in Kittery. The letter dated July 31, 2023, read as follows: "Dear Eliot Budget Committee, Thank you for your support on both the Mainspring and Footprints line items for the June vote. Last week, Footprints served 166 households. We are continuing to see a steady increase and we appreciate the community's support! Our campaign for Mainspring is going incredibly well and we are just shy of 3 million raised out of the 5.45 million goal. We feel great about this amount raised in 7 months! Progress continues and we intend to break ground on construction November 1, 2023. I hope you're all having a great summer and thanks for the work you do on behalf of Eliot! All the best, Megan Shapiro-Ross." The correspondence was entered into the record.

9. SET AGENDA AND DATE FOR NEXT MEETING

Mr. Leathe informed the Committee that Brian Jamros, the Town's investment advisor, will be attending the Budget Committee meeting on October 11, 2023. He said the bylaws would be taken off the agenda for the next meeting as they were completed in this meeting. Mr. Leathe said the Committee will discuss organization and schedules for the upcoming budget process. He said future guest speakers will include Town Assessor Dan Ferrara and the Town auditor. Members discussed information that would like to receive: Mr. Wypyski spoke about the value of receiving employee month-end head-count numbers for exempt, non-exempt, and bargaining unit; Ms. Murphy said receiving monthly and quarterly expense and revenue reports was important; and Mr. Latter said the Committee would benefit from having the Finance Director speak to the Budget Committee periodically about cash flow and other matters. There were no other changes or recommendations for the October agenda.

10. MOTION TO ADJOURN

Ms. Murphy motion, and Mr. Swanson seconded that the meeting be adjourned. The motion passed unanimously. The meeting adjourned at 8:07pm.

Respectfully submitted,

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Jeffrey Leathe, Chair

Diane Holt, Secretary

Date approved: