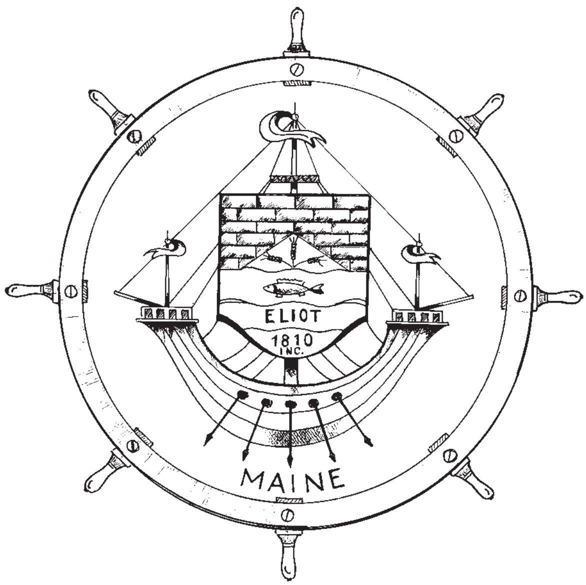
202nd Annual Report
of the
Municipal Officers
of the
TOWN OF ELIOT
MAINE



Incorporated in 1810

Embracing
ASSESSMENTS, RECEIPTS, EXPENDITURES

July 1, 2011 - June 30, 2012

INDEX

REPORTS

DEDICATION

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

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

HOLDER OF "THE BOSTON POST" CANE

ELIZABETH C. LIBBEY

2012 RECIPIENT OF FABYAN R. DRAKE GOOD CITIZENSHIP AWARD

NANCY SHAPLEIGH

HOURS

ELIOT TOWN OFFICE

TELEPHONE # 439-1813, 439-1817

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

Monday:	10:00 AM – 5:00 PM
Tuesday:	7:30 AM – 4:00 PM
Wednesday:	7:30 AM – 4:00 PM
Thursday:	7:30 AM – 4:00 PM
Friday:	6:30 AM – 1:00 PM

No new registrations will be started ½ hour before closing

Administrative Office:
This Includes: Administrative Assistant, Treasurer, Code Enforcement Officer, Assessor

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

Planning Assistant Office Hours:
Part Time Position
See Web Page for Hours

TRANSFER STATION

TELEPHONE # 439-4345

Tuesday & Thursday .... 10:00 AM-6:00 PM
Saturday .... 8:00 AM-5:00 PM

ELIOT RECYCLES!

****

WILLIAM FOGG LIBRARY

TELEPHONE # 439-9437

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

CURRENT TOWN OFFICERS AND STAFF

SELECTMEN, AND OVERSEERS OF THE POOR

Michael T. Moynahan, Chairman	**-2013**
Stephen Beckert, Vice Chairman	-2015
Grant Hirst	-2015
John J. Murphy	-2014
LeRoy (Dutch) Dunkelberger	-2014

ADMINISTRATIVE ASSISTANT
Daniel J. Blanchette

TREASURER
Norma Jean Spinney

ASSESSOR
Martine Painchaud, C.M.A.

CODE ENFORCEMENT OFFICER
James Marchese

PLANNING ASSISTANT
Kate Pelletier

COMMUNITY SERVICE DEPARTMENT
Heather Muzeroll, Director
Natalie Gould, Assistant Director

TOWN CLERK
Wendy J. Rawski

DEPUTY TOWN CLERK/TAX COLLECTOR
Patricia A. Levesque

ASSISTANT CLERK
Melissa Albert
Sheila Hatch (through March 1, 2013)

ASSISTANT CLERK
Brenda Harvey

ADMINISTRATIVE SECRETARY
Barbara A. Thain

CURRENT TOWN OFFICERS AND STAFF

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

POLICE DEPARTMENT
Chief Theodor G Short, Administration
Lieutenant Robert Brown, Administration
Detective Kevin Curran, Detective Division
Officer Michael Grogan, Patrol Division
Officer Candice Simeoni, Community Resource Officer/Patrol Division
Officer Brian Delaney, Patrol Division
Officer Jeffrey Limbert, Patrol Division
Officer David Arseneault, Patrol Division
Officer Joshua Morneau, Patrol Division
Reserve Officer Ryan Sanford, Patrol Division
Reserve Officer Ronald Cooper, Patrol Division
Administrative Assistant Judy Smith, Administration
Chaplin Michael Stevens

ANIMAL CONTROL OFFICER
Tina Buckley

HARBOR MASTER
Harold Place

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

TRANSFER STATION
Philip N. Lytle, Sr., Transfer Station Manager
John Sullivan
Roger Cullen
Charles Bradstreet

MODERATOR
Peter Dennett

HEALTH OFFICER
Shannon Darr

CURRENT TOWN OFFICERS AND STAFF

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

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

SUPERINTENDENT OF SCHOOLS
Dr. Mary Nash, Superintendent

SCHOOL ADMINISTRATIVE DISTRICT 35 DIRECTORS

Jeff Donatello	-2013
Martha Leathe	-2015
Thomas Flanigan	-2014

REGISTRAR OF VOTERS

Wendy J. Rawski	December 31, 2014

DEPUTY REGISTRAR OF VOTERS
Patricia A. Levesque
Doris Grover
Patricia Shapleigh
Sheila Hatch

BUDGET COMMITTEE
(7 MEMBERS)

Rebecca Davis	**2015**	John Reed	2013
William T. Jacques	2013	Ed Strong	2014
Robert Fisher	2015	Vacancy	2015
Jeff Pelkey	2013		

BOARD OF APPEALS
(5 MEMBERS, 2 ALT.)

Ed Cieleszko	**2014**	Philip Lytle	2013
Jeff Cutting	2013	Ellen Lemire, Alt.	2015
Bill Hamilton	2015	John Marshall, Alt.	2014
Peter Billipp	2015		

PLANNING BOARD
(5 MEMBERS, 2 ALT.)

Stephen Beckert	**2015**	Laurence G. Bouchard	2016
Dennis Lentz,	2016	Vacancy, Alt.	2015
Greg Whalen	2013	Vacancy, Alt.	2017
Jeffrey Duncan	2014		

CONSERVATION COMMISSION
(7 MEMBERS, 2 ALT.)

Glenn Crilley	**2015**	Claudette Moran	2014
Stephen Towne	2014	Ernest Bruneau,	2015
Jeffrey Duncan	2013	Vacancy Alt.	2013
Connie Weeks	2013	Vacancy Alt.	2015
Timothy Straz	2014		

BUSINESS DEVELOPMENT COMMITTEE
(7 MEMBERS)

John Chagnon	**2014**	Richard Donhauser	2013
Sally Lewin	2015	Ted Place	2013
Russ McMullen	2014	Richard Bates	2015
		Mark Dodge	2015

ELIOT ENERGY COMMISSION
(7 MEMBERS)

Charlie Case	**2014**	Monique Lillis	2014
Edward Henningsen	**2013**	Vacancy	2015
Ben Brickett	2015	Vacancy	2015
Vaughn Smith	2013		

SEWER COMMITTEE
(7 MEMBERS, 4 Alt.))

Michael D. Dupuis	**2013**	Grant Hirst, Alt.	2014
Steve Beckert	2013	Nancy Shapleigh	2014
William Hankin	2015	Richard Russell	2015
Richard Dionne	2013	Jack McDonough	2015
Charles Bradstreet, Alt.	2013	Richard Donhauser, Alt.	2014
Janice Hastings, Alt.	2015		

SHELLFISH MANAGEMENT COMMITTEE
(7 MEMBERS, 2 ALT.)

Lori Howell	2013	Crystal Colson	2015
Glenn Crilley	2014	Craig Mavrikis, Alt.	2013
Harold Place	2015	Vacancy	2014
Dana Norton	2015	Thomas J. Phillips, III	2014
Thomas J. Phillips, II	2014		

INFORMATION TECHNOLOGY COMMITTEE
(5 MEMBERS, 1 ALT.)

David Emery
Matthew Sawyer
Vacancy, Alt. (1 Reg. & 1 Alt.)
Kevin Daglieri
John Miller
Martine Painchaud, Admin. Liaison
Wendy Rawski, Web Administrator

COMPREHENSIVE PLAN REVIEW COMMITTEE

Noah Lemire
Stephen Beckert
Grant Hirst
Vickie Mills
Russ McMullen
Vacancy (2)

SOLID WASTE/RECYCLING COMMITTEE

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

SAFETY COMMITTEE

Candice Simeoni
Phil Lytle
Dan Blanchette
Todd Bisognani, Fire Dept. Rep.
Shannon Darr
Grant Hirst, Liaison to Selectmen
Heather Muzeroll, ECSD Rep.

STATE SENATOR
DAWN HILL

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

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

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

U.S. SENATOR
SUSAN M. COLLINS

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

U.S. SENATOR
ANGUS KING

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

U.S. REPRESENTATIVE
CHELLIE PINGREE

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

Maine House of Representatives
Rep. Roberta Beavers

MESSAGE TO THE CITIZENS OF ELIOT
Spring, 2013

Dear Neighbors:

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

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

During the first session of the 126th Legislature, we will consider nearly 2000 bills. Many of the bills will impact South Berwick citizens in several areas, including education, veterans, public safety, infrastructure and taxes. My bills this session include a few requested by constituents, consumer protection, energy efficiency, equity in the school funding formula, penalties for foreclosure fraud and a couple of bills requested by Adoptive and Foster Families of Maine. I will work hard to minimize the effect of the proposed shift in state taxes to local property taxes.

As usual, I look forward to the visits of every 4th grade class from Marshwood Great Works School to the State House and joining my colleague, Speaker Mark Eves of North Berwick, in answering the great questions the students ask us. I also enjoy visits from any constituents from our district.

I thank you for your trust in me and hope you will continue to contact me directly about issues of concern. During our legislative recess, I will continue to address the many requests I have been receiving so far this year. You may leave me a message at 1-800-423-2900, or email me at rbbeavers@comcast.net. I welcome your input.

Sincerely,

Bobbi

Bobbi Beavers
State Representative

York County

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

April, 2013

Greetings:

I begin by offering my heartfelt thanks for the support given to me in the last election. As I begin my second term as your County Commissioner I rededicate myself to the task of providing the best possible service to the citizens/taxpayers of District Five of York County Maine.

During past year York County government has been very productive. Our first task was to institute a code of ethics tailored to the needs of our county. There have been instances of the appearance of conflict of interest that have occurred over the past few years that could not be resolved by the state's generic code. We now have a code tailored to the needs of the county that is both firm and enforceable. This code will do much to ensure the credibility of our government and the confidence of our citizens.

We next embarked on the difficult but necessary task of changing the county's fiscal year (January – December) to align with the state mandated fiscal year of the county jail (July – June). This was a complex task requiring continuous communication with the towns, but it was well worth the effort: the savings in audit costs and administrative time will exceed $100K per year.

This change resulted in the need for both a six month budget for the first half of this year and a twelve month budget for the new fiscal year 2013-14. I am happy to report that the assessment to the towns (you, the taxpayers) was level for the six month fiscal period and actually decreased by $50K for the full 2013-14 fiscal year.

During 2012, Standard & Poor's rating service raised its underlying rating of York County's general obligation debt from A- to A based on our improved financial management and position. We anticipate further rating improvements.

As a continuation of our policy of repurposing existing assets, the county was able to negotiate a five year lease with the state for modular buildings that had previously been used at the old county jail. Now located at the new jail, they are the home of the Southern Maine Re-Entry Center for women prisoners nearing the end of their sentence. The state renovated the buildings and staffed the center at no cost to the county; our only obligation is to cash the rent checks.

I am happy to report that three more towns, Shapleigh, Acton and Parsonfield, have joined the contract Sheriff Deputy Program. This program, over time, will significantly lessen the burden of the cost of the Sheriff's rural patrol on the towns with police departments.

We have now embarked on the major task of upgrading our county wide personnel policies and procedures. As a part of this effort we will be hiring a Personnel Director during the 2013-14 fiscal year. Having such a resource on staff is long overdue. We anticipate that this position will pay for itself through improved salary and benefit administration and improvements in the county's workers compensation experience rating.

Thanks again. I look forward to another very exciting and productive year.

126th Legislature
Senate of Maine
Senate District 1

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

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

Dear Friends,

Thank you for this opportunity to serve as your State Senator. I appreciate the support and pledge to continue working hard for Eliot and State Senate District 1.

Maine faces serious challenges, and overcoming them will require us to work hard and work together. We need to do more to bring good paying jobs to Maine, and develop our work force by addressing the skills gap. We need to address our healthcare and our energy costs. We must continue to support public education so that we prepare our children for the future, and we must invest in research and development to put us on path toward long-term job growth and economic development.

We have many challenges, but also many opportunities that I hope we can take advantage of in the months ahead. After serving on the Appropriations Committee, the state's budget writing committee, last session, I was honored to be appointed the Senate Chair of the committee for this session. I am very mindful of the tremendous responsibility that comes with chairing this committee, and I fully intend to work closely with my Republican colleagues and seek their input. They will have valuable suggestions and ideas and I look forward to working with them. The challenges we face are too big for one party to fix alone.

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

From my home to yours – I wish you and your family all the best this year. I look forward with great enthusiasm to working with you in 2013!

Sincerely,

Dawn Hill

Dawn Hill
Senator – District 1

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

Congresswoman
Chellie Pingree

1st District
Maine

Committee on Agriculture
Subcommittee on Nutrition and Horticulture
Subcommittee on Conservation, Energy and Forestry

Committee on Armed Services
Subcommittee on Personnel
Subcommittee on Seapower and Expeditionary Forces

Congress of the United States
House of Representatives

January 22, 2013

Dear Friend,

I hope this letter finds you and your family well. It continues to be an honor to represent you, and I wanted to take a moment to share with you some of the work I've done in Washington and Maine over the last year and look ahead to the rest of this year.

Given the partisan environment and lack of compromise in Washington, I have been looking for ways to help Maine people and the Maine economy that rise above those partisan differences.

One issue I worked hard on last year was local food and local farming. Farming—particularly smaller, sustainable farms—is a growing part of Maine's economy. For too long national farm policy has primarily benefitted giant agribusinesses in other parts of the country. So I introduced the Local Farms, Food and Jobs Act to bring local farmers the resources they need to keep growing.

Every five years, Congress is supposed to pass a farm bill, which sets the nation's farm policy. As we debated a farm bill last year, we were able to get most of the provisions in the Local Farms, Food and Jobs Act included in the legislation. Congress has yet to pass that farm bill, however, but we are working to make sure those important provisions that will help local farms in Maine remain included when they do.

Sometimes the most practical solutions don't even involve legislation or Washington. For example, as the lobster industry struggled with low prices and an oversupply of lobster last summer, I wrote to the heads of all the cruise ship companies that visit Maine. I was surprised to learn that none of them were buying local, fresh lobster for their passengers and I asked the CEO's of each company to consider doing so. I'm happy to say that a number of them agreed to buy lobster locally when their cruise ships made stops in Portland, and ordered thousands of pounds of Maine lobster for their passengers.

I am beginning this year with a new assignment to the House Appropriations Committee. This is a big responsibility, since it is the committee where virtually all the spending decisions are made. These decisions can have a real impact on Maine, from how much funding is available to shipbuilding to things like funding for first responders and schools.

Everyone agrees we need to reduce the deficit, but how we go about that is a matter of great debate. I believe we need to cut unnecessary spending but at the same time keep investing in the things that will grow our economy and provide a bright future for our children. And I'm sure we will debate those issues on the Appropriations Committee.

I want to also take this opportunity to remind you that I am always ready and willing to help you out if are having an issue with a federal agency. My office can make inquiries to a federal agency on your behalf; connect you with resources and more. No question is too small and we are always happy to hear from you. If there is anything I can do, please don't hesitate to contact me at (888) 862-6500 or www.pingree.house.gov.

Hope to see you in Maine soon,

Chellie Pingree
Member of Congress

1318 Longworth Building
Washington, DC 20515
202-225-6116
202-225-5590 fax

2 Portland Fish Pier
Suite 304
Portland, ME 04101
207-774-5019
207-871-0720 fax

NOTICE OF STREET REQUIREMENTS

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

NOTICE FOR BOAT MOORINGS

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

ASSESSOR'S NOTICE

All taxpayers are requested by the Municipal Assessor of Eliot to furnish true and perfect lists of all their properties in Eliot, which they possessed on the first of April 2010. If any resident does not furnish this list, he is hereby barred to his right to make application to the Assessor, or any appeal there from, for any abatement of his taxes. The Assessor will accept such list brought or mailed to the Town Office from April 2 to April 30 during regular office hours.

NOTICE FOR ALARM SYSTEMS

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

NOTICE

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

NOTICE

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

OUTDOOR RECREATIONAL FACILITY DESCRIPTIONS

Dixon Recreation Area- 11 Dixon Rd.

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

Frost Tufts Park- Old Rd.

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

William Murray Rowe- River Rd.

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

Eliot Boat Basin

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

Hammond Park-Dixon Rd.

- Gazebo

All Parks Close at 9:00pm

NOTICE FOR OUTDOOR RECREATIONAL FACILITY USE

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

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

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

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

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

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

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

THE ELIOT RECYCLING PROGRAM

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

WE HAVE A COMMUNITY RESPONSIBILITY

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

THE SALVATION ARMY and PLANET FITNESS BINS AT THE TRANSFER STATION

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

COMPLETE GAMES	SHOES	CHILDREN'S BOOKS
CLEAN CLOTHES	TOYS	BOOTS

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

Book Bin - for all Books

RECYCLING IS MANDATORY/RECYCLE THESE ITEMS

Tin Cans
Aluminum Cans (also cat food cans and metal foil)
Plastics Bottles - #1 (PETE), #2 (HDPE) Natural and Colored
Other Plastic Containers – All Plastic Containers (other than #1 and #2 bottles) that have a Recycling Symbol and no larger than a 5 gallon pail
Motor Oil
Wood and Brush
Glass (Clean and dry) – Clear, Green, Brown
Cardboard – Corrugated/Cereal Boxes/Beverage Boxes/Brown Paper Bags
Batteries – Car and Rechargeable
<u>Mixed Paper</u> – Magazines, Telephone Books, Newspaper & Inserts, Junk Mail, Office Paper, and Shredded Paper, etc.
Returnable (Deposit) Bottles and Cans
Scrap Metal – all kinds, and some appliances (stove, washer, dryer)

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

THERE IS A USER FEE FOR THE FOLLOWING ITEMS

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

<u>**The Fee for all White Goods is $10 each**</u>

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

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

CLEAR GARBAGE BAGS ARE REQUIRED FOR DISPOSAL
You can buy your clear disposal bags at the Transfer Station

At their regular meeting on 12/8/1994, the Board of Selectmen voted the following: *"to require the use of clear bags for anyone wishing to use the Transfer Station".*

TRANSFER STATION HOURS
TUESDAY & THURSDAY 10:00-6:00
SATURDAY 8:00-5:00
439-4345

TRANSFER STATION TEMPORARY PERMITS

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

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

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

RULES FOR THE ELIOT TRANSFER STATION

1. The long-term permit shall be restricted to authorized persons (property owners, residents, seasonal residents, nonresident military personnel with proof of residency in Eliot and active duty status, Eliot businesses and their agents, and other persons authorized to dispose of solid waste in Eliot.
2. The Town Clerk shall keep a record of each permit issued with the name and address, vehicle registration number and any other information deemed appropriate.
3. When applying for a permit, please show the registration for the vehicle on which you wish to display the permit.
4. If your vehicle is not registered in Eliot, the name on the registration must be the same as the name on your Eliot address.
5. No vehicle registered to an out-of-town (or out-of state) business will be issued a dump sticker.
6. Defective permits must be returned into Town Hall for a replacement.
7. Vehicles leased to an Eliot resident or Eliot business may obtain a permit if they supply the lease agreement, registration and Eliot address.
8. The Eliot Municipal vehicles shall be **exempt** from permits.
9. Any vehicle not properly displaying a current permit shall not be allowed to dump any material at the facility. Permits must be displayed by hanging from the vehicles rear view mirror.

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

<u>Household Hazardous Waste:</u>

Held one-time yearly – Date to be announced!

TOWN OF ELIOT 7/1/10 - 6/30/12 PAY SCALE

Job Title	Class	Step Probation	1	2	3	4	5	6	7	8	9	10
Custodian, Transfer Station Attendant	1	11.97	12.27	12.58	12.89	13.21	13.54	13.88				
Laborer II, Animal Control Officer	2	12.48	12.79	13.11	13.44	13.78	14.12	14.47				
Clerk I	3	13.42	13.76	14.10	14.45	14.81	15.18	15.56				
Counter Clerk	4	13.99	14.34	14.70	15.07	15.45	15.84	16.24				
Police Sec., Counter Clerk-Authorized	5	14.60	14.97	15.34	15.72	16.11	16.51	16.92				
Operator I	6	14.94	15.31	15.69	16.08	16.48	16.89	17.31	17.74	18.18		
Skilled I, Operator II, Admin. Sec., Assis't. CS Director, Tax Collector	7	16.14	16.54	16.95	17.37	17.80	18.25	18.71	19.18	19.66		
Mechanic	8	17.43	17.87	18.32	18.78	19.25	19.73	20.22	20.73	21.25	21.78	
Treas., T. Clerk, Planning Assis't., Trans. Station Mgr., Hwy. Foreman,	10	19.28	19.76	20.25	20.76	21.28	21.81	22.36	22.92	23.49	24.08	24.68
Community Service Dir.	11	20.84	21.36	21.89	22.44	23.00	23.58	24.17	24.77	25.39	26.02	26.67
Assessor, CEO	12	23.31	23.89	24.49	25.10	25.73	26.37	27.03	27.71	28.40	29.11	29.84
Police Chief, Road Commissioner	13	28.86	29.58	30.32	31.08	31.86	32.66	33.48	34.32	35.18	36.06	36.96
Admin. Assistant	14	29.60	30.34	31.10	31.88	32.68	33.50	34.34	35.20	36.08	36.98	37.90

AFTER A PERSON ATTAINS THE TOP STEP FOR THEIR CLASSIFICATION, THAT TOP PAY (IN $) BECOMES THEIR BASE FOR THE FOLLOWING:

AFTER: 1 YEAR BASE +1.5%
2 YEARS BASE + 3 %
3 YEARS BASE + 4.5%
4 YEARS BASE + 6 %
5 YEARS BASE + 7.5 %
6 YEARS BASE + 10 %

REPORT OF THE BOARD OF SELECTMEN

Eliot, like the rest of our State, is still trying to learn to live in an economy that is not as much under our control as we would like.

This learning seems every bit as hard now as it was in the Great Depression of the Thirties. Our nation seems beset by drought, floods, fires, giant storms and tornadoes. Many giant corporations and banking institutions are enjoying huge profits once again and many have large amounts of cash on hand, but seem reluctant to use that cash to encourage America's economic recovery.

Our State government is as conflicted as we are, and proposals in Augusta:

- to reduce or eliminate revenue sharing payments to municipalities;
- to claim for state use some excise taxes until now kept for town use;
- to wipe out homestead and veterans' exemptions;
- to reduce school funding;

and others, make all Eliot citizens uncertain about how to safely plan our Town budget.

Every Town Department and Committee is aware of the need to control all costs and justify all planned expenses. The Selectmen and the Budget Committee have worked harder than ever to identify necessary costs for both the coming year and twenty years into the future. We remember that Eliot has for many years tried to foresee major future expenses and to set aside money for them in individual reserve accounts. This year we have developed a combined Capital Improvement Plan showing <u>all</u> departments' future capital expenses, so that their cumulative costs for each future year can be determined. This will allow major costs to be rescheduled – earlier or later – to make their total cost to the Town each year more nearly the same.

The Selectmen continue to look for ways to work with other Towns and SAD 35 to obtain savings by combined purchasing, shared personnel, shared equipment, and joint projects. We are concerned that Town working conditions and employee work habits are conforming to the State and Federal regulations so that insurance premiums are reduced and fines for non-compliance are avoided.

The Selectmen have formed a committee to prepare to negotiate contracts with Eliot's two new labor unions, one for the Town Hall staff, and a second for the Department of Public Works. These contracts will differ from each other, and both will be quite different from industrial labor contracts with profitmaking corporations. Most municipal employees are fellow citizens and fellow (or sister) taxpayers and Maine's labor laws for municipal labor unions are in their own separate section and have specific requirements and limitations. As of this writing, these negotiations have not yet begun or been scheduled.

The Route 236 Sewer Expansion continues, we believe, to be a valuable opportunity to expand our utility infrastructure, an opportunity which must be taken within a limited calendar time or be lost forever.

Though an attitude of pessimism and discontent can be heard in some of our citizens, Eliot is far more fortunate than many Maine towns. Our schools are fine and functioning well, with excellent administrator and teachers; we have an excellent Police Department that our neighbor town is happy to share; we have a very busy and constructive Department of Public Works, constantly busy throughout our 20 square miles of Town; our Community Service Department has dozens of programs for all ages, and some in all seasons; our Town Hall Staff is well experienced and eager to help all citizens; our many committees of volunteers accomplish many, many tasks and duties needed to solve citizen's problems and enable the Town to meet State requirements.

Respectfully submitted,

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

REPORT OF THE BUDGET COMMITTEE

Fiscal Year 2012-2013 saw the Budget Committee take a more prominent role in evaluating financial issues in the town and encouraging greater citizen participation in decisions that affect everyone's future.

It is the Budget Committee's main task to review budget warrant articles and make recommendations in light of past spending, and with an eye to the municipal budget, the school budget, revenue coming in to the town, contributions from the State of Maine (which help to reduce the local tax burden), large municipal projects, and future expenses that will have a major impact on town finances.

In order to make valid recommendations, the Budget Committee should be presented with the following when funds are being requested: (1) Expenditures should be justified and explained thoroughly <u>in writing</u> by those requesting the funds (this includes department budgets), (2) All related documentation, including contracts, proposals, a breakdown of costs, etc., should be presented along with the request for expenditure, and (3) All information should be provided at least one or two months prior to a Budget Committee vote.

In a sense, members of the Budget Committee are the first voters on any budget warrant article and should be provided with all of the information that any voter would expect to have prior to making a valid decision. This is one situation that has been particularly challenging over the past few months.

Another area of concern is the tardiness of the municipal budget again this year. A review of budget highlights is normally included in the Budget Committee's letter for the Town's Annual Report, but it will not now be possible. The Budget Committee plans to issue a separate Budget Committee Summary Report outlining the municipal budget and providing an explanation for each of its recommendations so that residents can weigh priorities against the bottom line.

Members of the Budget Committee must be aware of the big picture. This means attendance at meetings of the Board of Selectmen (and other committees that have a major impact on finances), reading minutes, receiving all pertinent information from the Administrative Assistant, and listening to the public. This can be best achieved by the combined efforts of diligent representatives and residents - who need to participate when they can and report their concerns and preferences throughout the year. It takes a village to, well, raise a village.

Comments have been received about the duration of the last two town meetings. Public hearings should be better utilized early on in order to answer questions, address concerns, debate the issues, and provide supporting documents that are requested. Town meetings could then be confined to briefer final discussion and

vote-taking. It may be that attendance at town meetings would improve if residents did not have to devote so many hours to the task.
A system of follow-up needs to be developed. If a solar project is implemented, who will ensure that a report is generated to evaluate the cost-effectiveness of the system? Will "Pay-As-You-Throw" work out to be a better deal? Where did the balance of previous years' Snow Removal Funds go? What is the Contingency Fund actually being used for? Was a police car purchased in 2012 or did the revenue go into the Police Cruiser Reserve Account?

Reductions in the amounts the town receives from the State of Maine – for municipal and for school expenses – could have a major impact on budget considerations in the coming years. This highlights the fact that it is expenditures that must be curbed. It is only expenditures that residents have some control over.

Nothing substantial can be accomplished in the long-term without more active participation by a larger number of residents. To some degree, participation has been hindered by the absence of an effective method for getting information out to residents. We all must contribute to a solution. Failure to do so will result in a decision to follow the same trajectory – the only result being large annual increases in your tax rate.

Final note: The 2013-2014 municipal budget warrant articles proposed by the Board of Selectmen involve a total spending increase of $912,869. This includes a one-time, half-year payment for York County taxes that the selectmen elected to discharge in one lump sum, $229,121, from the Town's savings account, rather than incur interest and make smaller payments over five years. Not including the county tax bill mentioned above, municipal spending is still up a hefty **$683,748** or **14.4%** over last year's budget. An additional $287,500 will be appropriated from the Town's savings account (previous years' taxes) to pay for the increased spending, $15,000 is being transferred from KidsPlay to offset expenses in the Community Service Department, and $70,000 may be paid by Kittery to share the Police Chief. This leaves $311,248 to be raised by new taxes. One is tempted to ask, "What kind of an economic environment would it take for the proposed municipal budget to come in the same size as last year – or, perhaps, even smaller than last year?"

The Budget Committee is a group independently elected to review the various municipal department budgets from the point of view of the taxpayers, and shall consider any or all municipal questions of a financial nature, or which result in an outcome of a financial nature, and make reports or recommendations to the town. The committee serves as an advisory body to all the citizens of Eliot, especially those who show up to vote on the budget warrant articles at Town Meeting.

Respectfully submitted,

Rebecca Davis, Chairman	Robert Fisher	William Jacques
John Reed	Ed Strong	Jeff Pelkey

REPORT OF SAD #35

To the Citizens of Eliot;

Greetings from MSAD 35. At this writing (late March), we are ¾ of the way through our '12-'13 fiscal and academic calendars, and we are pleased to report that our facilities, our staff, and our students are strong and well cared for. As Eliot citizens and taxpayers, we can be confident. Within and around our buildings, things are going well.

We have much to be proud of this year. Our students continue to excel, surpassing state averages across all grade levels and in many content areas. Our We The People Team has, once again, won the Maine state title and will travel to George Mason University in April to compete nationally! The MHS football, wrestling, skiing and cheering teams all won championships. Our high school cheerleaders placed at the New England meet, a first!. This year's District Musical, "Oliver," was a rousing success and the upcoming high school musical performances are scheduled for the last weekend in March and the first weekend in April. If you haven't attended a performance, I encourage to you to do so. They are FUN. Our Marshwood Great Works School 5th graders are preparing to visit Pinkham Notch for their annual expedition into the White Mountains. This trip has proven to be an unforgettable experience for the students and we are routinely told that our kiddos are the nicest to each other and respectful to staff. We are welcomed each year. The list goes on... Our kids and our towns are remarkable.

We are also extremely proud of our superintendent, Dr. Mary Nash. We asked Dr. Nash to work with us to build capacity within the district and her efforts in that regard continue to mount. The leadership and management acumen that she brings will serve our communities well into the future. We have entered into partnerships with neighboring school communities and her creative leadership has seen efficiencies so important in challenging economic times. Her energy and enthusiasm are infectious. We remain delighted to have her as our superintendent, and we invite you to get to know her.

A most exciting change beginning in September 2015 is a partnership with the Town of Rollinsford, NH. For years Rollinsford has contracted with the City of Somersworth, NH to provide education for grades 7 – 12. In the past year Rollinsford pursued a change which has resulted in their choosing MSAD35 as a new partner for 7-12 education. These students will become our students. A tuition will be paid for each student and we anticipate that this revenue will assist in stabilizing our finances. Our schools have the capacity to absorb the assumed, 30 students per grade, and we look forward to welcoming this neighbor.

At this writing, we are in the midst of fine-tuning the proposed budget from Dr. Nash. As in the past, we will present a budget that keeps our schools competitive and our taxes sensible. This year is challenging as the Governor's proposed budget for education significantly reduces our subsidy. The great State of Maine has seen reduced revenues and is struggling as we all are through difficult times. The Board of Directors is weighing the impact of subsidy loss and working to maintain the programs and outcomes that we value.

The five schools in MSAD 35 are one of our greatest community assets; our students literally are the future. We collectively educate our kids, as a school system and as citizens. We welcome your input – your questions and your opinions – and we encourage you to contact us. You may always call, email, or come to our meetings.

Thank you,

Ellen Breed
MSAD 35 Board of Directors

REPORT OF THE TRUSTEES OF THE WILLIAM FOGG LIBRARY

To the Citizens of Eliot:

This year the library will attempt to maintain our services on a decidedly lower budget. We know this is the reality for many of the people we serve and we will make every effort to make it work.

The reports of the librarians will explain what plans are being made for next year and what programs continue.

We have enlarged our parking area which has been a big help. We are hopeful that paving can be done at some point. We are, also looking into suitable trees to replace those that have been removed. Our new flagpoles (donated by the Garden Club) will soon fly the American and Maine flags. Thanks to those who rescued them from the winter winds.

Many of you enjoyed our new cooling system in the original building this summer; it has kept the stacks much warmer through the winter as well. It has been worth the wait to get it installed

.

The roof of the Fogg Homestead suffered a lightening strike and has been repaired, although some damage inside has to be fixed.

Please, watch for our fundraisers and attend, if possible; we try to make them fun and still make a profit to help the library keep within its budget. Afghans and bricks are still on sale – our walkway is a tribute to many who love this special place.

Sincere thanks to our volunteers, Friends of the Library, Special Projects Committee, Lynn Turner and the Eliot Garden Club for all their help and contributions.

Respectfully Submitted,
Jessie F. Kent
J. Pete Dennett
Stephen R. Beckert
Trustees of The William Fogg Library

William Fogg Library is Eliot's Information Center...
and a great place to hang out

Public libraries these days need to wear a lot of hats and at the Fogg Library we try new ones on all the time. We remind those who own every electronic gadget, including multiple e-reader devices, that we still have many services to offer you.

We strive to educate and entertain Eliot's children, from the very youngest to young adults. And we enthusiastically help those of any age who find themselves on the wrong side of the digital divide. According to 2012 Maine labor statistics, over 95% of all recorded job openings could *only be found online*? At the Fogg Library we see this reality everyday and we have the technology and staff to help.

Technology aside, we are still the place to borrow books, DVDs, magazines, and audios. In fact, our materials were checked out 64,300 times in 2012! We also borrowed 450 requested titles from other libraries all over Maine and the rest of the country. We are Eliot's source for free audio and e-book downloads through our subscription to the Maine Infonet Download Library. (Library users downloaded 2,200 e-books and audios through this program in 2012.) We lend e-readers and open up the world of art, history, and science with our six museum passes. Seniors at Baran Place are served by bi-weekly "bookmobile" visits. Need tax help? AARP tax volunteers will prepare and file your returns for free from February 1-April 15. Want to learn yoga, play mah-jong, or participate in a book discussion? Or just drink coffee and read the paper on a Saturday morning? We're here for you.

From the Kent Children's Room
Our goal is to introduce as many children as possible to the public library environment and to create lifelong readers and library users. We strive to provide the children of Eliot with access to current information and technology, quality literature, and engaging programming. We are a resource center for families seeking childcare options, summer camps, and enrichment activities.
The library currently offers separate story hour programs for infants, toddlers, and preschoolers Our story times are designed to promote the crucial early literacy skills of each age group. We have a book club for fourth and fifth grade girls and we collaborate with Marshwood Middle School on their summer reading lists. We give spring library tours to all of the classes at Eliot Elementary School and we take the library on the road to several local day care centers. Our Saturday storybook art programs and make-it, take-it craft table provide opportunities for families to have fun together.

Almost 200 children participate every year in the Collaborative Summer Library Program. This national program helps motivate children to read, enabling them to maintain their reading skills during summer vacation. In 2012 we will explore the wonders under our feet as we "Dig into Reading." We will excavate dinosaur bones, plant a children's garden, dig up some old children' s classics, make some fun crafts and read about all things underground.

Susan Sinnott,
Adult Services and Library Director
Nicole LaBranche,
Children's Librarian

REPORT OF THE ELIOT POLICE DEPARTMENT

We handled over 16,000 calls for service last year that ranged from building and residential checks to serious felonies. This was a 13% increase over 2011. We continue to maintain a low crime rate and an high rate of solved crimes. This budget reflects the minimum needs to allow our department to provide the services required to keep our officers and our town safe.

I always hope to impress upon you my concern for the safety of our citizens and our officers. On a daily basis we respond to calls that have the potential of becoming extremely dangerous. This year there have been some notable calls of serious concern; a thwarted attempt of a bank robbery, a serious domestic violence arrest, a high profile domestic violence arrest and two separate arrests of Eliot residents in possession of firearms capable of causing mass casualties. These are among the many other calls that we respond to that end peacefully or without incident.

Neighboring Greenland, New Hampshire was not so lucky in April of last year and in the early morning hours of April 14th I took the time to send the Board of Selectmen and my officers and email. I believe this email highlights the issues we face daily. Leading up to this email I was in attendance at a meeting with the Board of Selectmen and receiving information regarding the shooting in Greenland. Below is my email:

I feel compelled to share some thoughts with each of you. It is 3am and I have just come into the office after being in Portsmouth and Greenland, New Hampshire since 9:30 tonight. While we were discussing the budget and listening to an opinion that Eliot was a safe place with no credit given to the officers that come to work every day to protect our homes and families, 5 police officers were shot in Greenland, a quiet town of 3500 people with 7 full time officers. The police chief, just days from retirement, was killed. In an instant the money these officers are paid can never be enough and in that same instant they will earn every penny.

I stood in the hallway of the Portsmouth Hospital and along with brother and sister officers, the Governor of New Hampshire and others, saluted as the flag draped body of Chief Mike Maloney was taken out of the ER to a waiting hearse. I watched as two of the young wounded officers also paid their respects. I watched as members of Chief Maloney's family walked out. Later I met with Greenland's new chief and spoke at length with her. We went to grad school together and I am glad she was okay. She had just been sworn in. It was 3 weeks earlier that she had planned and was now faced with dealing with all that will unfold in the following days.

As I drove into the command post there were cruisers from [local] police departments all over New Hampshire as well as New Hampshire, Maine and

Massachusetts State Police, Federal agencies and fire departments. You see this is what happens when a police officer dies, we all come together to do whatever we can to help. Lt. Brown [Eliot Police] gave the grandson of Chief Maloney a ride form the hospital to Somersworth without hesitation. In the days ahead we will all come together again to show our respect and support for our brothers and sisters in Greenland.

In my 35 years of policing I have seen too many officers die and I pray that I will not see anymore. So much of what our police officers do is "routine" and perhaps there are times when it doesn't all make sense. And then there are times like this. These events occur in every town and often times do not make the news and everyone gets to go home. This was not one of those times.
Our officers are sworn to protect this town and with that oath comes an understanding days like this lurk in the shadows. No scare tactics, but a reality. And I am sworn to protect them and do my best to make sure they all go home safe. This job is serious business and we should be proud of the fact that our officers dedicate themselves to doing a job that most people wouldn't do for 10 times the money.

This morning my thoughts and prayers are with the family of Chief Maloney and my thanks to every police officer who puts their life on the line every day.

My purpose as police chief is to provide support and guidance to our officers and all employees of our police department. That support begins with this budget process and I want each of you to know the safety of our citizens and officers is my top priority. I want to thank all of our employees and volunteers for their efforts throughout this past year. And I want to thank the citizens of our community for your continued support.

Respectfully,

Theodor G. Short,
Chief of Police

REPORT OF THE ELIOT FIRE DEPARTMENT

To the Citizens of Eliot;

The Eliot Fire Department members and their families would again like to thank the community for your continued support. Your understanding of our vital role helps us to make the sacrifices we need to every time there is a request for our services.

Firefighters are our most valuable community asset. The increased demands that are thrust upon them to be that asset is sometimes a personal battle for time away from families and employment. Ultimately the community looses good people that are difficult to replace. Our membership is down to the point that we may consider using resources more often from other communities that are encountering the same problems. It puts a financial strain on manpower budgets for everybody. In a perfect world we would have a waiting list of people interested in being firefighters, that is not the case. Rest assured that our ability to respond to emergencies has not diminished.

Our help wanted sign has seen some success. We have recruited 5 new Firefighters. We still need more. If you are interested in becoming an Eliot Firefighter, please visit our website for more information at www.EliotFire.com. The job offers little pay or benefits, occasional nights, weekends and holidays. You will be required to train like lives may be dependant on it, because they may. In the process you will gain a sense of community involvement and satisfaction of helping others. Stop by YOUR Fire Station on a Monday night and talk to the Officers and Firefighters.

We have had a safe year and we continue to focus on fire ground safety through aggressive training. This not only saves lives and property but ensures that every firefighter goes home.

The Officers for 2012 are:

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

Trustees of the department: Doug Turner, Jack Burridge, Ted Goodwin

Thanks you to all of the towns departments, boards and committees that work with us through-out the year.

Sincerely,
Jay P. Muzeroll
Eliot Fire Chief

REPORT OF THE TOWN FIRE WARDEN

To the Citizens of Eliot;

Several hundred fire permits were issued last year for open burning. Residential burning permits are available Monday–Friday for burning from 5pm until midnight weather permitting from the Town Clerks office. They may be obtained during normal business hours. Open burning permits may be obtained from Kittery Dispatch Center, 200 Rogers Road, every day weather permitting. The hours of the permit use are the same as if issued in Eliot.

We continue to follow the State Forestry guidelines for open burning and the limitations of the materials that can be burned. Visit their web site for more information.

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

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

The use of an approved outdoor fireplace does not require an open burning permit; however it is for recreation purposes only. The disposal of yard waste in those devices requires an open burning fire permit.

Information about open burning laws can be viewed on our website. www.EliotFire.com

This past year summonses were issued for blatant violations of the open burning laws. So keep that in mind when burning or trying to acquire a permit. It is much cheaper to follow the rules.

If you need information about recreational fires or cooking fires please contact Chief Muzeroll via email preferably at EliotFireChief@hotmail.com

Jay Muzeroll
Town Fire Warden

REPORT OF THE EMERGENCY MANAGEMENT

To the Citizens of Eliot;

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

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

The Town encountered 2 major weather evens this past year. Storms Sandy and Nemo. Both did cause some minor damage, mostly to trees and a few power outages. All in all we faired pretty well. Through a coordinated effort of ALL the towns departments we were able to document damage to any of the town's infrastructure, track labor and associated costs and most importantly reach out to those in the community that needed emergency assistance. This data helped the EMA department recover some of the costs of the associated labor, material and damage costs as allowed with FEMA. This money is being re-utilized to offset those budget expenditures and supply for future needs and training.

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

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

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

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

Sincerely,

Jay Muzeroll
EEM Director

REPORT OF THE ELIOT PUBLIC WORKS DEPARTMENT

It is amazing how time goes by. It seems like yesterday that we were sitting before you as residents looking to seek approval for funds to maintain the Town's infrastructure. Each year brings new obstacles and challenges to endure. The Town had endured a Federally Declared Disaster as it relates to a Winter Blizzard named Nemo for which the department has applied for federal funds to aid in the cost of the storm event. As the departments move forward to increase efficiency, perform the necessary repairs, and minimize spending (all of which are difficult to achieve in these economic times) without losing the foresight to the future which may ultimately cost more money if we do not do our best to keep up with the issues at hand. I would like to thank the Board of Selectmen and the residents of Eliot for their support over the past year

HIGHWAY DEPARTMENT

The Town endured a winter with snow totals that were closer to what used to be average, the storms ranged in size, type, and duration. The Town of Eliot continues to have a distinct reputation of having the best maintained roadways in the area during the winter months for which you should be proud. As we enter into the spring/ summer months. I have put together another ambitious work schedule for maintenance activities in the Highway Department with drainage upgrades/ improvements, tree maintenance, roadway repairs, guardrail repairs, catch basin cleaning and repairs, as well as, paving, etc... I am looking to continue to repair roadway sections that are in severe and dangerous shape for you as residents. Paving continues to be the largest budgetary item for the Department. The Board of Selectmen, Budget Committee and I have all agreed to bring forth a sum of money that will allow the Department to adequately move forward with significant paving repairs and re-construction of roadways. Should you as voters chose to support this funding it would give the Department an opportunity to get to a level of pavement maintenance versus a level of re-construction.

TRANSFER STATION DEPARTMENT

I have and will continue to evaluate the operation of the Transfer Station. I am continuously looking to increase efficiency and cut costs with the intent to being as level funded as possible to save you as tax payer's money. My ultimate goal is to operate the Transfer Station on a level funded basis which reduces the tax burden on you as residents. With potentially implementing new programs and methods of operation I hope to have the transfer station become a $0.00 budgetary operating facility. Other cost savings mechanisms have been implemented to increase efficiency and decrease costs, such as, stepping up our compliance on recycling to decrease the amount of Municipal Solid Waste (MSW/ Trash) disposal and increase recycling for which the Town obtains a form of revenue. The Department has also implemented a series of other cost savings mechanisms to improve recycling and reduce costs. Such programs are a collection of all plastics which includes those miscellaneous plastic like #3 thru

#7, a composting pilot study which if successful will be recommended for Town wide effort. In just one month with approximately 100 residents participating one (1) ton or 2000 pounds of composting waste has been removed from the waste stream. Using just those figures and one hundred residents with an average of one ton per month equates to a yearly savings of approximately $1000.00. The Department is also looking into a Pay-as-you-Throw program for waste disposal. This program is being researched, scrutinized and thoroughly discussed on many levels prior to being brought forth to you as residents for approval. I understand change is difficult and upsetting at times, but the intent is to decrease budgets and increase efficiency while saving the tax payers of Eliot money. Based on the figures stated the efficiency in recycling by you as residents has shown a savings in the Transfer Station budget. I would like to thank you for your understanding.

SEWER DEPARTMENT

As the development of the Sewer Expansion Project seeks approval from the residents of Eliot, I along with other members of Town staff and the Board of Selectmen have performed what we feel is our due diligence to provide you with the best possible plan for the sewer upgrades for the Town so you as residents can be well informed and make the best decision on factual information. The Town along with its consultant (Underwood Engineers, Inc.) has developed what we feel is the best alternative for the Town of Eliot as far as the needs and costs to be spent within the Town. I encourage you to become well diverse and educated on the project so to make an informed decision on the Sewer Expansion Project. The department has/ is planning some necessary repairs and upgrades, as well as, looking to perform additional I/I work to look for in flows which directly reflect on the cost of the Towns sewer budget. The I/I work will be on going by the department and we will look to resolve and repair any and all deficiencies within the existing sewer system. As the new IMA (Inter Municipal Agreement) with the Town of Kittery takes shape and seeks approval it is imperative that the Towns I/I work continues. The Department last summer/fall performed maintenance to deteriorating manholes along Bolt Hill Road. The Department is also reviewing sewer rates as they relate to commercial and residential users while looking to develop a sufficient reserve for capital improvement, major repairs, and general maintenance.

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

Sincerely,

Joel C. Moulton
Public Works Director

REPORT OF THE ELIOT COMMUNITY SERVICE DEPARTMENT

To the Citizens of Eliot:

The Eliot Community Service Department had another very busy and successful year in both programming and participation. On behalf of the Community Service Department staff, we thank you for your support this past year. Whether you joined us for one of our monthly special events, signed your child up to play in a league or after school activity, joined in on an adult program, or just enjoyed one of the Town's parks, we thank you.

In 2012, we received just under $23,000 financially from over sixty different sponsorships and donations. Thank you to our local businesses who have contributed; Edward Jones, Eliot Meet Market, Eliot Small Engine, Green Acre Bahai', Kennebunk Savings Bank, and Northern Pool and Spa. The Community Service Department would also like to acknowledge and give a big thank you to York Hospital for their continued partnership that ensures that a staffing position is partially funded from year to year.

Besides numerous leagues and programs the ECSD has to offer, KidsPLAY, our Before and After School Program, continues to grow each year. Participation numbers are well over a hundred in the summer and our school vacation camps are filling at capacity. It is the goal of KidsPLAY to offer a well-rounded program that encourages kids to have fun, continue the endless process of learning, take healthy risks and develop socially. If you haven't looked into this program or any of our ECSD programs, it's never too late to do so. All of our programs are listed on our website at www.eliotcsd.org.

A big-big thank you and appreciation goes out to the Eliot Fire Department for their continued hospitality while we continue to be housed at your Station!

Respectfully submitted,

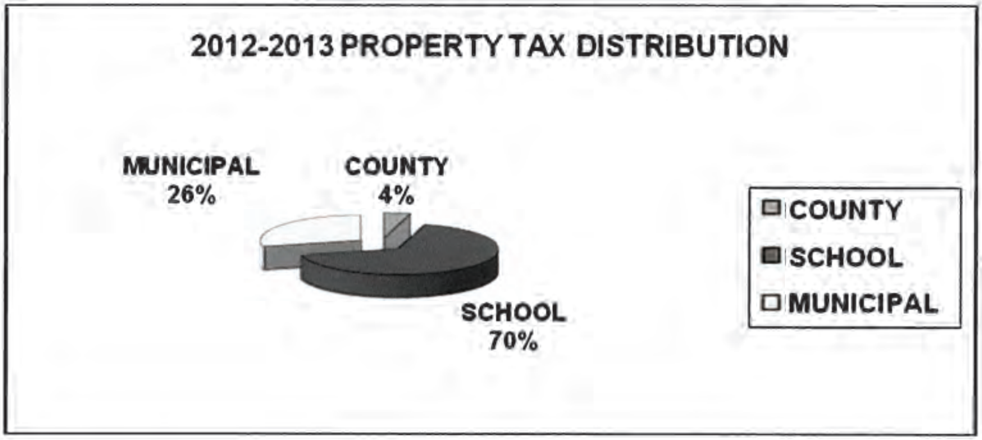
Heather Muzeroll-Roy, ECSD Director

REPORT OF THE ASSESSOR

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

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

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



Respectfully Submitted,

Martine A. Painchaud, CMA
Assessor

REPORT OF THE CODE ENFORCEMENT OFFICE

It is the goal of the Code Enforcement Office to assist property owners and their agents in reviewing, permitting and inspecting land use and construction activities, to insure a successful outcome.

Permits are required for various land use and construction activities.
To be certain, call the Town Office for information about permits and permit fees.

Permits do expire, for work not started, after one year from date of issue.

Growth Permit Issued:		
Subdivision	4	
Non- Subdivision	*8*	
Accessory Dwelling Units	*4*	
Building Permits Issued:		
Single Family Homes	12	
Accessory Dwellings	4	
Garages/Barns/Sheds	28	
Remodels	19	
Additions	13	
Piers, Docks	2	
Swim Pools	1	
Miscellaneous	41	
Demo	10	
Commercial Building	2	
Total	**136**	
Plumbing Permits Issued:	**73**	
Electrical Permits issued:	**39**	
Total Revenue		**$36,533**

Calendar year totals are recognized for reporting capabilities.

Respectfully submitted,

James Marchese,
Code Enforcement Officer

REPORT OF THE HEALTH OFFICER

This year the focus of the position of Health Officer has been to promote health within the community. One project was an exercise class for seniors that was started at the Baran Place in September. The class was taught by Andy Ferragamo, M. Ed, health educator/ fitness instructor. A new session will begin April 16th and will run for 6 weeks. This class will be taught by me. Please see the town website.

I am joining with Sue Patterson from Healthy Maine Partnerships and Natalie Gould from the Community Service Department to participate in the Rural Active Living Assessment. This is a tool to assess those aspects of Maine's rural communities that allow or deter residents from easily accessing recreational areas and activities such as walking, cycling, and sports. Ultimately the goal of increasing access and encouraging physical activity is to increase overall health and decrease healthcare costs. Many diseases are exacerbated or caused by a sedentary lifestyle including Type 2 diabetes, cardiovascular disease, obesity, respiratory diseases and some cancers so encouraging all types of recreation is important to the health of the community.

I will be attending Maine Active Communities Conference on May 7 where ideas are shared regarding town planning that increases recreational access.

A running clinic featuring York High School assistant track coach Alan Taplin is planned for June. Specific date to be announced.

In the future I plan to have a blood pressure clinic at the Baran Place and to provide information on Advanced Directives. Dates to be announced.

I am currently asking Eliot residents to share any stories regarding success at continued participation in physical activity that has improved overall wellness. Are you new to walking or running, yoga or zumba, surfing or paddle boarding? Or have you been a long time cyclist or surfer or swimmer or dancer? Please share the benefits you have gained from being active. Write to me at shancd@myfairpoint.net.

Respectfully submitted,

Shannon Darr, RN
Eliot Health Officer

REPORT OF THE HARBOR MASTER

To the citizens of the Town of Eliot:

A schedule of the hours and specific days for mooring renewals has been mailed and posted at the Town Office. ***All moorings must be renewed, in place and the mooring number properly displayed on the mooring buoy by June 1st of each year.***

Assigned mooring numbers must be clearly visible on mooring balls, 3 inches or larger. Mooring numbers are listed on the top right corner of mooring permits. This avoids confusion as to who the owner of a mooring is and eliminates the possibility of being mistaken as an abandon mooring, which constitutes removal.

At the time of your mooring installation or service a GPS location should be taken by your contractor or yourself if possible and provided to the Harbor Master at the time of mooring renewal. This information will aid the Harbor Master and your contractor in locating your mooring should it be lost or need servicing.

To remain on the mooring waiting list, an updated renewal application must be mailed annually to the Harbor Master ***by June 1st*** to avoid being removed from the list. Anyone wishing to be placed on the mooring waiting list for the first time may obtain an application at the Town Office and return it to the Harbor Master by mail. If your mailing address or phone number changes, please contact the Harbor Master so your file can be updated. Keeping your information up-to-date will help the Harbor Master contact you should a mooring become available.

Exemption card are available for those of you who use a skiff at the Boat Basin to access your mooring. The mooring holder is required to present his/her exemption card and proper identification to the attendant each time you use the boat ramp to launch your skiff. No exceptions will be made. The mooring holder's name, a description of the skiff and the Harbor Master's signature are identified on the exemption card.

If you are not intending to use your mooring this season and would like to place it on the temporary mooring list please contact the Harbor Master. At that time your mooring will be assigned to someone who needs a mooring and they will be responsible to service your mooring and pay the seasonal renewal fee. If you have question on how the program works please contact me.

If you are between boats or won't be using your mooring for the season, you are still required to register your mooring, have it serviced and keep it in good condition to keep it from becoming a navigational hazard.

Navigational hazards and damage to docks, piers or moored vessels may occur as a result of debris thrown in the water or left on the shore front, such as brush, trees, limbs, trash, etc. Debris left on the shorefront eventually end up in the harbor as a result of high running tides and extreme wind. Please dispose of these items at our transfer station to help minimize these events from occurring and to help keep our harbor clean.

If you plan to be away for a period of time and your boat will remain on your mooring while you are away, please ask someone to check your boat periodically for you until you return home. If you don't have anyone who can check your boat during your absence please notify the Harbor Master with a name and phone number to contact in case of emergency.

Mooring information and forms are available on the Eliot Police Departments website at www.eliotpoliceorg

I would like to thank the community for your continued support.

Respectfully,
Harold E. Place
Harbor Master

REPORT OF THE SHELLFISH MANAGEMENT COMMITTEE

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

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

Submitted by
Thomas J. Phillips, III
Chairman

REPORT OF THE ELIOT PLANNING BOARD

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

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

In 2012, 22 meetings were conducted in addition to site walks conducted as a part of application review. A total of 13 applications were submitted for review and approval by the Board. The complex nature of many of these applications required the applicant to appear before the Board multiple times to earn Board approval.

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

In 2012, the Board completed a total of 3 ordinance amendments as follows:

- An ordinance prohibiting the sale of fireworks in all zoning districts;
- Permitted veterinary hospitals in the Rural and Suburban zoning districts if the property abuts Route 236; and
- Updated various subdivision street standards within the Streets & Sidewalks chapter

Current voting members of the Board include Chairman Stephen Beckert, Vice Chairman Jeff Duncan, Dennis Lentz, Larry Bouchard, and Greg Whalen. Two alternate positions remain vacant. Kate Pelletier is the Planning Assistant and acts as our recording secretary.

Finally, per §29-5 of the Eliot Code, the Planning Board is tasked with determining the maximum rate of homebuilding per calendar year. The maximum number of growth permits allowed for 2013 is 22 with an additional 2 growth permits allocated specifically for affordable housing units.

Respectfully submitted,

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

REPORT OF THE BOARD OF APPEALS

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

The Board of Appeals held six Public Hearings in 2012. The results of the Public Hearings included two approved Administrative Appeals and two denied Administrative Appeals, one denied Variance Request, and one approved Waiver Request.

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

Respectfully submitted,

Edward Cieleszko, Chairman
Peter Billipp, Vice Chairman
William Hamilton, Secretary
Philip Lytle, Sr., Member
Jeffery Cutting, Member
Ellen Lemire, Associate Member
John Marshall, Associate Member

REPORT OF THE CONSERVATION COMMISSION

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

The commission is continuing to work with the Kittery Land Trust on the purchasing of development rights of Rustlewood Farm that straddles the Eliot/ Kittery line. The project will allow the property to remain an active dairy farm without development pressures that many farms are facing in southern Maine. Eliot voters approved the $25,000 funding from the town's land bank at last June's Town Meeting. These funds, along with funds from the Town of Kittery, Kittery Land Trust, and Great Works Regional Land Trust will be matched with various federal and state farm preservation programs.

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

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

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

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

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

Respectfully submitted,

Glenn Crilley	Connie Weeks
Jeff Duncan	Tim Straz
Claudette Moran	Ernest Bruneau

REPORT OF THE ELIOT ENERGY COMMISSION

The Mission of the Eliot Energy Commission (EEC) is to promote increased energy conservation, efficiency and local energy production throughout the Town of Eliot. Town energy policies and strategies were written by the EEC and included in the Town's Comprehensive Plan. These energy policies are: a) reduce municipal dependence on fossil fuels, b) promote sustainable municipal building practices, c) consider sustainability as a primary factor in all municipal capital expenditures, and d) encourage community participation in energy conservation and policies. The EEC has completed a **Town Climate Action Plan** (available on the Town web site) as a roadmap to implement the Comprehensive Plan; with recommend energy reduction targets, actions and implementation costs to help control inevitable large future energy cost increases for the town. We recommend a municipal energy and CO2 emissions reduction target of 20% below the FY09 baseline by 2020 – including improved building sealing and insulation, a 60% reduction in electricity usage and a 20 – 50% fuel economy improvement for Public Works trucks and Police cars. The plan includes a **detailed list of recommended actions** as well as implementation costs based on our four year (FY09 to FY12) energy inventory and professional energy audits which have now been completed on all town municipal buildings using funds from an ARRA grant. Suggested capital expenditures over the next nine years are between $100K and 135K per year.

We have also recommended that the Town adopt a **Solar Power Purchase Agreement** with ReVision Energy for them to install a 165 panel, 50,000 kwh solar power facility on the south roof of the Town Garage at no cost to the Town beyond initial roof repairs and insurance for weather related damage. The solar power generated would power the Garage, the Transfer Station and some of the Police Station needs though a process called "net-metering". Under this agreement, ReVision Energy would pay all of the costs to install the system and sell the power generated to the Town at a discount below CMP rates. After six years, the Town would have the option to purchase the system at approximately 25% of the installation cost with ReVision Energy donating the difference with fair market value (estimated donation is $40K). This would result in the Town generating nearly free energy for the remainder of the system's expected 40 year life span for a savings of $150K at today's electricity rates. If this initial system meets expectations, the EEC anticipates proposing a much larger system to generate all of the municipal electricity needs of the Town saving an additional $900K for the Town over the life of the system.

If no reductions are achieved, town energy cost (including our share of the schools) could increase by $1.0M/yr when crude oil reaches $200/barrel (FY09 average=$70, FY12 average = $92).

We have seen some successes in energy reduction already. In the Town Hall insulation was added and the ceiling was lowered in the main meeting room resulting in a 30% reduction in heating oil usage and a 21% reduction in electricity usage. Efforts to improve the HVAC system at the Police Station were successful with a 40% reduction in heating oil and a 9% reduction in electricity usage.

The EEC has helped make low cost Property Assessed Clean Energy (PACE) and Seacoast Energy Initiative (SEI) energy improvement loans available to the community. The SEI loan program includes Eliot and five neighboring towns with Eliot residents securing one third of the loans so far.

Our meetings are held at the Town Hall at 4:30 PM on the second Wednesday of the month. All members of the public are welcome to join our meetings and help with our work. If you are interested in energy issues, please join us at a meeting to learn more. We now have two openings on the EEC.

Respectfully submitted,
Charlie Case, Chairman
Ben Brickett
Ed Henningsen
Vaughn Smith
Monique Lillis

REPORT OF THE BUSINESS DEVELOPMENT COMMITTEE

The Business Development Committee continued working on our mission:

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

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

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

The Business Development Committee continues to assist the Town in educating the voters about the upcoming sewer extension vote. The Committee plans on sending information out to Town residents about the possibilities afforded the Town with sewer expansion prior to the June vote.

The Committee continues to respond to inquiries regarding potential business relocations to Eliot. Business interest this past year included a micro-brewery, chocolate manufacturer, wine sales, cheese shop, and bakery. Referrals to potential properties are made; however most business inquiries had a need / desire for a sewer connection. Until the TIFF Sewer project gets underway there are few suitable parcels. The BDC also had a presentation from Industrial Consultants (NH Clean Energy) regarding a proposed processing facility. The group wants to locate a plant to process 1,000 tons / day of assorted waste and recycled products into diesel fuel, naphtha, and paraffin wax. The plant would employ 50 people. The project requires a sewer connection; which is currently not available to a suitable parcel.

The Committee continued sending letters welcoming businesses that choose to locate or expand their operations in Eliot. The letter welcomes the businesses and provides a link to the Committee. We offer our support should there be any issues that the business needs to have addressed.

The Committee continued to coordinate with Planning Assistant Kate Pelletier as an ex-officio member. Kate attends every other meeting and coordinates our efforts with Town staff.

Respectfully submitted,

John Chagnon, Chair
Members: Russ McMullen,
Sally Lewin

Dutch Dunkelberger, Board of Selectman's Liaison

REPORT OF SEWER COMMITTEE

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

The Committee continues to review the past, present and future sewer situations of Eliot.

The Inflow and Infiltration (I&I) problem has continued to be addressed by the Department of Public Works. Problems identified and repairs made to the Bolt Hill Road sewer system resulted in a great reduction of ground water, reducing the I&I to the system. The Department of Public Works has completed the audit of sump pump connection infractions to the public sewer. This also resulted in a reduction of I&I to the public system.

The Sewer Extension Project continues to move forward with the consultants of Underwood Engineers, Inc. for voter approval in June. The Committee has voted unanimously to support their design and route direction of the Sewer Extension to better serve the existing sewer infrastructure of the Town.

The subcommittee will continue to review the cost of operation and variable rates for the wastewater disposal. The committee will continue to review sewer rates as required due to an aging infrastructure; all sewer rates will be adjusted as needed.

The Intermunicpal Agreement (I.M.A.) between the Town of Eliot and the Town of Kittery is now nearing its final stage of negotiations and is also included on the June warrant for voter approval. The major purpose of this agreement is to deal with the existing sewer and the amount of quarterly flow to the Kittery Wastewater Treatment Plant. This agreement will allow for a more simplified and uniform per gallon cost, thus providing a more accurate computation of quarterly costs to the users.

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

Respectfully submitted,
Eliot Sewer Committee:

Michael Dupuis, Chairperson
Stephen Beckert
Dick Dionne
Jack McDonough
Nancy Shapleigh
Rich Russell

Bill Hankin
Janice Hastings, Alt.
Grant Hirst, Alt.
Charlie Bradstreet, Alt.
Richard Donhauser, Alt.

REPORT OF THE SOLID WASTE / RECYCLING COMMITTEE

One of the goals of the Public Works Department is to reach a point where the Transfer Station is operated with <u>zero funding from tax revenues.</u> The Solid Waste / Recycling Committee continues to develop and implement plans that help to reach this goal. Recent efforts have resulted in increased recycling, reduced amounts of trash, and reduced cost of operating the transfer station.

Changes that have been recently implemented include:

1) Collection of "Other Plastic Containers" – this includes all plastic containers (other than the #1 and #2 bottles that we are already collecting) which have a recycling symbol and are no larger than a 5 gallon pail. This should help to substantially reduce the volume of our trash.
2) Food Waste Pilot Program - Implementation of a pilot program to collect kitchen food waste from 100 residents. If successful, the pilot could be expanded to be available to all residents. This has the potential to substantially reduce the weight of out trash. In the first month of the pilot program we have collected approximately one ton of kitchen food waste.
3) Swap Shop – a swap shop has been added to the recycling building. Please drop off gently used items (except electronics) for other resident to reuse.

We are also discussing the advantages / disadvantages of programs used in other communities such as Pay-to-Throw.

<u>To all residents</u> – please support these new programs. Improving your recycling efforts helps to reduce the cost of operating the transfer station and helps to reduce our tax burden
<u>Reduce, Reuse, and Recycle</u>

Respectively submitted:
Jim Tessier, Chairman
Joel Moulton, Public Works Dir.
Bud Moynahan
Phil Lytle
Donald Webber
Stephen Brandon

REPORT OF THE COMPREHENSIVE PLAN IMPLEMENTATION COMMITTEE

The Comprehensive Plan Implementation Committee completed its review of the existing town government. Based on Eliot's current population and operating budget, a recommendation to move to a Town Meeting-Selectman-Town Manager form of government, as set forth in state statute, was made to the Board of Selectmen. We anticipate that having a town manager will promote a layer of responsibility, visibility, accountability and oversight that will aid the Board of Selectmen in focusing on policy making, ordinances and planning rather than general administrative duties. We feel this change is in the best interests of the town of Eliot, and will best serve our future as a growing municipality.

We are now focusing our attention to efforts made by other committees and groups in town regarding the guidelines set forth in the comprehensive plan. Our plan is to meet with these representatives and discuss the direction they are headed and any obstacles they are encountering. The 2007 Eliot Comprehensive Plan Community Survey results indicate the citizens of Eliot are concerned about tax increases, loss of rural character/roads, loss of wetlands, loss of open space and wildlife areas, traffic and recycling/solid waste disposal. According to the survey, the top two reasons for wanting to live in Eliot are quality of life and small town atmosphere. The responsible committees are being challenged to create changes that will affect how the town will look years from now. We look forward to continued communication as they move forward with implementing the recommendations set forth in the comprehensive plan.

Respectfully submitted,

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

REPORT OF THE ELIOT BUILDING COMMITTEE

I would like to take this opportunity to thank the members of the Building Committee for their dedication and for doing due diligence on their given tasks this past year.

With the rejection by the voters last June, of a proposed new building for the Community Services Department the Building Committee Stepped back and regrouped to take a look at the overall space needs for all town departments. The committee feels that it is again prudent to look at the space needs of all departments not only for their present needs but what will their needs be considering any future department expansions that may be necessary as the town grows.

To this end the committee met with Mike Lassel of Lassel Architects, PA of South Berwick. Mr. Lassel has provided us with a cost estimate proposal covering the scope of work and process required to provide us with a comprehensive space needs assessment. The committee has forwarded this to the Board of Selectmen requesting that a referendum question be placed on the June ballot, requesting the necessary funding to accomplish the study and that the funding be taken from the unreserved fund balance rather than raising from taxes.

The committee hopes that you, the Eliot voters will support this effort, which will give us a great Planning tool for Eliot's future.

Respectfully submitted

Eliot Building Committee
Steve Beckert, Chairman

Ed Strong, Vice Chairman
Grant Hirst, Secretary
Sally Lewin
Phil Lytle
Ted Place
Donny Webber
Dutch Dunkleburger, Selectmen's Liaison

TOWN OF ELIOT RESERVE FUNDS
BALANCES AS OF DECEMBER 31, 2012
Adjusted for expenses

REVALUATION RESERVE	$ 31,961
TOWN FACILITY RESERVE	6,327
FIRE TRUCK RESERVE	68,015
POLICE CRUISER RESERVE	11,034
SICK LEAVE RESERVE	56,871
LAND BANK RESERVE	68,493
ROAD EQUIPMENT RESERVE	2,754
STREET LIGHTS RESERVE	6,232
LEGAL FEE RESERVE	53,535
200TH ANNIVERSARY	25
GENERAL ASSISTANCE RESERVE	1,210
COMMUNITY SERVICE CENTER RESERVE	84,103
CONSULTANTS RESERVE	1,049
CONTINGENCY & EMERGENCY RESERVE	26,511
TOWN INSURANCE RESERVE	8,409
ASH REMOVAL RESERVE	3,079
SEWER CAPITAL RESERVE	233,355
SEWER BETTERMENT RESERVE	20,110

2012 VEERANS EXEMPTION

Map	Block	Unit	Owner's Name	Amount
1	5		FRYE, WILLIAM	6000
1	6		FRYE, DAVID A	6000
1	12		COLSON, ARTHUR/LORRAINE REV TRUST	6000
1	21		BAKER, CALISTA A	6000
1	25		DORR, JOHN	6000
1	26		FAULKNER, RAYMOND S	6000
1	33		ROBBINS, GLENN A	6000
1	37		ALDEN, SHIRLEY H REVOCABLE TRUST	6000
1	45		BOGANNAM, DANIEL C REVOCABLE TRUST	6000
1	48		DAVIS, MINNIE F	6000
1	53		PAUL, JEANETTE	6000
1	73		KULBACK, STEPHEN J SR	6000
1	99		HUNTRESS, HOWARD JR	6000
1	113		PLACE, THEODORE C	6000
1	116		WATERMAN, OLGA L	6000
1	136		CASTELLEZ, SARA	6000
1	142		PAPPAS, GEORGE C/ALLYSON C REV TRUST	6000
1	158		HOOPER, ROBERT JR	6000
1	162		RICHARDSON REVOCABLE TRUST	6000
1	176		CHICK, ARLENE	6000
3	5		SEARLES LIVING TRUST	6000
3	24		GERRY, WILLIAM	6000
3	29		TRUEMAN, JEANNE	6000
3	40		PHILLIPS, THOMAS	6000
4	17		GADAPEE, JOYCELINE REV LIV TRUS	6000
4	24		TAPLEY, PHILIP H	6000
4	30		STAPLES, ROLAND A	6000
4	35		SMITH, ROBERT L	6000
4	46		HIPPERN, JOHN E	6000
4	48		HODGDON, BARBARA L	6000
4	49		BARRETT, WILLIAM N	6000
4	59		PERKINS, ARTHUR E	6000
4	63	5	WALLACE, BARBARA L	6000
4	63	6	MAGNUSON, MYRON D	6000
4	65	1	HOWELL, JANE L REV INTERVIVOS	6000
6	3		SHAPLEIGH, FREDERICK JR	6000
6	28		TALBOT, JOHN D	6000

6	33		MARSTON, JOHN E	6000
6	36		NEWLAND, CLINTON JR	6000
6	37		GAUTHIER, BARBARA F	6000
6	45		REMIGNANTI, JUNE REVOCABLE TRUST	6000
6	46		HUTCHINSON, FRANKLIN	6000
6	50		SHEA, LEROY/KAREN REV TRUST	6000
6	54		MANERO ANTHONY/ELIZABETH REV TRUST	6000
6	57		HANNIGAN, ELINOR C	6000
6	67		SANBORN, STEPHEN W	6000
6	72		SINDEN, GARY A	6000
6	75		ADAMS, MARIAN H	6000
6	80	1	CLAYTON, MARGARET L	6000
6	83		QUINLIVAN, MARJORIE L	6000
7	13		SNOW, WILLIAM F	6000
7	50		KIBAT, SHARON M	6000
7	52		HYSLER, RAYMOND	6000
7	59		JARDINE, WALTER/ROBERTA REV TRUST	6000
7	65		MACOMBER, PHILIP	6000
7	67		BYNION, KENNETH W	6000
7	77		PACE, FRANCIS C & NANCY E REVOCABLE TRT	6000
7	83		PIPHER, LINDA	6000
7	92		DAY, WARREN	6000
7	97		HUTCHINS, THELMA E REVOCABLE TRUST	6000
7	101		GOODALE, RICHARD JR	6000
7	112		WRISLEY, KEN F	6000
7	115		TRENT, ARLENA T	6000
7	123		STARR, GEORGE JR	6000
7	141		LASKOWSKI FAMILY REVOCABLE TRUST	6000
10	24		BRANDON, STEPHEN J	6000
10	32		THOMAS, FRANCIS L	6000
10	49		HINDS, CLAYTON JR	6000
10	60		LEAVITT FAMILY REVOCABLE TRUST	6000
10	75		MCKENNNEY, RALPH A	6000
10	76		GROVER, DORIS M	6000
11	3		SPINNEY, ELIZABETH	6000
11	4		RICCI, FRANCIS G	6000
11	8		STRONG, E GAIL	6000
11	23		HOOPER, WAYNE	6000

11	28		BARR, IOLA M	6000
11	34		SMITH, VAUGHN C	6000
11	40		BURBANK, THOMAS H	6000
12	2		MACHADO, RALPH K	6000
12	3		DOWNING, PAUL G	6000
12	5		LANGLEY, RALPH O	6000
14	22	1	MORRISSEY, MAUREEN	6000
14	26		FOWLER, BARBARA	6000
15	2		OBREY, RICHARD	6000
15	3		TOBEY, ALYCE I REVOCABLE TRUST	6000
15	7		HOYT, WALTER G	6000
15	18		VETTER, EDWARD H	6000
15	20		JOYCE, MRS MARIE M	6000
15	22		ELLIOTT, JAMES P	6000
15	27		WIECHERT, RICHARD D & ELLA L REV TRUST	6000
15	29	11	HUGHES, DANELLE TAYLOR	6000
15	33		FITZPATRICK, DIANE	6000
15	37		FERNALD, ROLAND	6000
15	39		PERHAM, ROBERT W/PRISCILLA B REV TR	6000
15	42		CRESS, DONALD L ET AL	6000
16	12	1	BLAISDELL, WAYNE	6000
16	12	4	BOWDEN, JANICE M	6000
16	12	32	EDSON, DOROTHY S/ALBERT R REVOCABLE TRU	6000
16	12	43	SPINNEY, TYLER	6000
16	12	44	BUTTERWORTH, GLADYS	6000
17	7		CURRIE, LETHA M	6000
17	9		MCLEAN, GEORGE W	6000
17	16		GROGAN, BETTY L	6000
17	23		WIRTH, HERBERT JR	6000
17	24		ENGLISH, WILLIAM E	6000
17	28		ROGERS, RAYMOND E	6000
19	5		BECKERT, RICHARD M	6000
19	14		BURNELL, DOUGLAS E	6000
19	18		SEESMAN, ALLEN D	6000
19	27		ROBERTS, RICHARD C	6000
19	32		ELDREDGE, MARION	6000
19	38		COLLENE, DENNIS	6000
19	43		DEVLIN, JOHN JOSEPH JR LIVING TRUST	6000

19	45		FELDMEIER, EDWARD B	6000
19	46		SHOREY, GERALD JR	6000
19	49		ROHDE, ROY F	6000
19	57		HICKEY, KATHLEEN M	6000
19	61		MILLETTE, PETER	6000
19	65		WELTS, MADELINE	6000
19	68		LUND, NEIL C	6000
19	72		MATSON, RUSSELL W	6000
19	76		GRAMMONT, RONALD G	6000
19	81		CARSWELL, SHIRLEY S	6000
19	83		LIPPINCOTT, JOHN A	6000
19	87		GUPTILL, LOUISE B	6000
20	8		LAPOINTE REVOCABLE TRUST	6000
20	9		TURNER, RONALD D JR	6000
20	15		DAVIES, DONALD M	6000
20	17		SPINNEY, WALTER	6000
20	25		MURPHY, CATHERINE A	6000
20	36		WOOD, RICHARD B	6000
20	50		CLARK, HERBERT N	6000
21	21		DOW, LARRY A	6000
21	23		PLACE, MARGARET E	6000
21	25		MORSE, MILLY LOU	6000
21	28		SPINNEY, PRISCILLA	6000
21	29		RICHARDS, MADELINE L	6000
21	29	1	RICHARDS, RUTH	6000
22	6	1	SULLIVAN, BYRON R AND LULA A REV TRUST	6000
22	6	3	JENNINGS, BARBARA	6000
23	13		SEELEY, ROBERT	6000
23	24		MERRILL, FRED L	6000
23	31		HANSON, LLOYD E	6000
23	38		REDDEN, ALAN P	6000
23	55		ROUTH, WALLIS W REVOCABLE TRUST	6000
23	62		MCAFEE, MARGARET	6000
25	9		SHAPLEIGH, NANCY E	6000
25	12	2	JENKINS, THOMAS H	6000
25	14		ROUSSEAU, PAUL S	6000
26	8		GOSS, MARCIA A	6000
26	16		WITHAM, JUSTIN E	6000

26	17		MOORE, VIRGINIA C	6000
26	20		AIELLO, LAWRENCE J/GAIL R TRUST	6000
26	21		ROGERS, PAUL J	6000
26	22		TOBEY, CHARLES	6000
27	3		NASHWINTER, STANLEY E	6000
27	15		MOYNAHAN, CORNELIUS	6000
29	8		WEBBER, DONALD JR	6000
30	1	1	DODGE, SHIRLEY G	6000
30	13		MERRILL, ROBERT E	6000
30	16		PARKER, MALCOLM M	6000
30	31		SEIBERT, MARY L	6000
30	34		RAGNO, NORMA F	6000
30	36		MATTHEWS, MARILYN A	6000
30	39		TREFETHEN, JAMES F	6000
30	40		EATON, MARTHA J	6000
32	6		DYSART, COLETTE S	6000
33	2		COHEN, JOY E REVOCABLE TRUST	6000
33	46		WEBBER, LAURA A	6000
34	2		SHAPLEIGH, MADELINE	6000
34	19		CHASE, GAIL P	6000
35	3		STAPLES PROPERTIES LLC	6000
36	2		CAMPBELL, GORDON G	6000
37	16		ROY, ROLAND/JEANNE JOINT LIVING TRUST	6000
38	1		MITCHELL, HILTON JR	6000
38	7		O'CONNOR, KEVIN	6000
38	10		DOWNES, CHARLES R	6000
38	12		CULTRERA, SEBASTIAN	6000
38	22		LINCOLN, RICHARD M REVOCABLE LIV TRUST	6000
38	28		PERKINS, DANIEL W	6000
38	29		BRIGHAM, JOHN	6000
38	38		MCDEVITT, JAMES J	6000
40	4		MILLER, LILLIAN R	6000
42	27		ROY, ROBERT P	6000
43	1		EDMUNDS, MARY ALICE	6000
43	5		GLIDDEN, ERIC S	6000
43	7		A & L COVINGTON TRUST	6000
43	11		SALTMARSH, FRANCES E	6000
43	16		ROGERS, BEVERLY M	6000

43	28		BROWN, ELEANOR R REVOCABLE TRUST	6000
45	2		LAWRENCE, RICHARD	6000
47	1		REMICK FAMILY TRUST	6000
47	11		BUSWELL, PATRICIA W REVOCABLE TRUST	6000
47	12		LEAVITT, CONE F	6000
47	13		BARNARD, JOHN B	6000
48	6		AMES, THERON M	6000
49	7		COLLIER, RICHARD	6000
50	29		WHITE, ALLAN R	6000
50	30		FRENCH, LEON E/JUDITH M FAMILY TRUST	6000
51	1		WHITE, SADIE BELLE	6000
51	8		PILKINGTON, JOHN M	6000
51	14		MORELAND, CAROL E REVOCABLE LIV TRUST	6000
51	17		HARVILLE, JAMES B	6000
51	31		LUTZ, CAROL E REVOCABLE TRUST	6000
52	6		VANSLOOTEN, PAUL H	6000
52	9		RAESIDE, DUNCAN	6000
52	14		HALE, DANA E	6000
52	20		LECUYER, PAULINE D	6000
52	23	1	BOWMAN, WILLIAM H	6000
52	24		BROWN, JAMES E	6000
53	20		PICARD, RICHARD R	6000
56	2		BEATTIE, DAVID J	6000
56	4		DOW, JOHN T	6000
57	2		BROOKER, STEVEN R	6000
58	1		FECTEAU, MARY E	6000
58	9		JAMES, CHRISTINA M	6000
58	18		LYTLE, PHILIP N	6000
60	9		MORTON, LAWRENCE D	6000
61	7		LAPOINTE, BARBARA	6000
61	13		PIERSON, DAVID & EDITH TRUST	6000
61	14		COUSENS, MERRILL C	6000
61	19	1	THUET, ROBERT C	6000
62	5		LENTZ, DENNIS F	6000
63	7		BURKHEAD, HUBERT W	6000
65	5		TARR, THOMAS M	6000
65	26		NELSON, ALICE H	6000
65	29		WILLEY, RICHARD/KAREN LIVING TRUST	6000

65	34		PEARCY, DAVID A/JANET K REVOCABLE TRUST	6000
65	35		SHAPLEIGH, STANLEY G	6000
65	35		SHAPLEIGH, STANLEY G	6000
66	3		SEAWARD, WILLIAM JR REV TRUST	6000
66	4		JULIANO, FRANK E	6000
66	5		ALLAIN, JAYSON	6000
66	7		PEARSALL, ELEANOR	6000
66	19		BELL, JEAN M	6000
66	38		GMYREK, ROBERT J	6000
66	42		PALMER, FANNIE E REV TRUST	6000
66	45		KRICHBAUM, PATRICIA B	6000
66	51		ANDERSON, STEPHEN E	6000
70	29		ALDERSON, CHRISTINE K	6000
70	35		AMMONS, VIRGINIA M	6000
71	1		POMERLEAU, ROBERT G	6000
71	2		WINSTON, MONICA A	6000
71	5		SHIRK, LAWRENCE E	6000
71	7		ELWELL, VIRGINIA S	6000
71	15		AUGUSTA, MURIEL W	6000
73	6		LAMBERT, LAWRENCE N	6000
73	15		LEAVITT, DALE W	6000
73	27		WHITE, GARY C	6000
74	1		HUNTRESS, MADELINE J	6000
74	10		MICHAUD, ELAINE R	6000
74	11		MACKAY, SYLVIA E	6000
74	21		HAEDRICH LIVING TRUST	6000
75	21		STEWART, RANDALL	6000
75	25		EATON, ERNEST G	6000
76	11		STARKEY, DOUGLAS H	6000
76	15		MOORE, JUDITH	6000
76	20		O'BRIEN, JOSEPH J	6000
78	11		VAILLANCOURT, DONNA M	6000
78	12		HANDFIELD, HELEN V	6000
78	13		JACQUES, WILLIAM T	6000
78	16		SIMONS, CHARLES E	6000
78	79		HIGGINS, RICHARD W JR	6000
79	11		NAU, LEWIS JR	6000
79	20	96	WORTH, FREDERICK M	6000

79	20	99	KINGSTON, ROSS	6000
79	20	100	DALEY, ALICE J	6000
79	20	104	WEST, JEAN	6000
79	26	24	PRATT, AVIS	6000
79	26	28	BOWDEN, ELMER JR	6000
79	26	30	BOULTS, ROBERT	6000
79	26	31	BELCAMINO, VINCENT W	6000
79	26	41	ROY, MARGARET	6000
79	26	51	JUTRAS, ROGER	6000
79	26	52	DURNIN, MARGERY	6000
80	1		SMITH, RAYMOND I	6000
80	3		EMERY, SHERMAN R REVOCABLE TRUST	6000
80	7		TUTTLE, KENNETH L	6000
80	10		PARNHAM, CHARLES W	6000
80	11		CROWLEY, STEPHEN	6000
80	17		CULLEN, ROGER H	6000
80	27		SULLIVAN, STEPHEN J	6000
84	5		NOREK, RICHARD S	6000
85	3		HOURIHAN, LAURIANNE ET AL	6000
85	11		HOUDE, ROBERT J	6000
86	9		HOUDE, RENA G	6000
86	28		HOUDE, ALBERT G	6000
86	30		HOUDE, EDWARD E	6000
88	10		KANE, WILLIAM R	6000
88	13		GRANT, ANNA R	6000
89	9		EMERY, DAVID A	6000
90	4	1	ROLLINS, WILLIAM	6000
90	14		MACINTIRE, MICUM C	6000
90	18		GILKER, CHERYL I	6000
90	19		ROWAN, MICHAEL W	6000
93	9	1	PONCHAK, ROBERT E REVOCABLE TRUST	6000
94	1		RAITT, NELSON	6000
94	8		ATWOOD, JAMES D	6000
94	15		CASS, WILLIAM F	6000
98	8	2	ZARAMBA FAMILY REVOCABLE TRUST	6000
98	8	5	ZELLERS, ROBERT H	6000
101	7		MOLLEUR, LENA M	6000
101	10		FOYE, GEORGE A	6000
106	1		SHAW, ROBERT A	6000

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

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

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

TREASURER'S REPORT

July 1, 2012 – June 30, 2013

Town of Eliot Articles Vs. Expenses

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

ABATEMENTS – 2012

ACCOUNT#	ABATEMENT
016-012-004	200.80
078-007-000	125.50
001-081-000	2579.39
019-003-000	572.53
Per- 53	8.79
016-012-044	200.80
078-030-000	2044.40
075-018-000	347.64
039-006-000	702.80
101-006-000	168.17
020-047-000	70.28
074-023-000	3340.55
099-003-000	173.46
086-046-000	284.89
079-026-044	879.51
078-030-000	70.28
070-045-000	308.73
019-003-000	124.80
078-083-000	289.91
078-084-000	289.91
078-103-000	301.20
078-104-000	299.95
078-027-000	190.76
078-073-000	965.10
078-074-000	972.63
078-082-000	289.91
078-109-000	304.97
078-110-000	298.69
078-111-000	299.95
078-114-000	299.95
078-115-000	299.95
078-116-000	298.69
078-127-000	228.41
070-037-000	306.22
070-038-000	306.22
070-039-000	306.22
070-042-000	228.41
070-043-000	308.73
078-106-000	303.71
078-105-000	301.20
078-107-000	303.71
078-108-000	303.71

078-089-000	321.28
079-026-043	508.28
074-009-000	3067.22
050-027-000	1060.48
018-003-000	3743.67
PER-053	8.79
029-019-000	2675.66
007-083-000	75.30
082-004-000	1037.59
007-141-000	200.80
078-072-000	965.10
030-034-000	1407.83
010-079-000	125.50
091-003-006	15.06
025-009-000	106.68
079-026-004	347.64
079-026-046	125.50
006-019-000	1149.58
045-013-00A	263.55
030-039-000	200.80
025-015-000	1326.54

SUPPLEMENTALS – 2012

ACCOUNT #	YEAR	SUPPLEMENTAL
086-004-001	2012	34260.00
079-026-043	2012	508.28
018-003-000	2012	3743.67
039-014-000	2012	2077.03
039-004-000	2012	1088.09
079-026-004	2012	347.64
078-060-000	2012	2044.40
025-015-000	2012	1635.27

REPORT OF THE TAX COLLECTOR FOR 2012

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

UNPAID 2006 PERSONAL PROPERTY TAXES AS OF JUNE 30, 2012

NAME	MAP&LOT	PRINCIPAL BALANCE
Symphonix	PER-635-000	8251.91

UNPAID 2007 REAL ESTATE TAXES AS OF JUNE 30, 2012

NAME	MAP&LOT	PRINCIPAL BALANCE
Larsen, Thomas	015-005-002	202.39
Symphonix	PER-635-000	14,981.09

UNPAID 2008 REAL ESTATE TAXES AS OF JUNE 30, 2012

NAME	MAP&LOT	PRINCIPAL BALANCE
Foster, Teresa	079-026-074	491.40
Larsen, Thomas	015-005-002	217.42
Symphonix	PER-635-000	14,296.06

***Taxes paid in full after 6/30/2012**

UNPAID 2009 REAL ESTATE TAXES AS OF JUNE 30, 2012

NAME	MAP&LOT	PRINCIPAL BALANCE
Foster, Teresa	079-026-074	480.47
*KATRINAS	PER-085	3.80
Kimball, David E	009-004-000	2994.30
Larsen, Thomas	015-005-002	199.22
*Marasca, Michelle	079-026-032	1056.97
*Rowe, Jason L	061-011-003	6913.58

***Taxes paid in full after 6/30/2012**

UNPAID 2010 REAL ESTATE TAXES AS OF JUNE 30, 2012

NAME	MAP&LOT	PRINCIPAL BALANCE
Foster, Teresa	079-026-074	417.37
Graham, Joseph D.	079-026-000	530.74
Keefer, Marguerite	004-051-000	3378.74
*Kilfoyle, James Hrs or Devs	030-004-000	2750.99
Kimball, David E.	009-004-000	2564.73
*Marasca, Michelle	079-026-032	953.32
Martinez, Luis A.	070-012-000	4155.38
McCarron, Kim	079-026-055	460.69
*Rowe, Jason L.	061-011-003	5907.94
Cit Technology Finn Svcs Inc	PER-136	113.81
Katrina's Restaurant LLC	PER-085	90.47
Merrywing Corp	PER-053	10.21

***Taxes Paid after June 30, 2012**

DATES FOR 2010 TAX LIENS

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

UNPAID 2011 REAL ESTATE TAXES AS OF JUNE 30, 2012

NAME	MAP&LOT	PRINCIPAL BALANCE
*Allen, Kelly A	079-026-027	312.33
*Arnold, Lisa Revocable Trust	061-019-003	6388.31
*Barrett, James	047-023-000	3614.29
*Bartlett, Arthur Jr	097-002-000	3317.96
*Bartlett, Arthur Jr	097-001-000	9322.96
*Bartlett, Arthur W Jr	090-005-000	2636.89
*Bartlett, Arthur W Jr	097-003-000	195.31
*Bartlett, Arthur W Jr	097-005-000	3208.39
*Bartlett, Arthur W Jr	105-002-000	235.15
*Bartlett, Edward F	104-002-000	593.72

*Bartlett, John	090-007-000	1578.58
*Becker, Casey	079-026-068	440.53
*Berounsky, Tracey	079-026-045	148.03
*Bowden, Steven A	001-081-000	2279.56
*Boyle, Daniel	019-003-000	2922.02
Burt, Lloyd H Jr	100-004-000	4299.08
*Chandler, Anne M	078-056-000	1884.87
*Colella, Joseph	079-026-075	324.79
Cooper Construction	PER-192	15.98
*Croteau, Raymond A	089-013-000	1276.02
*Crowell, Kristen	083-001-000	3426.28
Curves-Kittery	PER-115	30.93
*Dow Properties LLC	054-005-000	4468.41
*Dysart, Michael G	032-002-000	4053.45
Egan, Clifford S	111-010-000	1129.11
*Egan, Jennette A	074-023-000	2910.81
*ELB Real Estate LLC	054-006-000	1323.34
*Eliot Meet Market	PER-025	137.12
*Ellis, Timothy	079-026-039	458.01
*Evans, Corinne	041-006-000	5179.35
*Fernald, Timothy W	010-027-000	2028.06
Fife Insurance	PER-230	2.84
*Forette, Mary M Hrs or Devs	073-018-000	1257.35
*Fource LLC	037-019-000	2162.63
*Gilman, Myron	023-018-000	894.43
Glover, Tim	079-026-004	353.43
*Goodwin, Debra J	047-014-000	2344.31
Graham, Joseph D	079-026-090	454.27
*Hayes, Richard T	075-006-000	1736.54
JMack Builders Inc	089-017-000	1847.52
Katrinas's Restaurant LLC	PER-085	82.54
Keefer, Marguerite	004-051-000	3113.76
*Key Equipment Fin Inc	PER-120	1.26
Kimball, David E	009-004-000	2330.62
*Lewin, Sarah O	001-125-000	3395.15
*Lewin, Sarah O	016-012-016	1178.91
Link Marketing LLC	PER-205	.62
*Little, Thomas	079-026-064	563.85
*Long, Dennis	082-004-000	1086.78
*Long, Dennis	082-004-000	30.56
*MacKenzie, Michael	098-022-000	6566.36
*Maloney, Charlene E	079-026-017	630.05
*Marasca, Michelle	079-026-032	839.01
Maritime Const & Eng LLC	PER-375	326.07
Martinez, Luis A	070-012-000	3772.41
McCarron, Kim	079-026-055	384.55

*Pearson, Ronald L	003-021-000	1401.52
*Roberts, Tiffany D	106-014-000	2356.65
*Rowe, Jason L	061-011-003	5414.67
*Shapleigh, Nancy E	030-003-000	4218.14
*Smith, Cheryl	079-026-079	634.82
*Stonemee LLC	015-012-000	3482.31
*Widi, Lois	025-009-001	4118.54
*Wiggin, Bruce A	074-008-000	2234.83

***Taxes Paid after June 30, 2012**

DATES FOR 2011 TAX LIENS

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

UNPAID 2012 REAL ESTATE TAXES
AS OF JUNE 30, 2012

Allen, Kelly A	079-026-027	323.07
Ameritech Environmental Serv	PER-184	37.36
Arnold, Lisa Revocable Trust	061-019-003	6609.42
AshStreet Realty Trust	094-028-000	6794.21
*Ashtari, Heshmatollah	038-005-000	1544.53
Atwood, James D	094-008-000	2008.36
Barrett, James	047-023-000	3739.34
Bartlett, Arthur Jr	097-002-000	3432.75
Bartlett, Arthur Jr	097-001-000	9645.69
Bartlett, Arthur W Jr	090-005-000	2728.12
Bartlett, Arthur W Jr	097-003-000	201.97
Bartlett, Arthur W Jr	097-005-000	3319.39
Bartlett, Arthur W Jr	105-002-000	243.20
Bartlett, Edward F	104-002-000	614.20
*Bartlett, John	090-007-000	1634.44
Bartlett, John H	091-001-000	118.25
*Belcamino, Vincent W	079-026-031	142.72
Belgrille Inc	PER-168	51.58
*Berounsky, Tracey	079-026-045	315.34
*Bilodeau, Joseph	079-026-011	8.46
*Black Dog Realty LLC	079-026-053	1241.55
Borghoff, Ellen	066-023-000	2793.19
Burt, Lloyd H Jr	100-004-000	4447.84
Boston, Gregory D	023-023-000	1210.63

Bowden, Steven A	001-081-000	2358.40
Boyle, Daniel	019-003-000	3026.22
*Bullard, Steven	007-031-000	1.22
Campbell, Gordon G	036-002-000	2342.41
*Cartmill, Adam R	105-016-000	2950.89
*Cedergren, Yvonne D	007-030-000	2581.40
Chandler, Anne M	078-056-000	1950.05
*Chick, Gerald T	071-017-000	823.41
*Cole, Daniel W	006-071-000	507.34
Colella, Joseph	079-026-075	335.95
Cooper Construction	PER-192	14.18
*Conway, D Jean Realty	086-020-000	.22
*Conway, D Jean Realty	086-021-000	.34
Couture, Paul S	078-071-000	639.84
Croteau, Raymond A	089-013-000	1320.13
Crowell, Kristen	083-001-000	3544.83
Curves-Kittery	PER-115	50.24
*Czarnecki, Jennifer	079-026-080	560.09
*Dame, Kenneth	051-029-000	48.63
*Dame, Kenneth E	010-033-000	1586.80
*Dame, Kenneth E	010-034-000	1803.91
*Dame, Kenneth E	022-006-002	2671.74
*Dame, Kenneth E	075-024-000	1756.44
D'Amour, William A	071-030-000	2743.65
*Davis, Cheri L	089-019-000	1033.67
*Della Land Corp	081-013-000	453.10
*Della Land Corp	081-011-000	400.57
*Della Land Corp	088-009-000	362.59
*Della Land Corp	081-012-000	467.67
*Donahue, Kevin P	010-030-000	782.86
Dow Properties LLC	054-005-000	4623.04
*Duggan, Debra A	003-007-000	6143.10
*Duggan, Debra A	003-007-001	757.19
*Dysart, Colette S	032-006-000	1795.68
Dysart, Michael G	032-002-000	3984.61
Egan, Clifford S	111-010-000	1168.12
Egan, Jeanette A	074-023-000	2882.70
ELB Real Estate LLC	054-006-000	1369.08
Eliot Meet Market	PER-025	132.69
Eliot Home, Farm & Garden	037-021-000	1560.21
Eliot Recycling Services	037-009-000	17790.89
*Eliot Recycling Services	037-014-000	.16
Ellis, Timothy	079-026-039	344.97
Evans, Corinne	040-006-000	5358.60
*Etemad, Bijan	009-012-000	758.21
*Etemad, Bijan	026-019-000	1441.21

Everhart, Edward	079-026-003	386.20
*Faulkner, Raymond S	001-010-000	131.13
*Faulkner, Raymond S	001-026-000	1346.26
Fernald, Timothy W	010-027-000	2098.20
Forette, Mary M Hrs or Devs	073-018-000	1300.81
*Forrette, Kenneth O	037-019-000	1222.53
Fource LLC	037-019-000	4583.11
*Gagnon, Lisa A	076-008-000	2225.48
*Gardner, Scott T	007-033-000	1331.07
*Gardner, Scott T	014-033-000	1519.06
Goodwin, Debra J	047-014-000	2425.39
Goodwin, Jennifer C	047-014-000	725.87
Goodwin, Raymond K	078-089-000	1877.38
*Goulart Family Realty	071-012-000	1567.17
Graham, Joseph D	079-026-090	469.93
*Grant, Nancy P	072-010-000	14.38
*Grassi. Brandon	023-018-000	1874.05
Guerra, Cristina	073-017-000	1962.79
Hayes, Richard T	075-006-000	2395.76
*Hering, Alice M Hrs or Devs	057-007-000	1099.07
*Hodge, Lawrence J	042-018-000	5383.07
*Hooper, Wayne	011-023-000	1901.44
Howard, Patricia J	038-024-000	1557.52
*Hubbard, David	079-026-067	180.08
J&P Custom Apparel	PER-151	66.47
JMack Builders Inc	089-017-000	1911.41
Joseph, SallyAnn Hrs or Devs	014-035-000	524.94
Katsanos, Sheila	079-026-087	520.17
Katrinas's Restaurant LLC	PER-085	79.87
Keefer, Marguerite	004-051-000	3221.49
Keen, Deidra M	079-026-056	415.82
*Key Equipment Fin Inc	PER-120	1.26
*Labrie, Karen	023-060-000	2193.83
*Laskowski Family	007-141-000	768.34
*Lastoff, Debra L	019-019-000	2047.21
*Leborgne, Gisele	026-010-000	409.02
Ledlow, E Lee	050-027-000	614.20
Lepere, Paul R	006-023-000	1327.27
*Letellier, Mathew J	050-011-000	275.24
Lewin, Sarah O	001-125-000	3512.62
Lewin, Sarah O	016-012-016	1219.65
*Lingley, Michael	087-010-000	1357.49
Link Marketing LLC	PER-205	72.14
*Locke, Melissa J	079-026-057	537.79
Long, Dennis	082-004-000	1147.50
*Long, Ted III	090-020-000	2402.15

Longarini & Associates	PER-207	5.15
MacKenzie, Michael	098-022-000	6793.64
*Maglaras, Daniel	100-005-000	2877.46
Maloney, Charlene E	079-026-017	658.00
*Manero-Earley, Mary Ellen	006-055-000	3883.62
Marcuri, Alphonse	058-015-000	2036.36
Marshall, John P	058-001-001	3677.51
Maritime Const & Eng LLC	PER-375	278.25
Martinez, Luis A	070-012-000	3902.95
McCarron, Kim	079-026-055	397.78
McDaniel, John	079-026-004	356.39
*Metcalf, Deborah B	010-026-000	395.27
Moon Dance LLC	PER-212	2.59
Moynahan, Daniel G	030-020-000	2904.59
*Narbonne, Peter J	094-025-000	1302.58
*Normand, Lisa B	053-003-000	524.89
*Olsen, Harris L Hrs or Devs	033-032-000	142.72
*Olsen, William T Jr	106-005-001	4420.80
*Oparowski, William H	058-005-000	3148.07
Parent, Renee P	070-026-000	4127.09
Pearson, Ronald L	003-021-000	2090.46
*Peterson, Edward	030-028-000	1357.65
*Pettigrew, Charles Jr	030-009-000	437.81
Pickett, Tim	023-025-000	2720.39
Place Enterprises	063-012-000	989.06
Place, Leon D	001-093-000	1443.74
*Remick, Mary E	079-026-021	.32
*Rice, Cheryl A	010-079-000	2998.64
Richards, Eric	030-009-002	1383.14
*Riddle, Christine A	023-035-000	2858.23
*Rideout, Neil A	010-072-000	35.59
*Rideout, Neil Arthur Jr	081-005-000	1029.67
*Robbins, Josephine A	003-012-000	4381.45
*Roberts, Richard C	019-027-000	1469.69
*Roberts, Tiffany D	106-014-000	4952.81
Roadhouse Restaurant	PER-365	68.28
*Rousseau, Jon	079-026-068	455.76
Russell Sylvester	PER-072	155.36
*Scarpetti, Jacqueline	001-143-000	2328.89
*Seibert, Aaron L	030-019-000	1995.07
Shapleigh, Nancy E	025-009-000	1.87
*Shapleigh, Nancy E	030-003-000	4364.11
*Small, Beverly A	003-027-000	1058.80
Smith, Cheryl	079-026-079	656.71
Smith, Ronald	079-026-064	583.28
*Smith, Theodore D	066-008-000	.54

*Smith, Wanda L	094-023-000	.46
Sonata	PER-224	7.73
*Stonemee LLC	015-012-000	3602.80
*Taylor, John Scott	014-001-000	1838.72
*Thompson, David S	050-015-000	4102.30
*Thompson, Steve	PER-079	48.11
*Thompson, Steven R Et Al	036-010-000	867.80
Tice, Zolanna J	073-018-M	265.10
Tobey, Lawrence	079-026-047	503.42
*Valiquet, Brigida	032-004-000	3529.38
*Welts, Madeline	019-065-000	1700.10
*Whicker, Maria L	075-010-000	517.67
*White, Sadie	051-001-000	2453.33
Whiteford, Thomas	005-006-000	3417.41
Wits End Growers	PER-237	.64
Widi, Lois	025-009-001	4261.06
Wiggin, Bruce A	074-008-000	2319.76
*Zivari, Farajollah	052-019-000	41.28

***Taxes Paid after June 30, 2012**

DATES FOR 2012 TAX LIENS

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

Respectfully submitted,
Patricia A. Levesque, Tax Collector

TOWN CLERK'S REPORT

Greetings from the Town Clerk's Office! It has been another busy year in the Town Clerk's Office and it is hard to believe that I am writing my ninth annual report to you as Town Clerk.

The Town Clerk's Office takes pride in the services provided to our residents and business owners. The staff stays up to date on laws and procedures through trainings offered by Maine Municipal Association and the various State Departments that as Town Clerk I act as Agent for. This allows the office staff to provide the highest level of customer service while striving to maintain an open and friendly office atmosphere. Our office is always looking for ways to expand on or improve the services that we offer and I encourage you as residents to bring any suggestions to my attention.

As Clerk, I also serve as the Town of Eliot's Website Administrator. This past year with the approval of the Board of Selectmen an E-Alert System was implemented that allows citizens to voluntarily sign up and receive email notifications of community news, announcements and municipal committee meeting schedules and agendas. We currently have just over 200 people taking advantage of this service. If you like to be an informed citizen and would like to sign up for this service, visit the homepage of our website (www.eliotmaine.org) for sign up options.

On March 1st, Assistant Clerk Sheila Hatch retired after eight years of dedicated service to the Town of Eliot. Sheila was a pleasure to work with and she will be truly missed by us all. On April 11th, we welcomed Melissa Albert of Berwick, Maine to our Clerk's Office Staff. Melissa comes to Eliot with over ten years of extensive Municipal Office experience and was able to step right into the position proving to be an excellent addition to our staff.

I am fortunate to work with an extremely dedicated and hardworking team. I would like to take this opportunity to thank Pat Levesque, Brenda Harvey, Melissa Albert and former coworker Sheila Hatch for their hard work and support.

Respectfully Submitted,

Wendy J. Rawski, Town Clerk

The following are some of the items issued by the Clerk's Office between July 1, 2011 and June 30, 2012:

6,064 Motor Vehicle Transactions

726 Boat Registrations

270 Milfoil (Lake & River Protection) Stickers for Boats

53 Documented Boats Recorded/Excise Tax Collected

91 Snowmobile Registrations

143 ATV Registrations

1,012 Dog Licenses

177 Resident Inland Fisheries Licenses/Permissions

54 Marriage Licenses

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

Vital Statistics

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

Births

Thirty-Two Births were recorded in the Town of Eliot between July 1, 2011 and June 30, 2012

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

Deaths

Twenty-Six Deaths were recorded in the Town of Eliot between July 1, 2011 to June 31, 2012

In Memory Of

Name	Date of Death
Seesman, Nina D.	July 5, 2011
Trafton, Patrick M	July 21, 2011
Knight, Robert M	July 22, 2011

Parmley, Natalie	August 22, 2011
Dobrovich, George John	September 16, 2011
Gorman, Wallace P	September 17, 2011
Crowell, Lillian Herrick.	October 9, 2011
Hipsky, Henrietta H	October 13, 2011
Lonsway, Donald	October 23, 2011
Konovalchik, Gabrielle Paulette	November 8, 2011
Muchemore, Reginald F	December 9, 2011
Logan, Diane	December 13, 2011
Peterson, David	January 25, 2012
Cookson, Gene	January 10, 2012
Bond, Richard	February 3, 2012
Laskowski, Victor	February 4, 2012
Searles, Vernon	February 5, 2012
Buzzell, Anita	February 7, 2012
Perham, Priscilla	March 14, 2012
Blokland, Robert	March 15, 2012
Webber, Elaine	April 8, 2012
Covell, Nancy	April 19, 2012
Corriveau, Patsy	April 27, 2012
Jones, Donald	June 4, 2012
Hinkle, Kirsten	June 6, 2012
McLean, George	June 21, 2012

Marriages

Fifty-Six Marriages were recorded in the Town of Eliot between July 1, 2011 to June 30, 2012

Bride & Groom	Date of Marriage
Sina Sabet Motlagh & Julia A Tomanio	July 2, 2011
George W Cheney & Sothea Chhun	July 2, 2011
Daren J Morreale & Angela M Suarez	July 2, 2011
Colin McIssac Shea & Marybeth Feeney	July 3, 2011

Timothy D Caban & Kristen Lamarche	July 9, 2011
John P Cogliano & Danielle Levison	July 16, 2011
Jeffrey A Drobisewski & Kylie R Sylvain	July 16,2011
Jared C Rutstein & Sholeh T Jones	July 16, 2011
David E Simmons & Renee M Sarett	July 23, 2011
David A Keaton & Donna M Smart	August 03, 2011
Joseph A MacGinnis & Katherine B Keener	August 06, 2011
Mark S Zimmerman & Julia J Ramsdell	August 06, 2011
Glenn W Sewell & Jennifer G Goransson	August 06, 2011
Christopher D Papesh & Sarah M Brooks	August 06, 2011
Brian L Astbury & Theresa A Rynn	August 20, 2011
John F Bartoszak & Kalena T Lawson	August 20, 2011
Michael R Guarascio & Kelly M Barker	August 27, 2011
Adam J Schoff & Amanda A Roy	September 03, 2011
Kenneth E Belson & Kristi L Nadeau	September 03, 2011
Brian E Peterson & Amy R Hallam	September 10, 2011
Eric G Driver & Monica I Bhowmik	September 10, 2011
Thomas M Walker & Megan R Long	September 10, 2011
Daric B Buttrick & Abigail R Thompson	September 17, 2011
Richard A Watson & Carrie F Reed	September 24, 2011
Richard A Meinking & Megan E Histen	September 24, 2011
Russell L Allen & Pamela J Halstead	September 24, 2011
Shane K Selsor & Stacey B Spain	October 01, 2011
Brian C Trott & Lisa M Zakian	October 07, 2011
Korey T Nolan & Rebecca L McKinnell	October 08, 2011
Bruce A Stevens & Rosemary Cook	October 08, 2011
Christopher R Boesch & Shelly A Janes	October 09, 2011
Nathan S Losier & Danielle D Jobin	October 09, 2011
Nicholas S Wyman & Nicole M Bussiere	October 09, 2011
Ryan M Garvin & Melissa L Toste	October 15, 2011
Michael C Foley& Kristie A Graziano	October 21, 2011

Clinton M Hutchins & Jessica Sullivan	October 22, 2011
Benjamin W Briggs & Jessica M Collins	October 29, 2011
Christopher M Piazza & Haley M Carter	November 11, 2011
Gene A Mayo & Elizabeth Jo Tarr	November 11, 2011
Ralph H Nevells & Mary E Little	November 11, 2011
John A O'Keefe & Linda Tenney	December 31, 2011
Dustin W Kurtenbach & Inna V Zimina	January 21, 2012
Nabil M Djoumbaye & Ashley L Emery	January 21, 2012
Sean t Churchill & Autumn M Eidell	January 27, 2012
Nathan Y Cantrell & Elizabeth J Bowler	April 1, 2012
Jonathan A Churchill & Khristine S Mason	April 29, 2012
Luis A Valdez & Ramona G Robinson	May 12, 2012
Christopher S Martel & Marci E Lytle	May 12, 2012
Nicholas T Reil & Nicole M Blanchard	May 26, 2012
Aaron M McNulty & Erin D Maclennan	May 26, 2012
Frederick H Martin & Mary V Bornstein	May 26, 2012
Michael T Ventura & Zhanna Abdrakhmanova	May 30, 2012
Paul L Reindel & Lauren E Baker	June 9, 2012
Peter A Jussaume & Teresa C Delgado	June 21, 2012
James E Pelkey & Carolyn B Phaneuf	June 23, 2012
Richard J Gallant & Dianne M Knowles	June 30, 2012

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

Dog Licenses

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

Wendy J. Rawski,
Town Clerk

MOTOR VEHICLE MUNICIPAL AGENT AND TAX COLLECTOR REPORT JULY 1, 2011 – JUNE 30, 2012

Eliot has been actively participating in Rapid Renewal, an online service for the renewal of registrations since June of 2005. The program is proving to be a great addition to the services offered to our residents with 1,241 motor vehicle transactions processed between July 1, 2011 and June 30, 2012, therefore roughly 20% of the vehicle registrations are processed online. To use this service visit our Municipal website at **www.eliotmaine.org** and select the hyperlink for Rapid Renewal on the Town Clerk's Motor Vehicle Page. This service is available 24/7 and accepts credit card and electronic check payment for your convenience.

Between July 1, 2011 and June 30, 2012 the Clerk's Office processed 6,064 motor vehicle registration transactions.

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

FEES/TAXES	TOWN	STATE
Excise Tax-Office	944,982.34	
Excise Tax-Rapid Renewal	189,792.25	
Registration Fees		212,649.01
Title Fees		22,506.00
Municipal Agent Fees	20,623.00	
Sales Tax		560,689.82
Initial Plate Fees		8,650.00
Other Fees (specialty plates etc...)		17,047.25
Totals	**1,155,397.59**	**821,542.08**
Grand Total Collected	**$1,976,939.67**	

Respectfully submitted,

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

REPORT OF THE TOWN CLERK & TAX COLLECTOR
JULY 1, 2011 – JUNE 30, 2012

FEES / TAXES	STATE	TOWN
Dog Licensing Fees	3,550.00	2,883.00
Dog Licensing Late Fees		1,625.00
IF & W Licensing Fees	5,906.00	404.75
Recreational Vehicle Registrations	21,608.00	913.00
Boat Milfoil Stickers	2,736.00	
Boat Excise Tax		15,918.10
Recreational Vehicle Sales Tax	18,155.68	
Mooring Fees		7,040.00
Clerk Fees		883.75
Vital Statistics	663.60	5,720.40
Sewer Betterment Fees		1,710.00
Sewer User Fees		198,966.36
Sewer User Fee Interest & Charges		2,997.52
2009 Real Estate Taxes		60.76
2009 Real Estate Interest & Charges		10.71
2010 Real Estate Taxes		44,491.90
2010 Real Estate Interest & Charges		6,679.84
2011 Real Estate Taxes		88,782.66
2011 Real Estate Interest & Charges		12,712.27
2012 Real Estate Taxes		5,442,669.61
2012 Real Estate Interest & Charges		12,701.93
2013 Real Estate Taxes		5,740,490.54
2013 Real Estate Interest & Charges		1,103.63
Totals Collected	**52,619.28**	**11,588,765.73**
Grand Total Collected	**$11,641,385.01**	

Respectfully Submitted,

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

REPORT OF THE REGISTRAR OF VOTERS FOR THE TOWN OF ELIOT

As of June 30, 2012, there were 5,320 registered voters in the Town of Eliot. Of the 5,320 registered voters 2,104 voters did not declare a political party and are considered unenrolled, 1,500 were enrolled in the Democratic Party, 103 were enrolled in the Green Independent Party and 1,613 were enrolled in the Republican Party.

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

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

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

Respectfully submitted,

Wendy J. Rawski, Registrar of Voters

TOWN MEETING / ELECTION RETURNS
JULY 1, 2011– JUNE 30, 2012

By State law, the Town Clerk is responsible to the Secretary of State for all elections and voter registrations.
The following are the returns for all Open Town Meetings and Secret Ballot Elections held in Eliot between July 1, 2011 and June 30, 2012.

Return of the State of Maine Referendum Election, November 8, 2011

Pursuant to the foregoing Notice of Election, the inhabitants of the town of Eliot, County of York qualified by law to vote, assembled at the Marshwood Middle School Gymnasium, 626 H. L. Dow Highway, Eliot, Maine on November 8, 2011.

7:45AM: Town Clerk Wendy J. Rawski called the meeting to order.

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

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

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

J. Peter Dennett was nominated by the Town Clerk to be Warden of this Election and was appointed to the position by the Board of Selectmen at their meeting dated October 13, 2011.

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

Appeared before me J. Peter Dennett and took the oath to qualify him as Warden as appointed by the Board of Selectmen for the State of Maine Referendum Election on November 8, 2011.

(Signed)
Wendy J. Rawski, Town Clerk

Appeared before me Stephen R. Beckert and took the oath to qualify him as Deputy Warden as appointed by Warden J. Peter Dennett for the State of Maine Referendum Election on November 8, 2011.

(Signed)
Wendy J. Rawski, Town Clerk

Appeared before me Daniel J. Blanchette and took the oath to qualify him as Deputy Warden as appointed by Warden J. Peter Dennett for the State of Maine Referendum Election on November 8, 2011.

(Signed)
Wendy J. Rawski, Town Clerk

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

The following are the results of the Election:

Question 1: People's Veto

Do you want to reject the section of Chapter 399 of the Public Laws of 2011 that requires new voters to register to vote at least two business days prior to an election?

Yes – 1,037 No – 691 Blank – 10

Question 2: Citizen Initiative

Do you want to allow a slot machine facility at a harness racing track in Biddeford or another community within 25 miles of Scarborough Downs, subject to local approval, and at a harness racing track in Washington County, with part of the profits from these facilities going to support specific state and local programs?

Yes - 630 **No – 1,096** Blank – 12

Question 3: Citizen Initiative

Do you want to allow a casino with table games and slot machines in Lewiston, with part of the profits going to support specific state and local programs?

Yes - 550 **No – 1,176** Blank – 12

Question 4: Constitutional Amendment

Do you favor amending the Constitution of Maine to change the years of redistricting the Maine Legislature, congressional districts and county commissioner districts after 2013 from 2023 and every 10th year thereafter to 2021 and every 10th year thereafter?

Yes – 865 No - 772 Blank – 101

There were 1,738 votes cast.

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

Return of the Special Municipal Referendum Election, November 8, 2011

Pursuant to the foregoing Notice of Election, the inhabitants of the Town of Eliot, County of York qualified by law to vote, assembled at the Marshwood Middle School Gymnasium at the corner of Route #236 and Depot Road Eliot, Maine on November 8, 2011 at 7:45am then and there to act on Question One by secret ballot, Title 30-A, MRSA Section 2528.

7:45AM: Town Clerk Wendy J. Rawski called the meeting to order.

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

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

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

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

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

Appeared before me J. Peter Dennett and took the oath necessary to qualify him as Moderator of the Special Municipal Referendum Election on November 8, 2011.

(Signed)
Wendy J. Rawski, Town Clerk

Appeared before me Stephen R. Beckert and took the oath to qualify him as Deputy Moderator as appointed by Elected Moderator J. Peter Dennett for the Special Municipal Referendum Election on November 8, 2011.

(Signed)
Wendy J. Rawski, Town Clerk

Appeared before me Daniel J. Blanchette and took the oath to qualify him as Deputy Moderator as appointed by Elected Moderator J. Peter Dennett for the Special Municipal Referendum Election on November 8, 2011.

(Signed)
Wendy J. Rawski, Town Clerk

The Polls for voting on Articles Two - Four were opened for voting at 8:00AM and closed at 8:00PM with the following results:

Article Two – Shall on Ordinance entitled "Amendments to Chapter 45, Zoning of the Municipal Code of Ordinance of the Town of Eliot, Maine to allow the Code Enforcement Officer to review and approve permits for signs located within the Commercial/Industrial Zone and eliminate the need for Site Plan Review by the Planning Board for such signs dated November 8, 2011" be enacted?

Yes – 1,059 No – 618 Blank – 62

Article Three – Shall an Ordinance entitled "The Firearms Safety Ordinance for the Town of Eliot dated November 8, 2011" be enacted?

Yes – 902 No – 771 Blank – 66

Article Four – Shall an Ordinance entitled "Animal Control Ordinance for the Town of Eliot dated November 8, 2011" be enacted?

Yes – **1,025** No – 642 Blank – 72

Total Votes Cast: 1,739

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

Return of the Special Town Meeting, December 16, 2011

Pursuant to the foregoing Notice of Election, the inhabitants of the Town of Eliot, County of York qualified by law to vote, assembled at the Eliot Elementary School Gymnasium (Robert Perham Gym) on December 16, 2011 at 7:00PM then and there to act on Article One through Three.

7:00PM: Town Clerk Wendy J. Rawski called the meeting to order.

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

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

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

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

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

Appeared before me J. Peter Dennett and took the oath necessary to qualify him as Moderator of the Special Municipal Referendum Election on December 16, 2011.

(Signed)
Wendy J. Rawski, Town Clerk

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

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

Article Two – The Town **voted to enact** an Ordinance entitled "Amendment to Chapter 12 of the Municipal Code of Ordinances of the Town of Eliot, Maine to prohibit the sale of consumer fireworks in the Town of Eliot dated December 8, 2011".

Article Three - A motion was made and seconded to indefinitely postpone Article Three: Shall an Ordinance entitled "Amendment to Chapter 13 of the Municipal Code of Ordinances of the Town of Eliot, Maine to prohibit the use of consumer fireworks in the Town of Eliot dated December 8, 2011" be enacted?

Chief Theodor Short was present and it was requested that he speak to this Article. A two thirds majority vote must be received to allow a non-resident to speak.

The Moderator proceeded with a vote to allow Theodor Short, Police Chief to speak to the assembly. The two thirds majority vote **was received** and permission to speak was given.

After discussion on the Article a motion was then made to vote on indefinitely postponing Article Three. By majority vote the motion to indefinitely postpone Article Three failed.

A motion was then made and seconded to vote on Article Three as written. By majority vote the Town voted to enact an Ordinance entitled "Amendment to Chapter 13 of the Municipal Code of Ordinances of the Town of Eliot, Maine to prohibit the use of consumer fireworks in the Town of Eliot dated December 8, 2011".

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

The motion passed by a majority vote.

The meeting was adjourned by Moderator J. Peter Dennett at 7:22PM.

There were 28 registered voters checked into the meeting.

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

Return of the State Primary Election, June 12, 2012

Pursuant to the foregoing Notice of Election, the inhabitants of the Town of Eliot, County of York qualified by law to vote, assembled at the Marshwood Middle School Gymnasium at the corner of Route #236 and Depot Road Eliot, Maine on June 12, 2012.

Patricia Levesque, Deputy Clerk led the Pledge of Allegiance.

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

J. Peter Dennett had been nominated by Wendy Rawski, Town Clerk to be Warden of this Election and was appointed to the position by the Board of Selectmen at their meeting dated June 7, 2012.

Appeared before me June 12, 2012 J. Peter Dennett and took the oath to qualify him as the Warden for the State of Maine Primary Election to be held on June 12, 2012.

(Signed)
Wendy J. Rawski, Town Clerk

Appeared before me June 12, 2012 Daniel J. Blanchette and took the oath to qualify him as the Deputy Warden for the State of Maine Primary Election to be held on June 12, 2012 as appointed by Warden J. Peter Dennett.

(Signed)
Wendy J. Rawski, Town Clerk

The following are the results of the Election:

United States Senator

Democratic Party	
Dill, Cynthia Ann	**182**
Dunlap, Matthew G.	74
Hinck, Jon	35
Pollard, Justin Benjamin	38
Blank	112

Green Independent Party	
Blank	8

Republican Party	
Bennett, Richard A.	61
D'Amboise, L. Scott	41
Plowman, Debra D.	25
Poliquin, Bruce L.	92
Schneider, William J.	22
Summers, Charles E., Jr.	**279**
Stoddard, Michael	0
Blank	52

Representative To Congress (District 1)

Democratic Party	
Pingree, Chellie	**392**
Blank	49

Green Independent Party	
Blank	8

Republican Party	
Calder, Patrick D.	142
Courtney, Jonathan T. E.	**296**
Blank	134

Representative To The Legislature (District 148)

Democratic Party

Beavers, Roberta B.	**407**
Blank	34

Green Independent Party

Blank	8

Republican Party

Lewin, Sarah O.	**503**
Blank	69

Judge of Probate

Democratic Party

Bailey, Donna A.	**337**
Blank	104

Green Independent Party

Blank	8

Republican Party

Blank	572

Register of Probate

Democratic Party

Blank	441

Green Independent Party

Blank	8

Republican Pary

Lovejoy, Carol J.	**389**
Blank	183

County Commissioner (District 5)

Democratic Party

Chabot, Bryan M.	46
Sinden, Gary E.	**365**
Blank	30

Green Independent Party

Blank	8

Republican Party

Blank	572

There were 1,021 votes cast in the State Primary Election, 56 by absentee ballot.

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

Return of the Annual Town Meeting June 12th & 16th, 2012

Pursuant to the foregoing warrant, the inhabitants of the Town of Eliot, County of York qualified by law to vote, assembled at the Marshwood Middle School Gymnasium at the corner of Route #236 and Depot Road Eliot, Maine on June 12, 2012.

Patricia Levesque, Deputy Clerk led the Pledge of Allegiance.

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

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

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

Appeared before me J. Peter Dennett and took the oath to qualify him as Moderator for the Annual Town Meeting to be held on June 12th & 16th, 2012.

(Signed)
Wendy J. Rawski, Town Clerk

Appeared before me Daniel J. Blanchette and took the oath to qualify him as Deputy moderator as appointed by J. Peter Dennett, Moderator for the Annual Town Meeting to be held on June 12th & 16th, 2012.

(Signed)
Wendy J. Rawski, Town Clerk

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

Article Two -

Selectmen & overseer of the Poor
Two Members for three (3) years:

Beckert, Stephen R.	**754 *Elected**
Hirst, Grant M.	**666 *Elected**
Marshall, John P.	609
Write-in	11
Blank	584

Budget Committee Member
Three Members for three (3) years:

Davis, Rebecca L.	**697 *Elected**
Fernald, Roland R.	**661 *Elected**
Fisher, Robert W.	**600 *Elected**
Lytle, Philip N.	555
Pomerleau, Robert G.	564
Write-in	7
Blank	852

Budget Committee Member
One Member for one (1) year:

Reed, John M.	**974 *Elected**
Write-in	10
Blank	328

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

Leathe, Martha H.	**1,005 *Elected**
Write-in	6
Blank	301

Article Three - Shall the Town (1) approve the design, construction and equipping of the proposed Route 236 Municipal TIFD Sewer Expansion Project in Eliot (the "Project"); (2) appropriate a sum not to exceed $6,500,000 for the costs of this project; (3) to fund this appropriation authorize Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of Eliot, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed $6,500,000 and to delegate to the Treasurer and Chairman of the Board of Selectmen the authority and discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), place(s) of payment, call(s) for redemption, current or advance refunding(s) of the securities, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore and to provide for the sale thereof; and (4) to authorize the Selectmen on behalf of the Town to enter into or renew the Inter-municipal Agreement with the Town of Kittery, to permit expansion of Eliot's municipal sewer system.

Yes – 634 **No – 650** Blank - 28

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

Yes – 534 **No – 731** Blank – 47

Article Five – To see if the Town will vote to appropriate and transfer from Undesignated Fund Balance $368,250 for the construction and furnishing of a Community Service Department building.

Bid amount	$254,000
Site Work and Septic	$100,000
Concrete	$10,500
Owner's representative/Clerk of the Works	$12,000
Kitchen	$14,000
Security System	$6,000
Subtotal	$396,500
10% Contingency	$39,600
Total for building and site work	$436,150
Furniture and equipment	$18,000
Total Project cost	**$454,150**
Funds available in CSD Building Reserve Fund	- 85,900
Funds to be appropriated	**$368,250**

Yes – 318 **No – 957** Blank – 37

Total Votes Cast: 1,312

After the votes were counted and announced, it was noted that the Meeting would continue on the following Saturday, June 16, 2012 at 6:30PM in the evening at the Marshwood Middle School Gymnasium, corner of Route 236 & Depot Road, Eliot, Maine to then and there take up Articles Six through Forty-Eight, all of said articles on the warrant.

The meeting resumed at 6:45PM in the evening on June 16th, 2012 with the opening ceremonies.

The Pledge of Allegiance was led by Moderator, J. Peter Dennett. Moderator Dennett then asked the assembly to join him in a moment of silence. Thomas Clayton of American Legion Post #188 presented the Fabyan R. Drake Award to Nancy Shapleigh. Roberta Beavers, Representative to the Legislature, District #148 presented Mrs. Shapleigh with a Sentiment from the State of Maine for her outstanding citizenship. Selectmen, LeRoy 'Dutch" Dunkelberger recognized outgoing Board Members Roland Fernald and Roberta Place for their time served on the Board.

After all opening ceremonies concluded, Moderator J. Peter Dennett called the business meeting to order.

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

The Moderator then asked for a two thirds majority vote to allow non-residents Theodor Short, Police Chief, Joel Moulton, Public Works Director and Wendy Rawski, Town Clerk to speak on articles as necessary. The **two thirds majority was received** and permission to speak was given.

Point of Order recognized by Moderator Dennett:

A motion was made and seconded to limit those engaging in discussion to a two (2) minute debate. The motion carried by majority vote and debate is limited to two (2) minutes per person/per discussion.

Article Six – The town **voted to** apply the following 2012/2013 Estimated Revenues to reduce the amount to be raised by taxation: (Fiscal year is July 1, 2012 to June 30, 2013)

Excise Taxes	$1,110,000
Clerk Fees	30,000
Boat Taxes	10,000
Plumbing & Building Permits	30,000
Interest (Investment & Tax)	25,000

Gen. Assistance Reimbursement	33,000
Recycling/Clear Bags	100,000
Mooring Fees	7,000
Police	15,000
Miscellaneous	15,000
Total	**$1,375,000**

THE BUDGET COMMITTEE RECOMMENDS $1,375,000

Article Seven – A **motion to amend** Article Seven was made and seconded to reduce the amount to appropriate and raise for the administration and general expenses of the Government from $942,000 to $911,967.

The motion to amend tied on show of hands count at Yes-93, No-93. A written/tear ballot was then used to vote on the amendment. The result was as follows: Yes-109, No-89, Blank-2. The motion to amend passed by majority vote.

A motion was then made and seconded to vote on Article Seven as amended. **The motion passed by a majority vote.**

The Town **voted to** appropriate and raise **$911,967** for the administration and general expenses of the Government.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Payroll & Overtime	$568,900	$560,367
Employee Expense	17,000	
Service Fees	47,800	
Contracted Serv./ Legal Reserve	100,000	85,000
Supplies	14,200	
Town Insurance/ Res. Acct.	124,000	
Miscellaneous	11,000	
Maint./Repairs	13,600	
Purchases/Res.	13,000	6,500
Elections	8,000	
Town Office Util.	24,500	
	$942,000	$911,967

Article Eight – The Town **voted to** appropriate and raise **$65,000** for General Assistance.

THE BUDGET COMMITTEE RECOMMENDS $65,000

Article Nine – A motion to amend Article Nine was made and seconded to reduce the amount to be appropriated and raised for the maintenance and operation of the Police Department from $721,730 to $703,706. **The motion failed by a majority vote.**
A motion was then made and seconded to amend the amount to be appropriated and raised for the maintenance and operation of the Police Department from $721,730 to $718,706. **The motion to amend passed by a majority vote.**
A motion was then made to vote on Article Nine as amended. **The motion passed by a majority vote.** The Town **voted to** appropriate and raise **$718,706** for the operation and maintenance of the Police Department.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Payroll & Overtime	$577,400	$559,376
Rep/Maint	28,700	
Serv. Fees	650	
In Ser. Train/Ed.	6,000	
Harbor Master	5,000	
Contract Serv.	26,000	
Employee Exp.	11,780	
Supplies	38,100	
Purchase	6,000	
Misc.	3,000	
P.S. Utilities	19,100	
	$ 721,730	$703,706

Article Ten – The Town **voted to** appropriate and raise **$207,650** for services related to public safety.

Requested:	**Selectmen Recommended**	**Budget Committee Recommend**
Fire Hydrants	61,650	
Ambulance Serv.	55,000	
Dispatching	70,000	
Street Lights/Res	21,000	
Requested	$207,650	$207,650

Article Eleven – A motion to indefinitely postpone Article Eleven was made and seconded. After discussion, the motion was withdrawn. **A motion to amend** Article Eleven was then made to appropriate and raise and transfer $18,000 to the Police Cruiser Reserve Fund for the purchase of Police Cruiser(s) and accessories. **The amendment carries by majority vote.**
A motion was made and seconded to vote on Article Eleven as amended. **The motion carries** and the Town **voted to** appropriate and raise and transfer

$18,000 to the Police Cruiser Reserve Fund for the purchase of Police Cruiser(s) and accessories.

Article Twelve – The Town **voted to** appropriate and raise **$39,126.48** for Police Building Bond.

THE BUDGET COMMITTEE RECOMMENDS $ 39,126.48

Article Thirteen – The Town **voted to** appropriate and raise **$144,120** for the operation and maintenance of the Fire Department.

Requested:	**Selectmen**	**Budget Committee**
Compensation	$75,000	$
Emp. Expense	6,250	
Contract Fees	9,500	
Utility	17,720	
Supplies	7,000	
Repair & Maint.	16,650	
Purchases	7,000	
Equipment	5,000	
Requested	$144,120	$144,120

Article Fourteen – The Town **voted to** appropriate and transfer from undesignated fund balance **$25,000** for the Fire Truck Reserve Fund.

THE BUDGET COMMITTEE RECOMMENDS $25,000

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

THE BUDGET COMMITTEE RECOMMENDS $48,120

Article Sixteen – **A motion to amend** Article Sixteen was made and seconded to reduce the amount to appropriate and raise for the operation and maintenance of the Public Works Department from $768,380 to $764,259. **The amendment carries by majority vote.**
A motion was made and seconded to vote on Article Sixteen as amended. **The motion carries** and the Town **voted to** appropriate and raise **$764,259** for the operation and maintenance of Public Works Department.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Payroll	$274,730	$270,609
Employee Exp.	12,800	
Utilities(Town Garage)	13,000	

Fuel Supplies	16,000	
Repair/Maint.	70,500	
Purchases	9,500	
Summer Maint.	21,600	
Repairs	295,000	
Supplies & Materials	15,000	
Striping, moving/etc.	29,250	
Repair Maintenance/sidewalks	11,000	
Requested	$ 768,380	$764,259

Article Seventeen – A motion to amend Article Seventeen was made and seconded to reduce the amount to appropriate and raise for snow removal from $180,000 to $174,756. **The amendment failed by majority vote.**
A motion was then made and seconded to vote on the Article as originally written. **The motion passed by majority vote.**
The Town **voted to** appropriate and raise **$180,000** for snow removal.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
	$180,000	$180,000

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

Article Nineteen – A motion to amend Article Nineteen was made and seconded to reduce the amount to appropriate and raise for the maintenance and operation of the Solid Waste Transfer Station from $378,400 to $376,125. **The amendment carries by majority vote.**
A motion was made and seconded to vote on Article Nineteen as amended. **The motion carries by majority vote.**
The Town **voted to** appropriate and raise **$376,125** for the maintenance and operation of the Solid Waste Transfer Station.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Payroll	$151,700	$149,425
Employee expenses	3,500	
Service Fees	120,800	
Utilities	7,900	
Supplies	26,500	
Repairs/Maint.	68,000	
Requested	$378,400	$376,125

Article Twenty – The Town **voted to** appropriate and raise **$30,000** for the Highway Equipment Reserve Fund.

	$30,000	$30,000

Article Twenty-One – A motion to amend Article Twenty-One was made and seconded to reduce the amount to appropriate and raise for the operations of the Community Service Department from $174,100 to $172,675. **The amendment carries by majority vote.**
A motion was then made and seconded to vote on Article Twenty-One as amended. **The motion carries** and the Town **voted to** appropriate and raise **$172,675** for the operations of the Community Service Department.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Payroll	$95,000	$93,575
Emp. Exp.	4,400	
Service Fee	4,100	
Contract Fees	16,500	
Utilities	6,200	
Supplies	6,400	
Repairs & Maint.	1,500	
Parks	40,000	
Requested	$174,100	$172,675

Article Twenty-Two – A motion to indefinitely postpone Article Twenty-Two was made and seconded. **The motion failed by majority vote. A motion** was then made and seconded to vote on Article Twenty-Two as originally written. **The motion carried by majority vote.**
The Town **voted to** appropriate **$10,000** for Senior Citizen Programming. Funds, to be transferred to the Community Service Department Account to be used for staffing, transportation and program fees.

Board of Selectmen recommend $10,000
The Budget Committee recommends: Tabled

Article Twenty-Three – The Town **voted to** appropriate and raise **$34,603** for Town Committees.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Board of Appeals	4,400	
Budget Committee	1,350	
Business Development	1,000	
Conservation	4,600	
Eliot Festival Day	4,400	

Energy Commission	2,500	
Planning Board	13,362	
Pub. Health Officer	450	
Memorial Day	1,041	
Senior Citizens	1,500	
Requested	$34,603	$34,603

Article Twenty-Four – The Town **voted to** appropriate and raise **$39,000** for the Reserve Account for the deficit of the Sewer-Bond.

THE BUDGET COMMITTEE RECOMMENDS: $39,000

Article Twenty-Five – A motion to amend Article Twenty-Five was made and seconded to reduce the amount to appropriate and raise for the William Fogg Library from $140,000 to $135,000. **The motion failed by a majority vote.**
A motion was then made and seconded to vote on Article Twenty-Five as originally written. **The motion carries** and the Town **voted to** appropriate and raise **$140,000** for the William Fogg Library.

Total Requested $140,000

THE BUDGET COMMITTEE RECOMMENDS $135,000

Article Twenty-Six – A motion to amend Article Twenty-Six was made and seconded to reduce the amount to appropriate and raise for the Eliot Historical Society from $3,300 to $3,000. **The motion carries by majority vote.**
A motion was then made and seconded to vote on Article Twenty-Six as amended. **The motion carries** and the Town **voted to** appropriate and raise **$3,000** for the Eliot Historical Society.

Total Requested $3,300

THE BUDGET COMMITTEE RECOMMENDS $3,000

Article Twenty-Seven – The Town **voted to** appropriate and raise **$24,897** for Outside Agencies.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Agency on Aging	$ 8,800	
Caring Unlimited	1,576	
Counseling Service	1,500	
Day One	1,000	
Hospice of York	200	
Project Share	500	
Red Cross	1,200	

Seacoast Shipyard	500	
Sexual Assault	250	
Southern Maine		
Parent Awareness	1,000	
Home Health		
Visiting Nurses	4,121	
Child Abuse	500	
York County		
Community Action	3,250	
York County Shelters	500	
Requested	$24,897	$24,897

Article Twenty-Eight – The Town **voted to** set the days of November 15, 2012 and May 15, 2013 as the dates that taxes are due and payable, ½ of the taxes being due on each date.

Article Twenty-Nine – The Town **voted to** fix 7% as the rate of interest charged on taxes after the due and payable date.

Article Thirty – The Town **voted to** authorize the Board of Selectmen to set an interest rate to be paid on abated taxes for fiscal year 2012-2013.

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

Article Thirty-Two – The Town **voted to** authorize the Municipal Officers to spend an amount not to exceed 1/12 of the appropriated amount of the 2012-2013 annual budget during the period from July 1, 2013 to the 2013 Annual Town meeting.

Article Thirty-Three – The Town **voted to** subsidize the York County Community Action Program Senior Transportation Program.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
	$6,000	$6,000

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

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

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

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

Article Thirty-Eight – The Town **voted to enact** an ordinance entitled "Amendments to Chapter 1, General Provisions, and Chapter 45, Zoning, of the Municipal Code of Ordinances of the Town of Eliot, Maine, to allow veterinary hospitals in the Rural and Suburban zoning districts if they abut Route 236".

Article Thirty-Nine – The Town **voted to enact** an ordinance entitled "Amendments to Chapter 44, Shoreland Zoning, and Chapter 45, Zoning, of the Municipal Code of Ordinances of the Town of Eliot, Maine, to prohibit the sale of fireworks in all zoning districts.

Article Forty - The Town **voted to enact** an ordinance entitled "Amendments to Chapter 1 – General Provisions, Chapter 33 – Panning and Development, Chapter 37 – Streets & Sidewalks, and Chapter 45- Zoning" of the Municipal Code of Ordinances of the Town of Eliot, Maine to amend various Eliot subdivision street standards".

Article Forty-One – The Town **voted to** appropriate and transfer from Undesignated Fund Balance **$88,000** for the Capital Improvement Projects Reserve Funds:

Town Hall	$25,000
Public Works	$25,000
Police Department	$ 5,000
Community Service	$ 8,000
Fire Department	$25,000

THE BUDGET COMMITTEE RECOMMENDS $88,000

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

THE BUDGET COMMITTEE RECOMMENDS $5,000

Article Forty-Three - The Town **voted to** appropriate and transfer $25,000 from the Land Bank Reserve Fund to help pay for the acquisition of development rights on that portion of the Johnson Farm (on Goodwin Road in Eliot and on Wilson Road in Kittery) that is in Eliot. These rights to be held by the Kittery Land Trust.

Article Forty-Four – A motion to indefinitely postpone Article Forty-Four was made and seconded. **The motion failed by majority vote. A motion** was then made and seconded to vote on Article Forty-Four as originally written. **The motion carried by majority vote** and the Town **voted to** appropriate and transfer **$8,000** from Undesignated Funds for the Land Bank Reserve Fund.

THE BUDGET COMMITTEE RECOMMENDS $0

Article Forty-Five – A motion to amend Article Forty-Five was made and seconded to reduce the amount to be appropriated and raised for Employees' Fringe Benefits (Fica, Medicare, Health Insurance and Retirement) from $682,600 to $663,461. **The motion passed by majority vote. A motion** was then made to vote on Article Forty-Five as amended. **The motion carries** and the Town **voted to** appropriate and raise **$663,461** for Employees' Fringe Benefits (Fica, Medicare, Health Insurance and Retirement).

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Admin.	$214,700	$213,595
Police	259,530	256,008
Transfer Station	31,560	31,265
Fire	5,740	5,740
Public Works	116,240	115,706
Community Serv.	54,830	41,147
Requested	$682,600	$663,461

Article Forty-Six – The Town **voted to** appropriate and raise **$3,000** for Video Streaming of some committee meetings.

THE BUDGET COMMITTEE RECOMMENDS $3,000

Article Forty-Seven – The Town **voted to** appropriate and raise $2,010 for expanded Video Streaming.

THE BUDGET COMMITTEE RECOMMENDS $2,010

Article Forty-Eight – As required by State Law, the Town voted by written ballot to exceed the property tax levy limit estimated at $2,802,419 established for Eliot by State Law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit or any other property tax limit established as a result of 30-A MRSA Section 5721-A Limitation on Municipal Property Tax Levy. The final limit can only be calculated in December.

The results of the written ballot were as follows:

Yes – 109 No - 46

A motion for adjournment of the meeting was made and seconded. The motion carries and the meeting was adjourned by Moderator J. Peter Dennett at 10:50pm.

There were 201 registered voters checked into the meeting.

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

Return of the Maine School Administrative District No. 35 2012-2013 District Budget Validation Referendum, June 12, 2012.

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

The results are as follows:

Question 1: Shall the Maine School Administrative District No. 35 budget for the 2012 – 2013 school year that was adopted at the District Budget Meeting on June 6, 2012 be approved?

Yes – 828 No - 436 Blank - 34

A total of 1,298 ballots were cast.

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

Audited Financial Statements

Town of Eliot, Maine

June 30, 2012

RHR SMITH & COMPANY
Certified Public Accountants

Proven Expertise and Integrity

TOWN OF ELIOT, MAINE

CONTENTS

JUNE 30, 2012

OTHER SUPPLEMENTARY INFORMATION

RHR SMITH & COMPANY
Certified Public Accountants

Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

December 6, 2012

Board of Selectmen
Town of Eliot
Eliot, Maine

We have audited the accompanying 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, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Eliot's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Eliot, Maine as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 10 and 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Eliot, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

R.H. Smith & Company

Certified Public Accountants

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012

(UNAUDITED)

The following management's discussion and analysis of Town of Eliot, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2012. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government - Wide Financial Statements

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

> The Statement of Net Assets – this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.
>
> The Statement of Activities – this statement presents information that shows how the government's net assets changed during the period. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

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

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

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

Fund Financial Statements

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

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

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

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

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

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Cash Flows.

Required Supplementary Information

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

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net assets, and changes in net assets of the Town's governmental and business-type activities. The Town's total net assets for governmental activities increased by $365,395 from $4.7 million to $5.1 million. The Town's total net assets for business-type activities decreased by $36,920 from $2.60 million to $2.56 million.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased by $431,875 for governmental activities to a balance of $3,910,954 at the end of this year. Unrestricted net assets for business-type activities increased by $37,416 to a balance of $106,269.

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

	Governmental Activities		Business-Type Activites	
	2012	2011	2012	2011
Assets:				
Current and Other Assets	$ 4,320,530	$ 3,672,554	$ 106,269	$ 128,562
Capital Assets	1,402,310	1,375,280	2,553,765	2,649,026
Total Assets	$ 5,722,840	$ 5,047,834	$ 2,660,034	$ 2,777,588
Liabilities:				
Current Liabilities	$ 201,813	$ 58,773	$ 33,287	$ 80,634
Long-term Debt Outstanding	414,555	247,984	63,940	97,227
Total Liabilities	$ 616,368	$ 306,757	$ 97,227	$ 177,861
Net Assets:				
Invested in Capital Assets, Net of Related Debt	$ 1,144,276	$ 1,208,610	$ 2,456,538	$ 2,530,874
Restricted: Permanent Funds	51,242	53,388	-	-
Unrestricted	3,910,954	3,479,079	106,269	68,853
Total Net Assets	$ 5,106,472	$ 4,741,077	$ 2,562,807	$ 2,599,727

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

	Governmental Activities		Business-Type Activities	
	2012	**2011**	**2012**	**2011**
Revenues				
Program revenues:				
Charges for services	$ 209,721	$ 215,971	$ 442,272	$ 391,901
Operating grants and contributions	90,107	-	-	96,923
General revenues:				
Taxes	12,075,135	11,923,145	-	-
Grants and contributions not restricted to specific programs	498,751	566,724	-	366
Miscellaneous	122,764	18,998	4,324	12
Transfers from other funds	698,654	1,027,611	180,628	-
Total Revenues	13,695,132	13,752,449	627,224	489,202
Expenses				
General government	1,879,805	1,907,858	-	-
Protection	1,157,918	1,048,595	-	-
Public works	916,744	1,193,663	-	-
Health and sanitation	444,269	89,480	-	-
Recreation and culture	2,305	61,214	-	-
Education	7,321,697	6,997,935	-	-
Debt service	8,767	43,496	-	-
County tax	454,431	450,342	-	-
Capital outlay	80,672	-	-	-
Sewer fund	-	-	324,994	343,324
Community services fund	-	-	339,150	306,277
Unclassified	183,847	179,931	-	-
Transfers to other funds	879,282	1,027,611	-	-
Total Expenses	13,329,737	13,000,125	664,144	649,601
Change in Net Assets	365,395	752,324	(36,920)	(160,399)
Net Assets - July 1	4,741,077	3,988,753	2,599,727	2,760,126
Net Assets - June 30	$ 5,106,472	$ 4,741,077	$ 2,562,807	$ 2,599,727

Revenues and Expenses

Revenues for the Town's governmental activities decreased by .42%, while total expenses increased by 2.54%. For the business-type activities revenues decreased by 28.21%, while total expenses increased by 2.24%.

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,

	2012	2011
General Fund:		
Unassigned	$ 2,023,694	$ 1,820,309
Total General Fund	$ 2,023,694	$ 1,820,309
Route 236 TIF Fund:		
Committed	$ 1,074,665	$ 699,071
Total Route 236 TIF Fund	$ 1,074,665	$ 699,071
Nonmajor Funds:		
Special Revenue Funds:		
Committed	$ 289,446	$ 343,185
Capital Project Funds:		
Committed	423,891	411,128
Unassigned	(1,299)	-
Permanent Funds:		
Restricted	51,242	53,388
Total Nonmajor Funds	$ 763,280	$ 807,701

The general fund total fund balance increased by $203,385 over the prior fiscal year. Revenues were over budget and expenditures were under budget for a total positive budget variance of $304,385. A use of surplus was budgeted for $101,000. The Route 236 TIF Fund increased by $375,594 due mostly to a transfer from the general fund. The non-major fund balances increased by $331,173 from the prior fiscal year, mainly due to transfers in from the general fund.

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

The sewer fund had a net loss of $69,271 for the year ended June 30, 2012. Last year, the sewer department had a net loss of $117,573. Revenues and expenses both increased from the prior fiscal year. Depreciation expense accounts for $77,469 of the current year's expenses. The community services fund had a net income of $32,351 for the current year versus a net loss of $42,826 for the prior year. Revenues and expenses both increased from the prior fiscal year. Depreciation expense accounts for $20,492 of the current year's expenses.

Budgetary Highlights

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

The general fund actual revenues were over budget by $210,286. This was a result of excess receipts over budget in all categories except property taxes, the Homestead Exemption and interest income.

The general fund actual expenditures were under the budget by $94,099. All of the expenditure accounts were under budget except for public safety, public works, recreation and culture and transfers to other funds.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2012, the net book value of capital assets recorded by the Town decreased by $68,231 from the prior year. The decrease is the result of current year depreciation expenses of $242,158 less current year additions of $173,927.

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

	2012	2011
Land	$ 165,822	$ 165,822
Buildings & improvements	1,404,150	1,446,028
Furniture & fixtures	7,322	1,192
Machinery & equipment	124,099	130,254
Vehicles	381,517	330,320
Infrastructure	1,873,165	1,950,690
Total	$ 3,956,075	$ 4,024,306

Debt

At June 30, 2012, the Town had $355,261 in bonds and capital leases outstanding versus $318,155 last year, an increase of 10.44% as shown in Note 5 of the financial statements.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

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

Contacting the Town's Financial Management

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

STATEMENT A

TOWN OF ELIOT, MAINE

STATEMENT OF NET ASSETS
JUNE 30, 2012

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 199,108	$ 131,139	$ 330,247
Investments	3,479,818	-	3,479,818
Accounts receivable (net of allowance for uncollectibles):			
Taxes	369,603	-	369,603
Liens	143,394	-	143,394
Other	-	103,737	103,737
Internal balances	128,607	(128,607)	-
Total current assets	4,320,530	106,269	4,426,799
Noncurrent assets:			
Capital assets:			
Land,	68,004	97,818	165,822
Buildings and vehicles net of accumulated depreciation	1,334,306	2,455,947	3,790,253
Total noncurrent assets	1,402,310	2,553,765	3,956,075
TOTAL ASSETS	$ 5,722,840	$ 2,660,034	$ 8,382,874
LIABILITIES			
Current liabilities:			
Accounts payable	$ 137,726	$ -	$ 137,726
Other accrued payables	4,125	-	4,125
Prepaid taxes	9,628	-	9,628
Current portion of long-term obligations	50,334	33,287	83,621
Total current liabilities	201,813	33,287	235,100
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	133,337	63,940	197,277
Capital leases payable	74,363	-	74,363
Accrued compensated absences	206,855	-	206,855
Total noncurrent liabilities	414,555	63,940	478,495
TOTAL LIABILITIES	616,368	97,227	713,595
NET ASSETS			
Invested in capital assets, net of related debt	1,144,276	2,456,538	3,600,814
Restricted for: Permanent funds	51,242	-	51,242
Unrestricted	3,910,954	106,269	4,017,223
TOTAL NET ASSETS	5,106,472	2,562,807	7,669,279
TOTAL LIABILITIES AND NET ASSETS	$ 5,722,840	$ 2,660,034	$ 8,382,874

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

STATEMENT B

TOWN OF ELIOT, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants & Contributions	Program Revenues: Capital Grants & Contributions	Net (Expense) Revenue & Changes in Net Assets: Governmental Activities	Net (Expense) Revenue & Changes in Net Assets: Business-type Activities	Net (Expense) Revenue & Changes in Net Assets: Total
Governmental activities:							
General government	$ 1,879,805	$ 65,784	$ -	$ -	$ (1,814,021)	$ -	$ (1,814,021)
Protection	1,157,918	14,362	-	-	(1,143,556)	-	(1,143,556)
Public works	916,744	-	48,120	-	(868,624)	-	(868,624)
Health and sanitation	444,269	122,535	41,987	-	(279,747)	-	(279,747)
Recreation and culture	2,305	-	-	-	(2,305)	-	(2,305)
Education	7,321,697	-	-	-	(7,321,697)	-	(7,321,697)
County tax	454,431	-	-	-	(454,431)	-	(454,431)
Capital outlay	80,672	-	-	-	(80,672)	-	(80,672)
Debt service:							
Interest on long-term debt	8,767	-	-	-	(8,767)	-	(8,767)
Unclassified	183,847	7,040	-	-	(176,807)	-	(176,807)
Total governmental activities	12,450,455	209,721	90,107	-	(12,150,627)	-	(12,150,627)
Business-type activities:							
Sewer fund	324,994	222,616	-	-	-	(102,378)	(102,378)
Community service fund	339,150	212,583	-	-	-	(126,567)	(126,567)
Total business-type activities	664,144	435,199	-	-	-	(228,945)	(228,945)
Total government	$ 13,114,599	$ 644,920	$ 90,107	$ -	(12,150,627)	(228,945)	(12,379,572)

TOWN OF ELIOT, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

	Governmental Activities	Business-type Activities	Total
Changes in net assets:			
Net (expense) revenue	(12,150,627)	(228,945)	(12,379,572)
General revenues and transfers:			
Taxes:			
Property taxes, levied for general purposes	10,917,833	-	10,917,833
Excise taxes, levied for general purposes	1,157,302	-	1,157,302
Grants and contributions not restricted to specific programs	498,751	-	498,751
Miscellaneous	122,764	11,397	134,161
Transfers	(180,628)	180,628	-
Total general revenues and transfers	12,516,022	192,025	12,708,047
Change in net assets	365,395	(36,920)	328,475
NET ASSETS - JULY 1, 2011, RESTATED	4,741,077	2,599,727	7,340,804
NET ASSETS - JUNE 30, 2012	$ 5,106,472	$ 2,562,807	$ 7,669,279

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

STATEMENT C

TOWN OF ELIOT, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2012

	General Fund	Route 236 TIF	All Nonmajor Funds	Total
ASSETS				
Cash and cash equivalents	$ 199,108	$ -	$ -	$ 199,108
Investments	1,605,819	1,076,228	797,771	3,479,818
Receivables (net of allowance for uncollectibles):				
Taxes	369,603	-	-	369,603
Liens	143,394	-	-	143,394
Other	-	-	-	-
Due from other funds	147,880	-	3,600	151,480
TOTAL ASSETS	$ 2,465,804	$ 1,076,228	$ 801,371	$ 4,343,403
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 117,345	$ -	$ 20,381	$ 137,726
Accrued expenses	4,125	-	-	4,125
Due to other funds	3,600	1,563	17,710	22,873
Deferred tax revenues	307,412	-	-	307,412
Prepaid taxes	9,628	-	-	9,628
TOTAL LIABILITIES	442,110	1,563	38,091	481,764
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	-	-	51,242	51,242
Committed	-	1,074,665	713,337	1,788,002
Assigned	-	-	-	-
Unassigned	2,023,694	-	(1,299)	2,022,395
TOTAL FUND BALANCES	2,023,694	1,074,665	763,280	3,861,639
TOTAL LIABILITIES AND FUND BALANCES	$ 2,465,804	$ 1,076,228	$ 801,371	$ 4,343,403

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

STATEMENT D

TOWN OF ELIOT, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS JUNE 30, 2012

	Total Governmental Funds
Total Fund Balances	$ 3,861,639
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	1,402,310
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	307,412
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(166,670)
Capital leases payable	(91,364)
Accrued compensated absences	(206,855)
Net assets of governmental activities	$ 5,106,472

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

TOWN OF ELIOT, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2012

	General Fund	Route 236 TIF	All Nonmajor Funds	Totals Governmental Funds
REVENUES				
Taxes	$ 10,930,453	$ -	$ -	$ 10,930,453
Excise taxes	1,157,302	-	-	1,157,302
Intergovernmental	588,858	-	-	588,858
Charges for services	209,721	-	-	209,721
Miscellaneous revenues	111,485	990	10,289	122,764
TOTAL REVENUES	12,997,819	990	10,289	13,009,098
EXPENDITURES				
Current:				
General government	1,740,320	-	-	1,740,320
Protection	1,069,641	-	-	1,069,641
Public works	874,767	-	-	874,767
Health and sanitation	444,269	-	-	444,269
Recreation and culture	2,305	-	-	2,305
Education	7,321,697	-	-	7,321,697
County tax	454,431	-	-	454,431
Unclassified	-	113,251	72,060	185,311
Debt service:				
Principal	33,333	-	-	33,333
Interest	8,767	-	-	8,767
Capital outlay	-	-	159,071	159,071
TOTAL EXPENDITURES	11,949,530	113,251	231,131	12,293,912
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,048,289	(112,261)	(220,842)	715,186
OTHER FINANCING SOURCES				
Transfers in	2,500	487,855	208,299	698,654
Transfers (out)	(847,404)	-	(31,878)	(879,282)
TOTAL OTHER FINANCING SOURCES (USES)	(844,904)	487,855	176,421	(180,628)
NET CHANGE IN FUND BALANCES	203,385	375,594	(44,421)	534,558
FUND BALANCES - JULY 1	1,820,309	699,071	807,701	3,327,081
FUND BALANCES - JUNE 30	$ 2,023,694	$ 1,074,665	$ 763,280	$ 3,861,639

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

STATEMENT F

TOWN OF ELIOT, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2012

Net change in fund balances - total governmental funds (Statement E)		$ 534,558
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:		
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocated those expenditures over the life of the assets:		
Capital asset purchases		171,227
Depreciation expense		(144,197)
		27,030
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		(12,620)
Debt proceeds provide current financial resources to govermental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets		(92,828)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets		34,797
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in govermental funds:		
Accrued compensated absences		(125,542)
Change in net assets of governmental activities (Statement B)		$ 365,395

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

STATEMENT G

TOWN OF ELIOT, MAINE

BALANCE SHEET – PROPRIETARY FUNDS
JUNE 30, 2012

	Enterprise Funds		Total
	Sewer Fund	Community Services Fund	Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	$ -	$ 131,139	$ 131,139
Accounts receivable (net of allowance for uncollectibles)	71,049	32,688	103,737
Due from other funds	-	-	-
Total current assets	71,049	163,827	234,876
Noncurrent assets:			
Capital assets:			
Land, infrastructure, and other assets not being depreciated	-	97,818	97,818
Buildings and equipment, net of accumulated depreciation	1,869,435	586,512	2,455,947
Total noncurrent assets	1,869,435	684,330	2,553,765
TOTAL ASSETS	$ 1,940,484	$ 848,157	$ 2,788,641
LIABILITIES			
Current liabilities:			
Accounts payable	$ -	$ -	$ -
Due to other funds	128,607	-	128,607
Current portion of long-term obligations	33,287	-	33,287
Total current liabilities	161,894	-	161,894
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	63,940	-	63,940
Total noncurrent liabilities	63,940	-	63,940
TOTAL LIABILITIES	225,834	-	225,834
NET ASSETS			
Invested in capital assets, net of related debt	1,772,208	684,330	2,456,538
Unrestricted	(57,558)	163,827	106,269
TOTAL NET ASSETS	1,714,650	848,157	2,562,807
TOTAL LIABILITIES AND NET ASSETS	$ 1,940,484	$ 848,157	$ 2,788,641

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

STATEMENT H

TOWN OF ELIOT, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Enterprise Funds		Total
	Sewer Fund	Community Services Fund	Enterprise Funds
OPERATING REVENUES			
Charges for services	$ 222,616	$ 212,583	$ 435,199
Donations	-	7,073	7,073
Miscellaneous Income	2,834	595	3,429
TOTAL OPERATING REVENUES	225,450	220,251	445,701
OPERATING EXPENSES			
Community service	-	318,658	318,658
Operating	239,071	-	239,071
Depreciation	77,469	20,492	97,961
TOTAL OPERATING EXPENSES	316,540	339,150	655,690
OPERATING INCOME (LOSS)	(91,090)	(118,899)	(209,989)
OTHER FINANCING SOURCES (USES)			
Interest income	895	-	895
Transfers in	29,378	151,250	180,628
Interest expense	(8,454)	-	(8,454)
TOTAL OTHER FINANCING SOURCES (USES)	21,819	151,250	173,069
NET INCOME (LOSS)	(69,271)	32,351	(36,920)
NET ASSETS - JULY 1, 2011, RESTATED	1,783,921	815,806	2,599,727
NET ASSETS - JUNE 30, 2012	$ 1,714,650	$ 848,157	$ 2,562,807

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

TOWN OF ELIOT, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Enterprise Funds		Total
	Sewer Fund	Community Services Fund	Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 202,781	$ 187,395	$ 390,176
Other receipts	2,834	595	3,429
Interfund activity	92,271	-	92,271
Payments to suppliers	(298,780)	(318,658)	(617,438)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(894)	(130,668)	(131,562)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest income	895	-	895
NET CASH PROVIDED BY INVESTING ACTIVITIES	895	-	895
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchase of fixed assets	-	(2,700)	(2,700)
Transfers in from general fund	29,378	151,250	180,628
Principal paid on capital debt	(20,925)		(20,925)
Interest paid on capital debt	(8,454)	-	(8,454)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(1)	148,550	148,549
INCREASE (DECREASE) IN CASH	-	17,882	17,882
CASH AND CASH EQUIVALENTS - JULY 1, 2011	-	113,257	113,257
CASH AND CASH EQUIVALENTS - JUNE 30, 2012	$ -	$ 131,139	$ 131,139
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ (91,090)	$ (118,899)	$ (209,989)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation and amortization expense	77,469	20,492	97,961
Changes in operating assets and liabilities:			
(Increase) decrease in receivables	(19,835)	(32,261)	(52,096)
(Increase) decrease in due from other funds	-	-	-
Increase (decrease) in accounts payable	(59,709)	-	(59,709)
Increase (decrease) in due to other funds	92,271	-	92,271
	$ (894)	$ (130,668)	$ (131,562)

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

Government –Wide and Fund Financial Statements

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

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

In the government-wide Statement of Net Assets, 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 assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Town first utilizes restricted resources to finance qualifying activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Measurement Focus - Basic Financial Statements & Fund Financial Statements

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

The following fund types are used by the Town:

1. Governmental Funds:

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

d. Permanent Funds are used to account for assets held by the Town in trust for specific purposes.

2. Proprietary Funds

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

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

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

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.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

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

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

Inventories

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

Interfund Receivables and Payables

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

Transactions Between Funds

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

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be $0 as of June 30, 2012.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

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

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

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

Estimated useful lives are as follows:

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

Long-term Obligations

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Compensated Absences

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

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied July 29, 2011 on the assessed value listed as of April 1, 2011, for all real and personal property located in the Town. Taxes were due on in one installment on May 15, 2012. Interest on unpaid taxes commenced on May 17, 2012, at 7% 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 $33,358 for the year ended June 30, 2012.

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

Program Revenues

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

Operating/Non-operating Proprietary Fund Revenues

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

Encumbrance Accounting

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2012, the Town's cash balances amounting to $330,247 were comprised of deposits of $508,953. Of these bank deposits, $336,300 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk and $172,653 was insured or collateralized with securities held by the financial institution in the Town's name and consequently were not exposed to custodial credit risk.

Account Type	Bank Balance
Checking accounts	$ 86,300
Repurchase agreements	318,214
Savings accounts	104,439
	$ 508,953

Investments:

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

At June 30, 2012, the Town's investments were comprised of mutual funds of $3,479,818. All of this amount was insured or collateralized with securities held by the financial institution in the Town's name and consequently was not exposed to custodial credit risk.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investment Type	Value	Maturity <1 Year	1 - 5 Years	N/A
Mutual funds:				
Cash equivalents	$ 1,910,477	$ -	$ -	$ 1,910,477
Equities				
Fixed income	1,569,341	-	-	1,569,341
	$ 3,479,818	$ -	$ -	$ 3,479,818

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

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

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2012 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General Fund	$ 147,880	$ 3,600
Route 236 TIF	-	1,563
Special Revenue Funds	3,600	2,455
Capital Project Funds	-	15,255
Enterprise Funds	-	128,607
	$ 151,480	$ 151,480

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2012:

	Balance, 7/1/11	Additions	Disposals	Balance, 6/30/12
Governmental activities				
Non-depreciated assets:				
Land	$ 68,004	$ -	$ -	$ 68,004
	68,004	-	-	68,004
Depreciated assets:				
Buildings & improvements	3,238,919	14,141	-	3,253,060
Furniture & fixtures	44,174	6,369	-	50,543
Machinery & equipment	1,105,732	27,544	-	1,133,276
Vehicles	1,468,716	123,173	-	1,591,889
Infrastructure	4,288	-	-	4,288
	5,861,829	171,227	-	6,033,056
Less: accumulated depreciation	(4,554,553)	(144,197)	-	(4,698,750)
	1,307,276	27,030	-	1,334,306
Net governmental capital assets	$ 1,375,280	$ 27,030	$ -	$ 1,402,310
Business-type activities				
Non-depreciated assets:				
Land	$ 97,818	$ -	$ -	$ 97,818
	97,818	-	-	97,818
Depreciated assets:				
Buildings & improvements	776,280	-	-	776,280
Machinery & equipment	110,299	2,700	-	112,999
Vehicles	45,001	-	-	45,001
Infrastructure	3,873,456	-	-	3,873,456
	4,805,036	2,700	-	4,807,736
Less: accumulated depreciation	(2,253,828)	(97,961)	-	(2,351,789)
	2,551,208	(95,261)	-	2,455,947
Net business-type capital assets	$ 2,649,026	$ (95,261)	$ -	$ 2,553,765

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Current year depreciation:		
General government	$	13,943
Public safety		88,277
Public works		41,977
Total governmental activities		144,197
Sewer Fund		77,469
Community Services Fund		20,492
Total business-type activities		97,961
Total depreciation expense	$	242,158

NOTE 5 - LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2012:

	Balance, 7/1/11	Additions	Deletions	Balance, 6/30/12	Current Portion
Governmental activities:					
Bonds payable	$ 200,003	$ -	$ (33,333)	$ 166,670	$ 33,333
Capital leases payable	-	92,828	(1,464)	91,364	17,001
Accrued compensated absences	81,313	125,542	-	206,855	-
Totals	$ 281,316	$ 218,370	$ (34,797)	$ 464,889	$ 50,334
Business-type activities:					
Bonds payable	$ 118,152	$ -	$ (20,925)	$ 97,227	$ 33,287
Totals	$ 118,152	$ -	$ (20,925)	$ 97,227	$ 33,287

NOTE 5 - LONG TERM DEBT (CONTINUED)

The following is a summary of outstanding notes and bonds payable:

Bonds payable	
Governmental activities:	
$500,000, 2001 bond payable due in annual principal payments of $33,333, through November of 2016. Interest is charged at a rate varying from 3.250% to 5.125% per annum.	$ 166,670
Business-type activities:	
$400,000, 1988 bond payable due in varying annual principal payments of $20,925 to $33,286, through November of 2014. Interest is charged at a rate varying from 5.30% to 7.85% per annum.	97,227
Total bonds payable	$ 263,897

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

	Principal	Interest	Total Debt Service
2013	$ 66,620	$ 12,118	$ 78,738
2014	65,765	7,866	73,631
2015	64,844	3,916	68,760
2016	33,334	2,563	35,897
2017	33,334	854	34,188
	$ 263,897	$ 27,317	$ 291,214

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

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

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

NOTE 5 - LONG TERM DEBT (CONTINUED)

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

2013	$	21,110
2014		21,110
2015		21,110
2016		21,110
2017		19,403
Total payments	$	103,843
Less: interest portion of total payments		(12,479)
Present value of future minimum lease payments	$	91,364

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

NOTE 6 - RESTRICTED FUND BALANCES

The following fund balances have been restricted at June 30, 2012 for the following purposes:

Permanent funds (Schedule H)	$	51,242

NOTE 7 - COMMITTED FUND BALANCES

At June 30, 2012, the Town had the following committed fund balances:

Route 236 TIF	$	1,074,665
Special revenue funds (Schedule D)		289,446
Capital project funds (Schedule F)		423,891
	$	1,788,002

NOTE 8 - EXPENDITURES OVER APPROPRIATIONS

The Town had the following appropriations that were overspent at June 30, 2012:

		Excess
Article 5 - General assistance	$	27,282
Article 6 - Police department		12,795
Article 13 - Public works department		19,979
Article 18 - Community services		2,297
	$	35,071

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

NOTE 9 - DEFICIT FUND BALANCE

The following fund had a deficit fund balance as of June 30, 2012:

Police Cruisers Reserve	$	1,299

NOTE 10 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of County debt. As of June 30, 2012, the Town's share was as follows:

		Outstanding Debt	Town's Percentage		Total Share
County of York	$	9,900,000	2.85%	$	282,150
Maine School Administrative District No. 35					-
				$	282,150

NOTE 11 - RISK MANAGEMENT

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

NOTE 12 - DEFINED BENEFIT PENSION PLAN

Plan Description

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

Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Maine State Legislature. Employees are part of the regular plan 110 AC and are required to contribute 6.5% of their annual salary. The Town is required to contribute 2.8% of members' covered payroll annually to the system. The Town's contributions to the plan for the fiscal year ended June 30, 2012 was $96,136.

Unfunded Actuarial Accrued Liability

The Town has no actuarial accrued liability.

NOTE 13 - TAX INCREMENT FINANCING DISTRICT

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

Route 236 Municipal Tax Increment Financing District

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

Eliot Commons Tax Increment Financing District

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

NOTE 14 - CONTINGENCIES

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

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

NOTE 15 - RESTATEMENTS

As of July 1, 2011, the Town has restated its beginning net assets balances of fiduciary funds to permanent funds. The amount of this restatement was $53,388. The beginning balance of the Community Services Fund and the net assets of the governmental activities have been adjusted for minor corrections to the calculations of accumulated depreciation of both of these activities.

Required Supplementary Information

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

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

SCHEDULE 1

TOWN OF ELIOT, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 1,820,309	$ 1,820,309	$ 1,820,309	$ -
Resources (Inflows):				
Taxes:				
Property taxes	11,053,360	11,053,360	10,930,453	(122,907)
Excise taxes	1,010,000	1,010,000	1,157,302	147,302
Intergovernmental revenues:				
State revenue sharing	340,000	340,000	353,062	13,062
Homestead exemption	93,686	93,686	90,415	(3,271)
BETE reimbursement	4,867	4,867	18,484	13,617
Block grant funds	48,120	48,120	48,120	-
General assistance	30,000	30,000	41,987	11,987
Other revenues	-	-	36,790	36,790
Charges for services	162,000	162,000	209,721	47,721
Interest income	30,000	30,000	29,831	(169)
Miscellaneous revenues	15,500	15,500	81,654	66,154
Transfers from other funds	2,500	2,500	2,500	-
Amounts Available for Appropriation	14,610,342	14,610,342	14,820,628	210,286
Charges to Appropriations (Outflows):				
General government	1,833,180	1,833,180	1,740,320	92,860
Public safety	1,067,552	1,067,552	1,069,641	(2,089)
Public works	854,833	854,833	874,767	(19,934)
Health and sanitation	453,022	453,022	444,269	8,753
Recreation and culture	8	8	2,305	(2,297)
Education	7,321,697	7,321,697	7,321,697	-
County tax	454,431	454,431	454,431	-
Unclassified	33,358	33,358	-	33,358
Debt service:				
Principal	33,333	33,333	33,333	-
Interest	8,767	8,767	8,767	-
Transfers to other funds	830,852	830,852	847,404	(16,552)
Total Charges to Appropriations	12,891,033	12,891,033	12,796,934	94,099
Budgetary Fund Balance, June 30	$ 1,719,309	$ 1,719,309	$ 2,023,694	$ 304,385
Utilization of Assigned Fund Balance	$ -	$ -	$ -	$ -
Utilization of Unassigned Fund Balance	101,000	101,000	-	(101,000)
	$ 101,000	$ 101,000	$ -	$ (101,000)

See accompanying independent auditors' report.

Other Supplementary Information

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

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

SCHEDULE 2

TOWN OF ELIOT, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND REVENUES
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	$ 11,053,360	$ 11,053,360	$ 10,930,453	$ (122,907)
Motor vehicle excise	1,000,000	1,000,000	1,141,624	141,624
Boat excise	10,000	10,000	15,678	5,678
Intergovernmental revenues:				
State revenue sharing	340,000	340,000	353,062	13,062
Homestead exemption	93,686	93,686	90,415	(3,271)
BETE reimbursement	4,867	4,867	18,484	13,617
Block grant funds	48,120	48,120	48,120	-
General assistance	30,000	30,000	41,987	11,987
Other revenues	-	-	36,790	36,790
Charges for services:				
Town clerk fees	20,000	20,000	32,820	12,820
Building & plumbing permits	20,000	20,000	32,964	12,964
Police	15,000	15,000	14,362	(638)
Recycling/clear bags	100,000	100,000	122,535	22,535
Mooring fees	7,000	7,000	7,040	40
Interest income	30,000	30,000	29,831	(169)
Other revenues:				
Tax liens	-	-	6,608	6,608
Insurance reimbursement	-	-	25,205	25,205
Sale of town owned property	-	-	24,025	24,025
Misc. other	15,500	15,500	25,816	10,316
Transfers in from other funds	2,500	2,500	2,500	-
Amounts Available for Appropriation	$ 12,790,033	$ 12,790,033	$ 13,000,319	$ 210,286

See accompanying independent auditors' report.

SCHEDULE A

TOWN OF ELIOT, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2012

	Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Administration	$ 1,648,008	$ -	$ 1,648,008	$ 1,566,771	$ 81,237
Town committees	180,172	-	180,172	166,836	13,336
Hearings & elections	5,000	-	5,000	6,713	(1,713)
	1,833,180	-	1,833,180	1,740,320	92,860
Public safety:					
Police department	711,527	-	711,527	728,480	(16,953)
Fire department	140,720	-	140,720	135,239	5,481
Animal control	3,000	-	3,000	3,166	(166)
Harbor master	6,655	-	6,655	2,331	4,324
Hydrant rental	61,650	-	61,650	61,648	2
Ambulance service	53,000	-	53,000	50,250	2,750
24 hour answering service	70,000	-	70,000	71,908	(1,908)
Street lights	21,000	-	21,000	16,619	4,381
	1,067,552	-	1,067,552	1,069,641	(2,089)
Public works:					
Highway department	420,033	-	420,033	382,199	37,834
Snow & winter maintenance	174,800	-	174,800	174,755	45
Summer maintenance	20,800	-	20,800	21,043	(243)
Roads & bridges	200,700	-	200,700	264,936	(64,236)
Town parks maintenance	38,500	-	38,500	31,834	6,666
	854,833	-	854,833	874,767	(19,934)
Health & sanitation:					
Transfer station	362,498	-	362,498	329,013	33,485
Social services	25,524	-	25,524	22,974	2,550
General assistance	65,000	-	65,000	92,282	(27,282)
	453,022	-	453,022	444,269	8,753

TOWN OF ELIOT, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2012

	Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
Recreation & culture:					
Community services	8	-	8	2,305	(2,297)
	8	-	8	2,305	(2,297)
Debt service:					
Principal	33,333	-	33,333	33,333	-
Interest	8,767	-	8,767	8,767	-
	42,100	-	42,100	42,100	-
Education	7,321,697	-	7,321,697	7,321,697	-
County tax	454,431	-	454,431	454,431	-
Unclassified:					
Overlay	33,358	-	33,358	-	33,358
	33,358	-	33,358	-	33,358
Transfers out	830,852	-	830,852	847,404	(16,552)
Total Expenditures	$ 12,891,033	$ -	$ 12,891,033	$ 12,796,934	$ 94,099

See accompanying independent auditors' report.

SCHEDULE B

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ -	$ -	$ -	$ -
Investments	288,301	458,228	51,242	797,771
Accounts receivable	-	-	-	-
Due from other funds	3,600	-	-	3,600
Total assets	$ 291,901	$ 458,228	$ 51,242	$ 801,371
LIABILITIES				
Accounts payable	$ -	$ 20,381	$ -	$ 20,381
Due to other funds	2,455	15,255	-	17,710
Total liabilities	2,455	35,636	-	38,091
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	51,242	51,242
Committed	289,446	423,891	-	713,337
Assigned	-	-	-	-
Unassigned	-	(1,299)	-	(1,299)
Total fund balances	289,446	422,592	51,242	763,280
Total liabilites and fund balances	$ 291,901	$ 458,228	$ 51,242	$ 801,371

See accompanying independent auditors' report.

SCHEDULE C

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest	$ 3,155	$ 3,529	$ 762	$ 7,446
Other	-	2,843	-	2,843
TOTAL REVENUES	3,155	6,372	762	10,289
EXPENDITURES				
Capital outlay	25,303	133,768	-	159,071
Other	33,474	38,178	408	72,060
TOTAL EXPENDITURES	58,777	171,946	408	231,131
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(55,622)	(165,574)	354	10,289
OTHER FINANCING SOURCES (USES)				
Transfers In	31,261	177,038	-	208,299
Transfers (Out)	(29,378)	-	(2,500)	(31,878)
TOTAL OTHER FINANCING SOURCES (USES)	1,883	177,038	(2,500)	176,421
NET CHANGE IN FUND BALANCES	(53,739)	11,464	(2,146)	186,710
FUND BALANCES - JULY 1, RESTATED	343,185	411,128	53,388	807,701
FUND BALANCES - JUNE 30	$ 289,446	$ 422,592	$ 51,242	$ 763,280

See accompanying independent auditors' report.

Special Revenue Funds

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

SCHEDULE D

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS
JUNE 30, 2012

	Sewer Betterment Reserve	Sick Leave Reserve	Town Insurance Reserve	Revaluation Reserve	Legal Fees Reserve	200th Celebration Reserve	Street Lights Reserve
ASSETS							
Investments	$ 19,931	$ 56,209	$ 8,336	$ 26,631	$ 53,013	$ 24	$ 6,137
Accounts receivable	-	-	-	-	-	-	-
Due from other funds	1,946	-	-	-	-	-	-
TOTAL ASSETS	$ 21,877	$ 56,209	$ 8,336	$ 26,631	$ 53,013	$ 24	$ 6,137
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	21,877	56,209	8,336	26,631	53,013	24	6,137
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	21,877	56,209	8,336	26,631	53,013	24	6,137
TOTAL LIABILITIES AND FUND BALANCES	$ 21,877	$ 56,209	$ 8,336	$ 26,631	$ 53,013	$ 24	$ 6,137

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS
JUNE 30, 2012

	General Assistance Reserve	Community Center Reserve	Consultant Reserve	Contingency Reserve	Ash Reserve	Totals
ASSETS						
Investments	$ 1,190	$ 83,235	$ 1,039	$ 29,504	$ 3,052	$ 288,301
Accounts receivable	-	-	-	-	-	-
Due from other funds	-	-	1,654	-	-	3,600
TOTAL ASSETS	$ 1,190	$ 83,235	$ 2,693	$ 29,504	$ 3,052	$ 291,901
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	2,455	-	2,455
TOTAL LIABILITIES	-	-	-	2,455	-	2,455
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	1,190	83,235	2,693	27,049	3,052	289,446
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	1,190	83,235	2,693	27,049	3,052	289,446
TOTAL LIABILITIES AND FUND BALANCES	$ 1,190	$ 83,235	$ 2,693	$ 29,504	$ 3,052	$ 291,901

See accompanying independent auditors' report.

SCHEDULE E

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUES FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Sewer Betterment Reserve	Sick Leave Reserve	Town Insurance Reserve	Revaluation Reserve	Legal Fees Reserve	200th Celebration Reserve	Street Lights Reserve
REVENUES							
Interest	$ 935	$ 176	$ 52	$ 246	$ 332	$ -	$ 36
Other	-	-	-	-	-	-	-
TOTAL REVENUES	935	176	52	246	332	-	36
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	-	-	-	5,849	-	-	-
TOTAL EXPENDITURES	-	-	-	5,849	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	935	176	52	(5,603)	332	-	36
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	30,000	1,261	-	-	-	-	-
Operating Transfers (Out)	(29,378)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	622	1,261	-	-	-	-	-
NET CHANGE IN FUND BALANCES	1,557	1,437	52	(5,603)	332	-	36
FUND BALANCES - JULY 1, RESTATED	20,320	54,772	8,284	32,234	52,681	24	6,101
FUND BALANCES - JUNE 30	$ 21,877	$ 56,209	$ 8,336	$ 26,631	$ 53,013	$ 24	$ 6,137

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUES FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	General Assistance Reserve	Community Center Reserve	Consultant Reserve	Contingency Reserve	Ash Reserve	Totals
REVENUES						
Interest	$ 7	$ 878	$ 6	$ 468	$ 19	$ 3,155
Other	-	-	-	-		-
TOTAL REVENUES	7	878	6	468	19	3,155
EXPENDITURES						
Capital outlay	-	25,303	-	-	-	25,303
Other	5,000	-	-	22,625	-	33,474
TOTAL EXPENDITURES	5,000	25,303	-	22,625	-	58,777
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,993)	(24,425)	6	(22,157)	19	(55,622)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	-	-	-	31,261
Operating Transfers (Out)	-	-	-	-	-	(29,378)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	1,883
NET CHANGE IN FUND BALANCES	(4,993)	(24,425)	6	(22,157)	19	(53,739)
FUND BALANCES - JULY 1, RESTATED	6,183	107,660	2,687	49,206	3,033	343,185
FUND BALANCES - JUNE 30	$ 1,190	$ 83,235	$ 2,693	$ 27,049	$ 3,052	$ 289,446

See accompanying independent auditors' report.

Capital Project Funds

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

SCHEDULE F

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2012

	Eliot Commons TIF	Town Facilities Reserve	Fire Truck Reserve	Police Cruisers Reserve
ASSETS				
Investments	$ 71,712	$ 26,410	$ 35,425	$ 10,920
Due from other funds	-	-	-	-
TOTAL ASSETS	$ 71,712	$ 26,410	$ 35,425	$ 10,920
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ -	$ 20,381	$ -	$ -
Due to other funds	-	-	-	12,219
TOTAL LIABILITIES	-	20,381	-	12,219
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	71,712	6,029	35,425	-
Assigned	-	-	-	-
Unassigned	-	-	-	(1,299)
TOTAL FUND BALANCES	71,712	6,029	35,425	(1,299)
TOTAL LIABILITIES AND FUND BALANCES	$ 71,712	$ 26,410	$ 35,425	$ 10,920

SCHEDULE F (CONTINUED)

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2012

	Land Bank Reserve	Road Equipment Reserve	Sewer Capital	Totals
ASSETS				
Investments	$ 59,836	$ 22,998	$ 230,927	$ 458,228
Due from other funds	-	-	-	-
TOTAL ASSETS	$ 59,836	$ 22,998	$ 230,927	$ 458,228
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ 20,381
Due to other funds	-	-	3,036	15,255
TOTAL LIABILITIES	-	-	3,036	35,636
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	59,836	22,998	227,891	423,891
Assigned	-	-	-	-
Unassigned	-	-	-	(1,299)
TOTAL FUND BALANCES	59,836	22,998	227,891	422,592
TOTAL LIABILITIES AND FUND BALANCES	$ 59,836	$ 22,998	$ 230,927	$ 458,228

See accompanying independent auditors' report.

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Eliot Commons TIF	Town Facilities Reserve	Fire Truck Reserve	Police Cruisers Reserve
REVENUES				
Interest	$ 247	$ 253	$ 96	$ 286
Other	-	2,843	-	-
TOTAL REVENUES	247	3,096	96	286
EXPENDITURES				
Capital outlay	-	57,506	-	23,596
Other	-	-	4,350	2,392
TOTAL EXPENDITURES	-	57,506	4,350	25,988
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	247	(54,410)	(4,254)	(25,702)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	13,623	59,000	25,000	25,000
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	13,623	59,000	25,000	25,000
NET CHANGE IN FUND BALANCES	13,870	4,590	20,746	(702)
FUND BALANCES - JULY 1 , RESTATED	57,842	1,439	14,679	(597)
FUND BALANCES - JUNE 30	$ 71,712	$ 6,029	$ 35,425	$ (1,299)

SCHEDULE G (CONTINUED)

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Land Bank Reserve	Road Equipment Reserve	Sewer Capital	Totals
REVENUES				
Interest	$ 461	$ -	$ 2,186	$ 3,529
Other	-	-	-	2,843
TOTAL REVENUES	461	-	2,186	6,372
EXPENDITURES				
Capital outlay	-	-	52,666	133,768
Other	11,000	21	20,415	38,178
TOTAL EXPENDITURES	11,000	21	73,081	171,946
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(10,539)	(21)	(70,895)	(165,574)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	11,000	23,000	20,415	177,038
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	11,000	23,000	20,415	177,038
NET CHANGE IN FUND BALANCES	461	22,979	(50,480)	11,464
FUND BALANCES - JULY 1, RESTATED	59,375	19	278,371	411,128
FUND BALANCES - JUNE 30	$ 59,836	$ 22,998	$ 227,891	$ 422,592

See accompanying independent auditors' report.

Permanent Funds

Permanent funds are used to account for assets held by the Town of Eliot, Maine in trust or as an agent for individuals, private organizations, other governmental units and/or other funds.

SCHEDULE H

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS
JUNE 30, 2012

	Cemetery	Little League	General Assistance	Recreation	Totals
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -
Investments	2,768	11,959	35,603	912	51,242
Due from other funds	-	-	-	-	-
Total assets	$ 2,768	$ 11,959	$ 35,603	$ 912	$ 51,242
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	2,768	11,959	35,603	912	51,242
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	2,768	11,959	35,603	912	51,242
Total liabilites and fund balances	$ 2,768	$ 11,959	$ 35,603	$ 912	$ 51,242

See accompanying independent auditors' report.

SCHEDULE I

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Cemetery	Little League	General Assistance	Recreation	Totals
REVENUES					
Interest	$ 40	$ 170	$ 539	$ 13	$ 762
Other	-	-	-	-	-
TOTAL REVENUES	40	170	539	13	762
EXPENDITURES					
Capital outlay	-	-	-	-	-
Other	22	95	284	7	408
TOTAL EXPENDITURES	22	95	284	7	408
EXCESS OF REVENUES OVER EXPENDITURES	18	75	255	6	354
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	-	-	-	-	-
Operating Transfers (Out)	-	-	(2,500)	-	(2,500)
TOTAL OTHER FINANCING (USES)	-	-	(2,500)	-	(2,500)
NET CHANGE IN FUND BALANCES	18	75	(2,245)	6	(2,146)
FUND BALANCES - JULY 1, RESTATED	2,750	11,884	37,848	906	53,388
FUND BALANCES - JUNE 30	$ 2,768	$ 11,959	$ 35,603	$ 912	$ 51,242

See accompanying independent auditors' report.

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 assets.

SCHEDULE J

TOWN OF ELIOT, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2012

	Land and Non-depreciable Assets	Buildings, Building Improvements & Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Total
Town hall	$ 68,001	$ 421,271	$ 154,529	$ 4,288	$ 648,089
Police	1	816,345	508,066	-	1,324,412
Fire	1	1,658,500	1,225,988	-	2,884,489
Public works	1	356,944	887,125	-	1,244,070
Sewer fund	-	-	-	3,873,456	3,873,456
Community services fund	97,818	776,280	158,000	-	1,032,098
Total General Capital Assets	165,822	4,029,340	2,933,708	3,877,744	11,006,614
Less: Accumulated Depreciation	-	(2,625,191)	(2,420,770)	(2,004,578)	(7,050,539)
Net General Capital Assets	$ 165,822	$ 1,404,149	$ 512,938	$ 1,873,166	$ 3,956,075

See accompanying independent auditors' report.

SCHEDULE K

TOWN OF ELIOT, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2012

	General Capital Assets 7/1/11	Additions	Deletions	General Capital Assets 6/30/12
Town hall	$ 630,051	$ 18,038	$ -	$ 648,089
Police	1,301,629	22,783	-	1,324,412
Fire	2,884,489	-	-	2,884,489
Public works	1,113,664	130,406	-	1,244,070
Sewer fund	3,873,456	-	-	3,873,456
Community services fund	1,029,398	2,700	-	1,032,098
Total General Capital Assets	10,832,687	173,927	-	11,006,614
Less: Accumulated Depreciation	(6,808,381)	(242,158)	-	(7,050,539)
Net General Capital Assets	$ 4,024,306	$ (68,231)	$ -	$ 3,956,075

See accompanying independent auditors' report.

THE BUDGET COMMITTEE

WILL BE HOLDING A PUBLIC

INFORMATIONAL MEETING ON THE

TOWN'S BUDGET ON

THURSDAY MAY 30, 2013

AT 7:00 PM IN THE

TOWN HALL MEETING ROOM

THE PUBLIC IS ENCOURAGED TO ATTEND

WARRANT
ARTICLES TO BE ACTED UPON AT TOWN MEETING
June 11 & June 15, 2013

Tuesday, June 11, 2013
ELECTIONS

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

Saturday, June 15, 2013
OPEN FLOOR OF TOWN MEETING

MARSHWOOD MIDDLE SCHOOL
Opening ceremonies at the Annual Town Meeting beginning at 6:30 PM, shall include prayer, Pledge of Allegiance, and presentation of the Fabyan Drake Award. The open floor of the Town Meeting will not begin before 7:00 PM. If you do not wish to participate in the opening ceremonies but still want to vote, please be present and checked in by 7:00 PM.

STATE OF MAINE

TO: Daniel J. Blanchette, Resident, Town of Eliot ss YORK

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Eliot, County of York, qualified by law to vote in Town affairs, to meet at Marshwood Middle School (at the corner of Route 236 and Depot Road), Eliot, Maine, on Tuesday June 11, 2013 at 8:00 AM then and there to act on Articles One through Eleven.

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

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

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

And, to notify and warn said inhabitants to meet at Marshwood Middle School (at the corner of Route 236 and Depot Road), Eliot, Maine, on June 15, 2013 at 5:00 P.M. in the evening, then and there to act on Articles Twelve through Fifty-One as set out below, to wit:

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

SECOND - To elect namely: One Selectman and Overseer of the Poor for a term of three years; One member of SAD No. 35 Board of Directors for a term of three years; Three members of the Budget Committee for a term of three years and one member for a term of two years.

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

Statement of Fact: Approval of this Article will provide funding for the costs of the Town's sewer project described in the development program for the Route 236 Municipal Development and TIF District approved by the voters at the February 11, 2009 Special Town Meeting. The Town estimates that the TIF revenues from the District will be sufficient to pay the debt service on the bonds.

FINANCIAL STATEMENT

Total Town Indebtedness:

A.	Bonds outstanding and unpaid:	$ 197,277.18
B.	Bonds authorized and unissued:	0.00
C.	Bonds to be issued if this Article is approved:	5,500,000.00
	Total:	$5,697,277.18

Costs:

At an estimated maximum interest rate of 3.67 % for a twenty (20-year) maturity, the estimated costs of this bond issue will be:

Principal:	$5,500,000.00
Interest:	2,359,126.00
Total Debt Service:	$7,859,126.00

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/ Norma Jean Spinney, Norma Jean Spinney, Town Treasurer

Board of Selectmen Recommends YES
Budget Committee Recommends NO

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

Board of Selectmen Recommends YES

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

Board of Selectmen Recommends YES

SIXTH - Shall a Fireworks Ordinance be enacted?

"To repeal the December 8, 2011 vote entitled Town of Eliot Fireworks Use Ordinance to enact the following:

We the undersigned registered voters of Eliot Maine petition to have a Warrant Article to allow the possession and use of consumer fireworks in all zones in the Town of Eliot. To be acted upon at the November 6, 2012 General Election. This is a repeal of the December 8, 2011 Vote.

We the citizens of Eliot want to be able to enjoy fireworks under State Law Chapter 416 – An act to legalize the use of consumer fireworks as in 27 Code of Federal Regulations, Section 555.11 or Subsequent Provision, but includes only products that are tested and certified by a 3rd party testing laboratory as conforming with United Consumer Product Safety Commission, in accordance with 15 United State Code Chapter 47.

Restriction on use of consumer fireworks:

Consumer Fireworks may be used between 9:00 AM and 10:00 PM from June 27th to July 7th except that on July 4th and December 31st they may be used between 9:00 AM and 12:30 AM. Consumer fireworks may be used at other times with a permit from the Town and with a permit fee set by the Town.

A person may use fireworks only on his own property or on property of a person who has consented to the use of fireworks on that property.

Fireworks will not be used when the Forest Service Fire Index is at Class 4 or 5."

SEVENTH - Shall an ordinance entitled "Amendments to Chapter 1 (General Provisions), Chapter 37 (Streets & Sidewalks), Chapter 44 (Shoreland Zoning), and Chapter 45 (Zoning), of the Municipal Code of Ordinances of the Town of Eliot, Maine, to revise the municipal fee schedule," dated June 11, 2013 be enacted?

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

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

Board of Selectmen Recommends YES

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

Board of Selectmen Recommends YES

Budget Committee Recommends

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

Board of Selectmen Recommends YES

Budget Committee Recommends

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

Board of Selectmen Recommends YES

Budget Committee Recommends NO

TWELFTH - To see if the Town will vote to apply the following 2013/2014 Estimated Revenues to reduce the amount to be raised by taxation: (Fiscal year is July 1, 2013 to June 30, 2014)

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

THE SELECTMEN RECOMMEND $1,417,000

THE BUDGET COMMITTEE RECOMMENDS $1,417,000

THIRTEENTH - To see what sum the Town will vote to appropriate and raise for the administration and general expenses of the Government.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Payroll & Overtime	$576,548	$566,548
Employee Expense	17,500	17,500
Service Fees	43,200	43,200
Contracted Serv./Consultants/.Legal Reserve	100,800	85,000
Supplies	27,500	24,500
Town Insurance/ Res. Acct.	127,500	127,500
Miscellaneous	14,000	12,000
Repairs/Maintenance	16,600	13,600
Purchases/Office Equip./Res.	7,000	7,000
Elections	5,500	5,500
Town Office Util.	12,500	12,500
	$948,648	$914,848

Fringe Benefits for this Department are $242,110. See Article Fifty.

Reserve Accounts: Legal Fees $53,535, Office Equipment $0
Consultants $1,051, Insurance $8,420.

All Reserve Accounts are as of March 31, 2013

FOURTEENTH - To see if the Town will vote to appropriate and raise $65,000 for General Assistance. Any monies remaining to be put in the reserve for General Assistance.

THE SELECTMEN RECOMMEND $65,000

THE BUDGET COMMITTEE RECOMMENDS $65,000

General Assistance Reserve Account Balance $1,213

FIFTEENTH - To see what sum the Town will vote to appropriate, raise and transfer for the maintenance and operation of the Police Department.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Payroll & Overtime	$587,680	$517,680
Repair/Maintenance	28,700	28,700
Serv. Fees	650	650
Harbor Master	5,000	5,000

Contract Serv.	26,000	26,000
Employee Exp.	11,780	11,780
Supplies	38,100	38,100
Purchase	6,000	6,000
Misc.	3,000	3,000
Police Station Utilities	16,200	16,200
	$723,110	$653,110

Selectmen recommend $723,110 to be appropriated, $653,110 to be raised and $70,000 in fees for sharing Police Chief.

Fringe Benefits for Police employees are $285,085. See Article Fifty.

SIXTEENTH - To see if the Town will vote to appropriate and raise $209,000 for services related to public safety.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Fire Hydrants	$ 63,000	$ 63,000
Ambulance Serv.	55,000	55,000
Dispatching	70,000	70,000
Street Lights/Res	21,000	21,000
Requested	$209,000	$209,000

Street Lights Reserve Account Balance $6,248

SEVENTEENTH - To see if the Town will vote to appropriate and raise $20,000 for the purchase of Police Cruiser(s) and accessories. Excesses, including returns from sale of old Cruiser, from this Article will be accrued in the Police Cruiser Capital Reserve Fund.

THE SELECTMEN RECOMMEND $20,000

THE BUDGET COMMITTEE RECOMMENDS $0

Reserve Account Balance: Cruiser $11,034

EIGHTEENTH - To see if the Town will vote to appropriate and raise $37,453.14 for Police Building Bond.

THE SELECTMEN RECOMMEND $37,453.14

THE BUDGET COMMITTEE RECOMMENDS $37,453.14

NINETEENTH - To see what sum the Town will vote to appropriate and raise for the operation and maintenance of the Fire Department.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Compensation	$ 75,000	$ 75,000
Emp. Expense	12,550	12,550
Contract Fees	9,850	9,850
Utility	16,120	16,120
Supplies	7,000	7,000
Repair & Maintenance	14,350	14,350
Purchases/Equipment	7,000	7,000
Requested	$141,870	$141,870

Fringe Benefits for Fire Department $5,738. See Article Fifty.

TWENTIETH - To see if the Town will vote to appropriate and transfer from Unreserved Fund Balance $43,000 for the Fire Truck Reserve Fund.

THE SELECTMEN RECOMMEND $43,000

THE BUDGET COMMITTEE RECOMMENDS $29,000

Reserve Account Balance: Fire Truck $68,140

TWENTY-FIRST - To see if the Town will vote to accept approximately $48,120 in Block Grant Funds from the Maine Department of Transportation and to appropriate that money for the maintenance and improvement of Public Roads.

THE SELECTMEN RECOMMEND $48,120

TWENTY-SECOND - To see what sum the Town will vote to appropriate and raise for the operation and maintenance of the Public Works Department.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Payroll	$287,259	
Employee Exp.	3,500	
Service Fees	4,800	
Contract Fees	4,100	
Utilities	13,000	
Fuel Supplies	16,000	
Repairs & Maintenance	71,300	
Purchases	9,500	
Summer Maintenance	21,600	
Repairs & Maintenance	15,000	

Service Fees	44,500	
Supplies & Materials	117,000	
Repair & Maintenance	12,000	
Requested	$619,559	$599,409

Fringe Benefits for Public Works Department employees $124,930. See Article Fifty.

TWENTY-THIRD - To see what sum the Town will vote to appropriate and raise for Snow Removal.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
	$ 182,000	$182,000

TWENTY-FOURTH - To see if the Town will vote to authorize the Selectmen and Treasurer to borrow on notes or to appropriate money from Unreserved Fund Balance for any further amount needed for snow removal.

TWENTY-FIFTH - To see what sum the Town will vote to appropriate, raise and transfer for the maintenance and operation of the Solid Waste Transfer Station.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Payroll	$151,698	$120,698
Employee expenses	2,500	2,500
Service Fees	104,800	104,800
Utilities	7,550	7,550
Supplies	30,000	30,000
Repairs/Maintenance.	68,000	68,000
Purchases	8,500	8,500
Requested	$373,048	$342,048

Fringe Benefits for Transfer Station employees $37,060. See Article Fifty.

TWENTY-SIXTH - To see if the Town will vote to appropriate and raise $45,000 for the Highway Equipment Reserve Fund.

	Selectmen Recommend	**Budget Committee Recommend**
	$45,000	$45,000

Reserve Account Balance: $2,827

TWENTY-SEVENTH - To see what sum the Town will vote to appropriate and raise for the operations of the Community Service Department.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Payroll	$ 96,306	$ 81,306
Emp. Exp.	5,000	4,400
Service Fee	4,100	4,100
Contract Fees	4,000	4,000
Utilities	4,900	4,900
Supplies	6,600	6,400
Repairs & Maintenance	1,500	1,500
Parks	49,300	44,370
Requested	$171,706	$150,976

$156,706 to be raised and $15,000 from Kids Play Program

Fringe Benefits for The Community Service Department are $62,290. See Article Fifty.

TWENTY-EIGHTH - To see what sum the Town will vote to appropriate and raise for Town Committees.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Board of Appeals	$ 4,400	$ 4,400
Budget Committee	1,350	1,350
Business Development	1,100	1,100
Conservation	6,560	6,560
Eliot Festival Day	0	0
Energy Commission	2,500	2,500
Planning Board	13,429	13,429
Pub. Health Officer	450	450
Memorial Day	1,041.57	1,041.57
Senior Citizens	1,500	1,500
Requested	$32,330.57	$32,330.57

TWENTY-NINTH - To see if the Town will vote to appropriate and raise $38,695.55 for the Reserve Account for the deficit of the Sewer-Bond.

THE SELECTMEN RECOMMEND $38,695.55

THE BUDGET COMMITTEE RECOMMENDS $38,695.55

THIRTIETH - To see what sum the Town will vote to appropriate and raise for the William Fogg Library.

Total Requested $135,000

THE SELECTMEN RECOMMEND $135,000

THE BUDGET COMMITTEE RECOMMENDS $135,000

THIRTY-FIRST - To see what sum the Town will vote to appropriate and raise for the Eliot Historical Society.
Total Requested $ 3,360

THE SELECTMEN RECOMMEND $3,360

THE BUDGET COMMITTEE RECOMMENDS $3,000

THIRTY-SECOND - To see what sum the Town will vote to appropriate and raise for Outside Agencies.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Agency on Aging	$ 9,000	$ 9,000
Caring Unlimited	1,861	1,861
Counseling Service	1,500	1,500
Day One	1,000	1,000
Project Share	500	500
Red Cross	1,200	1,200
Seacoast Shipyard	500	500
So. Maine Parent Awareness	1,000	1,000
Biddeford Free Clinic	150	150
SASSM	250	250
Fairtide	1,000	0
Home Health Visiting Nurses	5,398	4,121
Child Abuse	700	500
York County Community Action	3,250	3,250
York County Shelters	1,408	500
Requested	$28,717	$25,332

THIRTY-THIRD – To see if the Town will vote to appropriate and raise $3,500 for membership dues to Eastern Trail Management District.

THE SELECTMEN TAKE NO POSITION

THE BUDGET COMMITTEE RECOMMENDS $0

THIRTY-FOURTH - To see if the Town will vote to set the days of November 15, 2013 and May 15, 2014 as the dates that taxes are due and payable, ½ of the taxes being due on each date.

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

THIRTY-SIXTH - To see if the Town will vote to authorize the Board of Selectmen to set an interest rate to be paid on abated taxes for fiscal year 2013-2014.

THIRTY-SEVENTH - To see if the Town will authorize the Tax Collector to accept prepayments of taxes not yet committed, pursuant to 36 MRSA Section 506 No interest is to be paid on such prepayments.

THIRTY-EIGHTH - To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 1/12 of the appropriated amount of the 2013-2014 annual budget during the period from July 1, 2014 to the 2014 Annual Town meeting.

THIRTY-NINTH - To see what sum the Town will vote to appropriate and transfer from Unreserved Fund Balance to subsidize the York County Community Action Program Senior Transportation Program.

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
	$6,000	$6,000

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

FORTY-FIRST - To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms, as they deem advisable and to execute quitclaim deeds for such property. The Selectmen must first request the advice of the Conservation Commission.

FORTY-SECOND - To see if the Town will vote to authorize the Selectmen to receive insurance and/or other property damage restitution funds and to expend said receipts for materials and labor to correct said damages without further appropriations.

FORTY-THIRD - To see if the Town will vote to authorize the Selectmen to accept and appropriate or reject any and all funds from grants, donations, and reimbursements during the year for any Municipal Department, Committee, Commission and/or project, to include but not limited to reimbursements from F.E.M.A. for any State declared emergencies, Community Development Block Grants, donations for the parks, and capital or program grants for Community Service Department.

FORTY-FOURTH - To see if the Town will vote to appropriate and transfer from Unreserved Fund Balance $20,000 to a reserve fund for Petroleum-based Products Fund.

THE SELECTMEN RECOMMEND $20,000

THE BUDGET COMMITTEE RECOMMENDS $20,000

FORTY-FIFTH - To see what sum the Town will vote to authorize the Selectmen to appropriate from Unreserved Fund Balance, as they deem advisable to meet unappropriated emergency expenses that occur during Fiscal Year 2013-2014

THE SELECTMEN RECOMMEND $50,000

THE BUDGET COMMITTEE RECOMMENDS $1,000

Reserve Account Balance:
Contingency Reserve $26,569

FORTY-SIXTH - To see if the Town will vote to appropriate and raise $500,000 for a Road Reconstruction, Repair, and Paving Reserve Account.

THE SELECTMEN RECOMMEND $500,000

THE BUDGET COMMITTEE RECOMMENDS $400,000

FORTY-SEVENTH - To see if the Town will vote to appropriate and transfer from Unreserved Fund Balance $140,500 for the Capital Improvement Projects Reserve Funds:

	Selectmen Recommend	**Budget Committee Recommend**
Town Hall	$24,000	$ 16,000
Public Works	74,000	54,000
Police Department	0	0
Community Service	12,500	6,250
Fire Department	30,000	30,000
	$140,500	$106,250

Balance Facility Reserve Funds $6,376

FORTY-EIGHTH -To see if the Town will vote to appropriate and transfer $5,000 from the Unreserved Fund Balance to the Assessing Reserve Fund.

THE SELECTMEN RECOMMEND $5,000

THE BUDGET COMMITTEE RECOMMENDS $5,000

Balance Assessing Reserve Fund $32,022

FORTY-NINTH - To see if the Town will vote to appropriate and transfer $ 3,000 from Unreserved Funds for the Land Bank Reserve Fund.

THE SELECTMEN RECOMMEND $3,000

THE BUDGET COMMITTEE RECOMMENDS $3,000

Balance Land Bank Reserve Fund $43,612

FIFTIETH -To see what sum the Town will vote to appropriate and raise for Employees' Fringe Benefits (FICA, Medicare, Health Insurance, and Retirement).

Requested:	**Selectmen Recommend**	**Budget Committee Recommend**
Admin.	$242,110	$241,345
Police	290,680	287,773
Transfer Station	37,060	27,000
Fire	5,740	5,740
Public Works	124,930	124,930
Community Service	62,290	48,130
Requested	$762,810	$734,918

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

NOTE: This article has to be voted by written ballot. If the articles are voted as Selectmen recommended them, the estimated override amount will be $419,984.57.

Given under our hands this 25th day of April, 2013

Michael T. Moynahan, Chairman

Stephen R. Beckert, Vice Chairman

John J. Murphy, Secretary

Grant Hirst

LeRoy Dunkelberger
Selectmen, Town of Eliot

Dated: April 25, 2013

NOTES