

Eliot Select Board Agenda
Thursday March 28, 2024, 4PM Town Hall
Meeting Room and use of the OWL for Remote via ZOOM

Call to order

Roll Call

- A. Pledge of Allegiance**
- B. Public Comments**
- C. Approval of Minutes.** January 25, 2024
- D. Public Hearings**
 - 1. Adult Cannabis Cultivation, Judley LLC, Caregiver Hughes Pope
- E. Reports** Town Manager
- F. Appointments/Resignations**
 - 1. Jennifer Stavros Aging in Place Ad-hoc Committee term ending June 30, 2024
- G. New Business**
 - 1. Request to expend \$5,949.30 Sewer Reserve, (spare pump)
 - 2. Fuel Assistance Fund Donation
 - 3. Request to Donate Land 1 Ian Lane
 - 4. Spinney Creek Annual Tide Gate Schedule
 - 5. Request for Cruiser Purchase, Chief Moya
- H. Old Business**
 - 1. Flood Plain Ordinance Chapter 1 General Provisions, Chapter 25 Flood Plain
 - 2. Growth Permit Allocation, calendar year 2025
 - 2. Reserve Account Allocations Warrant Article
 - 3. Charter Revision Update
 - 4. FY 2023 Final Audit
- I. Public Approval of Warrants**
 - Payroll Warrant(s)
 - #89 \$52,674.66
 - #91 \$49,054.32
 - A/P Warrant
 - #90 \$1,033,758.19
 - #92 \$83,184.41
- J. Adjourn**

Topic: Eliot Select Board

Time: Mar 28, 2024 04:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/85138775733?pwd=hFym3fl5UsUdhEM05aLPRklqa936ro.1>

Meeting ID: 851 3877 5733

Passcode: 359255

One tap mobile

+13126266799,,85138775733#,,,,*359255# US (Chicago)

+16465588656,,85138775733#,,,,*359255# US (New York)

Dial by your location

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**Draft SELECT BOARD MEETING
January 25, 2024 5:30PM
Town Hall/Hybrid**

1 **Quorum noted**

2

3 **5:30 PM:** Meeting called to order by Chairperson Donhauser.

4

5 **Roll Call:** Mr. Donhauser, Mr. Widi, Ms. Dow, Mr. Shapleigh, and Mr. Trott.

6

7 **A. Pledge of Allegiance recited**

8

9 **B. Public Comment: None**

10

11 **C. Approval of Minutes of Previous Meeting(s)**

12

13 **5:31 PM Motion by Mr. Donhauser, second by Mr. Widi, to approve the minutes of**
14 **September 23, 2023, as written.**

15

16 **Roll Call Vote:**

17

18 **Mr. Donhauser – Yes**

19 **Mr. Widi – Yes**

20 **Ms. Dow – Yes**

21 **Mr. Shapleigh – Yes**

22 **Mr. Trott - Yes**

23

24 **Unanimous vote to approve motion.**

25

26 **D. Public Hearing: None**

27

28 **E. Reports: None**

29

30 **F. Appointments/Resignations: None**

31

32 **G. New Business:**

33

34 **5:33 PM 1. Discussion Depot Road and HL Dow Highway (Dutton)**

35

36 Randy Dutton from Gorrill-Palmer was present on Zoom, as well as Mr.
37 Brubaker, for this item.

38

39 Mr. Dutton said that this a brief summary of the intersection evaluation we just
40 completed on the Route 236/Depot Road/ Cedar Road intersection. He shared his
41 screen for the presentation. The team for this study included the Town of Eliot,
42 SMPDC, Maine DOT, and us. The evaluations we completed were the safety
43 review, level of service, queue, and benefit/cost assessment. The purpose was to

Draft SELECT BOARD MEETING
January 25, 2024 5:30PM (continued)
Town Hall/Hybrid

44 review and evaluate potential alternatives for the intersection previously identified
45 in 2022. One was a 'no-build' that would maintain the existing configuration, the
46 'modified traffic circle' that included adding Cedar Road to the signal, or the
47 'round-about' that also included adding Cedar Road to the intersection signal.
48 Efforts completed were capacity analysis for 2023/2033/2043 (level of service &
49 queue), safety review (not high crash location), opinion of cost, and benefit/cost
50 assessment (need minimum of 1 or higher). The net benefit cost for this
51 evaluation was -0.11 for reconfigured signal and -0.07 for the round-about. The
52 recommendation that came out of this study was to maintain the existing
53 geometry and some mitigation to be done. Mitigation would include installing
54 Adaptive Traffic Control (ATC); upgrading traffic signal heads with louvered
55 backplates and retroreflective boards; ADA landings, enhancement of
56 pedestrian crossing with the school right there, upgrade to countdown pedestrian
57 crossing heads, and emergency pre-emption to relieve intersection congestion.
58 That's really the evaluation in a nutshell.
59

60 **5:39 PM** Mr. Sullivan asked if there is an ability for Gorrill-Palmer to do a cost analysis of
61 the minor upgrade recommendations.
62

63 Mr. Dutton said that we can absolutely do that. I will coordinate that with Mr.
64 Brubaker.
65

66 Mr. Trott asked if Cedar Road was considered in the minor upgrades.
67

68 Mr. Dutton said that these are more upgrades to the traffic signal and not really to
69 Cedar Road. This intersection is not considered a high crash location. It had only
70 four crashes for the three years from 2020-2022. Part of the reason that the
71 modified and round-about intersections had such low cost/benefit ratios is because
72 the intersection is actually operating safer than what's predicted, even though it's
73 a little dysfunctional and unique.
74

75 Mr. Donhauser asked if they addressed students crossing that intersection in some
76 way.
77

78 **5:41 PM** Mr. Dutton said that, as part of the recommendations, we are suggesting
79 additional accommodations for students crossing. It would include improvements
80 to the pedestrian crossings, such as landings that would give students a safe place
81 to stand while they wait to cross, enhancement of the pedestrian crossing
82 (different or enhanced striping), upgrade countdowns to pedestrian heads that
83 gives students a better indication of how long they have to cross and when it's
84 safe to cross.
85

**Draft SELECT BOARD MEETING
January 25, 2024 5:30PM (continued)
Town Hall/Hybrid**

86 Mr. Donhauser asked who would pay for the costs of construction, as Route 236
87 is a State-owned road.
88

89 **5:43 PM** Mr. Dutton said that there are several avenues to receive funds. You could
90 approach the DOT and they could partially pay for some of the improvements,
91 depending on what the improvements were and depending on which avenue you
92 chose, which funding source you chose. It could be a BPI (Business Partnership
93 Initiative), a PPI, which is basically an initiative – a downtown study initiative.
94 There is also a VPI (Village Partnership Initiative). They are all very similar and
95 all include contributions from the Maine DOT.
96

97 Mr. Sullivan said that, because of the score, it would be hard. I think Mr. Dutton
98 is trying to be nice, that the Town would probably pay for this.
99

100 Mr. Dutton agreed.
101

102 Ms. Dow asked if there is currently a crosswalk there.
103

104 Mr. Dutton said yes.
105

106 Ms. Dow said that I was just there this morning and didn't notice it.
107

108 Mr. Dutton said that that's part of the problem. It doesn't stand out.
109

110 **5:45 PM** Ms. Dow said that it seems that would be important to make them stand out next
111 to the school and a very valid thing to put our energy into.
112

113 Ms. Lemire said that a plus, when the lights are going to slow the traffic down
114 when kids are going to and from school, people slow down.
115

116 Mr. Sullivan said that one of the challenges is that the Maine DOT limits the time
117 period you can have those flashing lights working; that activities that get out later
118 you can't have them blinking for those events under DOPT rules. It's really
119 unfortunate that we don't have more control to make it fit the school schedule.
120

121 **Ms. Dow moved, second by Mr. Trott, that the Eliot Select Board**
122 **recommend no substantial change be made to the Town of Eliot Depot Road**
123 **and Harold L. Dow Highway intersection as the preferred design and inform**
124 **the Maine Department of Transportation of the stated preference.**
125

126 **Roll Call Vote:**
127

128 **Mr. Donhauser – Yes**

**Draft SELECT BOARD MEETING
January 25, 2024 5:30PM (continued)
Town Hall/Hybrid**

129 **Mr. Widi – Yes**
130 **Ms. Dow – Yes**
131 **Mr. Shapleigh – Yes**
132 **Mr. Trott - Yes**

133
134 **Unanimous vote to approve motion.**
135

136 **5:47 PM 2. Tri-State Trek ALS June 23, 2024 request for approval**
137

138 Mr. Sullivan said that we have a number of similar request during the year for
139 bike group to come through, usually fundraisers. In this case, River Road will be
140 used and stops at a park just over the border in South Berwick. The Police and
141 Fire Departments have no concerns. The group has provided us with an insurance
142 rider and a map is in your packets.
143

144 Mr. Shapleigh said that it's the William Bray Park; that he died of ALS.
145

146 **Mr. Trott moved, second by Mr. Shapleigh, that the Eliot Select Board allow**
147 **the June 23, 2024 ALS Tri-State Trek to use the streets, as described, for this**
148 **annual regional fundraiser and thank them for their efforts.**
149

150 **Roll Call Vote:**

151
152 **Mr. Donhauser – Yes**
153 **Mr. Widi – Yes**
154 **Ms. Dow – Yes**
155 **Mr. Shapleigh – Yes**
156 **Mr. Trott - Yes**
157

158 **Unanimous vote to approve motion.**
159

160 **H. Old Business:**

161
162 **5:49 PM 1. Town Manager Annual Evaluation**
163

164 Mr. Donhauser said that I have not quite completed the evaluation compilation the
165 SB has been working on so I would like to table it until the next meeting.
166

167 It was the **consensus of the Select Board** to table this agenda item to the next
168 regular meeting.
169
170
171

Draft SELECT BOARD MEETING
January 25, 2024 5:30PM (continued)
Town Hall/Hybrid

172 **5:50 PM** **2. Charter Revision Discussion**

173
174 Mr. Widi discussed the suggestions he made, keeping most of them on the minor
175 side. I got things on paper for the SB's review so we could decide whether to go
176 forward with a charter commission, do nothing, or determine these are minor
177 changes to put before the voters.
178

179 Mr. Trott also had recommendations, as well. The biggest one is in Article 3
180 (under Town Manager job description/qualifications). My recommendation: he or
181 she should possess the following recommended qualifications. I don't want to say
182 'minimum' because throughout we have encouraged Mr. Sullivan to train people
183 within and move up. We should add language to those qualifications to allow
184 leeway for someone who has been in this Town and working their way up, such as
185 the Town Clerk, as an example. I have down 27 years as a municipal employee in
186 other towns and worked for some really great town managers, most of whom
187 came up through the ranks, being supported with training by the towns they were
188 in, and all started at the bottom of the proverbial ladder. I will put my suggestions
189 in writing. Regarding Article 6.3, I'd like to see the Budget Committee added. All
190 I'm looking to add is a description for them -- 'the Budget Committee shall have
191 input to development of financial policies in matters of investment or knowledge
192 related to their budget.' I would like to see the Budget Committee become more
193 budget/finance committee than just a budget committee. Not that they will set the
194 policies but involved with developing policies. The other thing I would like to add
195 to the Budget Committee is 'the budget committee, as elected officials, shall
196 receive compensation set forth by the Town Manager and approved by the Select
197 Board.' We have other unelected committees that do receive compensation and
198 these people put a lot of time in. I think we need to start recognizing the amount
199 of time our committees put in.
200

201 **5:55 PM** Mr. (Gene) Wypyski, Creek Crossing, also member of the Budget Committee,
202 said that what I would like you to note in your recommendation is that, on today's
203 Charter, the Budget Committee is in service to the legislative body, the citizenry.
204 Should we take on additional responsibilities in terms of policy, etc., wouldn't the
205 result of those recommendations be to you (SB), which is different than what the
206 Budget Committee does today. We don't make recommendations to you at all.
207

208 Mr. Trott said that my thought, as our Finance Manager is looking at doing things,
209 your involvement would be so you could report back to the legislative body and
210 have knowledge of where we're going and the things that are being done. I know
211 the wording needs to be worked on.
212

213 Mr. Wypyski said that my thought is simply because everything that we do is to
214 the legislative body, you are going to substantially change the nature of the

Draft SELECT BOARD MEETING
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215 Budget Committee if, now, we're making recommendations or analyses that
216 wouldn't necessarily benefit the legislative body.
217

218 **5:57 PM** Mr. Trott said that I'm not asking you to make policies; be involved in
219 development so you, as the budget people, can have maybe recommendations and
220 input to the finance director people.
221

222 Mr. Wypyski said that that's my point. Right now, the Charter says that we make
223 those recommendations to the legislative body and that's our reason for existence.
224

225 Mr. Wypyski said that all I'm suggesting is that, if we were to take on new
226 responsibilities, which I think is a good thing, might we get caught up in the
227 Charter issue of who we work for and still effect good stuff for the people.
228

229 Mr. Trott said that this is why I brought it to you at your meeting last week, to
230 look at the verbiage and see what your thoughts were. This is not something that
231 would be done right away.
232

233 Mr. Wypyski said that I will put it on our next agenda for discussion.
234

235 Mr. Trott said that, until we get the language down, we won't know if this would
236 be a significant change to the Charter or a revision through our legal counsel.
237

238 **5:58 PM** Mr. Sullivan said that I think we can craft some language that would bifurcate
239 those responsibilities, the Budget Committee answering on budgetary items and
240 making recommendations to the legislative body and also making
241 recommendations or reviewing changes in policy - financial investment, bonding
242 -- just as a review mechanism and recommended back to the SB. I think the SB is
243 open to getting recommendations from others about things like bonding, about our
244 investment policies. So, I think there are ways that the language can be crafted,
245 working with Mr. Trott and Mr. Wypyski to make sure everyone understands the
246 input. I will then run it by counsel to find out if it would be a change or a revision.
247 It is very helpful to hear these different points of view. I don't think anyone
248 disagrees to having people involved in areas that they understand; that it will
249 benefit the Town. The Sb determines the threshold of revision versus significant
250 change and I would strongly urge you to do it on advice of counsel. If it isn't a
251 material change to the role that the effective Charter article has on the Town or
252 governance of the Town, then it's considered a revision and has to go before the
253 voters, anyway, that it should have plenty of discussion. We bring it up now
254 because, if there is going to be language, we want to get it sometime in February
255 somewhat nailed down so there can be discussion in March and it does, or does
256 not, go on a ballot in April.
257

Draft SELECT BOARD MEETING
January 25, 2024 5:30PM (continued)
Town Hall/Hybrid

258 **6:01 PM** Mr. Widi reviewed the changes he suggested:
259 ➤ 2.10 Remove “at least twice a month”. We should be meeting to
260 accomplish a task, not just to meet. In November, our second meeting
261 always falls on Thanksgiving.
262 ➤ 2.13 Change language to “1 year or the same month the article was voted
263 on the prior year” because not every approval date aligns with exactly one
264 year.
265 ➤ 2.15 Authentication of recording of ordinances – add “reference to
266 website”.
267 ➤ 2.16 Codification of ordinances. Delete ‘within three years after adoption
268 of Charter’. We are well beyond three years.
269 ➤ 3.1 Paragraph 6 – clean up language and move to Paragraph 5.
270 ➤ 3.2A, B., B.8., B.11 Appointment process of Town Manager (TM) (first
271 time used) – need to shorten the time taken for this process. Not good for
272 the Town and expensive. Concern mentioned for legal notice
273 requirements. Positive comments about the process, itself, once started.
274 Other factors impacted time to complete.
275

276 **6:08 PM** Mr. Sullivan commented, using experience with other charters, that there seemed
277 to be a sense that almost everything is overprescribed and doesn’t give elected
278 officials the ability to adapt to the situation. He gave two examples that could
279 cause issues. One regarding the language that a full majority of SB had to vote for
280 or against the TM hire (use seated members) and if a TM can’t be selected the
281 language says you have to re-start the process (not using the foundation already
282 created).
283

284 **6:12 PM** Mr. Widi said the last suggestion was adding a section to finding a TM – “The SB
285 may consider a candidate who is currently employed by the Town of Eliot without
286 calling a search committee. That candidate must be qualified according to §3.1, In
287 this situation a public interview must be performed in addition to an optional
288 executive session interview.” That is to encourage continuity. I understand the ‘3-
289 bid rule’ mindset; that you want to have the best of the best. There is something to
290 be said that somebody can feel they can move up in the organization.
291

292 Mr. Trott said that in the Charter the search committee must do all interviews in
293 executive session (3.2.B.8). Not saying that we can’t change it. He also discussed
294 his confusion where the Charter says that a former SB member may be appointed
295 without the minimum requirements; that it’s not clarified if this is for only
296 emergencies and is something else we need to look at.
297

298 Mr. Sullivan said that I think that is an area that Bernstein & Shur should review,
299 particularly to make it consistent with the ethics laws. You might want to appoint

Draft SELECT BOARD MEETING
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300 a subcommittee of two members to review the language and concerns and bring it
301 back to the full SB.

302

303 Mr. Widi continued:

- 304 ➤ 4.5 says “All departments and offices shall be administered by a
305 department head.” Some departments have one person.
306 ➤ 4.13 “The Town shall provide compensation to appointed officials for the
307 performances of their duties, as determined by the TM.” I would add
308 board and committee members.

309

310 Mr. Sullivan said that I would change ‘determination by’ to recommended to the
311 SB’ because the SB is the appointing authority and you should be making the
312 final decision. The TM can work with the SB to find just compensation.

313

314 **6:19 PM** Mr. Widi continued:

- 315 ➤ 6.3 I would remove budget committee filling their own vacancies. The SB
316 doesn’t and I think this should be consistent for both.
317 ➤ 6.5 SB action on budget. It currently says that the budget committee must
318 make their recommendation before the SB. If they are acting
319 independently from the SB (as said in the Charter) why does it matter
320 when they make their recommendations in relation to us.

321

322 Mr. Donhauser agreed with Mr. Sullivan’s suggestion to form a subcommittee.

323

324 Mr. Trott and Mr. Widi agreed to be on that subcommittee, with Mr. Trott
325 suggesting keeping the Budget Committee up to speed, at least, on our
326 deliberations.

327

328 The SB **agreed by consensus.**

329

330 **6:21 PM** Ms. (Suzanne) O’Connor, Planning Board member, said that the PB had just
331 reviewed some comments that we came up with but I don’t have anything in
332 writing. I would look for opportunity to provide written comments to you on a
333 couple of things that we found before you close out this process.

334

335 Mr. Donhauser said that that would be great.

336

337 Mr. Sullivan said that I think it’s good to get used to having the Charter
338 adjustments and changes discussed regularly, sections of it, and a healthy thing

339

340

341

342

**Draft SELECT BOARD MEETING
January 25, 2024 5:30PM (continued)
Town Hall/Hybrid**

343 **6:24 PM** **3. Public Works Truck Bid Acceptance**

344
345 Mr. Sullivan said that they reached out to 16 different dealers from Maine and NH
346 and only got one bid. They would like to go back out for bid. I spoke to the Chair
347 and he said I could take it off the agenda for tonight.

348
349 **6:25 PM** **4. Re-appoint Chief Jay Muzeroll**

350
351 **Mr. Donhauser moved, second by Ms. Dow, that the Eliot Select Board re-**
352 **appoint Chief Jay Muzeroll as the Town of Eliot Fire Chief for one year.**

353
354 **Roll Call Vote:**

355
356 **Mr. Donhauser – Yes**
357 **Mr. Widi – Yes**
358 **Ms. Dow – Yes**
359 **Mr. Shapleigh – Yes**
360 **Mr. Trott - Yes**

361
362 **Unanimous vote to approve motion.**

363
364 *****

365
366 **6:26 PM** Mr. Sullivan apologized, saying he had a request late this afternoon to make sure
367 that we follow the process in notifying you. We've looked through some of the
368 personnel policies and records and we can't find where the public was notified. I
369 didn't even know that the public had to be notified. We have added an officer to
370 the Eliot Police Department – Officer Casey Cyr. She has gone through the
371 academy and worked for us, now, for almost a year and 3 months. Officer
372 William Dries has been with us since 2021. Officer Robert Govoni has been with
373 us almost three years, now, and he is through the academy. Paul Shield has been
374 appointed as the Animal Control Officer (ACO). AS we go back through the
375 records, we may find more of these, and will make public announcements.

376
377 **I. Approval of Warrant(s):**

378
379 **6:28 PM** **Mr. Donhauser moved, second by Mr. Trott, that the Select Board approve**
380 **Payroll Warrant #64 in the amount of \$58,648.96 dated January 10, 2024;**
381 **Payroll Warrant #66 in the amount of \$54,489.97, dated January 17, 2024.**

382
383 **Roll Call Vote:**

384
385 **Mr. Donhauser – Yes**

**Draft SELECT BOARD MEETING
January 25, 2024 5:30PM (continued)
Town Hall/Hybrid**

386 **Mr. Widi – Yes**
387 **Ms. Dow – Yes**
388 **Mr. Shapleigh – Yes**
389 **Mr. Trott - Yes**

390
391 **Unanimous vote to approve motion.**

392
393 **6:30 PM Mr. Donhauser moved, second by Mr. Shapleigh, that the Select Board**
394 **approve A/P Warrant #63 in the amount of \$369.11, dated January 9, 2024;**
395 **A/P Warrant #65 in the amount of \$122,361.50 dated January 10, 2024; A/P**
396 **Warrant #67 in the amount of \$84,440.93, dated January 17, 2024.**

397
398 **Roll Call Vote:**

399
400 **Mr. Donhauser – Yes**
401 **Mr. Widi – Yes**
402 **Ms. Dow – Yes**
403 **Mr. Shapleigh – Yes**
404 **Mr. Trott - Yes**

405
406 **Unanimous vote to approve motion.**

407
408 **J. Adjourn**

409
410 **Mr. Donhauser moved, second by Mr. Shapleigh, that the Select Board**
411 **adjourn.**

412
413 **Roll Call Vote:**

414
415 **Mr. Donhauser – Yes**
416 **Mr. Widi – Yes**
417 **Ms. Dow – Yes**
418 **Mr. Shapleigh – Yes**
419 **Mr. Trott - Yes**

420
421 **Unanimous vote to approve motion.**

422
423 **The meeting adjourned at 6:31 PM.**

424
425
426 **Respectfully submitted,**
427
428 **Ellen Lemire, Recording Secretary**

**Draft SELECT BOARD MEETING
January 25, 2024 5:30PM (continued)
Town Hall/Hybrid**

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441

Lauren Dow, Secretary

Date approved:

TOWN OF ELIOT, MAINE
OFFICE OF THE SELECT BOARD
1333 State Road, Eliot, ME 03903

PUBLIC HEARING NOTICE

AUTHORITY: ELIOT SELECT BOARD
PLACE: ELIOT TOWN OFFICE
DATE OF HEARING: THURSDAY March 28, 2024
TIME: 5:30 PM

Notice is hereby given that the Select Board of the Town of Eliot, Maine will hold a public hearing on Thursday, March 28, 2024 at 5:30PM in said Town to hear public comment on the following:

1. Medical Cannabis Cultivation Application, 483 Harold L. Dow Highway, Hughes Pope/Judley LLC

The applicant has submitted a full application available for inspection at Eliot Town Hall 1333 State Road Eliot, Maine and therefore compliant with Section 11-10(b) of the Eliot Code of Ordinances. Please contact msullivan@eliotme.org to arrange an inspection of the application.

All interested persons are invited to attend the public hearing and will be given an opportunity to be heard at that time. Please refer to the Town of Eliot's website for zoom instructions if you do not want to participate in person at the town office.

If you cannot attend meeting in person or zoom, and want to make comments in regard to the topic, please send any correspondence to the Town Manager prior to meeting date at townmanager@eliotme.org

Copies of the renewal submittal is available at the town office for review.

Eliot Town Manager Report
March 21, 2024
Submitted by
Michael J. Sullivan to the Eliot Selectboard

Honorable Select Board, this is an abridged accounting of some of the projects and issues I and the dedicated municipal staff have been working on lately for the benefit of the Town of Eliot and its citizens.

Transfer Station.

We have paused in moving to a single stream recycling model and will reconvene the discussion at the April 25th Select Board Meeting. I have recently met with Jim Tessier a former member of the Eliot Recycling Committee who spoke at the March 14th meeting about some concerns and observation.

Mr. Tessier and I agree that once we leave the “sorting” recycling model it will be nearly impossible to return to that method in the future. Jim encourages us to take a measured approach as we consider making any changes to the recycling process and model.

He has offered to review some additional data and we will circle back and meet prior to the next SB discussion on the matter. I want to thank him for his interest and appreciate the fact that we are both looking for the most efficient and cost-effective model for the Eliot Transfer Station.



Website Rebuild.

This incredibly complicated and time intensive project is really taking shape. Thank you to Wendy Rawski, David Ross-Lyons and especially Kim Tackett for the efforts you have made on this significant undertaking.

This week was another eye-watering seven-hour training on widgets and best practices from CivicPlus. I was able to sit through three hours and my biggest takeaway was I hope Kim, Wendy and David are getting all this, because it is a lot!

We will eventually look to offer training to other interested parties including board members if practicable, other employees as back-ups or as responsible parties or to others who may be inclined and are linked to municipal activities.

There are strict “permissions” for different levels of editing and posting which will be evaluated on a case-by-case basis. We will continue to reserve the right to remove material, which is political, in accurate or otherwise detrimental to the accurate dissemination of information. The Town Manager will be the arbiter, Kim Tackett will be the point of contact and any aggrieved party may appeal to the Select Board..

National, State, Policy Development Participation.

The Town of Eliot Town Clerk Wendy Rawski has been asked by the Secretary of State Sheena Bellows to represent the State of Maine at a national conference in Indiana preparing for the upcoming November Presidential Election.

The conference will center around safety, security, and election integrity. This is a huge honor for Eliot’s esteemed Town Clerk and speaks to the respect her colleagues have for Clerk Rawski. I can only imagine what level of learning will be on display at this conference, given the controversial nature of this November election. Yes, the June 11 election is important, but I suspect Eliot’s June election will not be the focus in Indianapolis, Indiana.

Eliot is quietly building a reputation as a place of knowledge, experience and respect throughout the State of Maine and beyond, our Planner has been a featured presenter at universities, our Assistant Town Manager and General Assistance Administrator has been asked to serve as board member for the GA’s association, and the Chief of Police is serving on a statewide panel to review police training, as well as being invited to present at conferences across the country.

These experiences are advantageous and of significant educational value for the Town of Eliot. Having opportunities to meet other like professionals opens up a door to move from “how-always-do-it” to the possibility of a “better-way”. It is not hard to see why I continuously say I am very lucky to work with such talented colleagues.

MAP and Public Teamsters Contracts.

The labor agreements for both the police and public works union employees will lapse June 30, 2024. As is the case, the process of bargaining has begun. As instructed and supported by the Select Board the negotiations are being conducted by the management, which is also the usual process in municipalities.

If it is deemed necessary and will assist the bargaining the Town Manager will notify the Chair of the Select Board to call for a “team” approach which would include all required parties. The goal is to have the process complete prior to the expiration and all sessions are under executive privilege. So, there is nothing else I can add publicly at this time.

FY 23 Audit.

We recently received the completed FY 23 audit from RHR Smith Associates, congratulations to Finance Director Kristin McNulty for an outstanding review. While there is still work to do, the auditors clearly recognized the oversized progress we are making to create a well-managed financial picture.

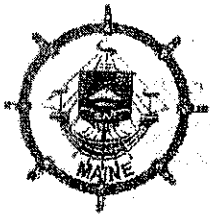
The FY 23 audit describes an exceptionally solid financial picture for the Town of Eliot. With \$6+million in unassigned funds, reserves that are sensible and a greater focus on creating strong financial policies. Great work to the Budget Committee, Select Board and especially to the Finance Director.

Respectfully submitted,

Michael J. Sullivan

Michael J. Sullivan

Town Manager, Eliot



TOWN OF ELIOT, MAINE

1333 STATE ROAD, ELIOT, ME 03903

TELEPHONE: (207) 439-1817 EMAIL: wrawski@eliotme.org

ACCORDING TO THE TOWN OF ELIOT ORDINANCE GOVERNING MUNICIPAL BOARDS PLEASE ANSWER THE FOLLOWING QUESTIONS.

1. Express your interest as to why you want to serve:
I live here, and plan to stay into my retirement. I want to help make Eliot a great place to age-in-place.
2. Give a brief reason(s) as to why the Select Board should support your appointment.
I am currently a caretaker for an elderly parent. I have navigated this hard situation + can offer my
3. Give a brief summary as to how you will maintain an unbiased participation on a regular and continuing basis throughout term.
All residents of Eliot deserve to live comfortably + have access (easily) to (important) help as they ask.
4. Any know conflict of interest: YES NO if yes, please list

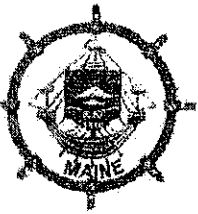
BY SUBMITTING THIS APPLICATION YOU UNDERSTAND THE FOLLOWING:

1. This application is for consideration and does not mean you will necessarily be appointed to this Board/Commission or Committee.
2. The Town Manager will review your application, may contact you, and determine any potential conflict of interests.
3. This application will be forwarded to the Select Board for consideration, the Board will want to interview possible appointees. Your application will be placed on the next available agenda.
4. Appointee agrees to take a sworn oath by Town Clerk except for Ad Hoc Committee members/Select Board Advisory Committees.
5. Applicant agrees that if appointed will attend all meetings, except for sickness or emergency, and will advise the Chairperson when you are unable to attend.

Please read the Town of Eliot, Maine Ordinance Governing Municipal Boards, Commissions, and Committees available at the Town Office or on the Town Website.

[Signature]
SIGNATURE OF APPLICANT

2/20/2024
DATE



TOWN OF ELIOT, MAINE
 1333 STATE ROAD, ELIOT, ME 03903
 TELEPHONE: (207) 439-1817 EMAIL: wrawski@eliotme.org

Rec'd
FEB 20 2024

- INITIAL APPLICATION** FOR APPOINTMENT TO TOWN BOARDS,
 COMMITTEES & COMMISSIONS
 RE-APPOINTMENT TO TOWN BOARDS, COMMITTEES &
 COMMISSIONS

NAME: Jennifer Stavros

RESIDENCE: 20 Fogg Lane

MAILING (if different) _____

E-MAIL ADDRESS: _____ PHONE # (Home) _____

WORK # _____ CELL # _____

Please check your choices:

- Aging-In-Place Committee
 Agriculture and Food Security Commission
 Board of Appeals
 Capital Improvement Committee
 Conservation Commission
 Planning Board

MEMBERSHIP PREFERENCE: Regular Alternate _____ No Preference _____

APPOINTMENT TERM: Full Term Partial Term _____ No Preference _____

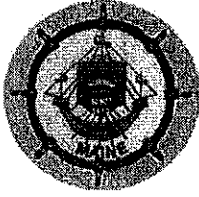
EDUCATION/TRAINING: _____

RELATED EXPERIENCE (Including other Boards/Committees and Commissions)

Care taker for elderly parents (now parent.) They live with me in an ADU attached to my home.

PRESENT EMPLOYMENT: Keller Williams Realtor

ARE YOU 18 YEARS OR OLDER: YES NO



Town of Eliot
Public Works Department

476 Dow Highway
Eliot, Maine 03903
(207)-439-9451

March 20, 2024

Honorable Select Board and Town Manager

The Public Works is requesting to pay the attached Invoice for \$5949.30 from reserve account # 90-25-25 (Sewer Dept Reserves) This invoice could not be placed out to bid due to specific pipe fitment and the need to have this pump on premise for any emergent needs. This spare pump will serve as a back up for both pump station #1 and #2 minimizing downtime and additional costs should either pump break down.

Thank you for time

Norman Albert
Operations Manager

Memo

To: Select Board Member
From: Melissa Albert, GA Director
cc: Mike Sullivan, Town Manager
Date: March 13, 2024
Re: Fuel Assistance Donation

Select Board Members and Town Manager,

We received donations for the fuel fund. Can the board please accept the following by vote at your March 28, 2024, meeting.

1. \$200.00- Churches in the Lead
2. \$538.97- Living Water United Methodist Church
3. \$600.00- Anonymous Donor
4. \$500.00- Anonymous Donor

Total: \$1,838.97

We appreciate all the generous donations to this fund to keep Eliot residents warm.

Thank you for your continued support and consideration.

Melissa Albert

Melissa Albert

GA Director

Proposed Spinney Creek Tide Gate Schedule

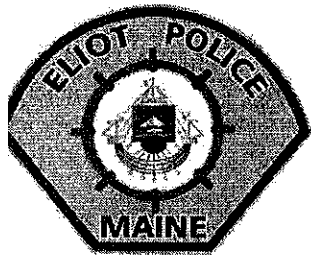
To all interested parties:

After several years of interruptions to the tide gate operation due to aged and broken infrastructure and other maintenance challenges, DOT has mostly rebuilt the tide gate as of November 2023. Over the past several years, we have seen dramatic growth of *Rupia maritima*, also called widgeon grass and other fouling marine species that thrive in eutrophic (over nutrified) environments such as Spinney Creek. We believe this degradation of the Spinney Creek environment is the direct effect of reduced tide gate openings and increased nutrient flow due to excessive rainfall events which seem to be our new normal. Although impactful around much of the shoreline of Spinney Creek, the headwaters of Spinney Creek has gotten to a point where the fouling has killed off most other marine life under the vast floating weed mats it creates. If you have gone and looked on a warm summer day, it is not a pleasant sight, or smell.

To combat this we recommend increasing the length of the openings, while still maximizing recreational activities for the weekends and holidays. We believe that with lengthier openings, especially in the Spring and Fall months, we can start to mitigate the excessive nutrients which have built up over time. It is also needed to remove the nutrients that enter Spinney Creek during the more extreme rainfall/runoff events we have been experiencing. This strategy has worked before and should, over time, get the excessive nutrient load under control and benefit all stakeholders.

The tide gate will remain closed and scheduled openings canceled during the presence of red tide. Tide gate openings may be shortened during extreme temperature events.

Gate Opening		Gate Closing		Duration
4/1	5:40 pm	4/4	8:04 am	2.5 days
4/15	5:32 am	4/19	9:40 am	4 days
4/29	4:29 pm	5/2	7:28 pm	3 days
5/13	4:54 pm	5/16	7:42 pm	3 days
5/20	10:33 am	5/23	12:38 pm	3 days
6/17	9:00 am	6/20	11:25 am	3 days
7/15	7:18 am	7/18	10:01 am	3 days
8/12	5:35 am	8/15	8:26 am	3 days
8/27	6:41 am	8/29	8:56 am	2 days
9/9	4:20 pm	9/11	6:01 pm	2 days
9/30	11:08 am	10/2	12:20 pm	2 days
10/7	3:02 pm	10/10	5:29 pm	3 days
10/28	9:51 am	11/1	12:17 am	4 days
11/4	12:57 pm	11/8	4:06 pm	4 days



Interdepartmental Memorandum

Subject: Cruiser Purchase
To: Select Board
From: Elliott Moya
Date: March 19, 2024

This memo respectfully requests the Select Board to approve purchasing a 2024 Ford Explorer Utility Cruiser from Quirk Auto for \$50,031.00 using funds from the Police Reserve account.

Quirk Auto has limited inventory available to municipalities for purchase, and this vehicle is available for immediate delivery.

While vehicle availability has improved, we saw a new challenge in the timely up fitting of our last vehicle.

This 2024 Ford Explorer Utility will have emergency lighting straight from the factory. While additional upfitting will still be required, pre-installed emergency lighting will streamline this process.

I respectfully ask the Board to consider forgoing the bid process on this purchase as this "Patrol Ready" cruiser is available immediately.

I have attached the price and specifications summary sheet for the cruiser.

Recommendation:

The Eliot Select Board authorizes the Eliot Police Chief to purchase (1) Ford Explorer Utility Cruiser from Quirk Auto, Augusta, Maine, for \$50,031.00.



QUIRK AUTO GROUP

LEO CHICOINE | 207-430-1621

Vehicle: [Fleet] 2024 Ford Police Interceptor Utility (K8A) AWD



AF13520

THANK YOU FOR THE OPPORTUNITY TO QUOTE YOU ON YOUR NEXT PURCHASE. IF YOU
HAVE ANY QUESTION.
PLEASE GIVE ME A CALL.



QUIRK AUTO GROUP
LEO CHICOINE | 207-430-1621

Vehicle: [Fleet] 2024 Ford Police Interceptor Utility (K8A) AWD (✔ Complete)

Price Summary

PRICE SUMMARY		MSRP
Base Price		\$47,165.00
Total Options		\$5,301.00
Vehicle Subtotal		\$52,466.00
Destination Charge		\$1,595.00
Grand Total		\$54,061.00

\$50,031.00

Leo

*Stockman of Go
Herb CNDP*

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Data Version: 21943. Data Updated: Mar 13, 2024 6:39:00 PM PDT.



QUIRK AUTO GROUP
LEO CHICOINE | 207-430-1621

Vehicle: [Fleet] 2024 Ford Police Interceptor Utility (K8A) AWD (✔ Complete)

Selected Model and Options

MODEL

CODE	MODEL	MSRP
K8A	2024 Ford Police Interceptor Utility AWD	\$47,165.00 ✓

COLORS

CODE	DESCRIPTION
UM	Agate Black

ENGINE

CODE	DESCRIPTION	FRONT WEIGHT	REAR WEIGHT	MSRP
99B	Engine: 3.3L V6 Direct-Injection (FFV) -inc: (136-MPH top speed), Deletes regenerative braking and lithium-ion battery pack; adds 250-amp alternator, replaces H7 AGM battery (800 CCA/80-amp) w/H7 SLI battery (730 CCA/80-amp) and replaces 19-gallon tank w/21.4-gallon tank *CREDIT*	0.00 lbs	0.00 lbs	(\$2,830.00) ✓

TRANSMISSION

CODE	DESCRIPTION	FRONT WEIGHT	REAR WEIGHT	MSRP
44U	Transmission: 10-Speed Automatic (44U)	0.00 lbs	0.00 lbs	\$0.00

OPTION PACKAGE

CODE	DESCRIPTION	FRONT WEIGHT	REAR WEIGHT	MSRP
500A	Order Code 500A	0.00 lbs	0.00 lbs	\$0.00

AXLE RATIO

CODE	DESCRIPTION	FRONT WEIGHT	REAR WEIGHT	MSRP
—	3.73 Axle Ratio (STD)	0.00 lbs	0.00 lbs	\$0.00

PRIMARY PAINT

CODE	DESCRIPTION	FRONT WEIGHT	REAR WEIGHT	MSRP
UM	Agate Black	0.00 lbs	0.00 lbs	\$0.00

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QUIRK AUTO GROUP
LEO CHICOINE | 207-430-1621

Vehicle: [Fleet] 2024 Ford Police Interceptor Utility (K8A) AWD (Complete)

SEAT TYPE				
CODE	DESCRIPTION	FRONT WEIGHT	REAR WEIGHT	MSRP
96	Charcoal Black, Unique HD Cloth Front Bucket Seats w/Vinyl Rear -inc: reduced bolsters, driver 6-way power track (fore/aft, up/down, tilt w/manual recline, 2-way manual lumbar), passenger 2-way manual track (fore/aft, w/manual recline) and built-in steel intrusion plates in both driver/passenger seatbacks	0.00 lbs	0.00 lbs	\$0.00

ADDITIONAL EQUIPMENT - PACKAGE				
CODE	DESCRIPTION	FRONT WEIGHT	REAR WEIGHT	MSRP
67H	Ready For The Road Package -inc: Whelen Cencom light controller head w/dimmable back light, Whelen Cencom relay center/siren/amp w/traffic advisor control (mounted behind 2nd row seat), light controller/relay Cencom wiring (wiring harness) w/additional input/output pigtails, high current pigtail, Whelen specific WECAN cable (console to cargo area) connects Cencom to control head and grille linear LED lights (red/blue) harness, Front Headlamp Lighting Solution, LED low beam/high beam headlamp, wig-wag function and (2) red/blue/white LED side warning lights in each headlamp (factory configured: driver's side white/red/passenger side white/blue), Wiring and LED lights included (in headlamps only; grille lights not included), Controller not included, Grille LED Lights, Siren & Speaker Pre-Wiring, 100 Watt Siren/Speaker w/Bracket & Pigtail, Tail Lamp Lighting Solution, LED lights plus (2) rear integrated hemispheric lighthead white LED side warning lights in taillamps, LED lights only, Wiring and controller not included, Rear Lighting Solution, (2) backlit flashing linear high-intensity LED lights (driver's side red/passenger side blue) mounted to inside liftgate glass and (2) backlit flashing linear high-intensity LED lights (driver's side red/passenger side blue) installed on inside lip of liftgate (lights activate when liftgate is open), LED lights only, Wiring and controller not included, Hidden Door-Lock Plunger, rear-door controls inoperable (locks, handles and windows), Can manually remove window or door disable plate w/special tool, Locks/windows operable from driver's door switches, Rear Console Plate, Contours through 2nd row; channel for wiring	0.00 lbs	0.00 lbs	\$3,595.00 ✓

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Vehicle: [Fleet] 2024 Ford Police Interceptor Utility (K8A) AWD (Complete)

ADDITIONAL EQUIPMENT - MECHANICAL

CODE	DESCRIPTION	FRONT WEIGHT	REAR WEIGHT	MSRP
47A	Police Engine Idle Feature -inc: This feature allows you to leave the engine running and prevents your vehicle from unauthorized use when outside of your vehicle, Allows the key to be removed from ignition while vehicle remains idling .	0.00 lbs	0.00 lbs	\$260.00 ✓

ADDITIONAL EQUIPMENT - EXTERIOR

CODE	DESCRIPTION	FRONT WEIGHT	REAR WEIGHT	MSRP
153	Front License Plate Bracket	0.00 lbs	0.00 lbs	\$0.00
18X	100 Watt Siren/Speaker w/Bracket & Pigtail	0.00 lbs	0.00 lbs	Inc.
51R	Driver Only LED Spot Lamp (Unity)	0.00 lbs	0.00 lbs	\$395.00 ✓
549	Heated Sideview Mirrors	0.00 lbs	0.00 lbs	\$60.00 ✓
59B	Keyed Alike - 1284x	0.00 lbs	0.00 lbs	\$50.00 ✓
66A	Front Headlamp Lighting Solution -inc: LED low beam/high beam headlamp, wig-wag function and (2) red/blue/white LED side warning lights in each headlamp (factory configured: driver's side white/red/passenger side white/blue), Wiring and LED lights included (in headlamps only; grille lights not included), Controller not included, Grille LED Lights, Siren & Speaker Pre-Wiring	0.00 lbs	0.00 lbs	Inc.
66B	Tail Lamp Lighting Solution -inc: LED lights plus (2) rear integrated hemispheric lighthead white LED side warning lights in taillamps, LED lights only, Wiring and controller not included	0.00 lbs	0.00 lbs	Inc.
66C	Rear Lighting Solution -inc: (2) backlit flashing linear high-intensity LED lights (driver's side red/passenger side blue) mounted to inside liftgate glass and (2) backlit flashing linear high-intensity LED lights (driver's side red/passenger side blue) installed on inside lip of liftgate (lights activate when liftgate is open), LED lights only, Wiring and controller not included	0.00 lbs	0.00 lbs	Inc.
96T	Rear Spoiler Traffic Warning LED Lights -inc: Fully integrated in rear spoiler for enhanced visibility, Provides red/blue/amber directional lighting - fully programmable	0.00 lbs	0.00 lbs	\$1,495.00
ZL2	PIU Grille Blue & Blue	0.00 lbs	0.00 lbs	\$53.00
ZL4	PIU Rear LED Blue & Blue	0.00 lbs	0.00 lbs	\$60.00
ZLF	PIU Rear Marker Blue & Blue	0.00 lbs	0.00 lbs	\$63.00

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QUIRK AUTO GROUP
LEO CHICOINE | 207-430-1621

Vehicle: [Fleet] 2024 Ford Police Interceptor Utility (K8A) AWD (✔ Complete)

ADDITIONAL EQUIPMENT - INTERIOR

CODE	DESCRIPTION	FRONT WEIGHT	REAR WEIGHT	MSRP
17T	Switchable Red/White Lighting in Cargo Area -inc: Deletes 3rd row overhead map light	0.00 lbs	0.00 lbs	\$50.00
43D	Dark Car Feature -inc: Courtesy lamps disabled when any door is opened	0.00 lbs	0.00 lbs	\$25.00
52P	Hidden Door-Lock Plunger -inc: rear-door controls inoperable (locks, handles and windows), Can manually remove window or door disable plate w/special tool, Locks/windows operable from driver's door switches	0.00 lbs	0.00 lbs	Inc.
55F	Remote Keyless Entry Key Fob w/o Key Pad -inc: Does not include PATS, 4-key fobs, Key fobs are not fobbed alike when ordered w/keyed-alike	0.00 lbs	0.00 lbs	\$340.00 ✔
59W	4G LTE Wi-Fi Hotspot Credit *CREDIT*	0.00 lbs	0.00 lbs	(\$20.00) ✔
60A	Grille LED Lights, Siren & Speaker Pre-Wiring	0.00 lbs	0.00 lbs	Inc.
60R	Noise Suppression Bonds (Ground Straps)	0.00 lbs	0.00 lbs	\$100.00 ✔
67V	Front & Rear Police Wire Harness Connector Kit -inc: For connectivity to Ford PI Package solutions includes front (2) male 4-pin connectors for siren, (5) female 4-pin connectors for lighting/siren/speaker, (1) 4-pin IP connector for speakers, (1) 4-pin IP connector for siren controller connectivity, (1) 8-pin sealed connector, (1) 14-pin IP connector, rear (2) male 4-pin connectors for siren, (5) female 4-pin connectors for lighting/siren/speaker, (1) 4-pin IP connector for speakers, (1) 4-pin IP connector for siren controller connectivity, (1) 8-pin sealed connector and (1) 14-pin IP connector	0.00 lbs	0.00 lbs	\$185.00
76R	Reverse Sensing System	0.00 lbs	0.00 lbs	\$275.00
85R	Rear Console Plate -inc: Contours through 2nd row; channel for wiring	0.00 lbs	0.00 lbs	Inc.
87R	Rear View Camera -inc: Displayed in rear view mirror, This option replaces the standard display in the center stack area, Camera can only be displayed in the center stack (std) or the rear view mirror (87R), Electrochromic Rear View Mirror, Video is displayed in rear view mirror	0.00 lbs	0.00 lbs	\$0.00
96W	Front Interior Visor LED Light Bar -inc: Super low-profile warning LED light bar fully integrated into the top of the windshield near the headliner - fully programmable, (Red/red or blue/blue operation, White take down and scene capabilities)	0.00 lbs	0.00 lbs	\$1,145.00
Options Total		0.00 lbs	0.00 lbs	\$5,301.00

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Vehicle: [Fleet] 2024 Ford Police Interceptor Utility (K8A) AWD (✔ Complete)

Technical Specifications

Powertrain

Transmission

Drivetrain	All Wheel Drive	Trans Order Code	44U
Trans Type	10	Trans Description Cont.	Automatic w/OD
Trans Description Cont. Again	N/A	First Gear Ratio (:1)	4.70
Second Gear Ratio (:1)	2.98	Third Gear Ratio (:1)	2.15
Fourth Gear Ratio (:1)	1.77	Fifth Gear Ratio (:1)	1.52
Sixth Gear Ratio (:1)	1.27	Reverse Ratio (:1)	4.87
Clutch Size	N/A	Trans Power Take Off	N/A
Final Drive Axle Ratio (:1)	N/A	Transfer Case Model	None
Transfer Case Gear Ratio (:1), High	N/A	Transfer Case Gear Ratio (:1), Low	N/A
Transfer Case Power Take Off	No	Seventh Gear Ratio (:1)	1.00
Eighth Gear Ratio (:1)	0.85	Ninth Gear Ratio (:1)	N/A
Tenth Gear Ratio (:1)	N/A		

Mileage

EPA Fuel Economy Est - Hwy	N/A	Cruising Range - City	N/A
EPA Fuel Economy Est - City	N/A	Fuel Economy Est-Combined	N/A
Cruising Range - Hwy	N/A	Estimated Battery Range	N/A

Engine

Engine Order Code	99B	Engine Type	Regular Unleaded V-6
Displacement	3.3 L/204	Fuel System	Gasoline Direct Injection
SAE Net Horsepower @ RPM	285 @ 6500	SAE Net Torque @ RPM	260 @ 4000
Engine Oil Cooler	Regular Duty		

Electrical

Cold Cranking Amps @ 0° F (Primary)	730	Cold Cranking Amps @ 0° F (2nd)	730
Cold Cranking Amps @ 0° F (3rd)	N/A	Maximum Alternator Capacity (amps)	250

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Vehicle: [Fleet] 2024 Ford Police Interceptor Utility (K8A) AWD (✔ Complete)

Powertrain

Cooling System

Total Cooling System Capacity N/A

Dimensions

Interior Dimensions

Passenger Capacity	5	Front Head Room	40.7 in
Front Leg Room	40.9 in	Front Shoulder Room	61.8 in
Front Hip Room	59.3 in	Second Head Room	40.4 in
Second Leg Room	40.7 in	Second Shoulder Room	61.3 in
Second Hip Room	59.1 in		

Exterior Dimensions

Wheelbase	119.1 in	Length, Overall w/rear bumper	N/A
Length, Overall	198.8 in	Width, Max w/o mirrors	82.6 in
Height, Overall	69.3 in	Track Width, Front	66.9 in
Track Width, Rear	66.9 in	Overhang, Front	N/A
Overhang, Rear w/o bumper	N/A	Front Bumper to Back of Cab	N/A
Cab to Axle	N/A	Cab to End of Frame	N/A
Ground to Top of Load Floor	N/A	Ground to Top of Frame	N/A
Frame Width, Rear	N/A	Ground Clearance, Front	N/A
Ground Clearance, Rear	N/A	Min Ground Clearance	7.6 in
Body Length	0.00 ft	Rear Door Opening Height	N/A
Rear Door Opening Width	N/A	Liftover Height	30.9 in
Cab to Body	N/A		

Cargo Area Dimensions

Cargo Area Length @ Floor to Seat 1	N/A	Cargo Area Length @ Floor to Seat 2	46.2 in
Cargo Area Length @ Floor to Seat 3	N/A	Cargo Box Width @ Top, Rear	N/A
Cargo Area Width @ Beltline	47.9 in	Cargo Box Width @ Floor	N/A
Cargo Box Width @ Wheelhousings	N/A	Cargo Box (Area) Height	N/A
Tailgate Width	N/A	Cargo Volume	N/A

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QUIRK AUTO GROUP
LEO CHICOINE | 207-430-1621

Vehicle: [Fleet] 2024 Ford Police Interceptor Utility (K8A) AWD (✔ Complete)

Dimensions

Cargo Area Dimensions

Cargo Volume to Seat 1	90.3 ft ³	Cargo Volume to Seat 2	52 ft ³
Cargo Volume to Seat 3	52 ft ³	Ext'd Cab Cargo Volume	N/A

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Floodplain Management Ordinance

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 25 – Floodplain Management Ordinance, Related to an Update of the Town’s Floodplain Management Ordinance

March 18, 2024 DRAFT

Planning Board recommends _____ (#-#)

Select Board recommends _____ (#-#)

Short title

Floodplain Management Ordinance

Long title

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 25 – Floodplain Management Ordinance, Related to an Update of the Town’s Floodplain Management Ordinance

Ballot question – Annual Town Meeting & Referendum Election, June 4, 2024

ARTICLE #__: “Shall an ordinance entitled ‘Floodplain Management Ordinance’ be enacted?”

(A copy of this ordinance is available in the Town Clerk’s Office)

Background and rationale

These ordinance amendments repeal the current text in Chapter 25 – Floodplain Management Ordinance – and replace it with new text. The new Floodplain Management Ordinance must be adopted by July 17, 2024, otherwise the Town will be immediately suspended from the National Flood Insurance Program (NFIP). Except for certain minor changes, the text of the new Floodplain Management Ordinance must match a model ordinance provided by the State NFIP Coordinator.

A floodplain contains land area susceptible to being inundated by water from any source, such as land next to rivers, streams, lakes, and the ocean. The Federal Emergency Management Agency (FEMA) maintains maps of floodplains in the U.S. FEMA has defined different zones to classify various degrees of flood risk. Some of these flood zones are designated as special flood hazard areas (SFHAs) – areas within the floodplain having a one percent or greater chance of flooding in any given year.

SFHAs are shown on flood insurance rate maps (FIRMs, or DFIRMs to refer to digital versions of the maps). These maps are the official maps published and maintained by FEMA as part of the NFIP. FEMA has recently produced new DFIRMs with an effective date of July 17, 2024. The new Floodplain Management Ordinance must reference these new maps.

Flood risk is not covered by most home insurance policies. The NFIP, administered by FEMA, offers flood insurance to property owners, renters, and businesses in SFHAs in communities that participate in the NFIP. Therefore, if Eliot is suspended from the NFIP, property owners, renters, and businesses with existing NFIP flood insurance cannot renew their policies, and nobody would be able to sign up for a new NFIP policy. If someone wants to take out a government-backed mortgage for a home or business in a high-risk flood area, they are required to have flood

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insurance, suggesting that they might not be able to get that type of mortgage if Eliot is suspended from the NFIP. Enactment of the new Floodplain Management Ordinance would keep Eliot in the NFIP without any lapses. The updated ordinance fulfills an obligation of NFIP communities to maintain sound floodplain management practices and regulations, which, in summary, restrict how buildings, infrastructure, and other development can be located, designed, and built within SFHAs.

These amendments update the definitions in Section 1-2 to reflect the model ordinance. Some definitions do not need to be changed, and some need only editorial or modest updates. Definitions in the model ordinance but not currently in Section 1-2 would be added.

Section 25-1 establishes the purpose of the chapter and cites its legal authority. It adopts by reference the updated DFIRMs. Section 25-2 requires a flood hazard development permit from the Code Enforcement Officer (CEO) for any development within an SFHA. Section 25-3 specifies what needs to be included in the flood hazard development permit application. Section 25-4 gives the Select Board the authority to establish a permit application fee and gives the CEO, Planning Board, or Board of Appeals authority to hire expert assistance for their reviews under the ordinance. Section 25-5 establishes the standards the CEO must follow in reviewing permit applications.

Section 25-6 lists the development standards – how buildings, infrastructure, and other development in SFHAs shall be located, designed, and built. There are different standards for different types of development, including residential and non-residential buildings, utilities, water and wastewater systems, recreational vehicles, accessory structures, walls, piers, and other improvements. A common type of standard in this section is to elevate the lowest floor a certain height above the base flood elevation. The base flood is a flood that has a 1% chance of being equaled or exceeded in any given year (it is also commonly called the 100-year flood). Other types of standards relate to floodproofing buildings to a certain height above the base flood elevation, and ensuring that parts of a building are not susceptible to breaking off and getting carried away by a flood. Some standards differentiate between flood zones A and AE. Flood zone A is for inland waterways; FEMA does not provide a base flood elevation for this zone so it must be derived from other sources. Flood zone AE is for the Piscataqua River and for the tidal portions of creeks; FEMA provides base flood elevations for this zone.

Section 25-7 requires a Certificate of Compliance from the CEO before any occupation of land or structures in an SFHA. Section 25-8 provides standards of review for the Planning Board, including a required condition of approval for developments on land with SFHAs. Section 25-9 provides for appeals of decisions, and variances from the standards, to be reviewed by the Board of Appeals. Section 25-10 delegates to the CEO enforcement authority for the chapter and authorizes penalties to be levied for any violation. The remaining sections pertain to severability, conflict with other laws, and abrogation.

Copies of the model ordinance and other materials provided to the Town of Eliot by the State NFIP Coordinator can be provided by the Planning office on request, and these materials may be posted in Town Hall, on the Town website, or both.

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New text underlined in bold

~~Deleted text in strikethrough~~

[Text in brackets, bold, and italics introduces a large block of new text:]

[Text in brackets and italics is a temporary explanatory note]

[Revision annotations at the end of sections may be omitted – to be updated accordingly by Municode during codification]

Sec. 1-2. - Definitions and rules of construction.

[abridged to only show changes]

[Current text in code: “100-year flood. See ‘base flood.’” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

Accessory structure (for floodplain purposes) means a structure which is on the same parcel of property as a principal structure and the use of which is incidental to the use of the principal structure.

[...]

[Current text in code: “Adjacent grade means the natural elevation of the ground surface prior to construction next to the proposed walls of a structure.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

Agricultural structure means a structure that is used exclusively for agricultural purposes or uses in connection with the production, harvesting, storage, raising, or drying of agricultural commodities and livestock. Structures that house tools or equipment used in

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connection with these purposes or uses are also considered to have agricultural purposes or uses.

[^editorial change to use singular instead of plural]

[...]

Area of special flood hazard means the land in the floodplain having a one percent or greater chance of flooding in any given year, as specifically identified in the flood insurance study cited in ~~article I~~ **Section 25-1**, of ~~chapter 25~~.

[^only editorial changes for capitalization. Existing text substantially matches Model Ordinance.]

[...]

Base flood means ~~the a~~ flood having a one percent chance of being equaled or exceeded in any given year, **commonly** called the 100-year flood.

Basement (for floodplain purposes) means any area of the building having its floor subgrade (below ground level) on all sides.

[...]

[Building - see Structure.]

[...]

[Current text in code: "Certificate of compliance means a document signed by the code enforcement officer stating that a structure is in compliance with all of the provisions of this chapter." Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

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[Current text in code: “Code enforcement officer means a person certified under 30-A M.R.S.A., Section 4451 (including exceptions in subsection 4451, paragraph 1) and employed by a municipality to enforce all applicable comprehensive planning and land use laws and ordinances.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

Containment wall means a wall surrounding all sides of an above ground tank to contain any spills or leaks.

[...]

Development means any manmade change to improved or unimproved real estate, including, but not limited to, buildings or other structures; **(including the construction of additions or substantial improvements to buildings or other structures);** mining, dredging, filling, grading, paving, excavation, ~~or~~ drilling operations, **or storage of equipment; or the storage, deposition, or extraction of equipment or materials.** Within chapter 44, Shoreland Zoning, “development” means a change in land use involving alteration of the land, water or vegetation, or the addition or alteration of structures or other construction not naturally occurring.

[^editorial changes for clarification, some minor differences with Model Ordinance. Seeking DACF concurrence.]

[...]

Elevated building means a non-basement building **that is:**

- (1) Built, in the case of a building in ~~zones AE and A~~ **Zones A or AE**, to have the top of the elevated floor elevated above the ground level by means of pilings, columns, post, piers, or ~~stilts~~ **shear walls;** and
- (2) Adequately anchored so as not to impair the structural integrity of the building during a flood of up to ~~two feet~~ **one foot** above the magnitude of the base flood.

In the case of ~~zones AE and A~~ **Zones A or AE**, “elevated building” also includes a building elevated by means of fill or solid foundation perimeter walls with hydraulic openings sufficient to facilitate the unimpeded movement of floodwaters, as required in section 25-17.

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Elevation certificate means an official form (~~FEMA Form 81-31, 02/06~~**FEMA Form FF-206-FY-22-152**, as amended) that is used to verify compliance with the floodplain management regulations of the National Flood Insurance Program; ~~and is required for purchasing flood insurance.~~

[...]

[...]

Manufactured home park or subdivision, existing (for floodplain purposes) means a manufactured home park or subdivision that was recorded in the York County Registry of Deeds prior to the adoption date of the Town’s first floodplain management regulations.

[^editorial changes and sorted alphabetically to be next to other similar definition]

[...]

[Current text in code: “Flood or flooding means: (1) A general and temporary condition of partial or complete inundation of normally dry land areas from: a. The overflow of inland or tidal waters. b. The unusual and rapid accumulation or runoff of surface waters from any source. (2) The collapse or subsidence of land along the shore of a lake or other body of water as a result of erosion or undermining caused by waves or currents of water exceeding anticipated cyclical levels or suddenly caused by an unusually high water level in a natural body of water, accompanied by a severe storm, or by an unanticipated force of nature, such as flash flood or an abnormal tidal surge, or by some similarly unusual and unforeseeable event which results in flooding as defined in subsection (1)a. of this definition.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[Current text in code: “Flood elevation study means an examination, evaluation and determination of flood hazards and, if appropriate, corresponding water surface elevations.” Matches, or substantially matches, Model Ordinance, no change proposed.]

Flood insurance rate map (FIRM) means an official map of a community, on which the ~~administrator of the Federal Insurance Administration~~ **Administrator** has delineated both the special hazard areas and the risk premium zones applicable to the community.

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[Current text in code: “Flood insurance study. See ‘flood elevation study.’” Matches, or substantially matches, Model Ordinance, no change proposed.]

Floodplain or flood-prone area means any land area susceptible to being inundated by water from any source (see “flood or flooding”).

[Current text in code: “Floodplain management means the operation of an overall program of corrective and preventive measures for reducing flood damage, including but not limited to emergency preparedness plans, flood control works and floodplain management regulations.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[Current text in code: “Floodplain management regulations means zoning ordinances, subdivision regulations, building codes, health regulations, special purpose ordinances (such as floodplain, grading, or erosion control ordinances) and other applications of police power. The term describes such state or local regulations, in any combination thereof, which provide standards for the purpose of flood damage prevention and reduction.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[Current text in code: “Floodproofing means any combination of structural and nonstructural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitary facilities, structures and contents.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[Current text in code: “Floodway. See ‘regulatory floodway.’” Matches, or substantially matches, Model Ordinance, no change proposed.]

[Current text in code: “Floodway encroachment lines means the lines marking the limits of floodways on federal, state and local floodplain maps.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

[Current text in code: “Freeboard means a factor of safety usually expressed in feet above a flood level for purposes of floodplain management. Freeboard tends to compensate for the many unknown factors, such as wave action, bridge openings, and the hydrological effect of urbanization of the watershed, that could contribute to flood heights greater than the height calculated for a selected size flood and floodway conditions.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

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Functionally dependent use (for floodplain purposes) means a use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking facilities, port facilities that are necessary for the loading and unloading of cargo or passengers, and ship building and ship repair facilities, but does not include long-term storage or related manufacturing facilities.

[...]

[Current text in code: “Historic structure means any structure that is:

- (1) Listed individually in the National Register of Historic Places (a listing maintained by the department of interior) or preliminarily determined by the secretary of the interior as meeting the requirements for individual listing on the National Register;
- (2) Certified or preliminarily determined by the secretary of the interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the secretary of the interior to qualify as a registered historic district;
- (3) Individually listed on a state inventory of historic places in states with historic preservation programs that have been approved by the secretary of the interior; or
- (4) Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either by an approved state program as determined by the secretary of the interior, or directly by the secretary of the interior in states without approved programs.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

Locally established datum (for floodplain purposes) means, for the purposes of this [Code], an elevation established for a specific site to which all other elevations at the site are referenced. This elevation is generally not referenced to the National Geodetic Vertical Datum (NGVD), **North American Vertical Datum (NAVD)**, or any other established datum and is used in areas where mean sea level data is too far from a specific site to be practically used.

[...]

Lowest floor means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood-resistant enclosure, usable solely for parking of vehicles, building access or

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storage in an area other than a basement area is not considered a building’s lowest floor, provided that such enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements set out in ~~chapter 25, article IV~~ **Section 25-6(n)**.

[...]

Manufactured home (for floodplain purposes) means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For floodplain management purposes the term manufactured home also includes park trailers, travel trailers, and other similar vehicles placed on a site for greater than 180 consecutive days.

Manufactured home park or subdivision (for floodplain purposes) means a parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

[...]

Mean sea level means, for purposes of the National Flood Insurance Program, the National Geodetic Vertical Datum (NGVD) of 1929, **North American Vertical Datum (NAVD)**, or other datum, to which base flood elevations shown on a community’s flood insurance rate map **Flood Insurance Rate Map** are referenced.

[...]

Minor development (for floodplain purposes) means all development that is not new construction or a substantial improvement, such as repairs, maintenance, renovations, or additions, whose value is less than 50 percent of the market value of the structure. It also includes, but is not limited to: accessory structures as provided for in ~~article VI.J~~ **Section 25-6(l)**, mining, dredging, filling, grading, paving, excavation, drilling operations, storage of equipment or materials, deposition or extraction of materials, public or private sewage disposal systems or water supply facilities that do not involve structures; and non-structural projects such as bridges, dams, towers, fencing, pipelines, wharves, and piers.

[...]

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[Current text in code: “National Geodetic Vertical Datum (NGVD) means the National Vertical Datum, whose standard was established in 1929, which is used by the National Flood Insurance Program (NFIP). NGVD was based upon mean sea level in 1929 and also has been called ‘1929 Mean Sea Level (MSL).’” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

New construction (for floodplain purposes) means structures for which the start of construction commenced on or after the effective date of the initial floodplain management regulations adopted by a community and includes any subsequent improvements to such structure.

[...]

North American Vertical Datum (NAVD) means the national datum whose standard was established in 1988, which is the new vertical datum used by the National Flood Insurance Program (NFIP) for all new Flood Insurance Rate Maps. NAVD is based upon the vertical data used by other North American countries such as Canada and Mexico and was established to replace NGVD because of constant movement of the earth’s crust, glacial rebound and subsidence, and the increasing use of satellite technology.

[...]

Recreational vehicle (for floodplain purposes) means a vehicle which is:

- a. **built on a single chassis;**
- b. **400 square feet or less when measured at the largest horizontal projection, not including slideouts;**
- c. **designed to be self-propelled or permanently towable by a motor vehicle; and,**
- d. **designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.**

[...]

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Regulatory floodway means:

- (1) The channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than ~~one foot~~ **a designated height**; and
- (2) When not designated on the community’s flood insurance rate map, it is considered to be the channel of a river or other watercourse and the adjacent land areas to a distance of one-half the width of the floodplain, as measured from the normal high water mark to the upland limit of the floodplain.

[...]

[Current text in code: “Riverine means relating to, formed by, or resembling a river (including tributaries), stream, brook, etc.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

[Current text in code: “Special flood hazard area. See ‘area of special flood hazard.’” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

[Current text in code: “Start of construction means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement, substantial improvement or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on a site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or not part of the main structure. For a substantial improvement, the actual start of construction means the first alteration of any wall, ceiling, floor, or other structural part of a building, or modification of any construction element, whether or not that alteration affects the

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external dimensions of the building.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

[Current text in code: “Structure (floodplain) means, for floodplain management purposes, a walled and roofed building. A gas or liquid storage tank that is principally above ground is also a structure.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

[Current text in code: “Substantial damage means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before-damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

[Current text in code: “Substantial improvement means any reconstruction, rehabilitation, addition or improvement of a structure, the cost of which equals or exceeds 50 percent of the market value of the structure before the start of construction of the improvement This term includes structures which have incurred substantial damage, regardless of actual repair work performed. The term does not, however, include either: (1) Any project for improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications which have been identified by the local code enforcement official and which are the minimum necessary to assure safe living conditions; or (2) Any alteration of a historic structure, provided that the alteration will not preclude the structure's continued designation as a historic structure, and a variance is obtained from the community's board of appeals.” Matches, or substantially matches, Model Ordinance, no change proposed.]

[...]

Variance (floodplain management ordinance) means a grant of relief by a community from the terms of the a floodplain management regulations.

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Violation (Chapter 25) means the failure of a structure or other development to fully comply with ~~a community's~~ the Town's floodplain management regulations or ordinances.

DRAFT

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[Chapter 25 – Floodplain Management Ordinance is REPEALED IN FULL AND REPLACED with the new Chapter 25 text as shown in the following pages]

DRAFT

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[Enact a new Chapter 25 as follows:]

Sec. 25-1. – Purpose and establishment

Certain areas of the Town of Eliot, Maine are subject to periodic flooding, causing serious damages to properties within these areas. Relief is available in the form of flood insurance as authorized by the National Flood Insurance Act of 1968.

Therefore, the Town of Eliot, Maine has chosen to become a participating community in the National Flood Insurance Program and agrees to comply with the requirements of the National Flood Insurance Act of 1968 (P.L. 90-488, as amended) as delineated in this chapter.

It is the intent of the Town of Eliot, Maine to require the recognition and evaluation of flood hazards in all official actions relating to land use in the floodplain areas having special flood hazards.

The Town of Eliot has the legal authority to adopt land use and control measures to reduce future flood losses pursuant to Title 30-A MRSA, Sections 3001-3007, 4352, 4401-4407, and Title 38 MRSA, Section 440.

The National Flood Insurance Program, established in the aforesaid Act, provides that areas of the Town of Eliot having a special flood hazard be identified by the Federal Emergency Management Agency and that floodplain management measures be applied in such flood hazard areas. This Ordinance establishes a Flood Hazard Development Permit system and review procedure for development activities in the designated flood hazard areas of the Town of Eliot, Maine.

The special flood hazard areas (SFHAs), Zones A and AE, for the Town of Eliot, York County, Maine, identified by the Federal Emergency Management Agency in a report entitled “Flood Insurance Study – York County, Maine,” dated July 17, 2024, as may be amended, with accompanying “Flood Insurance Rate Map” dated July 17, 2024, are hereby adopted by reference and declared to be a part of this Ordinance.

Sec. 25-2. – Permit required

The Code Enforcement Officer shall be designated as the local Floodplain Administrator. The Floodplain Administrator shall have the authority to implement the commitment made to administer and enforce the requirements for participation in the National Flood Insurance Program.

Before any construction or other development (as defined in Section 1-2), including the placement of manufactured homes, begins within any SFHAs established in Section 25-1, a Flood Hazard Development Permit shall be obtained from the Code Enforcement Officer. This permit shall be in addition to any other permits which may be required pursuant to the codes and ordinances of the Town of Eliot, Maine.

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Sec. 25-3. – Application for permit

The application for a Flood Hazard Development Permit shall be submitted to the Code Enforcement Officer and shall include:

- (1) The name, address, and phone number of the applicant, owner, and contractor;
- (2) An address and a map indicating the location of the construction site;
- (3) A site plan showing locations of existing and/or proposed development, including but not limited to structures, sewage disposal facilities, water supply facilities, areas to be cut and filled, and lot dimensions;
- (4) A statement of the intended use of the structure and/or development;
- (5) A statement of the cost of the development including all materials and labor;
- (6) A statement as to the type of sewage system proposed;
- (7) Specification of dimensions of the proposed structure and/or development;

[Items (8)-(11)b. apply only to new construction and substantial improvements.]

- (8) The elevation in relation to the National Geodetic Vertical Datum (NGVD), North American Vertical Datum (NAVD), or to a locally established datum in Zone A only, of the:
 - a. base flood at the proposed site of all new or substantially improved structures, which is determined:
 - i. in Zones AE from data contained in the “Flood Insurance Study - York County, Maine,” as described in Section 25-1; or,
 - ii. in Zone A:
 - (a) from any base flood elevation data from federal, state, or other technical sources (such as FEMA’s Quick-2 model, FEMA 265), including information obtained pursuant to Subsection 25-6(m) and Subsection 25-8(d); or,
 - (b) in the absence of all data described in subparagraph (a), information to demonstrate that the structure shall meet the elevation requirement in Subsection 25-6(h)(2)b., Subsection 25-6(i)(2)a. or b., or Subsection 25-6(j)(2)b.
 - b. highest and lowest grades at the site adjacent to the walls of the proposed building;
 - c. lowest floor, including basement; and whether or not such structures contain a basement;

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- d. lowest machinery and equipment servicing the building; and,
 - e. level, in the case of non-residential structures only, to which the structure will be floodproofed.
- (9) A description of an elevation reference point established on the site of all developments for which elevation standards apply as required in Section 25-6;
- (10) A written certification by:
- a. a Professional Land Surveyor that the grade elevations shown on the application are accurate; and,
 - b. a Professional Land Surveyor, registered professional engineer or architect that the base flood elevation shown on the application is accurate.
- (11) The following certifications as required in Section 25-6 by a registered professional engineer or architect:
- a. a Floodproofing Certificate (FEMA Form FF-206-FY-22-153, as amended), to verify that the floodproofing methods for any non-residential structures will meet the floodproofing criteria of Section 25-6(i); and other applicable standards in Section 25-6;
 - b. a Hydraulic Openings Certificate to verify that engineered hydraulic openings in foundation walls will meet the standards of Section 25-6(n)(2)a;
 - c. a certified statement that bridges will meet the standards of Section 25-6(o);
 - d. a certified statement that containment walls will meet the standards of Section 25-6(p).
- (12) A description of the extent to which any water course will be altered or relocated as a result of the proposed development; and,
- (13) A statement of construction plans describing in detail how each applicable development standard in Section 25-6 will be met.

Sec. 25-4. – Application fee and expert’s fee

A non-refundable application fee in the amount established by the Select Board as authorized by Section 1-25 shall be paid to the Town Clerk and a copy of a receipt for the same shall accompany the application.

An additional fee may be charged if the Code Enforcement Officer, Planning Board, and/or Board of Appeals needs the assistance of a professional engineer or other expert. The expert’s fee shall be paid in full by the applicant within 10 days after the town submits a bill to the applicant. Failure to pay the bill shall constitute a violation of the ordinance and be grounds for the issuance of a stop work order. An expert shall not be hired by the municipality at the expense of an applicant until the applicant has either consented to such hiring in writing or been given an opportunity to

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be heard on the subject. An applicant who is dissatisfied with a decision to hire expert assistance may appeal that decision to the Board of Appeals.

Sec. 25-5. – Review standards for flood hazard development permit applications

The Code Enforcement Officer shall:

- (a) Review all applications for the Flood Hazard Development Permit to assure that proposed developments are reasonably safe from flooding and to determine that all pertinent requirements of Section 25-6 (Development Standards) have been, or will be met;
- (b) Utilize, in the review of all Flood Hazard Development Permit applications:
 - (1) the base flood and floodway data contained in the “Flood Insurance Study - York County, Maine,” as described in Section 25-1;
 - (2) in SFHAs where base flood elevation and floodway data are not provided, the Code Enforcement Officer shall obtain, review, and reasonably utilize any base flood elevation and floodway data from federal, state, or other technical sources, including information obtained pursuant to Paragraph 25-3(8)a.ii.(a); Subsection 25-6(m); and Subsection 25-8(d), in order to administer Section 25-6; and,
 - (3) when the Town establishes a base flood elevation in a Zone A by methods outlined in Paragraph 25-3(8)a.ii.(b), the Town shall submit that data to the Maine Floodplain Management Program.
- (c) Make interpretations of the location of boundaries of SFHAs shown on the maps described in Section 25-1;
- (d) In the review of Flood Hazard Development Permit applications, determine that all necessary permits have been obtained from those federal, state, and local government agencies from which prior approval is required by federal or state law, including but not limited to Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U.S.C. 1344;
- (e) Notify adjacent municipalities, the Department of Environmental Protection, and the Maine Floodplain Management Program prior to any alteration or relocation of a water course and submit copies of such notifications to the Federal Emergency Management Agency;

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- (f) If the application satisfies the requirements of this chapter, approve the issuance of one of the following Flood Hazard Development Permits based on the type of development:
- (1) A two part Flood Hazard Development Permit for elevated structures. Part I shall authorize the applicant to build a structure to and including the first horizontal floor only above the base flood level. At that time the applicant shall provide the Code Enforcement Officer with an “under construction” Elevation Certificate completed by a Professional Land Surveyor based on the Part I permit construction for verifying compliance with the elevation requirements of Section 25-6, subsections (h), (i), or (j). Following review of the Elevation Certificate data, which shall take place within 72 hours of receipt of the application, the Code Enforcement Officer shall issue Part II of the Flood Hazard Development Permit. Part II shall authorize the applicant to complete the construction project; or,
 - (2) A Flood Hazard Development Permit for Floodproofing of Non-Residential Structures that are new construction or substantially improved non-residential structures that are not being elevated but that meet the floodproofing standards of Section 25-6(i)(1). The application for this permit shall include a Floodproofing Certificate signed by a registered professional engineer or architect; or,
 - (3) A Flood Hazard Development Permit for Minor Development for all development that is not new construction or a substantial improvement, such as repairs, maintenance, renovations, or additions, whose value is less than 50% of the market value of the structure. Minor development also includes but is not limited to: accessory structures as provided for in Section 25-6(l), mining, dredging, filling, grading, paving, excavation, drilling operations, storage of equipment or materials, deposition or extraction of materials, public or private sewage disposal systems or water supply facilities that do not involve structures; and non-structural projects such as bridges, dams, towers, fencing, pipelines, wharves, and piers.
- (g) Maintain, as a permanent record, copies of all Flood Hazard Development Permit Applications, corresponding Permits issued, and data relevant thereto, including reports of the Board of Appeals on variances granted under the provisions of Section 25-9, and copies of Elevation Certificates, Floodproofing Certificates, Certificates of Compliance, and certifications of design standards required under the provisions of Sections 25-3, 25-6, and 25-7.

Sec. 25-6. – Development standards

All developments in **SPHAs** shall meet the following applicable standards:

- (a) *All development.* All development shall:

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- (1) be designed or modified and adequately anchored to prevent flotation (excluding piers and docks), collapse, or lateral movement of the development resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy;
 - (2) use construction materials that are resistant to flood damage;
 - (3) use construction methods and practices that will minimize flood damage; and,
 - (4) use electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities, that are designed and/or located so as to prevent water from entering or accumulating within the components during flooding conditions.
- (b) *Water Supply.* All new and replacement water supply systems shall be designed to minimize or eliminate infiltration of flood waters into the systems.
- (c) *Sanitary Sewage Systems.* All new and replacement sanitary sewage systems shall be designed and located to minimize or eliminate infiltration of flood waters into the system and discharges from the system into flood waters.
- (d) *On Site Waste Disposal Systems.* On site waste disposal systems shall be located and constructed to avoid impairment to them or contamination from them during floods.
- (e) *Watercourse Carrying Capacity.* All development associated with altered or relocated portions of a watercourse shall be constructed and maintained in such a manner that no reduction occurs in the flood carrying capacity of the watercourse.
- (f) *Utilities.* New construction or substantial improvement of any structure (including manufactured homes) located within Zones A and AE shall have the bottom of all electrical, heating, plumbing, ventilation and air conditioning equipment, permanent fixtures and components, HVAC ductwork and duct systems, and any other utility service equipment, facilities, machinery, or connections servicing a structure, elevated to at least two feet above the base flood elevation.
- (g) *Physical Changes to the Natural Landscape.* Certain development projects, including but not limited to, retaining walls, sea walls, levees, berms, and rip rap, can cause physical changes that affect flooding conditions.
- (1) All development projects in Zone AE that cause physical changes to the natural landscape shall be reviewed by a Professional Engineer to determine whether or not the project changes the base flood elevation, zone, and/or the flood hazard boundary line.
 - (2) [see a. and b. below]
 - a. If the Professional Engineer determines, through the use of engineering judgement, that the project would not necessitate a

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Letter of Map Revision (LOMR), a certified statement shall be provided.

- b. If the Professional Engineer determines that the project may cause a change, a hydrologic and hydraulic analysis that meets current FEMA standards shall be performed.
- (3) If the hydrologic and hydraulic analysis performed indicates a change to the base flood elevation, zone, and/or the flood hazard boundary line, the applicant may submit a Conditional Letter of Map Revision (C-LOMR) request to the Federal Emergency Management Agency for assurance that the as-built project will result in a change to the Flood Insurance Rate Map. Once the development is completed, a request for a Letter of Map Revision (LOMR) shall be initiated.
- (4) If the hydrologic and hydraulic analysis performed show a change to the base flood elevation, zone, and/or the flood hazard boundary line, as soon as practicable, but no later than 6 months after the completion of the project, the applicant shall submit the technical data to FEMA in the form of a Letter of Map Revision request.
- (h) *Residential.* New construction or substantial improvement of any residential structure located within:
 - (1) Zone AE shall have the lowest floor (including basement) elevated to at least two feet above the base flood elevation.
 - (2) Zone A shall have the lowest floor (including basement) elevated:
 - a. to at least two feet above the base flood elevation utilizing information obtained pursuant to Paragraph 25-3(8)a.ii.(a); Subsection 25-5(b); or Subsection 25-8(d); or,
 - b. in the absence of all data described in Paragraph a., to at least two feet above the highest adjacent grade to the structure.
- (i) *Non-Residential.* New construction or substantial improvement of any non-residential structure located within:
 - (1) Zone AE, shall have the lowest floor (including basement) elevated to at least two feet above the base flood elevation, or together with attendant utility and sanitary facilities shall:
 - a. be floodproofed to at least two feet above the base flood elevation so that below that elevation the structure is watertight with walls substantially impermeable to the passage of water;
 - b. have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and,

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- c. be certified by a registered professional engineer or architect that the floodproofing design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section. Such certification shall be provided with the application for a Flood Hazard Development Permit, as required by Section 25-3(11) and shall include a record of the elevation above mean sea level to which the structure is floodproofed.
- (2) Zone A shall have the lowest floor (including basement) elevated:
- a. to at least two feet above the base flood elevation utilizing information obtained pursuant to Paragraph 25-3(8)a.ii.(a); Subsection 25-5(b); Subsection 25-8(d); or,
 - b. in the absence of all data described in Paragraph a., to at least two feet above the highest adjacent grade to the structure; or,
 - c. together with attendant utility and sanitary facilities meet the floodproofing standards of Paragraphs 25-6(i)(1)a., b., and c.
- (j) *Manufactured Homes*. New or substantially improved manufactured homes located within:
- (1) Zone AE shall:
- a. be elevated such that the lowest floor (including basement) of the manufactured home is at least two feet above the base flood elevation;
 - b. be on a permanent foundation, which may be poured masonry slab or foundation walls, with hydraulic openings, or may be reinforced piers or block supports, any of which support the manufactured home so that no weight is supported by its wheels and axles; and,
 - c. be securely anchored to an adequately anchored foundation system to resist flotation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to:
 - 1. over-the-top ties anchored to the ground at the four corners of the manufactured home, plus two additional ties per side at intermediate points (manufactured homes less than 50 feet long require one additional tie per side); or by,
 - 2. frame ties at each corner of the home, plus five additional ties along each side at intermediate points (manufactured homes less than 50 feet long require four additional ties per side).

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3. All components of the anchoring system described in Paragraphs 1 and 2 shall be capable of carrying a force of 4800 pounds.
- (2) Zone A shall:
 - a. be elevated on a permanent foundation, as described in Paragraph 25-6(j)(1)b., such that the lowest floor (including basement) of the manufactured home is at least two feet above the base flood elevation utilizing information obtained pursuant to Paragraph 25-3(8)a.ii.(a); Subsection 25-5(b); Subsection 25-8(d); or,
 - b. in the absence of all data as described in Paragraph a., to at least two feet above the highest adjacent grade to the structure; and,
 - c. meet the anchoring requirements of Paragraph 25-6(j)(1)c.
 - (k) *Recreational Vehicles*. Recreational Vehicles located within:
 - (1) Zones A and AE shall either:
 - a. be on the site for fewer than 180 consecutive days; and,
 - b. be fully licensed and ready for highway use. A recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick disconnect type utilities and security devices, and has no permanently attached additions; or,
 - c. be permitted in accordance with the elevation and anchoring requirements for "manufactured homes" in Subsection 25-6(j)(1).
 - (l) *Accessory Structures*. New construction or substantial improvement of Accessory Structures, as defined in Section 1-2, shall be exempt from the elevation criteria required in Subsections 25-6(h) and 25-6(i) above, if all other requirements of Section 25-6 and all the following requirements are met.
 - (1) Accessory Structures located in Zones A and AE shall:
 - a. meet the requirements of Subsections 25-6(a)(1) through (4), as applicable;
 - b. be limited in size to a one-story two car garage;
 - c. have unfinished interiors and not be used for human habitation;
 - d. have only ground fault interrupt electrical outlets. The electric service disconnect shall be located above the base flood elevation and, when possible, outside the Special Flood Hazard Area.
 - e. be located outside the floodway;
 - f. when possible, be constructed and placed on the building site so as to offer the minimum resistance to the flow of floodwaters and be

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placed further from the source of flooding than is the primary structure; and,

- g. have hydraulic openings, as specified in Subsection 25-6(n)(2), in at least two different walls of the accessory structure.

(m) *Floodways.*

- (1) In Zone AE riverine areas, encroachments, including fill, new construction, substantial improvement, and other development shall not be permitted within a regulatory floodway which is designated on the community’s Flood Insurance Rate Map, unless a technical evaluation certified by a registered professional engineer is provided demonstrating that such encroachments will not result in any increase in flood levels within the community during the occurrence of the base flood discharge.
- (2) In Zones A and AE, riverine areas for which no regulatory floodway is designated, encroachments, including fill, new construction, substantial improvement, and other development shall not be permitted in the floodway as determined in Section 25-6(m)(3), unless a technical evaluation certified by a registered professional engineer is provided demonstrating that the cumulative effect of the proposed development, when combined with all other existing development and anticipated development:
 - a. will not increase the water surface elevation of the base flood more than one foot at any point within the community; and,
 - b. is consistent with the technical criteria contained in FEMA’s guidelines and standards for flood risk analysis and mapping.
- (3) In Zones A and AE riverine areas for which no regulatory floodway is designated, the regulatory floodway is determined to be the channel of the river or other water course and the adjacent land areas to a distance of one-half the width of the floodplain as measured from the normal high water mark to the upland limit of the floodplain.

(n) *Hydraulic Openings/Flood Vents.* New construction or substantial improvement of any structure in Zones A and AE that meets the development standards of Section 25-6, including the elevation requirements of Subsections 25-6(h), 25-6(i), or 25-6(j) and is elevated on posts, columns, piers, piles, or crawlspaces may be enclosed below the base flood elevation requirements provided all the following criteria are met or exceeded:

- (1) Enclosed areas are not “basements” as defined in Section 1-2;
- (2) Enclosed areas shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of flood water. Designs for meeting this requirement must either:

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- a. be engineered and certified by a registered professional engineer or architect; or,
- b. meet or exceed the following minimum criteria:
 1. a minimum of two openings having a total net area of not less than one square inch for every square foot of the enclosed area;
 2. the bottom of all openings shall be below the base flood elevation and no higher than one foot above the lowest grade; and,
 3. openings may be equipped with screens, louvers, valves, or other coverings or devices provided that they permit the entry and exit of flood waters automatically without any external influence or control such as human intervention, including the use of electrical and other non-automatic mechanical means;
- (3) The enclosed area shall not be used for human habitation; and,
- (4) The enclosed areas are usable solely for building access, parking of vehicles, or storage.
- (o) *Bridges.* New construction or substantial improvement of any bridge in Zones A and AE shall be designed such that:
 - (1) when possible, the lowest horizontal member (excluding the pilings or columns) is elevated to at least two feet above the base flood elevation; and,
 - (2) a registered professional engineer shall certify that:
 - a. the structural design and methods of construction shall meet the elevation requirements of this section and the floodway standards of Subsection 25-6(m); and,
 - b. the foundation and superstructure attached thereto are designed to resist flotation, collapse, and lateral movement due to the effects of wind and water loads acting simultaneously on all structural components. Water loading values used shall be those associated with the base flood.
- (p) *Containment walls.* New construction or substantial improvement of any containment wall located within:
 - (1) Zones A and AE shall:
 - a. have the containment wall elevated to at least two feet above the base flood elevation;

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- b. have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and,
 - c. be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section. Such certification shall be provided with the application for a Flood Hazard Development Permit, as required by Section 25-3(11).
- (q) *Wharves, Piers, and Docks.* New construction or substantial improvement of wharves, piers, and docks are permitted in Zones A and AE, in and over water, and shall comply with all applicable local, state, and federal regulations.

Sec. 25-7. – Certificate of Compliance

No land in an SFHA shall be occupied or used and no structure which is constructed or substantially improved shall be occupied until a Certificate of Compliance is issued by the Code Enforcement Officer subject to the following provisions:

- (a) For New Construction or Substantial Improvement of any elevated structure the applicant shall submit to the Code Enforcement Officer an Elevation Certificate completed by a Professional Land Surveyor for compliance with Section 25-6, paragraphs (h), (i), or (j).
- (b) The applicant shall submit written notification to the Code Enforcement Officer that the development is complete and complies with the provisions of this ordinance.
- (c) Within 10 working days, the Code Enforcement Officer shall:
 - (1) review the Elevation Certificate and the applicant’s written notification; and,
 - (2) upon determination that the development conforms with the provisions of this ordinance, shall issue a Certificate of Compliance.

Sec. 25-8. – Review of subdivision and development proposals

The Planning Board shall, when reviewing subdivisions and other proposed developments that require review under other federal law, state law, or local ordinances or regulations, and all projects on 5 or more disturbed acres, or in the case of manufactured home parks divided into two or more lots, assure that:

- (a) All such proposals are consistent with the need to minimize flood damage.
- (b) All public utilities and facilities, such as sewer, on site waste disposal systems, gas, electrical, and water systems are located and constructed to minimize or eliminate flood damages.

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- (c) Adequate drainage is provided so as to reduce exposure to flood hazards.
- (d) All proposals include base flood elevations, flood boundaries, and, in a riverine floodplain, floodway data. These determinations shall be based on engineering practices recognized by the Federal Emergency Management Agency.
- (e) Any proposed development plan must include a condition of plan approval requiring that structures on any lot in the development having any portion of its land within a Special Flood Hazard Area are to be constructed in accordance with Section 25-6. Such requirement will be included in any deed, lease, purchase and sale agreement, or document transferring or expressing an intent to transfer any interest in real estate or structure, including but not limited to a time-share interest. The condition shall clearly articulate that the municipality may enforce any violation of the construction requirement and that fact shall also be included in the deed or any other document previously described. The construction requirement shall also be clearly stated on any map, plat, or plan to be signed by the Planning Board or local reviewing authority as part of the approval process.

Sec. 25-9. – Appeals and variances

The Board of Appeals of the Town of Eliot may, upon written application of an aggrieved party, hear and decide appeals where it is alleged that there is an error in any order, requirement, decision, or determination made by, or failure to act by, the Code Enforcement Officer or Planning Board in the administration or enforcement of the provisions of this chapter.

The Board of Appeals may grant a variance from the requirements of this chapter consistent with state law and the following criteria:

- (a) Variances shall not be granted within any designated regulatory floodway if any increase in flood levels during the base flood discharge would result.
- (b) Variances shall be granted only upon:
 - (1) a showing of good and sufficient cause; and,
 - (2) a determination that should a flood comparable to the base flood occur, the granting of a variance will not result in increased flood heights, additional threats to public safety, public expense, or create nuisances, cause fraud or victimization of the public, or conflict with existing local laws or ordinances; and,
 - (3) a showing that the issuance of the variance will not conflict with other state, federal, or local laws or ordinances; and,
 - (4) a determination that failure to grant the variance would result in “undue hardship,” which in this subsection means:
 - a. that the land in question cannot yield a reasonable return unless a variance is granted; and,

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- b. that the need for a variance is due to the unique circumstances of the property and not to the general conditions in the neighborhood; and,
 - c. that the granting of a variance will not alter the essential character of the locality; and,
 - d. that the hardship is not the result of action taken by the applicant or a prior owner.
- (c) Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief, and the Board of Appeals may impose such conditions to a variance as it deems necessary.
- (d) Variances may be issued for new construction, substantial improvements, or other development for the conduct of a functionally dependent use provided that:
 - (1) the criteria of subsections (a) through (c) of this section and Subsection 25-6(m) are met; and,
 - (2) the structure or other development is protected by methods that minimize flood damages during the base flood and create no additional threats to public safety.
- (e) Variances may be issued for the repair, reconstruction, rehabilitation, or restoration of Historic Structures upon the determination that:
 - (1) the development meets the criteria of subsections (a) through (c) of this section; and,
 - (2) the proposed repair, reconstruction, rehabilitation, or restoration will not preclude the structure’s continued designation as a Historic Structure and the variance is the minimum necessary to preserve the historic character and design of the structure.
- (f) Variances may be issued for new construction and substantial improvement of Agricultural Structures being used for the conduct of agricultural uses provided that:
 - (1) the development meets the criteria of subsections (a) through (c) of this section; and,
 - (2) the development meets the criteria of Subsection 25-6(m) and Subsection 25-6(n).
- (g) Any applicant who meets the criteria of subsections (a) through (c) and subsection (d), (e), or (f) of this section shall be notified by the Board of Appeals in writing over the signature of the Chairman of the Board of Appeals that:
 - (1) the issuance of a variance to construct a structure below the base flood level will result in greatly increased premium rates for flood insurance up to amounts as high as \$25 per \$100 of insurance coverage; and,

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- (2) such construction below the base flood level increases risks to life and property; and,
 - (3) the applicant agrees in writing that the applicant is fully aware of all the risks inherent in the use of land subject to flooding, assumes those risks, and agrees to indemnify and defend the municipality against any claims filed against it that are related to the applicant’s decision to use land located in a floodplain and that the applicant individually releases the municipality from any claims the applicant may have against the municipality that are related to the use of land located in a floodplain.
- (h) *Appeal Procedure for Administrative and Variance Appeals*
- (1) An administrative or variance appeal may be taken to the Board of Appeals by an aggrieved party within thirty days after receipt of a written decision of the Code Enforcement Officer or Planning Board.
 - a. The Board of Appeals shall hear and decide on administrative appeals of a Planning Board decision using an appellate standard of review.
 - b. The Board of Appeals shall hear and decide on administrative appeals of a Code Enforcement Officer decision using a de novo standard of review.
 - (2) Upon being notified of an appeal, the Code Enforcement Officer or Planning Board, as appropriate, shall transmit to the Board of Appeals all of the documents constituting the record of the decision appealed from.
 - (3) The Board of Appeals shall hold a public hearing on the appeal within thirty-five days of its receipt of an appeal request.
 - (4) The person filing the appeal shall have the burden of proof.
 - (5) The Board of Appeals shall decide all appeals within thirty-five days after the close of the hearing and shall issue a written decision on all appeals.
 - (6) The Board of Appeals shall submit to the Code Enforcement Officer a report of all variance actions, including justification for the granting of the variance and an authorization for the Code Enforcement Officer to issue a Flood Hazard Development Permit, which includes any conditions to be attached to said permit.
 - (7) Any aggrieved party who participated as a party during the proceedings before the Board of Appeals may take an appeal to Superior Court in accordance with State laws within forty-five days from the date of any decision of the Board of Appeals.

Sec. 25-10. – Enforcement and penalties

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- (a) It shall be the duty of the Code Enforcement Officer to enforce the provisions of this chapter pursuant to Title 30-A MRS § 4452.
- (b) The penalties contained in Title 30-A MRS § 4452 shall apply to any violation of this chapter.
- (c) In addition to any other actions, the Code Enforcement Officer, upon determination that a violation exists, may submit a declaration to the Administrator of the Federal Insurance Administration requesting a denial of flood insurance. The valid declaration shall consist of:
 - (1) the name of the property owner and address or legal description of the property sufficient to confirm its identity or location;
 - (2) a clear and unequivocal declaration that the property is in violation of a cited State or local law, regulation, or ordinance;
 - (3) a clear statement that the public body making the declaration has authority to do so and a citation to that authority;
 - (4) evidence that the property owner has been provided notice of the violation and the prospective denial of insurance; and,
 - (5) a clear statement that the declaration is being submitted pursuant to Section 1316 of the National Flood Insurance Act of 1968, as amended.

Sec. 25-11. – Validity and severability

If any section or provision of this chapter is declared by the courts to be invalid, such decision shall not invalidate any other section or provision of this chapter.

Sec. 25-12. – Conflict with other laws

This chapter shall not in any way impair or remove the necessity of compliance with any other applicable rule, ordinance, regulation, bylaw, permit, or provision of law. Where this chapter imposes a greater restriction upon the use of land, buildings, or structures, the provisions of this chapter shall control.

Sec. 25-13. – Definitions

See Section 1-2.

Sec. 25-14. - Abrogation

This ordinance repeals and replaces any municipal ordinance previously enacted to comply with the National Flood Insurance Act of 1968 (P.L. 90-488, as amended).

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Sec. 25-15. – Disclaimer of liability

The degree of flood protection required by the ordinance is considered reasonable but does not imply total flood protection.

DRAFT

Floodplain Management Ordinance

Proposed Town Code Amendments of Chapter 1 – General Provisions and Chapter 25 – Floodplain Management Ordinance, Related to an Update of the Town’s Floodplain Management Ordinance

Municipal Officers’ Certification of Official Text of a Proposed Ordinance

To the Town Clerk of the Town of Eliot, Maine:

We hereby certify to you that the document to which we have affixed this certificate is a true copy of the official text of an ordinance entitled “Floodplain Management Ordinance”, which is to be presented to the voters for their consideration on June 4, 2024.

Pursuant to 30-A M.R.S.A. § 3002(2), you will retain this copy of the complete text of the ordinance as a public record and make other copies available for distribution to the voters, and you will ensure that copies are available at the town meeting/polling places on the day of the vote.

Dated: _____, _____

Richard Donhauser, Chairman

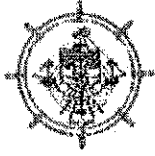
William Widi, Vice Chairman

Lauren Dow

Stanley Shapleigh

B. Cabot Trott

**Select Board
Town of Eliot, Maine**



TOWN OF ELIOT MAINE

PLANNING OFFICE

1333 State Road

Eliot ME, 03903

Proposed Warrant Article for June 2024 Town Ballot

Establishing the Maximum Number of Growth Management Permits for 2025 (*Chapter 29 of the Municipal Code of Ordinances of Eliot, Maine*)

Shall the Town of Eliot allocate a maximum of 26 growth permits for new residential dwelling units for calendar year 2025, as recommended by the Eliot Planning Board, in accordance with §29-5 of the Growth Management chapter of the Municipal Code of Ordinances of Eliot, Maine?*

**Note: In the event this article does not pass, the number of growth permits allocated in 2025 will be 105% of the mean number of permits issued for new residential dwelling units during the previous ten years, as required by M.R.S.A. 30-A §4360. That number is estimated to be 16.*

[updated allocated vs. issued chart]

Town of Eliot, Maine
Subaccount Schedule of Investments - Reserve Funds
For the Month of February 2024

Account Name	Ending Balance	FY2025 Proposed	Proposed Balance
Administration Reserve	\$ 122,739.67	\$	\$ 122,739.67
Wage & Training Reserve	\$ 57,208.45	\$ 120,000.00	\$ 177,208.45
Senior Tax	\$ 13,659.46	\$ 10,000.00	\$ 23,659.46
Police Department Reserve	\$ 162,013.74	\$ 50,000.00	\$ 212,013.74
Eliot Commons TIF	\$ (46,408.80)		\$ (46,408.80)
Town Hall Reserve	\$ 711,827.43	\$ 50,000.00	\$ 761,827.43
Fire Department Reserve	\$ 213,154.95	\$ 50,000.00	\$ 263,154.95
Land Bank Reserve	\$ 48,049.23	\$ 19,000.00	\$ 67,049.23
Grant Match	\$ 206,757.84		\$ 206,757.84
Sewer Reserve	\$ 269,050.05		\$ 269,050.05
Public Works Reserve	\$ 1,175,153.63		\$ 1,175,153.63
Transfer Station Reserve	\$ 46,150.14	\$ 50,000.00	\$ 96,150.14
Parks & Facilities Reserve	\$ 52,615.44	\$ 80,000.00	\$ 132,615.44
Community Service Department	\$ 88,357.24		\$ 88,357.24
PS Impact Fees	\$ 111,601.64		\$ 111,601.64
Eliot Stormwater Reserve	\$ 34,119.58		\$ 34,119.58
Rt. 236 TIF	\$ 4,665,519.98		\$ 4,665,519.98
Lena Grover Memorial Trust	\$ 938.17		\$ 938.17
Mary Lizzie Spinney Trust	\$ 26,539.58		\$ 26,539.58
Susan Blume/Frost Tufts Cemetery	\$ 12,252.52		\$ 12,252.52
	\$ 2,836.07		\$ 2,836.07
ARPA	\$ 322,851.21		\$ 322,851.21
PEG Access	\$ 53,673.78		\$ 53,673.78
Grants	\$ 50,794.04		\$ 50,794.04
Fuel Assistance	\$ 38,861.24		\$ 38,861.24
	Total Request:	\$ 429,000.00	

Memorandum

March 21, 2024

To; Eliot Select Board

From; M Sullivan, Town Manager

The following pages are intended to cover all the proposed changes to the Eliot Charter which includes Article, 2,3,4,6 for your review. I applaud you for the attention you have given to the changes over the last six plus months.

The sub-committee of Vice Chair Widi and Member Trott, met with me on three separate occasions, as instructed by the full Select Board, I thank them for their guidance and engagement. A invitation was extended to the Budget Committee Chair Jeff Leathe to participate, as he did in one of the meetings.

The Planning Board made some suggestions and Planning Board Member Suzanne O'Connor attended a Select Board meeting to inquire and clarify some of their suggestions, citizen James Tessier also made comment. I believe additional comments were recently sent to the Chair and Vice Chair of the Select Board from the Budget Committee Chair in regard to the proposed changes.

Language to be removed are "~~striketrough~~", replacement language is in red , there are a few explanatory notes which are in blue.

I believe the material is in its final form and would encourage the Select Board to endorse any necessary amendments at the March 28, 2024 meeting.

Respectfully,

Michael J. Sullivan

Town of Eliot, Manager.

ARTICLE 2 SELECT BOARD

Section 2.1 Composition

The Select Board shall consist of five (5) members. The members of the Select Board shall be the Municipal Officers of the Town.

2.2 Eligibility and Qualifications

Only qualified voters of the Town shall be eligible to hold the office of member of the Select Board. No Select Board member shall hold any other elected Town office, any Town position for which compensation is provided, with the exception of the Fire Department, or any other full or permanent part time Town employment during the term for which he/she is elected to the Board. No former Select Board member shall hold any compensated Town Office or be employed in any Town Department until one (1) year after his/her resignation or expiration of the term for which he/she is elected. No Select Board Member shall serve as a member of any other Town Board, Committee or Commission.

2.3 Election and Terms

Select Board members shall be elected to serve staggered three-year terms. New members shall be elected to fill vacated positions at the Annual Town Meeting. In the event a Select Board member cannot serve out his or her term and more than 180 days remain in that term, a special election shall be held to fill the vacancy. If less than 180 days remain, the Select Board, at its discretion, may call a special election to fill the vacancy.

2.4 Organizational Meeting

The newly constituted Select Board shall be sworn in by the Town Clerk immediately following the adjournment of the Annual Town Meeting. The newly constituted Select Board shall organize by electing by ballot, a Chair, Vice-Chair and Secretary. A time and place for regular Board Meetings shall be established with appropriate notice to the public. The positions of Chair and Vice Chair are offices of merit rather than seniority.

2.5 Compensation

Members of the Select Board shall each receive annual compensation for their services as approved at the annual Town meeting. Members serving unexpired terms shall be paid on a prorated basis for time served. Members shall receive reimbursement for actual and authorized expenses incurred in the performance of the duties of office as approved by the Select Board.

2.6 Chairperson

The Chair, or Vice-Chair in his or her absence, shall with the assistance of the Town Manager, set the agenda, preside at meetings of the Select Board, and be responsible for the legal and orderly transaction of Board business at all regular and special meetings. The sitting chair shall exercise his or her vote as a regular member of the Board on all issues before the Board which require a vote.

The Chair, or Vice Chair in his or her absence, shall be recognized as head of Town Government for all ceremonial purposes and by the Governor for purposes of military law, but shall, in this capacity, have no regular administrative duties.

The Chair or Vice Chair may call special meetings of the Board when such meetings are warranted. In the absence of the Chair and Vice Chair the remaining three members of the board may call meetings chaired by the Secretary.

2.7 Powers and Duties of Select Board

The duty of the Select Board is to execute the legal will of the people, to manage Town affairs, and to provide leadership and oversight on issues of importance to the Town.

The Select Board shall act as a unit by formal vote in authorized meetings. Members must not act individually as a representative of the Board unless specific authority related to a particular duty has been delegated to that member by the Select Board. A formal minority report may be issued by a Board member(s) voting in the minority.

The specific powers and duties of the Select Board shall include, but are not limited to:

- A. Appoint Town Officials as described in Article 4, Section 4.1
- B. Remove for cause the Town Manager, as well as members of all other boards, commissions and committees appointed by the Select Board, after notice and hearing, in accordance with State law, Town Ordinance and this Charter. At either party's request, sworn testimony and the opportunity for cross-examination of witnesses will be allowed. The hearing will be held in executive session unless the party charged requests in writing that it be held in public.
- C. Create, change and abolish offices, departments and committees, other than the offices, and departments established by this Charter. The Select Board may assign additional functions or duties to offices, departments or committees established by this Charter, but may not discontinue or assign to any office, department or committee any function or duty assigned by this Charter to a particular office, department or committee.
- D. Inquire into the conduct of any office, department, board, commission or committee and conduct investigations into municipal affairs, following policies established for such an inquiry.
- E. Call the Annual Town Meeting and any additional town meetings required and prepare the warrants for the meetings.
- F. Adopt an annual budget and recommend it at the Annual Town Meeting for approval.
- G. Provide for an annual audit.
- H. Fill vacancies for elected positions by calling a special election as described in Section 2.3 above, with the exception of the Budget Committee and School Board members.
- I. Provide oversight, liaison, and leadership to the volunteer committees, boards and advisory groups which serve to accomplish the town's needs and purposes.
- J. Be the sole negotiating and contract authority for the Town of Eliot in labor negotiations.
- K. Consider consent agreements for land use violation, only when such a violation has been brought to the Select Board by the Code Enforcement Officer.

State Law Reference: Title 30-A, MRS, Section 2635

2.8 Prohibitions

The Select Board shall direct to the Town Manager all inquires, concerns, or complaints regarding the administration, delivery, and/or procurement of any Town or municipal services, any Town employee, Board or Committee, or individual members thereof. Neither the Select Board nor individual members of the Board shall, either publicly or privately, instruct, order, direct, or make any demands of any Town official or employee, who is subordinate of the Town Manager regarding the delivery or procurement of Town services or with respect to their duties as a Town official or employee.

- A. Appointments and Removals. Neither the Select Board nor any of its members shall dictate

the appointment or removal of any administrative officials, department heads or employees whom the Town Manager or other persons in authority are empowered to appoint or employ.

- B. Interference with Administration. The Select Board and its individual members shall deal with Department Heads or employees through the Town Manager or such other person as directed by the Town Manager. Neither the Select Board, nor its members, shall give orders to any such official or employee either publicly or privately.

State Law Reference: Title 30-A, MRS, Section 2635

2.9 Vacancies; Forfeiture of Office; Filling of Vacancies

A. Vacancies. The office of a Select Board member shall become vacant by one or more of the following means:

1. Non-acceptance;
2. Resignation;
3. Death;
4. Failure to qualify for the office within 10 days after written demand by the Municipal Officers;
5. Failure of the municipality to elect a person to this office;
6. Forfeiture of the office;
7. Recall and removal; or
8. Any other manner authorized by this Charter;

B. Forfeiture of Office. Refer to Article 7 sec. 11

C. Filling of Vacancies. A vacancy on the board must be filled in accordance with section 2.3.

D. Tie d election result. The Select Board shall schedule a special run - off election to be held within 60 days.

State Law Reference: Title 30-A, MRS, Section 2602

2.10 Procedure

A. Meetings. The Select Board shall, at its organizational meeting or as soon thereafter as possible, establish a time and place for holding its regular meetings and shall meet ~~regularly at least twice a month~~ **as needed to perform the business of the Town.** Special meetings shall be determined by the Select Board and shall be held at such time and place as is legal and proper to conduct the necessary business at hand. All meetings of the Select Board shall be open to the public; however, the Select Board may, by a three-fifths vote, discuss matters in an executive session to the extent that the matter is a permitted deliberation pursuant to Title 1, Section 405(6) Maine Revised Statutes, and in accordance with the procedures specified in that statute or any other applicable existing statute. Final action on any matter taken up in such closed sessions, except those matters which are permitted or required by law to be acted upon in closed session, shall not be taken by the Select Board until such matter is placed on the agenda of a regular or special meeting and voted upon thereafter, unless an emergency exists and three Board members vote to suspend the rules to add the item to the agenda.

B. Rules. Record Keeping and Minutes. The Select Board shall keep an accurate permanent recording of all its meetings and maintain a record of its proceedings; such recordings and minutes to be public records.

The Select Board shall keep minutes of its proceedings which shall include the meeting time, place, and the name of each member in attendance and member(s) absent, a list of all correspondence, the subject matter under discussion and all motions made and seconded and by whom, along with a roll call vote on all motions listing the name, his or her vote, and reason

for abstention, if applicable. The minutes shall be written in such a way as to provide sufficient background to understand the reasons for the motions, proposals, resolution, votes and all other actions of the Board, being careful to convey exactly what the majority decision is, however the entire discussion (verbatim) does not need to be recorded. The minutes shall be written or typed legibly and become the permanent record of the actions of the Select Board.

C. Voting and Quorum. Voting, except on procedural motions, shall be by roll call and the ayes and nays and abstentions shall be identified and recorded in the minutes. Three members of the Select Board shall constitute a quorum. Any action of the Board receiving less than 3 affirmative votes may be brought up for reconsideration by any member at the next regularly scheduled meeting. Each Board member in attendance shall vote on all issues and questions presented for vote except when a valid reason to abstain clearly exists. If any member does abstain from a vote, other than because of a valid reason to abstain, including the appearance of a conflict, he or she shall be considered to have cast a vote in the affirmative and the record shall so show.

D. Training. Select Board members shall receive mandatory or statutory training on boardsmanship **board best practices** and municipal governance as provided by the Maine Municipal Association and Town Attorney, and may participate in other training opportunities, at the Town's expense and the Select Board's discretion.

2.11 General and Administrative Ordinances

The authority for the enactment of all ordinances authorized to be enacted by the municipality shall be held in the legislative body, Town meeting forum, except for emergency ordinances as provided in Section 2.15 of this Article. Except for emergency ordinances, or those with dates specified by statute, ordinances shall become effective seven days after adoption unless otherwise specified therein. No Town ordinances, with the exception of emergency ordinances, shall be enacted unless the total vote is at least 10% of the number of votes cast in the Town at the last gubernatorial election. When brought to a town meeting, an emergency ordinance may be adopted or rejected with or without amendment.

state Law Reference: Title 30-A, MRS, Section 3001

2.12 Articles for the Warrant

The Select Board, on its own initiative, may, by majority vote, place on the Town Warrant any article relating to the health, safety and welfare of the municipality.

State Law Reference: Title 30-A, MRS, Section 2523

2.13 Initiative Petitions for Articles In the Warrant

Any qualified voter may make a request to the Select Board to place an article on the Town Warrant and shall present in written form the substance of the article. Should the Select Board decide against placing the article on the Warrant, citizen petitioners may submit a written petition with voter signatures equal to at least ten (10) percent of the number of votes cast in the Town at the last gubernatorial election. After certification of said petition by the Town Clerk, the Select Board shall include that particular article in the next Warrant issued **as presented by the petitioner** or shall **may** call a special Town Meeting for its consideration ~~within 60 days.~~ **Recommendation from Town boards or committees is not required.**

If an issue has been submitted to the voters by referendum, either as a citizen's initiative or by the Select Board, then the substantially same issue may not be resubmitted to the voters for ~~one (1) year~~ **seventeen (17) months** from the referendum vote, regardless of the outcome of that vote, as long as it met the voting requirement of Article 2.11.

State Law Reference: Title 30-A, MRS, Section 2522

2.14 Emergency Ordinances

To meet a public emergency affecting life, health, safety, property or the public peace, the Select Board may adopt one or more emergency ordinances in the form and manner prescribed for the ordinances generally, but such emergency ordinances may not levy taxes or authorize the borrowing of money. When brought to a Town meeting, an emergency ordinance may be adopted or rejected with or without amendment. It shall become effective upon adoption or at such later time as it may specify. An Emergency ordinance so enacted shall be automatically repealed after the time specified in the ordinance, but not later than the sixty-first (61st) day following the date on which it was adopted. This shall not prevent reenactment of the ordinance in the manner specified in this section or at a Town meeting if the emergency still exists. An emergency ordinance may also be repealed by adoption of a repealing ordinance in the same manner specified in this section for adoption of emergency ordinances.

2.15 Authentication and Recording of Ordinances

All ordinances and resolutions adopted by the Select Board shall be authenticated by the signatures of the Select Board members and recorded in full by the Town Clerk in a properly indexed book kept for this purpose.

All ordinances and resolutions adopted at the Annual Town Meeting, or any special Town Meeting shall be authenticated by the Town Clerk and recorded in full by the Town Clerk in a properly indexed book kept for this purpose, and retained permanently, in accordance with State Statute.

All authenticated ordinances will appear in their final form on the Town of Eliot website initially as a notification on Clerk's page and incorporated into the codification platform as soon as possible.

2.16 Codification of Ordinances

Within three years after adoption of this Charter, the Select Board shall provide for the preparation of a general codification of all ordinances and resolutions having the force and effect of law. The general codification shall be adopted by a majority vote of the Select Board and shall be ~~in loose-leaf form~~ together with this Charter **kept as an official hardcopy and as a file on the Town website under the direction and control of the Town Clerk** and any amendments thereto, and with such codes of technical regulations, **Town policies, agreements or contracts** and other rules and regulations as the Select Board may specify. This compilation shall be known as the Eliot Code.

The Eliot Code shall include all new ordinances and other pertinent material, including an indexed record of rescinded ordinances and other changes and at least every ten years shall be reviewed and updated. Copies of the Code and of new ordinances as enacted shall be made available on request to officials, libraries and public offices for public reference, and made available **on the Town website or** for purchase at a reasonable price fixed by the Select Board **for a printed copy**.

State Law Reference: Title 30-A, MRS, Section 3001.

ARTICLE 3 TOWN MANAGER

Section 3.1 Appointment; Qualifications; Compensation

The Select Board shall choose the Town Manager solely on the basis of executive and administrative qualifications, with special reference to actual experience in, or knowledge of, the duties of office under State law.

He/she should possess the following knowledge, skills and abilities:

~~Thorough knowledge of public administration, including personnel management, financial management involving direct experience with Municipal Fund Accounting. or the equivalent experience, and public sector management principles, policies, and practices; the ability to interpret and apply municipal policies and procedures, Town ordinances and Federal and State statutes; ability to plan, organize, supervise, and inspect the work of professional, technical, and support personnel; ability to delegate responsibility; ability to prepare and present technical and statistical reports; ability to negotiate and resolve disputes effectively; ability to exercise creativity in resolving Town problems and in carrying out administrative responsibilities; ability to establish and maintain effective working relationships with employees, Town officials, the business community, the general public, and the County, State, Regional and Federal officials.~~ The Town Manager must be knowledgeable and practiced in up-to-date information technology, methods, and skills. **The Select Board shall determine appropriate requirements for seeking candidates for Eliot Town Manager, it should include but not limited education, experience, and training. The Select Board, when developing criteria should consider market conditions, organizational needs and seek input from staff, as well as the public.**

The Select Board may create and implement a succession plan for a present employee who has the appropriate experience and training. All employees must be afforded a reasonable opportunity to participate in a succession plan and the plan must be discussed publicly before a final conditional offer is made to the employee for promotion to Town Manager.

He/she should possess the following minimum qualifications:

~~Bachelor's degree in Public Administration or related field, with a Master's degree preferred; five (5) years senior management experience preferably in municipal government using fund accounting; OR any equivalent combination of education and experience that demonstrates possession of the required knowledge, skills, and abilities.~~

The Select Board shall appoint a Town Manager for a specific term, as specified by contract, the first six (6) months of which shall be probationary. The Select Board shall, by contract, fix the compensation, benefits, holidays, vacation, and other terms, and provide for the reimbursement of the actual and necessary expenses incurred in the performance of the Town Manager's duties.

The Select Board shall consult with the Maine Municipal Association to determine the salary range and benefits provided to:

- A. Town Managers of towns similar in administrative size and population to Eliot
- B. Town Managers of various experience, education and training.

The Town Manager need not be a resident of the Town at the time of appointment and may reside outside the Town while in office, provided that the Select Board allows it. Approval for the Town Manager to live outside Eliot may not be rescinded during the Town Manager's term of office.

The Town Manager shall not serve as a member of the Select Board, as Assessor, a member of the School Board, or any other Town Board, Committee or Commission, but may attend all such meetings ex officio.

State Law Reference: Title 30-A, MRS, Section 2632

Former members of the Select Board may be appointed Town Manager **when it is in the best interest of the Town and compliant with all applicable ethic laws, guidelines and best practices.** ~~even if the Town Manager's compensation was increased during his or her term of office. (see Article 2.2)~~

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State Law Reference: Title 30-A, MRS, Section 2606

3.2. Appointment Process

The procedure leading to the appointment of a Town Manager shall be as follows:

A. The Select Board may consult with the Maine Municipal Association regarding recruiting procedures and make such information available to the Search Committee.

B. A Search Committee of not less than five (5) and not more than seven (7) town residents shall be appointed by the Select Board within thirty (30) calendar days of the office of Town Manager becoming vacant or within thirty (30) calendar days' of notice to the Select Board that the office of Town **Manager will** become vacant. In addition, one member of the Select Board shall serve as an ex-officio member of the search committee with a voice but no vote.

1. All meetings of the Search Committee that deal with personal and privileged information shall be conducted in Executive Session and all information and discussions are confidential to the extent allowed by law. (1 MRS 405 (6) (A))
2. The Search Committee shall choose from its members a Chair, who is responsible for preparing the agendas, conducting the meetings and conveying to the Select Board the progress of the search.
3. The Search Committee shall also choose from its members a vice-Chair who shall act in the event the Chair is absent or unable to carry out the duties of the Chair.
4. The Search Committee shall choose a Secretary from its members to record the minutes of the meetings.
5. The Select Board shall present the Search Committee with a proposed job description and job advertisement for the position of Town Manager for review. The Search Committee will review, edit and return the job description and job advertisement, and make recommendations of how to post the advertisement to the Select Board for approval.
6. After the close of the application period, the Search Committee shall review all applications received for the Town Manager position, assuring that the standards set out in this Charter and state law are met and that the applications meet the requirements of the job description.
7. The Search Committee shall present to the Select Board a final list of candidates for the position of Town Manager.
8. The Select Board shall interview in person, in executive session, each of the finalists for the position of Town Manager.
9. Appointment of a Town Manager requires a majority vote of the full Select Board.
10. In the event the Select Board is unable to reach a majority for appointing a Town Manager, the position shall be advertised again and the search re-started.
11. If the office of Town Manager becomes vacant within 90 calendar days of appointment, the Select Board may choose a new Town Manager from the list of finalists in the previous search.

3.3. Powers and Duties

Except where specifically **exempted**, the Town Manager shall:

- A. Be the chief executive and administrative official of the municipality;
- 8. Be responsible to the Select Board for the administration of all Town Departments and employees;
- C. Ensure proper execution and adherence to all ordinances, Town procedures and policies of the municipality;
- D. Serve in any legal office or as the head of any department not prohibited by this Charter or State Statute when so directed by the Select Board;
- E. Appoint, subject to confirmation by the Select Board, and supervise Department Heads;
- F. Appoint, supervise and control all Town employees and other officials pursuant to ordinances, policies and procedures of the Town and State law;
- G. Act as purchasing agent by establishing purchasing procedures in accordance with Town policies or ordinances;
- H. Attend all meetings of the Select Board, unless excused, and such other meetings as the Select Board may designate; the Town Manager shall have the right to participate in discussions;
- I. **Make** recommendations to the Select Board for the more efficient, legal and appropriate operation of the municipality;
- J. Keep the Select Board and the residents of the municipality informed regarding the financial condition of the Town, as well as maintain contact with the public by handling suggestions, complaints, and information requests, and act as a resource, in so far as possible, for residents and taxpayers who have problems and concerns regarding community/municipal issues;
- K. Prepare a draft of the annual budget, present it to the Select Board and the Budget Committee as outlined in Article 6, Financial Procedures, of this Charter, and be responsible for its administration after adoption;
- L. Assist, insofar as possible, residents and taxpayers with matters involving inquiries or complaints regarding governmental practices;
- M. Have exclusive authority to remove, in accordance with the Town Personnel Policy and applicable union and employment contracts, all persons whom he or she is authorized to appoint, and report on the removals to the Select Board;
- N. Not interfere with the operation of the various departments of the Town except through the Department Head and shall not independently direct employees except in the absence of a person in authority;
- O. Shall perform such duties as may be prescribed by this Charter or required by the Select Board, not inconsistent with this Charter; and

P. Prepare an annual Town Report pursuant to Title 30-A, MRS, Section 2801.

State Law Reference: Title 30-A, MRS, Section 2636

3.4. Removal from Office

The Town Manager may be removed, **placed on administrative leave**, or suspended for cause by the Select Board in accordance with the following procedure:

A. The Select Board shall ~~file with~~ **notify in writing** the Town Clerk within twenty-four hours a ~~written preliminary resolution setting forth the specific reasons for~~ of the proposed removal Select Board action, a copy of the action shall be delivered to the Town Manager **within forty-eight hours** ~~five (5) business days~~ **by electronic mail or hand delivered or through any other reasonable manner. If the Town Manager evades or refuses to accept the notification the Town may deliver the notice to the home address on record via USPS registered mail**

B. The Town Manager may within ~~twenty (20) business~~ ten (10) calendar days of receiving **delivery of** the resolution, reply in writing and may request a hearing. The Town Manager shall specify whether that hearing is to be held in public or executive session.

C. Upon request for a hearing, the Select Board shall hold one not earlier than ten(10) ~~business~~ **calendar** days after the request is ~~filed~~ received by the Town Clerk and not later than twenty(20) ~~business~~ **calendar** days.

D. After the hearing, or at the expiration of the time permitted the Town Manager to request the hearing, the Select Board may adopt or reject the resolution of removal.

E. Removal of a Town Manager requires a majority vote of the ~~full~~ **seated** Select Board that good cause to remove the Manager exists.

F. The Select Board may ~~suspend~~ **place** the Town Manager **on administrative leave** from **all** duties in the ~~preliminary resolution~~ **by a majority vote of the seated members of the Select Board. but in no event shall the** The Town Manager's ~~salary~~ **compensation and benefits will not** be affected until the final resolution of removal has been adopted, **or unless the municipality has been informed or made aware the Town Manager has been tried and convicted of a felony in this or other jurisdictions.**

3.5. Absence or Disability

In the temporary absence or disability of the Town Manager, the Town Manager shall designate, subject to approval of the Select Board, a properly qualified person to perform the duties of the Town Manager and the Select Board shall fix his/her replacement's compensation. While so acting, he/she shall exercise the powers and perform the same duties of the Town Manager. During such absence or disability, the Select Board may revoke such designation at any time and appoint another qualified person to serve until the Town Manager shall return or his/her absence/disability shall cease. No member of the Select Board shall be appointed to serve as Town Manager during such absence or disability. For absences 10 business days or less the Town Manager may designate an Acting Town Manager without Board approval. **Refer to Town Manager contract for compliance.**

Temporary, for the purposes of this Section, is defined as not more than thirty (30) calendar days. After thirty (30) calendar days the Select Board by majority vote, must decide to continue the temporary situation or take steps to ensure a more permanent situation.

After (6) months of the Town Manager's uninterrupted inability to perform the duties of Town

Manager, the position will be deemed vacant, unless otherwise required by law and the Select Board shall evaluate the performance and character qualifications of the Acting Town Manager for permanent position or begin the search for a new Town Manager. Refer to Article 3 sec 2, Town Manager Appointment Process.

State Law Reference: Title 30-A, **MRS**, Section 2634.

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ARTICLE 4 ADMINISTRATIVE ORGANIZATION

PART A. - GENERAL PROVISIONS

Section 4.1 Appointments

The Select Board shall, by majority vote, at no later than their third regular meeting following the annual Town Meeting, review, appoint, renew, or reappoint all necessary Town officials as provided by general statute, this Charter, and Town ordinances.

State Law Reference: Title 30-A. MRS, Sections 2601

The Select Board will appoint members to standing and ad hoc committees whenever an opening occurs, shall appoint members of the Planning Board and Board of Appeals, which shall have such powers and perform, such duties as are provided for by the laws of the State of Maine, this Charter and other town ordinances, and shall appoint members to committees created by the Select Board. All board and committee appointments shall be made by rules adopted by the Select Board.

The Town Manager shall appoint department heads subject to confirmation by the Select Board, and shall have the power to remove such appointees when necessary and in accordance with the laws of the State of Maine, this Charter and town ordinances. All other employees shall be appointed or may be removed by the Town Manager or his or her authorized designee. **The Town Manager shall provide a list annually of all employees or board/committee members who appear or have appeared on the Town payroll during the previous calendar year each February including their annual compensation.**

4.2 Creation of Departments

The Select Board may establish departments, offices, or agencies in addition to those created by this Charter and may prescribe the functions of all departments, offices or agencies; except that no function assigned by this Charter to a particular department, office or agency may be discontinued or assigned to any other, unless this Charter specifically so provides.

4.3 Duties and Obligations of Office

In addition to those duties and responsibilities established by statute, it is provided that the Town Clerk, Tax Collector and Treasurer shall maintain their offices at the Town Office. All current documents, books and public records pertaining to their office shall be maintained at the Town Office, and all business transacted on behalf of the Town by the Town Clerk, Tax Collector and Treasurer shall be carried on at the Town Office. except for those duties required to be carried on elsewhere.

4.4 Bonds

The Select Board shall require a Surety Bond from all persons trusted with the collection, custody, or disbursements of any moneys of the Town. The Town shall pay the cost of providing the Surety Bond.

4.5 Department Heads

All departments and offices shall be administered by a Department Head, appointed by the Town Manager **or by an appointed "Department Head", and or Department Managers** are subject to the to the direction and supervision of the Town Manager except as set forth in 4.5(A) below regarding the Fire Chief. The Town Manager may appoint himself or herself as a Department Head.

4.5(A) Fire Chief

The Fire Chief is elected by the Fire Department membership. As an elected department head, the Fire Chief shall be responsible to the Town Manager in an administrative matters, including but not limited to all federal and state workplace laws, budget administration and public safety policies.

PART B. - PERSONNEL ADMINISTRATION

4.6 Employment Policy

The Town of Eliot is an equal opportunity employer. It shall be the policy of the Town of Eliot to employ, appoint, assign and promote personnel, without regard to race, color, religious creed, national origin, gender, ancestry, age, sexual orientation, physical or mental disability, military status or political or religious opinions or affiliations unless related to bona fide occupational qualifications.

4.7 Personnel Director

The Town Manager shall serve as Personnel Director, or with the consent and approval of the Select Board appoint someone to serve as Personnel Director.

4.8 Adoption of Personnel Policy

The Town shall adopt a Personnel Policy and will review it on an annual basis.

The Select Board may appoint an ad hoc committee to review and recommend changes to the Personnel Policy.

4.9 Specially Classified Positions

The following persons and positions shall be exempt from the Personnel Policy, except where the Policy specifically addresses that person or position. There shall be no exemption pertaining to equal opportunity and other non-discrimination provisions of the Personnel Policy for any person or position.

A. Elected officials, including all persons chosen by popular election or appointed to fill an elective office, shall be exempt.

B. Members of Boards, Committees and Commissions appointed by the Select Board, whether standing or ad hoc shall be exempt.

All town employees not specifically exempted in this section shall be subject to the Personnel Policy and the rules and regulations pertaining thereto except to the extent that the specially classified employee has a written agreement with other terms and conditions.

In addition, the Select Board is authorized, upon recommendation from the Town Manager, to offer special employment benefits or conditions which vary from the provisions of the Personnel Policy. Any such variations or differences from the Personnel Policy shall be in writing and retained in the personnel file of that employee and shall be reviewed annually.

PART C. -ASSESSMENT ADMINISTRATION

4.10 Assessor

The Assessor of Taxes shall be an appointed position. The Select Board shall not act as Assessors.

The Assessor appointed by the Town Manager shall have all the legal qualifications for this position. The Town Manager shall take into consideration, prior to appointment, the skills necessary to be successful.

The Assessor shall perform all Assessment duties and responsibilities provided for Assessors under the Jaws of the State of Maine.

State Law Reference: Title 36, MRS, Section 701etseq.

4.11 Assessment Review

Property owners have the right to appeal individuaa1 assessments and are entitled to (1) meet with the Assessor; (2) review assessment (3) with unsatisfactory results at the municipal level may appeal the decision and request a hearing before the County Commissioners.

PART D. - LEGAL

The Select Board will retain a lawyer or law firm licensed **in the State of Maine** from time to time to provide legal advice to the town. The Town Attorney shall serve as chief legal adviser to the Select Board, the Town Manager, as well as all Town Departments, Boards, Agencies, Committees and Commissions subject to the approval of the Town Manager. The Town Attorney shall represent the Town in all legal proceedings **when directed by the Select Board or their agent** and shall perform any other duties prescribed by ordinance and law, ~~unless otherwise~~ **as** determined by the Select Board.

PART E. - APPOINTED OFFICIALS

Town Officials, in addition to those positions provided for elsewhere in this Charter or State Statute, shall be appointed by the Town Manager subject to confirmation by the Select Board. Said appointments shall be acted upon **expediently and no later than three months from the scheduled end of term** ~~no later than the third (3rd) Select Board meeting after the Annual Town Meeting.~~ Terms of office for appointed positions shall be **defined by the appointing authority. However, an appointee will remain on a board or commission for an additional three months beyond the original appointment with full power and authority unless a resignation has been accepted, a replacement has been appointed or the board or committee (ad-hoc only) has been dissolved by a formal vote of the Select Board.** The appointed officials shall be duly sworn in prior to sitting or acting in their position.

4.12 Job Descriptions and Qualifications

The Town Manager shall maintain job descriptions for all Town of Eliot employees as well as qualifications required by Maine State Law.

4.13 Compensation

The Town shall provide for compensation to be paid to the appointed officials, **including boards and committees**, for the performance of their duties as determined **when recommended** by the Town Manager with approval **by majority vote of** the Select Board.

ARTICLE 5

RESERVED FOR FUTURE USE

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ARTICLE 6 FINANCIAL PROCEDURES

Section 6.1 Fiscal Year

The fiscal year of the Town shall begin on the first day of July and end on the last day of June of the following year inclusive.

State Law Reference: Title 30-A, MRS, Section 5651

6.2 Budget

The budget shall provide a complete financial plan of all Town funds and activities for the ensuing fiscal year, and except as required by this Charter, shall be in such form as the Town Manager deems desirable or the Select Board or any adopted budget referendum ordinance may require. In organizing the budget the Town Manager shall utilize the most feasible combination of expenditure classification by fund, organization unit, program purpose or activity, and object. It shall begin with a clear general summary of its contents; shall show in detail all estimated revenue, and all proposed expenditures, including debt service, for the ensuing fiscal year; and be so arranged as to show comparative figures for actual and estimated revenue and expenditures of the current fiscal year, and actual revenue and expenditures of the preceding fiscal year.

6.3 Budget Committee

There shall be a Budget Committee consisting of (7) seven members elected for staggered three (3) year terms. The Budget Committee shall have the responsibility of reviewing and evaluating the Town Budget. This Committee shall function as a sub-committee of, and report back to, the legislative body. The Budget Committee shall act independently from the Select Board and the Town Manager. The Budget Committee shall, by majority vote of the committee members present and voting, make recommendations regarding and included in each warrant article having a financial impact whether at the Annual Meeting or at a Special Town Meeting.

~~Vacancies of the Budget Committee members, other than anniversary term expirations, may be filled by the budget committee as soon as possible, after posting the vacancy for 14 days. Each appointee shall serve until the next Town election.~~

~~One member of the Budget Committee or a designee shall serve as a member of the town's negotiating team that will negotiate all labor contracts for the Town of Elliot. Direct conflict with Article 2.7 J and is not common practice for a municipality to other than the SB or TM at the direction of the SB negotiate labor contracts.~~

Vacancies for the Budget Committee will be filled at the next scheduled Annual Town Election for the remainder of the term assigned to the vacated position. A quorum will be considered a majority plus one of all seated members, not to be less than two. If the number of members falls below three for any reason or circumstance, the remaining member(s) can request the Select Board appoint up to two members to serve until the Annual Election is held.

6.4 Submission of Budget, Budget Message, and Budget Schedule

Not later than the first week in January, the Town Manager shall submit to the Select Board and Budget Committee a proposed budget for the ensuing fiscal year with an explanatory message and calendar schedule for the entire Budget preparation.

The Manager's budget report shall explain the budget both in fiscal terms and in terms of the work programs. It shall outline his or her proposed financial plan for the Town for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year the

financial plan, expenditures and revenues together with the reasons for such changes, summarize the Town's debt position and include such other material as the Manager deems desirable or the Select Board or Budget Committee shall request.

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6.5 Budget Review Process and Schedule

The Select Board shall review the Town Manager's proposed budget when presented and shall reconsider the budget for final approval after the Budget Committee has reported its recommendations to the Select Board; such final approval shall be in accordance with the provisions set forth in Section 6.6 below.

The Budget Committee shall meet during the development of the proposed budget. The Budget Committee shall meet to review the proposed budget prepared by the Town Manager and to make recommendations concerning such budget. Prior to the adoption of a final budget by the Select Board, the Budget Committee shall meet and adopt recommendations concerning such **the proposed** final budget to be included in a ~~Town~~ **the proposed budget or financial warrant(s) to be considered** at the Town Meeting by referendum vote.

The Town Manager shall provide copies of supporting plan documents for the proposed budget as requested by the Budget Committee. The documents shall be submitted to the Budget Committee ~~within five (5) business days of the request~~ **timely**. If a document is not available, a written explanation as to why it is not available shall be provided within said five (5) business days.

~~As scheduled, the Town Manager shall deliver to the Budget Committee copies of the proposed final town budget at least five (5) business days prior to the Budget Committee's final vote. The recommendations of the Budget Committee shall be reported to the Select Board prior to final approval of the budget by the Select Board. The Budget Committee's recommendations shall be included in the Town Warrant.~~

6.6 Select Board Action on the Budget

~~A. Final Review and Approval. The proposed final budget prepared by the Town Manager shall be reviewed for final approval by the Select Board at a Select Board meeting after the receipt of the recommendations of the Budget Committee. At such a meeting, the Select Board shall consider the recommendations of the Budget Committee and approve the proposed budget with or without amendment.~~

The Budget Committee will deliver their recommendations, suggestions, or concerns by the first Wednesday in March. The Select Board will consider those, and any citizen generated concerns received in writing at their first meeting in March and do so in time to facilitate the referendum ballot process by the Town Clerk.

~~B. Publication of the Budget. The Select Board shall publish a general summary along with the detailed budget and the recommendations of the Budget Committee in the Town Report. Copies of the budget and the Budget Committee's recommendations shall be available at the Town Office **upon request and on Town website** following the final approval of the budget **warrant** by the Select Board as per the Town Manager's schedule. The Select board shall hold a public hearing on the proposed budget at least ~~30 days~~ 15 days in advance of the Referendum Vote.~~

~~C. Vote on Budget. The budget shall be voted upon by Referendum Vote at the Annual Town Meeting through separate appropriation articles consistent with the proposed budget format and any adopted budget referendum ordinance.~~

The Select Board and Budget Committee recommended vote count numbers and dollar amounts only shall be published on the warrant with the article.

~~Any appropriation article that is approved, and which contains two or more specific sub-appropriations within said article, is restricted to the amounts specified in the sub-appropriations as presented, which may not be moved, interchanged, or otherwise commingled in any fashion without approval at a ~~Town Meeting~~.~~

D. Budget funding provision in the event an appropriation article is not approved.

In the event an appropriation article is not approved, the appropriation for the immediately preceding year shall constitute the appropriation for the following fiscal year. In the event an

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appropriation article is not approved, and the appropriation did not appear on the ballot for the immediately preceding year or it was submitted by voter petition, no appropriation shall be deemed to have been made. The Select Board may call one additional referendum election in the same fiscal year to vote on appropriation articles that were not approved or that are for a similar purpose.

E. Adoption.

1. Adoption of the annual Municipal Budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated, and shall constitute a levy of the property tax thereby required. A copy of the budget as finally adopted by Town Meeting or Referendum Vote shall be prepared by the Town Manager and submitted to the Select Board for certification. The certified property tax levy shall be distributed by the Town Manager to the Town Clerk for record retention and to the Assessor for the proper calculation of the tax rate and tax levy.

2. If the Budget has not been finally approved before the Fiscal Year begins, the Town is authorized to continuing spending from an Unassigned Fund balance an amount up to 1/12 of the budgeted amount of the preceding fiscal year per month until a new budget is approved at a Town Meeting.

6.7 Administration of Budget

Before the beginning of the fiscal year, the head of each office, department or agency shall submit to the Town Manager, when required by the Town Manager, a work program for the year. This program shall show the requested allotments of appropriations for such office, department or agency, by defined period, for the entire fiscal year. The Town Manager shall review the requested allotments in the light of the work program of the office, department or agency concerned, and may revise, alter or change such allotments before approving them. The aggregate of such allotments shall not exceed the total of voted approved appropriations available to said office, department or agency for the budget year.

6.8 Tax Anticipation Borrowing Guidelines

In the event that the Select Board determines it necessary to borrow money in anticipation of taxes, the Select Board shall adhere to the guidelines for Tax Anticipation Note Borrowing as detailed in MRS 30-A, Section 5771. The following guidelines shall be followed:

- A. Invitations to bid shall be extended to lending institutions at the same time.
- B. Invitations shall be dated and delivered to the invited lending institutions at least ten (10) business days prior to the bid opening.
- C. Invitation to bid shall specify the maximum amount to be borrowed;
- D. The method of borrowing shall be clearly defined; i.e., "as needed or lump sum";
- E. Invitation shall specify planned maturity dates of said notes, and shall require the option to prepay without penalty;
- F. Invitation shall show estimated planned borrowing and repayment schedule. (Does not apply if borrowing is on a lump-sum basis.);
- G. Invitation shall state date, time and place bids are due, and shall indicate date bids will be opened and awarded;

H. Invitation shall inform of the Town's right to accept or reject any or all bids, provided that it is in the Town's best interest to do so;

I. Bidder shall be asked to submit interest rates in multiples of one- hundredth (1/100) of one percent (0.01%);and

J. The Town must specify the method by which interest shall be calculated;

6.9 Public Records

~~Copies of the budget and the capital program as adopted shall be public records. (redundant and unnecessary, as they are public records)~~

State Law Reference: Title 1, MRS, Section 401

6.10 Lapse of Appropriations

General fund appropriations, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that they have not been expended or encumbered, or except as prohibited by law, as set forth in this section. Such funds shall be transferred to the Unassigned Funds account. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned. The Select Board may, on advice of the Town Manager, carry forward unexpended general fund appropriations, as deemed appropriate, to the same department for the next fiscal year.

State Law Reference: Title 30-A, MRS, Section 5801

6.11 Annual Audit

The Town Manager shall each year, by November 1st, engage a certified public accounting firm, with the approval of the Select Board, for the purpose of conducting the annual audit of the prior fiscal year's municipal finances, as authorized by law.

State Law Reference: Title 30-A, MRS, Section 5823

**Audited Financial Statements
and Other Financial Information**

Town of Eliot, Maine

June 30, 2023



Proven Expertise & Integrity

TOWN OF ELIOT, MAINE

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JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Selectboard
Town of Eliot
Eliot, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Eliot, Maine as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Town of Eliot, Maine's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Town of Eliot, Maine as of June 30, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Eliot, Maine's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Eliot, Maine's basic financial statements. The Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Departmental Operations - General Fund and combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2024, on our consideration of the Town of Eliot, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Town of Eliot, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Eliot, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
March 6, 2024

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

(UNAUDITED)

The following management's discussion and analysis of the Town of Eliot, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the Town of Eliot, Maine's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government-Wide Financial Statements

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

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

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

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

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, recreation and culture, health and sanitation, education and unclassified.
- *Business-type activities* - These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the Town of Eliot include the sewer fund.

Fund Financial Statements

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

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

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

reconciliations are presented on the page immediately following each governmental fund's financial statement.

The Town of Eliot presents three columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental funds are the general fund and the Route 236 TIF District. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

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

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

Notes to the Financial Statements

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

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pension, Schedule of Changes in Net OPEB Liability, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total governmental net position increased by \$2,198,966 from \$17,667,015 to \$19,865,981. The Town's total business-type net position increased by \$438,369 from \$3,121,667 to \$3,560,036.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - increased for governmental activities to a balance of \$8,089,616 at the end of this year. Unrestricted net position for business-type activities decreased to a balance of \$891,488.

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

	Governmental Activities		Business-type Activities	
	2023	2022 (Restated)	2023	2022
Assets				
Current Assets	\$ 16,716,169	\$ 14,328,132	\$ 891,488	\$ 1,067,588
Noncurrent Assets - Capital	5,209,560	5,366,565	4,767,003	3,440,592
Total Assets	<u>21,925,729</u>	<u>19,694,697</u>	<u>5,658,491</u>	<u>4,508,180</u>
Deferred Outflows of Resources				
Deferred Outflows Related to Pensions	505,940	576,037	-	-
Deferred Outflows Related to OPEB	51,129	60,019	-	-
Total Deferred Outflows of Resources	<u>557,069</u>	<u>636,056</u>	<u>-</u>	<u>-</u>
Liabilities				
Current Liabilities	755,643	488,501	120,759	80,341
Noncurrent Liabilities	1,427,231	772,458	1,977,696	1,306,172
Total Liabilities	<u>2,182,874</u>	<u>1,260,959</u>	<u>2,098,455</u>	<u>1,386,513</u>
Deferred Inflows of Resources				
Prepaid Taxes	18,569	25,905	-	-
Deferred Inflows Related to Pensions	351,387	1,322,921	-	-
Deferred Inflows Related to OPEB	63,987	53,953	-	-
Total Deferred Inflows of Resources	<u>433,943</u>	<u>1,402,779</u>	<u>-</u>	<u>-</u>
Net Position				
Net Investment in Capital Assets	4,711,791	4,716,666	2,668,548	2,054,079
Restricted	7,064,574	6,470,287	-	-
Unrestricted	8,089,616	6,480,062	891,488	1,067,588
Total Net Position	<u>\$ 19,865,981</u>	<u>\$ 17,667,015</u>	<u>\$ 3,560,036</u>	<u>\$ 3,121,667</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 2.00%, while total expenses decreased by 0.41%. The biggest increase in revenues was in operating grants and contributions, offset by a decrease in miscellaneous. The largest decrease in expenses was in unclassified. Revenues for the Town's business-type activities increased by 14.46% and expenses increased by 31.71%.

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

	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
Revenues				
<i>Program revenues:</i>				
Charges for services	\$ 767,179	\$ 830,472	\$ 498,138	\$ 576,735
Operating grants and contributions	32,136	735,507	-	-
<i>General revenues:</i>				
Property taxes	15,618,311	15,160,105	-	-
Excise taxes	1,599,804	1,686,109	-	-
Grants and contributions not restricted to specific programs	1,613,589	1,457,749	-	-
Miscellaneous	506,766	(127,573)	3,561	9,802
Total revenues	20,137,785	19,742,369	501,699	586,537
Expenses				
General government	1,778,141	1,453,732	-	-
Public safety	1,939,414	1,787,536	-	-
Public works	1,688,557	1,343,522	-	-
Recreation and culture	396,908	378,254	-	-
Health and sanitation	331,623	269,856	-	-
Education	10,660,451	10,518,719	-	-
County tax	500,415	504,239	-	-
Unclassified	202,667	933,379	-	-
Capital outlay	-	392,184	-	-
Interest on long-term debt	13,972	2,740	18,154	18,953
Sewer	-	-	471,847	353,089
Total expenses	17,512,148	17,584,161	490,001	372,042
Excess (deficiency) before transfers	2,625,637	2,158,208	11,698	214,495
Transfers	(426,671)	(341,855)	426,671	341,855
Change in net position	2,198,966	1,816,353	438,369	556,350
Net position - July 1, Restated	17,667,015	15,850,662	3,121,667	2,565,317
Net position - June 30	\$ 19,865,981	\$ 17,667,015	\$ 3,560,036	\$ 3,121,667

Financial Analysis of the Town's Fund Statements

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

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

	<u>2023</u>	<u>2022</u> <u>(Restated)</u>	<u>Increase/ (Decrease)</u>
Major Funds:			
General Fund:			
Committed	\$ 256,024	\$ 348,091	\$ (92,067)
Unassigned	6,394,611	5,287,648	1,106,963
Total General Fund	<u>\$ 6,650,635</u>	<u>\$ 5,635,739</u>	<u>\$ 1,014,896</u>
Route 236 TIF District:			
Restricted	\$ 6,402,551	\$ 5,654,123	\$ 748,428
Total Route 236 TIF District	<u>\$ 6,402,551</u>	<u>\$ 5,654,123</u>	<u>\$ 748,428</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 465,981	\$ 667,026	\$ (201,045)
Committed	746,639	660,354	86,285
Assigned	3,721	-	3,721
Unassigned	(5,003)	(5,003)	-
Capital Projects Funds:			
Restricted	156,997	109,282	47,715
Committed	1,521,918	1,100,154	421,764
Unassigned	(13,618)	(13,101)	(517)
Permanent Funds:			
Restricted	39,045	39,856	(811)
Assigned	2,571	2,571	-
Total Nonmajor Funds	<u>\$ 2,918,251</u>	<u>\$ 2,561,139</u>	<u>\$ 357,112</u>

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

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

The sewer fund had an increase in net position for the year of \$438,369.

Budgetary Highlights

The difference between the original and final budget for the general fund was due to the use of committed fund balance.

The general fund actual revenues were under budgeted amounts by \$152,766. This was the result of all revenues being receipted under budgeted amounts with the exception of taxes - property taxes, intergovernmental revenues - state revenue sharing, intergovernmental revenues - BETE reimbursement, intergovernmental revenues - tree growth, intergovernmental revenues - veteran's reimbursement, intergovernmental revenues - general assistance, charges for services - code enforcement, charges for services - public safety and miscellaneous revenues.

The general fund actual expenditures were under budgeted amounts by \$1,409,181. All expenditure categories were within or under budgeted amounts with the exception of health and sanitation and debt service - interest.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2023, the net book value of capital assets recorded by the Town increased by \$1,169,406. This increase was the result of capital asset additions of \$1,751,889, less current year net disposals of \$5,396 and depreciation expense of \$577,087.

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

	<u>2023</u>	<u>2022</u>
Land and other assets not being depreciated	\$ 3,944,326	\$ 2,556,315
Buildings, building improvements and land improvements	986,792	1,140,823
Furniture, fixtures, equipment and vehicles	1,681,434	1,736,527
Infrastructure	3,364,011	3,373,492
Total	<u>\$ 9,976,563</u>	<u>\$ 8,807,157</u>

Debt

At June 30, 2023, the Town had \$2,596,224 in bonds and notes from direct borrowings payable versus \$2,036,412 last year. Refer to Note 5 of Notes to Financial Statements for more detailed information on debt.

Currently Known Facts, Decisions or Conditions

Economic Factors and Next Year's Budgets and Rates

The 2023 - 2024 budget could be severely impacted by the reduction of funding from the State. There is no indication of reduced funding from the State for 2023 - 2024 as of the date this report was issued.

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

Contacting the Town's Financial Management

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

TOWN OF ELIOT, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 11,323,973	\$ -	\$ 11,323,973
Investments	5,605,793	-	5,605,793
Accounts receivable (net of allowance for uncollectibles):			
Taxes	334,411	-	334,411
Liens	55,748	-	55,748
Other	27,873	178,803	206,676
Due from other governments	81,056	-	81,056
Internal balances	(712,685)	712,685	-
Total current assets	16,716,169	891,488	17,607,657
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	184,422	3,759,904	3,944,326
Depreciable assets, net of accumulated depreciation	5,025,138	1,007,099	6,032,237
Total noncurrent assets	5,209,560	4,767,003	9,976,563
TOTAL ASSETS	21,925,729	5,658,491	27,584,220
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	505,940	-	505,940
Deferred outflows related to OPEB	51,129	-	51,129
TOTAL DEFERRED OUTFLOWS OF RESOURCES	557,069	-	557,069
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 22,482,798	\$ 5,658,491	\$ 28,141,289

STATEMENT A (CONTINUED)

TOWN OF ELIOT, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 516,321	\$ -	\$ 516,321
Accrued expenses	26,804	-	26,804
Due to other governments	22,459	-	22,459
Current portion of long-term obligations	190,059	120,759	310,818
Total current liabilities	<u>755,643</u>	<u>120,759</u>	<u>876,402</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bond payable	94,037	1,977,696	2,071,733
Notes from direct borrowings payable	267,836	-	267,836
Net pension liability/(asset)	717,062	-	717,062
Net OPEB liability	185,809	-	185,809
Accrued compensated absences	162,487	-	162,487
Total noncurrent liabilities	<u>1,427,231</u>	<u>1,977,696</u>	<u>3,404,927</u>
TOTAL LIABILITIES	<u>2,182,874</u>	<u>2,098,455</u>	<u>4,281,329</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	18,569	-	18,569
Deferred inflows related to pensions	351,387	-	351,387
Deferred inflows related to OPEB	63,987	-	63,987
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>433,943</u>	<u>-</u>	<u>433,943</u>
NET POSITION			
Net investment in capital assets	4,711,791	2,668,548	7,380,339
Restricted	7,064,574	-	7,064,574
Unrestricted	8,089,616	891,488	8,981,104
TOTAL NET POSITION	<u>19,865,981</u>	<u>3,560,036</u>	<u>23,426,017</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 22,482,798</u>	<u>\$ 5,658,491</u>	<u>\$ 28,141,289</u>

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

STATEMENT B

TOWN OF ELIOT, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- type Activities	
Governmental activities:							
General government	\$ 1,778,141	\$ 213,867	\$ 22,696	\$ -	\$ (1,541,578)	\$ -	\$ (1,541,578)
Public safety	1,939,414	70,415	-	-	(1,868,999)	-	(1,868,999)
Public works	1,688,557	-	-	-	(1,688,557)	-	(1,688,557)
Recreation and culture	396,908	335,888	-	-	(61,020)	-	(61,020)
Health and sanitation	331,623	147,009	-	-	(184,614)	-	(184,614)
Education	10,660,451	-	-	-	(10,660,451)	-	(10,660,451)
County tax	500,415	-	-	-	(500,415)	-	(500,415)
Unclassified	202,667	-	9,440	-	(193,227)	-	(193,227)
Interest on long-term debt	13,972	-	-	-	(13,972)	-	(13,972)
Total governmental activities	17,512,148	767,179	32,136	-	(16,712,833)	-	(16,712,833)
Business-type activities:							
Sewer	490,001	498,138	-	-	-	8,137	8,137
Total business-type activities	490,001	498,138	-	-	-	8,137	8,137
Total government	\$ 18,002,149	\$ 1,265,317	\$ 32,136	\$ -	(16,712,833)	8,137	(16,704,696)

STATEMENT B (CONTINUED)

TOWN OF ELIOT, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	<u>(16,712,833)</u>	<u>8,137</u>	<u>(16,704,696)</u>
General revenues:			
Taxes:			
Property taxes, levied for general purposes	15,618,311	-	15,618,311
Excise taxes	1,599,804	-	1,599,804
Grants and contributions not restricted to specific programs	1,613,589	-	1,613,589
Miscellaneous	506,766	3,561	510,327
Total general revenues	<u>19,338,470</u>	<u>3,561</u>	<u>19,342,031</u>
Transfers	<u>(426,671)</u>	<u>426,671</u>	<u>-</u>
Change in net position	2,198,966	438,369	2,637,335
NET POSITION - JULY 1, RESTATED	<u>17,667,015</u>	<u>3,121,667</u>	<u>20,788,682</u>
NET POSITION - JUNE 30	<u>\$ 19,865,981</u>	<u>\$ 3,560,036</u>	<u>\$ 23,426,017</u>

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

STATEMENT C

TOWN OF ELIOT, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Route 236 TIF District	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 9,460,641	\$ 153,843	\$ 1,709,489	\$ 11,323,973
Investments	-	3,250,140	2,355,653	5,605,793
Accounts receivable (net of allowance for uncollectibles):				
Taxes	334,411	-	-	334,411
Liens	55,748	-	-	55,748
Other	27,873	-	-	27,873
Due from other governments	81,056	-	-	81,056
Due from other funds	1,348,895	3,169,465	31,107	4,549,467
TOTAL ASSETS	\$ 11,308,624	\$ 6,573,448	\$ 4,096,249	\$ 21,978,321
LIABILITIES				
Accounts payable	\$ 516,321	\$ -	\$ -	\$ 516,321
Accrued expenses	26,804	-	-	26,804
Due to other governments	22,459	-	-	22,459
Due to other funds	3,913,257	170,897	1,177,998	5,262,152
TOTAL LIABILITIES	4,478,841	170,897	1,177,998	5,827,736
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	18,569	-	-	18,569
Deferred tax revenue	160,579	-	-	160,579
TOTAL DEFERRED INFLOWS OF RESOURCES	179,148	-	-	179,148
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	6,402,551	662,023	7,064,574
Committed	256,024	-	2,268,557	2,524,581
Assigned	-	-	6,292	6,292
Unassigned	6,394,611	-	(18,621)	6,375,990
TOTAL FUND BALANCES	6,650,635	6,402,551	2,918,251	15,971,437
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 11,308,624	\$ 6,573,448	\$ 4,096,249	\$ 21,978,321

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

TOWN OF ELIOT, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 15,971,437
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	5,209,560
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	160,579
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	505,940
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	51,129
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Bond payable	(108,597)
Notes from direct borrowings payable	(389,172)
Accrued compensated absences	(216,650)
Net pension (liability)/asset	(717,062)
Net OPEB liability	(185,809)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(351,387)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	<u>(63,987)</u>
Net position of governmental activities	<u>\$ 19,865,981</u>

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

STATEMENT E

TOWN OF ELIOT, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Route 236 TIF District	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property taxes	\$ 15,628,843	\$ -	\$ -	\$ 15,628,843
Excise taxes	1,599,804	-	-	1,599,804
Intergovernmental revenues	1,636,285	-	9,440	1,645,725
Charges for services	767,179	-	-	767,179
Investment income (net of unrealized gains/losses)	-	85,945	50,176	136,121
Miscellaneous revenues	140,808	-	229,837	370,645
TOTAL REVENUES	19,772,919	85,945	289,453	20,148,317
EXPENDITURES				
Current:				
General government	1,853,875	-	-	1,853,875
Public safety	1,829,714	-	-	1,829,714
Public works	1,364,930	-	-	1,364,930
Recreation and culture	375,603	-	-	375,603
Health and sanitation	331,623	-	-	331,623
Education	10,660,451	-	-	10,660,451
County tax	500,415	-	-	500,415
Unclassified	-	60,291	204,701	264,992
Debt service:				
Principal	70,790	-	-	70,790
Interest	13,972	-	-	13,972
Capital outlay	-	-	334,845	334,845
TOTAL EXPENDITURES	17,001,373	60,291	539,546	17,601,210
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,771,546	25,654	(250,093)	2,547,107
OTHER FINANCING SOURCES (USES)				
Transfers in	135,600	1,186,550	607,205	1,929,355
Transfers (out)	(1,892,250)	(463,776)	-	(2,356,026)
TOTAL OTHER FINANCING SOURCES (USES)	(1,756,650)	722,774	607,205	(426,671)
NET CHANGE IN FUND BALANCES	1,014,896	748,428	357,112	2,120,436
FUND BALANCES - JULY 1, RESTATED	5,635,739	5,654,123	2,561,139	13,851,001
FUND BALANCES - JUNE 30	\$ 6,650,635	\$ 6,402,551	\$ 2,918,251	\$ 15,971,437

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

TOWN OF ELIOT, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 2,120,436</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	348,009
Capital assets disposed	(5,396)
Depreciation expense	<u>(499,618)</u>
	<u>(157,005)</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	(70,097)
OPEB	(8,890)
	<u>(78,987)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>(10,532)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position.	
	<u>152,130</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	971,534
OPEB	(10,034)
	<u>961,500</u>
Some expenses reported in the Statement of Activities do not require the use of current resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	8,377
Net pension liability/(asset)	(812,362)
Net OPEB liability	15,409
	<u>(788,576)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 2,198,966</u>

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

TOWN OF ELIOT, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2023

	<u>Enterprise Fund</u> <u>Sewer</u>
ASSETS	
Current assets:	
Accounts receivable (net of allowance for uncollectibles)	\$ 178,803
Due from other funds	712,685
Total current assets	<u>891,488</u>
Noncurrent assets:	
Capital assets:	
Construction in progress	3,759,904
Infrastructure	3,873,456
Total capital assets	<u>7,633,360</u>
Less: accumulated depreciation	<u>(2,866,357)</u>
Net capital assets	<u>4,767,003</u>
Total noncurrent assets	<u>4,767,003</u>
TOTAL ASSETS	<u>\$ 5,658,491</u>
LIABILITIES	
Current liabilities:	
Current portion of long-term obligations	\$ 120,759
Total current liabilities	<u>120,759</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bond payable	1,977,696
Total noncurrent liabilities	<u>1,977,696</u>
TOTAL LIABILITIES	<u>2,098,455</u>
NET POSITION	
Net investment in capital assets	2,668,548
Unrestricted	891,488
TOTAL NET POSITION	<u>3,560,036</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 5,658,491</u>

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

TOWN OF ELIOT, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	<u>Enterprise Fund</u>
	<u>Sewer</u>
OPERATING REVENUES	
Charges for services	\$ 498,138
Other	1,596
TOTAL OPERATING REVENUES	<u>499,734</u>
OPERATING EXPENSES	
Supplies	2,199
Utilities	6,943
Contracted services	357,941
Repairs and maintenance	27,295
Depreciation	77,469
TOTAL OPERATING EXPENSES	<u>471,847</u>
OPERATING INCOME (LOSS)	<u>27,887</u>
NONOPERATING REVENUES (EXPENSES)	
Interest income	1,965
Interest expense	(18,154)
Transfers in	562,271
Transfers (out)	(135,600)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>410,482</u>
CHANGE IN NET POSITION	438,369
NET POSITION - JULY 1	<u>3,121,667</u>
NET POSITION - JUNE 30	<u>\$ 3,560,036</u>

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

TOWN OF ELIOT, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Enterprise Fund <u>Sewer</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 497,961
Internal activity - receipts (payments) from/to other funds	177,873
Payments to suppliers	<u>(394,378)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>281,456</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest income	<u>1,965</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>1,965</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchases of capital assets	(1,403,880)
Bond proceeds	792,283
Principal paid on capital debt	(80,341)
Interest paid on capital debt	(18,154)
Transfers (to)/from other funds	<u>562,271</u>
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(147,821)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-
CASH AND CASH EQUIVALENTS - JULY 1	<u>-</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income	\$ 27,887
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	77,469
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(1,773)
(Increase) decrease in due from other funds	177,873
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 281,456</u>

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

Implementation of New Accounting Standards

During the year ended June 30, 2023, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements". The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services and the prices or rates that can be charged for the services and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 96 "Subscription-Based Information Technology Arrangements". This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 99 "Omnibus 2022". The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are to provide clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset and identification of lease incentives, clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset, clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA and recognition and measurement of a subscription liability, extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt, accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP), disclosures related to nonmonetary transactions, pledges of future revenues when resources are not received by the pledging government, clarification of provisions in Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as amended, related to the focus of the government-wide financial statements, terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and terminology used in Statement 53 to refer to resource flows statements. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements

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

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

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

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

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus - Basic Financial Statements and Fund Financial Statements

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

1. Governmental Funds:

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

Major Funds:

- a. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Route 236 TIF Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Nonmajor Funds:

- c. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- d. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- e. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended and unless otherwise specified, only earnings and

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

2. Proprietary Funds:

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

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

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

Basis of Accounting

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

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

2. Modified Accrual

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

Budget

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

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

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

Deposits and Investments

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Receivables

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2023. Allowances for uncollectible accounts netted with accounts receivable were \$287,732 for the year ended June 30, 2023.

Tax Acquired Property

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

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

Interfund Receivables and Payables

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Transactions Between Funds

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

Capital Assets

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

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

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

Estimated useful lives are as follows:

Buildings and improvements	10 - 70 years
Infrastructure	20 - 50 years
Machinery, equipment, furniture and fixtures	5 - 30 years
Vehicles	5 - 30 years

Long-term Obligations

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Pension

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

OPEB

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

Net Position

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances

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

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

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

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

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is given annually by vote of the residents and is expressed by the Selectboard.

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows and Inflows of Resources

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

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

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied October 19, 2022 on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Taxes were due in two installments on November 15, 2022 and May 15, 2023. Interest on unpaid taxes commenced on November 16, 2022 and May 16, 2023 at 4.0% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$525,147 for the year ended June 30, 2023.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

Operating/Nonoperating Proprietary Fund Revenues

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

Encumbrance Accounting

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2023, the Town's cash and cash equivalent balances amounting to \$11,323,973 were comprised of deposits of \$11,405,555. Bank deposits and cash equivalents are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash and cash equivalents balance. Of these bank deposits, \$10,537,669 was fully insured by federal depository insurance, \$61,451 was full insured by Securities Investor Protection Corporation (SIPC) and consequently were not exposed to custodial credit risk. The remaining deposits of \$806,435 were uninsured and uncollateralized.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 1,091,156
IntraFi accounts	10,049,039
Cash equivalents	265,360
	<u>\$ 11,405,555</u>

Investments:

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

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2023, the Town's investments of \$3,397,108 were comprised of investments that are registered in the client's name with the issuer through the Direct Registration System and therefore are not exposed to custodial credit risk. Investments of \$500,000 were collateralized with securities held by the financial institution in the Town's name and the remaining balance of \$1,708,685 was insured by a separate policy provided by the investment company.

At June 30, 2023, the Town had the following investments and maturities:

Investment Type	Fair Value	Maturity		
		<1 Year	1 - 5 Years	N/A
Government agency bonds	\$1,602,761	\$1,109,159	\$ 493,602	\$ -
Corporate bonds	605,924	605,924	-	-
Mutual funds and exchange-traded funds	3,397,108	-	-	3,397,108
	<u>\$5,605,793</u>	<u>\$ 1,715,083</u>	<u>\$ 493,602</u>	<u>\$ 3,397,108</u>

Fair Value Hierarchy:

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2023:

	Total June 30, 2023	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level I)	Significant Other Observable Inputs (Level II)	Significant Unobservable Inputs (Level III)
<u>Investments by fair value level</u>				
Debt securities:				
Government agency bonds	\$ 1,602,761	\$ -	\$ 1,602,761	\$ -
Corporate bonds	605,924	-	605,924	-
Mutual funds and exchange-traded funds	3,397,108	-	3,397,108	-
Total investments by fair value level	<u>5,605,793</u>	<u>\$ -</u>	<u>\$ 5,605,793</u>	<u>\$ -</u>
<u>Cash equivalents measured at the net asset value (NAV)</u>				
Money market funds	61,451			
Total cash equivalents measured at the NAV	<u>61,451</u>			
Total investments and cash equivalents measured at fair value	<u>\$ 5,667,244</u>			

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Debt securities classified in Level II of the fair value hierarchy are valued from publicly reliable sources or using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The Town has no Level I or Level III investments. The fair value of money market mutual funds that are measured at NAV per share (or its equivalent) is calculated as of June 30, 2023 in a manner consistent with the Financial Accounting Standards Board's measurement principles for investment companies.

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

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2023 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General fund	\$ 1,348,895	\$ 3,913,257
Route 236 TIF District	3,169,465	170,897
Enterprise fund	712,685	-
Nonmajor special revenue funds	31,107	1,164,380
Nonmajor capital projects funds	-	13,618
Totals	<u>\$ 5,262,152</u>	<u>\$ 5,262,152</u>

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2023 consisted of the following:

	Transfers In	Transfers Out
General fund	\$ 135,600	\$ 1,892,250
Route 236 TIF District	1,186,550	463,776
Enterprise fund	562,271	135,600
Nonmajor special revenue funds	81,876	-
Nonmajor capital projects funds	525,329	-
Totals	<u>\$ 2,491,626</u>	<u>\$ 2,491,626</u>

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

NOTE 5 - CAPITAL ASSETS

A summary of capital assets for the year ended June 30, 2023 is as follows:

	Balance 7/1/22	Additions	Disposals/ Transfers	Balance 6/30/23
<u>Governmental activities:</u>				
Non-depreciated assets:				
Land	\$ 184,422	\$ -	\$ -	\$ 184,422
Construction in progress	15,869	-	(15,869)	-
	<u>200,291</u>	<u>-</u>	<u>(15,869)</u>	<u>184,422</u>
Depreciated assets:				
Land, buildings and improvements	4,279,386	-	-	4,279,386
Machinery and equipment	1,359,943	85,043	(460,409)	984,577
Furniture and fixtures	27,899	-	(12,544)	15,355
Vehicles	2,683,284	60,327	(468,605)	2,275,006
Infrastructure	3,420,160	218,508	-	3,638,668
	<u>11,770,672</u>	<u>363,878</u>	<u>(941,558)</u>	<u>11,192,992</u>
Less: accumulated depreciation	<u>(6,604,398)</u>	<u>(499,618)</u>	<u>936,162</u>	<u>(6,167,854)</u>
	<u>5,166,274</u>	<u>(135,740)</u>	<u>(5,396)</u>	<u>5,025,138</u>
Net capital assets	<u>5,366,565</u>	<u>(135,740)</u>	<u>(21,265)</u>	<u>5,209,560</u>

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 - CAPITAL ASSETS (CONTINUED)

	Balance 7/1/22	Additions	Disposals/ Transfers	Balance 6/30/23
Business-type activities:				
Non-depreciated assets:				
Construction in progress	2,356,024	1,403,880	-	3,759,904
	<u>2,356,024</u>	<u>1,403,880</u>	<u>-</u>	<u>3,759,904</u>
Depreciated assets:				
Infrastructure	3,873,456	-	-	3,873,456
	<u>3,873,456</u>	<u>-</u>	<u>-</u>	<u>3,873,456</u>
Less: accumulated depreciation	(2,788,888)	(77,469)	-	(2,866,357)
	<u>1,084,568</u>	<u>(77,469)</u>	<u>-</u>	<u>1,007,099</u>
Net capital assets	<u>3,440,592</u>	<u>1,326,411</u>	<u>-</u>	<u>4,767,003</u>
Total government	<u>\$ 8,807,157</u>	<u>\$ 1,190,671</u>	<u>\$ (21,265)</u>	<u>\$ 9,976,563</u>
Current year depreciation:				
General government				\$ 18,203
Public safety				109,700
Public works				350,410
Recreation and culture				21,305
Subtotal governmental				<u>499,618</u>
Sewer				77,469
Subtotal business-type				<u>77,469</u>
Total depreciation expense				<u>\$ 577,087</u>

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2023:

	Balance, 7/1/22	Additions	Deletions	Balance, 6/30/23	Current Portion
Governmental Activities:					
Bond payable	\$ 122,880	\$ -	\$ (14,283)	\$ 108,597	\$ 14,560
Notes from direct borrowings payable	527,019	-	(137,847)	389,172	121,336
	<u>\$ 649,899</u>	<u>\$ -</u>	<u>\$ (152,130)</u>	<u>\$ 497,769</u>	<u>\$ 135,896</u>
Business-type Activities:					
Bond payable	\$ 1,386,513	\$ 792,283	\$ (80,341)	\$ 2,098,455	\$ 120,759

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 - LONG-TERM DEBT (CONTINUED)

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

Governmental activities:

Bond payable:

2019-\$150,661 General Obligation Bond. Semi-annual principal and interest installments in the amount of \$16,758 at a fixed interest rate ranging from 1.82% to 2.39% per annum. The bond matures in November of 2029. \$ 108,597

Notes from direct borrowings payable:

2021-Capital lease for a backhoe. Annual principal and interest payments of \$22,702. Interest is charged at a fixed rate of 3.85% per annum. The capital lease matures in February of 2024. 21,860

2022-Capital lease for an loader. Annual principal and interest payments of \$27,957. Interest is charged at a fixed rate of 2.99% per annum. The capital lease matures in December of 2025. 81,362

2022-Capital lease for an fire truck. Annual principal and interest payments of \$65,504. Interest is charged at a fixed rate of 2.99% per annum. The capital lease matures in February of 2027. 243,492

2022-Capital lease for an excavator. Annual principal and interest payments of \$15,083. Interest is charged at a fixed rate of 2.99% per annum. The capital lease matures in August of 2025. 42,458

Total notes from direct borrowings payable 389,172

Total governmental activities bond and notes from direct borrowings payable \$ 497,769

Business-type activities:

2017-\$1,700,000 General Obligation Bond due in annual principal and interest installments of \$77,206. Interest is charged at a fixed rate of 4.5% per annum and maturing in February 2037. \$ 1,306,172

2023 - \$4,500,000 General Obligation Bond due in semi-annual principal and interest installments ranging from \$259,988 to \$284,247 annually. Interest is charged semi-annually at a fixed rate of 1.83% per annum. Maturing in October of 2043. As of the date of this report, only \$792,283 has been drawn down on this bond. 792,283

Total bonds payable - business-type activities \$ 2,098,455

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 - LONG-TERM DEBT (CONTINUED)

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

	Governmental Activities				Business-type Activities		TOTAL	
	Bond Payable		Notes from Direct Borrowings Payable		Bond Payable		Principal	Interest
	Principal	Interest	Principal	Interest	Principal	Interest		
2024	\$ 14,560	\$ 2,198	\$ 121,336	\$ 9,910	\$ 120,759	\$ 24,873	\$ 256,655	\$ 36,981
2025	14,852	1,906	101,221	7,323	121,569	23,661	237,642	32,890
2026	15,157	1,601	103,017	5,527	122,390	22,441	240,564	29,569
2027	15,477	1,281	63,598	1,907	123,217	21,213	202,292	24,401
2028	15,815	943	-	-	124,053	19,976	139,868	20,919
2029-2033	32,736	779	-	-	633,102	81,035	665,838	81,814
2034-2038	-	-	-	-	655,294	48,824	655,294	48,824
2039-2043	-	-	-	-	198,071	2,377	198,071	2,377
	<u>\$ 108,597</u>	<u>\$ 8,708</u>	<u>\$ 389,172</u>	<u>\$ 24,667</u>	<u>\$ 2,098,455</u>	<u>\$ 244,400</u>	<u>\$ 2,596,224</u>	<u>\$ 277,775</u>

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to business-type activities expense for the year ended June 30, 2023 was \$18,154.

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

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2023 is as follows:

	Balance, 7/1/22	Additions	Deletions	Balance, 6/30/23	Current Portion
<i>Governmental Activities:</i>					
Accrued compensated absences	\$ 225,027	\$ -	\$ (8,377)	\$ 216,650	\$ 54,163
Net pension liability/(asset)	(95,300)	1,127,537	(315,175)	717,062	-
Net OPEB liability	201,218	12,533	(27,942)	185,809	-
	<u>\$ 330,945</u>	<u>\$ 1,140,070</u>	<u>\$ (351,494)</u>	<u>\$ 1,119,521</u>	<u>\$ 54,163</u>

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation leave. Generally, the liability for these compensated absences is recorded as long-term obligations in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2023, the Town's liability for compensated absences is \$216,650.

NOTE 9 - NET INVESTMENT IN CAPITAL ASSETS

The following is the calculation of the net investment in capital assets for the Town at June 30, 2023:

	Governmental Activities	Business-type Activities
	<u> </u>	<u> </u>
Invested in capital assets	\$ 11,377,414	7,633,360
Accumulated depreciation	(6,167,854)	(2,866,357)
Outstanding capital related debt	(497,769)	(2,098,455)
	<u>\$ 4,711,791</u>	<u>\$ 2,668,548</u>

NOTE 10 - RESTRICTED NET POSITION AND FUND BALANCES

At June 30, 2023, the Town had the following restricted net position and fund balances:

Route 236 TIF District	\$ 6,402,551
Nonmajor special revenue funds (Schedule D)	465,981
Nonmajor capital projects funds (Schedule F)	156,997
Nonmajor permanent funds (Schedule H)	39,045
	<u>\$ 7,064,574</u>

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 11 - COMMITTED FUND BALANCES

At June 30, 2023, the Town had the following committed fund balances:

General Fund:		
Senior taxpayer assistance	\$	3,819
Comprehensive plan		27,837
Public works-paving		224,368
Nonmajor special revenue funds (Schedule D)		746,639
Nonmajor capital projects funds (Schedule F)		1,521,918
		<u>\$ 2,524,581</u>

NOTE 12 - ASSIGNED FUND BALANCES

At June 30, 2023, the Town had the following assigned fund balances:

Nonmajor special revenue funds (Schedule D)	\$	3,721
Nonmajor permanent funds (Schedule H)		2,571
		<u>\$ 6,292</u>

NOTE 13 - DEFICIT FUND BALANCES

At June 30, 2023, the Town had the following deficit fund balances:

Street light reserve	\$	4,333
Boat basin reserve		670
Road paving		7,865
Energy efficiency capital		5,753
		<u>\$ 18,621</u>

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 14 - OVERSPENT APPROPRIATIONS

At June 30, 2023, the Town had the following overspent appropriations:

Public safety (Article 7)	\$	38,386
Fire department (Article 8)		48,480
Solid waste/transfer station (Article 12)		23,740
General assistance (Article 15)		9,215
Debt service (Article 22)		2,482
	\$	<u>122,303</u>

NOTE 15 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of the County of York and MSAD No. 35's debt. As of June 30, 2023, the County of York had no outstanding debt and the Town's share of MSAD No. 35's debt was as follows:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
RSU 35	1,588,641	41.63%	<u>\$ 661,351</u>

NOTE 16 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Town participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state-chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2023.

The Town is a member of the Maine Municipal Association - Property and Casualty Pool and pays an annual premium for its coverage. Under the property portion of the policy, coverage is provided after a per occurrence deductible is met. The limit of coverage for liability claims brought under the Maine Tort Claims Act is \$400,000 per occurrence. A \$2,000,000 limit of liability is provided for liability claims outside the Maine Tort Claims Act. There is no aggregate liability limit. Coverage for Public Officials Liability, including Employment Practices, is a part of the program. Coverage is on an

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 16 - RISK MANAGEMENT (CONTINUED)

occurrence basis, rather than a "claims made" form. A \$2,000,000 limit of liability is provided for all claims for Wrongful Acts seeking monetary damages pursuant to federal or state law for which the Maine Tort Claims Act does not provide immunity or limitations. Each member has a \$4,000,000 annual aggregate limit. An annual sublimit of \$100,000 per member applies for all back wages and/or future salary awards for employment related claims, subject to a \$5,000 retention and a 10% contribution by the member.

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

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

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

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2023. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Description

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.mainebers.org or by contacting the System at (207) 512-3100.

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten-year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60, 62 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions. As of June 30, 2022, there were 311 employers in the plan.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 1.52%.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's employees are members of the PLD's plans "AC" and "1C" and are required to contribute 7.6%/6.85% and 9.7% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 10.2% for the AC plan and 14.7% for the 1C plan of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2023 was \$227,140.

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

At June 30, 2023, the Town reported a liability/(asset) of \$717,062 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities/(assets) were measured as of June 30, 2022 and the total pension liabilities/(assets) used to calculate the net pension liabilities/(assets) was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities/(assets) were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2022, the Town's proportion was 0.269739%, which was a decrease of 0.0268% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Town recognized total pension revenue of \$89,075. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 133,261	\$ -
Changes of assumptions	145,539	-
Net difference between projected and actual earnings on pension plan investments	-	300,955
Changes in proportion and differences between contributions and proportionate share of contributions	-	50,432
Contributions subsequent to the measurement date	227,140	-
Total	\$ 505,940	\$ 351,387

\$227,140 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Plan year ended June 30:	
2023	\$ 64,950
2024	(91,920)
2025	(186,970)
2026	141,355
2027	-
Thereafter	-

Actuarial Methods and Assumptions

The respective collective total pension liability/(asset) for the Plan was determined by an actuarial valuation as of June 30, 2022, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Cost Method

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

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

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

Asset Valuation Method

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

Amortization

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

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2022 are as follows:

Investment Rate of Return - 6.50% per annum for the year ended June 30, 2022 and 2021, compounded annually.

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Cost of Living Benefit Increases - 1.91%

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 are summarized in the following table.

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional Credit	7.5%	3.2%
Alternative Credit	5.0%	7.4%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability/(asset) was 6.50% for 2022 for the Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability/(asset).

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

The following table shows how the collective net pension liability/(asset) as of June 30, 2022 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.50% for each of the Plans.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.50%	6.50%	7.50%
Town's proportionate share of the net pension liability	\$ 2,118,404	\$ 717,062	\$ (441,198)

Changes in Net Pension Liability/(Asset)

Each employer's share of the collective net pension liability/(asset) is equal to the collective net pension liability/(asset) multiplied by the employer's proportionate share as of June 30, 2022 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2022 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resource. For 2022 and 2020, this was three years for the PLD Consolidated Plan. For 2019, this was four years for the PLD Consolidated Plan. For 2018 and 2017, this was three years; prior to 2017, this was four years for the PLD Consolidated Plan.

Differences between Expected and Actual Investment Earnings

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2022 valuation were based on the results of an actuarial experience study for the period of July 1, 2015 through June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Please refer to the Actuarial Methods and Assumptions section for information relating to the use of assumptions.

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

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

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2022 Annual Comprehensive Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES' HEALTH TRUST

Plan Description

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

Benefits Provided

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

Employees Covered by Benefit Terms

At January 1, 2023, the following employees were covered by the benefit terms:

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

Contributions

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

Retiree Premium Amounts:

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

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

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

At June 30, 2023, the Town reported a liability of \$185,809 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2023 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2023, the Town recognized OPEB expense of \$3,515. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>MMEHT</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 867	\$ 39,642
Changes of assumptions	41,952	24,345
Net difference between projected and actual earnings on OPEB plan investments	-	-
Contributions subsequent to the measurement date	8,310	-
Total	<u>\$ 51,129</u>	<u>\$ 63,987</u>

\$8,310 were reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

	<u>MMEHT</u>
Plan year ended December 31:	
2024	\$ (708)
2025	(708)
2026	(715)
2027	(1,792)
2028	(3,990)
Thereafter	(13,255)

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2023. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 3.72% per annum for June 30, 2023 was based upon a measurement date of December 29, 2022. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	2.72%	3.72%	4.72%
Total OPEB liability	\$ 211,713	\$ 185,809	\$ 164,515
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 211,713</u>	<u>\$ 185,809</u>	<u>\$ 164,515</u>

Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%
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Healthcare Trend

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 161,287	\$ 185,809	\$ 216,811
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 161,287</u>	<u>\$ 185,809</u>	<u>\$ 216,811</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2023, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

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

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

Assumptions

The actuarial assumptions used in the January 1, 2023 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2022 and based on the experience study covering the period from June 30, 2016 through June 30, 2021. As of January 1, 2023, they are as follows:

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

Discount Rate - 3.72% per annum for year end 2023 reporting. 2.06% per annum for 2022 year end reporting.

Trend Assumptions:

Medical Trend assumptions were developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model. The SOA model was released in December 2007 and version 2023_fl was used for this valuation. The following assumptions were input into this model:

<u>Variable</u>	<u>Rate</u>
Rate of Inflation	3.00%
Rate of Growth in Real Income/GDP per capital 2032+	1.50%
Extra Trend due to Taste/Technology 2032+	0.80%
Expected Health Share of GDP 2032	19.80%
Health Share of GDP Resistance Point	19.00%
Year for Limiting Cost Growth to GDP Growth	2043

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

The trends selected from 2023 to 2026 were based on plan design, population weighting, renewal projections and market analysis. For years 2027 to 2031, these are interpolated from 2026 to 2032 (which is the product of the inflation, GDP and extra trend rate assumptions).

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

Administrative and claims expense - 3% per annum.

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

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

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

Administrative expenses - Included in the per capita claims cost.

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

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

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

Rate of Mortality:

Healthy Annuitant - Based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95 and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

Retiree Continuation Percentage:

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

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

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

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2023 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2023 was (\$38,775).

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the January 1, 2023 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

Differences between Projected and Actual Earnings on OPEB Plan Investments

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

OPEB Plan Fiduciary Net Position

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

NOTE 19 - TAX INCREMENT FINANCING DISTRICT AND ABATEMENTS

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

Route 236 Municipal Development TIF District

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

Eliot Commons Business Development Tax Increment Financing District

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

TOWN OF ELIOT, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2023

NOTE 19 - TAX INCREMENT FINANCING DISTRICT (CONTINUED)

Abatements

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

Sea Dog Realty, LLC Credit Enhancement Agreement

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

For the fiscal year ended June 30, 2023, the Town abated property taxes for the following program:

<u>Tax Abatement Program</u>	<u>Percentage of Taxes Abated During the Fiscal Year</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Sea Dog Realty, LLC Credit Enhancement Agreement	0.04%	\$ 92,747

NOTE 20 - CONTINGENCIES

The Town participates in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2023 may be impaired. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 21 - RESTATEMENT

In 2023, the Town determined that certain transactions were incorrect or omitted in the previous year, therefore a restatement was required. A restatement was made to the governmental activities and the general fund total fund balance for \$100,577 to correct cash balances. The beginning net position for the governmental activities decreased from \$17,767,592 to \$17,667,015 and the general fund total fund balance increased from \$5,736,316 to \$5,635,739.

Required Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pension
- Schedule of Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

TOWN OF ELIOT, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1; Restated	\$ 5,635,739	\$ 5,635,739	\$ 5,635,739	\$ -
Resources (Inflows):				
Taxes:				
Property Taxes	15,571,861	15,571,861	15,628,843	56,982
Excise Taxes	1,867,800	1,867,800	1,599,804	(267,996)
Intergovernmental Revenues:				
State Revenue Sharing	926,280	926,280	1,013,950	87,670
Homestead Reimbursement	422,438	422,438	419,535	(2,903)
BETE Reimbursement	129,092	129,092	129,176	84
Tree Growth	-	-	3,741	3,741
Veteran's Reimbursement	-	-	6,890	6,890
General Assistance	7,300	7,300	22,696	15,396
Other	131,714	131,714	40,297	(91,417)
Charges for Services				
Administration/Town Committees	61,900	61,900	57,015	(4,885)
Code Enforcement	154,000	154,000	156,852	2,852
Public Safety	63,100	63,100	70,415	7,315
Health and Sanitation	157,700	157,700	147,009	(10,691)
Recreation and Culture	391,500	391,500	335,888	(55,612)
Interest on Taxes/Lien Costs	36,000	36,000	25,506	(10,494)
Miscellaneous Revenues	5,000	5,000	115,302	110,302
Transfers from Other Funds	1,539,600	135,600	135,600	-
Amounts Available for Appropriation	<u>27,101,024</u>	<u>25,697,024</u>	<u>25,544,258</u>	<u>(152,766)</u>
Charges to Appropriations (Outflows):				
General Government	1,915,311	1,966,830	1,853,875	112,955
Public Safety	1,898,208	1,832,703	1,829,714	2,989
Public Works	1,903,618	2,093,618	1,364,930	728,688
Recreation and Culture	447,942	447,942	375,603	72,339
Health and Sanitation	301,168	301,168	331,623	(30,455)
Education	10,660,451	10,660,451	10,660,451	-
County Tax	500,415	500,415	500,415	-
Unclassified	525,147	525,147	-	525,147
Debt service:				
Principal	103,780	70,790	70,790	-
Interest	11,490	11,490	13,972	(2,482)
Transfers to Other Funds	3,197,755	1,892,250	1,892,250	-
Total Charges to Appropriations	<u>21,465,285</u>	<u>20,302,804</u>	<u>18,893,623</u>	<u>1,409,181</u>
Budgetary Fund Balance, June 30	<u>\$ 5,635,739</u>	<u>\$ 5,394,220</u>	<u>\$ 6,650,635</u>	<u>\$ 1,256,415</u>
Utilization of Committed Fund Balance	<u>\$ -</u>	<u>\$ 241,519</u>	<u>\$ -</u>	<u>\$ (241,519)</u>

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

TOWN OF ELIOT, MAINE

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015
PLD Plan:									
Proportion of the net pension liability/(asset)	0.27%	0.30%	0.48%	0.30%	0.32%	0.31%	0.34%	0.31%	0.34%
Proportionate share of the net pension liability/(asset)	\$ 717,062	\$ (95,300)	\$ 1,179,912	\$ 921,533	\$ 867,344	\$ 1,283,630	\$ 1,794,437	\$ 983,611	\$ 519,281
Covered payroll	\$ 1,639,936	\$ 1,699,261	\$ 1,548,873	\$ 1,488,509	\$ 1,468,769	\$ 1,420,882	\$ 1,345,080	\$ 1,199,669	\$ 1,166,380
Proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	43.72%	-5.61%	76.18%	61.91%	58.26%	90.35%	133.41%	81.99%	44.52%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	93.26%	100.86%	88.35%	90.62%	91.14%	86.43%	86.40%	81.61%	88.30%

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

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

TOWN OF ELIOT, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSION
LAST 10 FISCAL YEARS*

	2023	2022	2021	2020	2019	2018	2017	2016	2015
PLD Plan:									
Contractually required contribution	\$ 227,140	\$ 194,381	\$ 206,280	\$ 191,566	\$ 184,337	\$ 174,177	\$ 169,473	\$ 149,611	\$ 123,872
Contributions in relation to the contractually required contribution	(227,140)	(194,381)	(206,280)	(191,566)	(184,337)	(174,177)	(159,473)	(149,611)	(123,872)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,911,092	\$ 1,639,938	\$ 1,699,261	\$ 1,546,873	\$ 1,488,509	\$ 1,488,759	\$ 1,420,682	\$ 1,346,080	\$ 1,199,669
Contributions as a percentage of covered payroll	11.89%	11.85%	12.14%	12.37%	12.38%	11.70%	11.23%	11.12%	10.33%

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

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

TOWN OF ELIOT, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
FOR YEAR ENDED JUNE 30, 2023

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/22 (Reporting December 31, 2022)	\$ 201,218	\$ -	\$ 201,218
Changes for the year:			
Service cost	8,299	-	8,299
Interest	4,234	-	4,234
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	(19,917)	-	(19,917)
Contributions - employer	-	8,025	(8,025)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(8,025)	(8,025)	-
Administrative expense	-	-	-
Net changes	<u>(15,409)</u>	<u>-</u>	<u>(15,409)</u>
Balances at 1/1/23 (Reporting December 31, 2023)	<u>\$ 185,809</u>	<u>\$ -</u>	<u>\$ 185,809</u>

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

TOWN OF ELIOT, MAINE

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

	2023	2022	2021	2020	2019	2018
Total OPEB liability						
Service cost (BOY)	\$ 8,299	\$ 12,776	\$ 11,117	\$ 6,694	\$ 7,555	\$ 6,061
Interest (includes interest on service cost)	4,234	4,865	5,628	6,852	6,045	5,958
Changes of benefit terms	-	-	-	(4,005)	-	-
Differences between expected and actual experience	-	(46,821)	-	(6,453)	-	2,607
Changes of assumptions	(19,917)	17,056	12,254	37,292	(14,946)	7,160
Benefit payments, including refunds of member contributions	(8,025)	(6,709)	(6,451)	(6,525)	(6,274)	(4,104)
Net change in total OPEB liability	\$ (15,409)	\$ (18,833)	\$ 22,548	\$ 33,855	\$ (7,620)	\$ 17,682
Total OPEB liability - beginning	\$ 201,218	\$ 220,051	\$ 197,503	\$ 163,648	\$ 171,268	\$ 153,586
Total OPEB liability - ending	\$ 185,809	\$ 201,218	\$ 220,051	\$ 197,503	\$ 163,648	\$ 171,268
Plan fiduciary net position						
Contributions - employer	\$ 8,025	\$ 6,709	\$ 6,451	\$ 6,525	\$ 6,274	4,104
Contributions - member	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(8,025)	(6,709)	(6,451)	(6,525)	(6,274)	(4,104)
Administrative expense	-	-	-	-	-	-
Net change in fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 185,809	\$ 201,218	\$ 220,051	\$ 197,503	\$ 163,648	\$ 171,268
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-	-	-
Covered payroll	\$ 888,534	\$ 888,534	\$ 1,154,213	\$ 1,154,213	\$ 1,243,918	\$ 1,243,918
Net OPEB liability as a percentage of covered payroll	20.9%	22.6%	19.1%	17.1%	13.2%	13.8%

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

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

TOWN OF ELIOT, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	2023	2022	2021	2020	2019	2018
<u>MMEHT:</u>						
Employer contributions	\$ 8,025	\$ 6,709	\$ 6,451	\$ 6,525	\$ 6,274	\$ 4,104
Benefit payments	(8,025)	(6,709)	(6,451)	(6,525)	(6,274)	(4,104)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 888,534	\$ 888,534	\$ 1,154,213	\$ 1,154,213	\$ 1,243,918	\$ 1,243,918
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

TOWN OF ELIOT, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

Changes of Assumptions

MMEHT OPEB Plan:

There was a change in the discount rate from 2.06% to 3.72% per GASB 75 discount rate selection. Ultimate medical trends were aligned to the higher inflation environment for the roll forward as of this measurement date.

Other Supplementary Information

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

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

SCHEDULE A

TOWN OF ELIOT, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government -					
Administration	\$ 1,608,714	\$ -	\$ 1,608,714	\$ 1,548,437	\$ 60,277
Town committees	278,352	-	278,352	265,394	12,958
Comprehensive plan	-	35,000	35,000	7,163	27,837
Hearings and elections	28,245	-	28,245	20,181	8,064
Senior taxpayer assistance	-	16,519	16,519	12,700	3,819
	<u>1,915,311</u>	<u>51,519</u>	<u>1,966,830</u>	<u>1,853,875</u>	<u>112,955</u>
Public Safety -					
Police department	1,363,146	-	1,363,146	1,273,291	89,855
Fire department	243,957	(65,505)	178,452	226,932	(48,480)
Animal control	12,497	-	12,497	1,785	10,712
Harbormaster	10,683	-	10,683	10,573	110
Hydrant rental	87,000	-	87,000	87,253	(253)
24 hour answering service	140,000	-	140,000	192,983	(52,983)
PSAP	23,925	-	23,925	23,925	-
Street lights	17,000	-	17,000	12,972	4,028
	<u>1,898,208</u>	<u>(65,505)</u>	<u>1,832,703</u>	<u>1,829,714</u>	<u>2,989</u>
Public Works -					
Highway department	1,489,774	190,000	1,679,774	1,060,112	619,662
Snow/winter maintenance	219,548	-	219,548	239,809	(20,261)
Summer maintenance	57,296	-	57,296	27,648	29,648
Roads and bridges	2,000	-	2,000	-	2,000
Stormwater	135,000	-	135,000	37,361	97,639
	<u>1,903,618</u>	<u>190,000</u>	<u>2,093,618</u>	<u>1,364,930</u>	<u>728,688</u>
Recreation and Culture -					
Community services department	182,694	-	182,694	173,705	8,989
CSD programs	265,248	-	265,248	201,898	63,350
	<u>447,942</u>	<u>-</u>	<u>447,942</u>	<u>375,603</u>	<u>72,339</u>

SCHEDULE A (CONTINUED)

TOWN OF ELIOT, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Health and Sanitation -					
Transfer station	269,568	-	269,568	293,308	(23,740)
Social services	11,600	-	11,600	9,100	2,500
General assistance	20,000	-	20,000	29,215	(9,215)
	<u>301,168</u>	<u>-</u>	<u>301,168</u>	<u>331,623</u>	<u>(30,455)</u>
Education	<u>10,660,451</u>	<u>-</u>	<u>10,660,451</u>	<u>10,660,451</u>	<u>-</u>
County Tax	<u>500,415</u>	<u>-</u>	<u>500,415</u>	<u>500,415</u>	<u>-</u>
Debt Service -					
Principal	103,780	(32,990)	70,790	70,790	-
Interest	11,490	-	11,490	13,972	(2,482)
	<u>115,270</u>	<u>(32,990)</u>	<u>82,280</u>	<u>84,762</u>	<u>(2,482)</u>
				183,257	
Unclassified -					
Overlay	525,147	-	525,147	-	525,147
	<u>525,147</u>	<u>-</u>	<u>525,147</u>	<u>-</u>	<u>525,147</u>
Transfers to Other Funds -					
Special revenue funds	3,197,755	(1,305,505)	1,892,250	1,892,250	-
	<u>3,197,755</u>	<u>(1,305,505)</u>	<u>1,892,250</u>	<u>1,892,250</u>	<u>-</u>
Total Departmental Operations	<u>\$ 21,465,285</u>	<u>\$ (1,162,481)</u>	<u>\$ 20,302,804</u>	<u>\$ 18,893,623</u>	<u>\$ 1,409,181</u>

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

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,631,722	\$ 75,887	\$ 1,880	\$ 1,709,489
Investments	712,889	1,603,028	39,736	2,355,653
Due from other funds	31,107	-	-	31,107
TOTAL ASSETS	\$ 2,375,718	\$ 1,678,915	\$ 41,616	\$ 4,096,249
LIABILITIES				
Due to other funds	\$ 1,164,380	\$ 13,618	\$ -	\$ 1,177,998
TOTAL LIABILITIES	1,164,380	13,618	-	1,177,998
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	465,981	156,997	39,045	662,023
Committed	746,639	1,521,918	-	2,268,557
Assigned	3,721	-	2,571	6,292
Unassigned	(5,003)	(13,618)	-	(18,621)
TOTAL FUND BALANCES	1,211,338	1,665,297	41,616	2,918,251
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,375,718	\$ 1,678,915	\$ 41,616	\$ 4,096,249

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

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 9,440	\$ -	\$ -	\$ 9,440
Investment income (net of unrealized gains/losses)	25,730	23,563	883	50,176
Other	82,105	147,732	-	229,837
TOTAL REVENUES	<u>117,275</u>	<u>171,295</u>	<u>883</u>	<u>289,453</u>
EXPENDITURES				
Capital outlay	286,980	47,865	-	334,845
Other	23,210	179,797	1,694	204,701
TOTAL EXPENDITURES	<u>310,190</u>	<u>227,662</u>	<u>1,694</u>	<u>539,546</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(192,915)</u>	<u>(56,367)</u>	<u>(811)</u>	<u>(250,093)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	81,876	525,329	-	607,205
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>81,876</u>	<u>525,329</u>	<u>-</u>	<u>607,205</u>
NET CHANGE IN FUND BALANCES	(111,039)	468,962	(811)	357,112
FUND BALANCES - JULY 1	<u>1,322,377</u>	<u>1,196,335</u>	<u>42,427</u>	<u>2,561,139</u>
FUND BALANCES - JUNE 30	<u>\$ 1,211,338</u>	<u>\$ 1,665,297</u>	<u>\$ 41,616</u>	<u>\$ 2,918,251</u>

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

Special Revenue Funds

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

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	Sick Leave Reserve	Sewer Betterment Reserve	Legal Fees Reserve	Contingency Reserve	Community Service Center Reserve	Energy Efficiency Reserve	Petroleum Products Reserve	Fuel Assistance	PD Asset Forfeiture
ASSETS									
Cash and cash equivalents	\$ 5,677	\$ 6,162	\$ 3,760	\$ 1,821	\$ 2,226	\$ 1,514	\$ 977	\$ 34,721	\$ 30,961
Investments	119,916	130,186	79,433	38,457	47,013	31,976	20,633	-	-
Due from other funds	-	1	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 125,593	\$ 136,349	\$ 83,193	\$ 40,278	\$ 49,239	\$ 33,490	\$ 21,610	\$ 34,721	\$ 30,961
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000	\$ 2
TOTAL LIABILITIES	-	-	-	-	-	-	-	31,000	2
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	30,959
Committed	125,593	136,349	83,193	40,278	49,239	33,490	21,610	-	-
Assigned	-	-	-	-	-	-	-	3,721	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	125,593	136,349	83,193	40,278	49,239	33,490	21,610	3,721	30,959
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 125,593	\$ 136,349	\$ 83,193	\$ 40,278	\$ 49,239	\$ 33,490	\$ 21,610	\$ 34,721	\$ 30,961

SCHEDULE D (CONTINUED)

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	Health Insurance Reserve	Revaluation Reserve	Transfer Station Vehicle Reserve	Town Insurance Reserve	Compensation Study Reserve	Consultant Reserve	ARPA	PEG Access Channel
ASSETS								
Cash and cash equivalents	\$ 3,235	\$ 525	\$ 975	\$ 1,547	\$ 260	\$ 122	\$ 739,907	\$ -
Investments	68,346	11,090	20,597	32,684	5,490	2,572	-	-
Due from other funds	-	-	-	-	-	-	-	31,105
TOTAL ASSETS	\$ 71,581	\$ 11,615	\$ 21,572	\$ 34,231	\$ 5,750	\$ 2,694	\$ 739,907	\$ 31,105
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,802	\$ -
TOTAL LIABILITIES	-	-	-	-	-	-	355,802	-
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	384,105	31,105
Committed	71,581	11,615	21,572	34,231	5,750	2,694	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	71,581	11,615	21,572	34,231	5,750	2,694	384,105	31,105
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 71,581	\$ 11,615	\$ 21,572	\$ 34,231	\$ 5,750	\$ 2,694	\$ 739,907	\$ 31,105

SCHEDULE D (CONTINUED)

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	General Assistance Reserve	Ash Reserve	200th Celebration Reserve	Street Light Reserve	Boat Basin Reserve	Contract Settlement Wage Reserve	Sewer Bond Project	Total
ASSETS								
Cash and cash equivalents	\$ 56	\$ 5	\$ 1	\$ -	\$ -	\$ 4,887	\$ 792,383	\$ 1,631,722
Investments	1,174	72	24	-	-	103,226	-	712,889
Due from other funds	1	-	-	-	-	-	-	31,107
TOTAL ASSETS	\$ 1,231	\$ 77	\$ 25	\$ -	\$ -	\$ 108,113	\$ 792,383	\$ 2,375,718
LIABILITIES								
Due to other funds	\$ -	\$ 2	\$ -	\$ 4,333	\$ 670	\$ -	\$ 772,571	\$ 1,164,380
TOTAL LIABILITIES	-	2	-	4,333	670	-	772,571	1,164,380
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	19,812	465,981
Committed	1,231	75	25	-	-	108,113	-	746,639
Assigned	-	-	-	-	-	-	-	3,721
Unassigned	-	-	-	(4,333)	(670)	-	-	(5,003)
TOTAL FUND BALANCES (DEFICITS)	1,231	75	25	(4,333)	(670)	108,113	19,812	1,211,338
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 1,231	\$ 77	\$ 25	\$ -	\$ -	\$ 108,113	\$ 792,383	\$ 2,375,718

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

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Sick Leave Reserve	Sewer Betterment Reserve	Legal Fees Reserve	Contingency Reserve	Community Service Center Reserve	Energy Efficiency Reserve	Petroleum Products Reserve	Fuel Assistance	PD Asset Forfeiture
REVENUES									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income (net of unrealized gains/losses)	1,915	2,075	1,260	499	746	508	328	-	-
Other	-	-	-	-	-	-	-	10,000	41,000
TOTAL REVENUES	1,915	2,075	1,260	499	746	508	328	10,000	41,000
EXPENDITURES									
Capital outlay	-	-	-	-	-	-	-	-	-
Other	1,158	1,254	785	372	453	308	199	6,279	10,041
TOTAL EXPENDITURES	1,158	1,254	785	372	453	308	199	6,279	10,041
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	757	821	475	127	293	200	129	3,721	30,959
OTHER FINANCING SOURCES (USES)									
Transfers in	10,000	-	-	5,944	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	-	-	5,944	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	10,757	821	495	6,071	293	200	129	3,721	30,959
FUND BALANCES (DEFICITS) - JULY 1	114,836	135,528	82,698	34,207	48,948	33,290	21,481	-	-
FUND BALANCES (DEFICITS) - JUNE 30	\$ 125,593	\$ 136,349	\$ 83,193	\$ 40,278	\$ 49,239	\$ 33,490	\$ 21,610	\$ 3,721	\$ 30,959

SCHEDULE E (CONTINUED)

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Health Insurance Reserve	Revaluation Reserve	Transfer Station Vehicle Reserve	Town Insurance Reserve	Compensation Study Reserve	Consultant Reserve	ARPA	PEG Access Channel
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,440	\$ -
Investment income (net of unrealized gains/losses)	1,097	177	320	519	87	41	14,431	-
Other	-	-	-	-	-	-	-	31,105
TOTAL REVENUES	1,097	177	320	519	87	41	23,871	31,105
EXPENDITURES								
Capital outlay	-	-	-	-	-	-	286,980	-
Other	661	107	198	315	53	25	-	-
TOTAL EXPENDITURES	661	107	198	315	53	25	286,980	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	436	70	122	204	34	16	(263,109)	31,105
OTHER FINANCING SOURCES (USES)								
Transfers in	10,000	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	10,436	70	122	204	34	16	(263,109)	31,105
FUND BALANCES (DEFICITS) - JULY 1	61,145	11,545	21,450	34,027	5,716	2,678	647,214	-
FUND BALANCES (DEFICITS) - JUNE 30	\$ 71,581	\$ 11,615	\$ 21,572	\$ 34,231	\$ 5,750	\$ 2,694	\$ 384,105	\$ 31,105

SCHEDULE E (CONTINUED)

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General Assistance Reserve	Ash Reserve	200th Celebration Reserve	Street Light Reserve	Boat Basin Reserve	Contract Settlement Wage Reserve	Sewer Bond Project	Total
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,440
Investment income (net of unrealized gains/losses)	19	-	-	-	-	1,708	-	25,730
Other	-	-	-	-	-	-	-	82,105
TOTAL REVENUES	19	-	-	-	-	1,708	-	117,275
EXPENDITURES								
Capital outlay	-	-	-	-	-	-	-	286,980
Other	11	1	-	-	-	1,010	-	23,210
TOTAL EXPENDITURES	11	1	-	-	-	1,010	-	310,190
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	8	(1)	-	-	-	698	-	(192,915)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	55,932	-	81,876
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	55,932	-	81,876
NET CHANGE IN FUND BALANCES (DEFICITS)	8	(1)	-	-	-	56,630	-	(111,039)
FUND BALANCES (DEFICITS) - JULY 1	1,223	76	25	(4,333)	(670)	51,483	19,812	1,322,377
FUND BALANCES (DEFICITS) - JUNE 30	\$ 1,231	\$ 75	\$ 25	\$ (4,333)	\$ (670)	\$ 108,113	\$ 19,812	\$ 1,211,338

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

Capital Projects Funds

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

SCHEDULE F

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2023

	Eliot Commons TIF	Town Facilities Reserve	Fire Truck Reserve	Police Cruiser Reserve	Land Bank Reserve	Road Equipment Reserve	Public Works Garage Capital	Sewer Capital Improvement
ASSETS								
Cash and cash equivalents	\$ 2,164	\$ 1,009	\$ 18,637	\$ 939	\$ 1,624	\$ 15,536	\$ 17	\$ 4,596
Investments	45,722	21,315	393,678	19,842	34,297	328,171	365	97,082
TOTAL ASSETS	\$ 47,886	\$ 22,324	\$ 412,315	\$ 20,781	\$ 35,921	\$ 343,707	\$ 382	\$ 101,678
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	47,886	-	-	-	-	-	-	-
Committed	-	22,324	412,315	20,781	35,921	343,707	382	101,678
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	47,886	22,324	412,315	20,781	35,921	343,707	382	101,678
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 47,886	\$ 22,324	\$ 412,315	\$ 20,781	\$ 35,921	\$ 343,707	\$ 382	\$ 101,678

SCHEDULE F (CONTINUED)

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2023

	Roadway Paving	PW Vehicles Reserve	TS Vehicle Reserve	Police Station Capital	Parks/ Facilities Capital	C/S/D Capital Improvement	PS Impact Fees	Fire Station Capital
ASSETS								
Cash and cash equivalents	\$ -	\$ 11,774	\$ 2	\$ 158	\$ 2,287	\$ 1,565	\$ 4,932	\$ 457
Investments	-	248,718	49	3,337	48,302	33,057	104,179	9,660
TOTAL ASSETS	\$ -	\$ 260,492	\$ 51	\$ 3,495	\$ 50,589	\$ 34,622	\$ 109,111	\$ 10,117
LIABILITIES								
Due to other funds	\$ 7,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	7,865	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	109,111	-
Committed	-	260,492	51	3,495	50,589	34,622	-	10,117
Assigned	-	-	-	-	-	-	-	-
Unassigned	(7,865)	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	(7,865)	260,492	51	3,495	50,589	34,622	109,111	10,117
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ -	\$ 260,492	\$ 51	\$ 3,495	\$ 50,589	\$ 34,622	\$ 109,111	\$ 10,117

SCHEDULE F (CONTINUED)

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2023

	Fire Dept Equipment	Eliot Police Capital Improvements	Eliot Stormwater Reserve	Fire Dept. Capital Improvements	Town Office Capital Improvements	Transfer Station Facility Capital	Energy Efficiency Capital	VIPS Capital Reserve	Total
ASSETS									
Cash and cash equivalents	\$ 464	\$ 1,835	\$ 1,464	\$ 582	\$ 4,760	\$ 994	\$ -	\$ 91	\$ 75,887
Investments	9,809	38,762	30,920	12,304	100,539	21,007	-	1,913	1,603,028
TOTAL ASSETS	\$ 10,273	\$ 40,597	\$ 32,384	\$ 12,886	\$ 105,299	\$ 22,001	\$ -	\$ 2,004	\$ 1,678,915
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,753	\$ -	\$ 13,618
TOTAL LIABILITIES	-	-	-	-	-	-	5,753	-	13,618
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	156,997
Committed	10,273	40,597	32,384	12,886	105,299	22,001	-	2,004	1,521,918
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(5,753)	-	(13,618)
TOTAL FUND BALANCES (DEFICITS)	10,273	40,597	32,384	12,886	105,299	22,001	(5,753)	2,004	1,665,297
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 10,273	\$ 40,597	\$ 32,384	\$ 12,886	\$ 105,299	\$ 22,001	\$ -	\$ 2,004	\$ 1,678,915

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

SCHEDULE G

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Ellot Commons TIF	Town Facilities Reserve	Fire Truck Reserve	Police Cruiser Reserve	Land Bank Reserve	Road Equipment Reserve	Public Works Garage Capital	Sewer Capital Improvement
REVENUES								
Investment Income (net of unrealized gains/losses)	\$ 625	\$ 338	\$ 6,457	\$ 752	\$ 550	\$ 5,575	\$ -	\$ 2
Other	-	-	-	-	-	-	6	101,563
TOTAL REVENUES	625	338	6,457	752	550	5,575	6	101,565
EXPENDITURES								
Capital outlay	-	-	-	38,715	-	-	-	-
Other	97,110	205	3,848	469	332	69,572	3	1
TOTAL EXPENDITURES	97,110	205	3,848	39,184	332	69,572	3	1
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(96,485)	133	2,609	(38,432)	218	(63,997)	3	101,564
OTHER FINANCING SOURCES (USES)								
Transfers in	97,629	-	195,000	56,000	5,000	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	97,629	-	195,000	56,000	5,000	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	1,144	133	197,609	17,568	5,218	(63,997)	3	101,564
FUND BALANCES (DEFICITS) - JULY 1	46,742	22,191	214,706	3,213	30,703	407,704	379	114
FUND BALANCES (DEFICITS) - JUNE 30	\$ 47,886	\$ 22,324	\$ 412,315	\$ 20,781	\$ 35,921	\$ 343,707	\$ 382	\$ 101,678

SCHEDULE G (CONTINUED)

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Roadway Paving	PW Vehicles Reserve	TS Vehicle Reserve	Police Station Capital	Parks/ Facilities Capital	C/S/D Capital Improvement	PS Impact Fees	Fire Station Capital
REVENUES								
Investment income (net of unrealized gains/losses)	\$ (517)	\$ 3,896	\$ 1	\$ 53	\$ 767	\$ 524	\$ 987	\$ 153
Other	-	-	-	-	-	-	46,163	-
TOTAL REVENUES	(517)	3,896	1	53	767	524	47,150	153
EXPENDITURES								
Capital outlay	-	9,150	-	-	-	-	-	-
Other	-	2,618	-	32	465	318	579	93
TOTAL EXPENDITURES	-	11,768	-	32	465	318	579	93
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(517)	(7,872)	1	21	302	206	46,571	60
OTHER FINANCING SOURCES (USES)								
Transfers in	-	141,700	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	141,700	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(517)	133,828	1	21	302	206	46,571	60
FUND BALANCES (DEFICITS) - JULY 1	(7,348)	126,664	50	3,474	50,287	34,416	62,540	10,057
FUND BALANCES (DEFICITS) - JUNE 30	\$ (7,865)	\$ 260,492	\$ 51	\$ 3,495	\$ 50,589	\$ 34,622	\$ 109,111	\$ 10,117

SCHEDULE G (CONTINUED)

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Fire Dept Equipment	Eliot Police Capital Improvements	Eliot Stormwater Reserve	Fire Dept Capital Improvements	Town Office Capital Improvements	Transfer Station Facility Capital	Energy Efficiency Capital	VIPS Capital Reserve	Total
REVENUES									
Investment income (net of unrealized gains/losses)	\$ 143	\$ 615	\$ 491	\$ 196	\$ 1,592	\$ 333	\$ -	\$ 30	\$ 23,563
Other	-	-	-	-	-	-	-	-	147,732
TOTAL REVENUES	143	615	491	196	1,592	333	-	30	171,295
EXPENDITURES									
Capital outlay	-	-	-	-	-	-	-	-	47,865
Other	94	373	298	119	3,048	202	-	18	179,797
TOTAL EXPENDITURES	94	373	298	119	3,048	202	-	18	227,662
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	49	242	193	77	(1,456)	131	-	12	(56,367)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	30,000	-	-	-	525,329
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	30,000	-	-	-	525,329
NET CHANGE IN FUND BALANCES (DEFICITS)	49	242	193	77	28,544	131	-	12	468,962
FUND BALANCES (DEFICITS) - JULY 1	10,224	40,355	32,191	12,809	76,755	21,870	(5,753)	1,992	1,196,335
FUND BALANCES (DEFICITS) - JUNE 30	\$ 10,273	\$ 40,597	\$ 32,384	\$ 12,886	\$ 105,299	\$ 22,001	\$ (5,753)	\$ 2,004	\$ 1,665,297

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

Permanent Funds

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

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2023

	Mt Pleasant Cemetery	Frost-Tufts Park	Marie Lizzie Spinney Fund	Lena Grover Fund	Total
ASSETS					
Cash and cash equivalents	\$ 125	\$ 541	\$ 1,173	\$ 41	\$ 1,880
Investments	2,648	11,437	24,775	876	39,736
TOTAL ASSETS	\$ 2,773	\$ 11,978	\$ 25,948	\$ 917	\$ 41,616
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	2,192	11,219	24,910	724	39,045
Committed	-	-	-	-	-
Assigned	581	759	1,038	193	2,571
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	2,773	11,978	25,948	917	41,616
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,773	\$ 11,978	\$ 25,948	\$ 917	\$ 41,616

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

TOWN OF ELIOT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	Mt Pleasant Cemetery	Frost-Tufts Park	Marie Lizzie Spinney Fund	Lena Grover Fund	Total
REVENUES					
Investment income (net of unrealized gains/losses)	\$ 59	\$ 254	\$ 551	\$ 19	\$ 883
TOTAL REVENUES	<u>59</u>	<u>254</u>	<u>551</u>	<u>19</u>	<u>883</u>
EXPENDITURES					
Other	113	488	1,056	37	1,694
TOTAL EXPENDITURES	<u>113</u>	<u>488</u>	<u>1,056</u>	<u>37</u>	<u>1,694</u>
NET CHANGE IN FUND BALANCES	(54)	(234)	(505)	(18)	(811)
FUND BALANCES - JULY 1	<u>2,827</u>	<u>12,212</u>	<u>26,453</u>	<u>935</u>	<u>42,427</u>
FUND BALANCES - JUNE 30	<u>\$ 2,773</u>	<u>\$ 11,978</u>	<u>\$ 25,948</u>	<u>\$ 917</u>	<u>\$ 41,616</u>

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

General Capital Assets

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

TOWN OF ELIOT, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2023

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment and Vehicles	Infrastructure	Total
General Government	\$ 68,001	\$ 571,124	\$ 28,707	\$ 4,288	\$ 672,120
Public Safety	2	2,531,424	1,623,753	-	4,155,179
Public Works	1	401,009	1,525,955	3,620,880	5,547,845
Recreation and Culture	116,418	775,829	96,523	13,500	1,002,270
Sewer	3,759,904	-	-	3,873,456	7,633,360
Total General Capital Assets	3,944,326	4,279,386	3,274,938	7,512,124	19,010,774
Less: Accumulated Depreciation	-	(3,292,594)	(1,593,504)	(4,148,113)	(9,034,211)
Net General Capital Assets	\$ 3,944,326	\$ 986,792	\$ 1,681,434	\$ 3,364,011	\$ 9,976,563

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

TOWN OF ELIOT, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2023

	General Capital Assets 7/1/22	Additions	Disposals/ Transfers	General Capital Assets 6/30/23
General Government	\$ 671,125	\$ 22,888	\$ (21,893)	\$ 672,120
Public Safety	4,811,913	57,801	(714,535)	4,155,179
Public Works	5,479,808	283,189	(215,152)	5,547,845
Recreation and Culture	1,008,117	-	(5,847)	1,002,270
Sewer	6,229,480	1,403,880	-	7,633,360
Total General Capital Assets	<u>18,200,443</u>	<u>1,767,758</u>	<u>(957,427)</u>	<u>19,010,774</u>
Less: Accumulated Depreciation	<u>(9,393,286)</u>	<u>(577,087)</u>	<u>936,162</u>	<u>(9,034,211)</u>
Net General Capital Assets	<u>\$ 8,807,157</u>	<u>\$ 1,190,671</u>	<u>\$ (21,265)</u>	<u>\$ 9,976,563</u>

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



Proven Expertise & Integrity

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

Selectboard
Town of Eliot
Eliot, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Eliot, Maine as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Town of Eliot, Maine's basic financial statements and have issued our report thereon dated March 6, 2024.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain other matters that we reported to management of the Town of Eliot, Maine in a separate letter dated March 6, 2024.

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
March 6, 2024

WARRANT: 91

Check	D / D	Check	Employee	Gross Pay
15695	350.00	424.58	4501 JAY P. MUZEROLL	1,000.35
15696	300.00	1,039.02	3010 Norman R Albert	1,900.00
115695	843.18	0.00	1005 MELISSA T. ALBERT	1,559.60
115696	963.71	0.00	1059 Kristin D McNulty	1,600.00
115697	406.34	0.00	1104 Sierra A Pawnell	440.00
115698	1,696.98	0.00	1041 Michael J. Sullivan	2,346.40
115699	264.12	0.00	6084 Robert B. Veino	291.24
115700	652.30	0.00	1077 Mikayla L.F. Ferrara	954.00
115701	679.02	0.00	1068 Kylie R Gordon	920.00
115702	1,187.18	0.00	1010 WENDY J. RAWSKI	1,730.80
115703	787.72	0.00	1101 Lauren A Small	1,135.20
115704	979.69	0.00	1003 Rochelle M Bishop	1,502.80
115705	988.32	0.00	1032 Jeffery S. Brubaker	1,607.20
115706	1,043.95	0.00	1099 Donald K Ferrara	1,576.80
115707	666.16	0.00	1069 Kim R Tackett	990.01
115708	785.80	0.00	5078 Casey R Cyr	1,263.99
115709	772.15	0.00	5053 BRIAN P. DELANEY	1,367.20
115710	1,240.85	0.00	5076 William A. Dries	1,966.64
115711	852.15	0.00	5077 Robert Govoni	1,291.05
115712	858.80	0.00	5019 Ronald H Lund	1,509.20
115713	1,203.34	0.00	5074 Ryan D. Mazur	2,157.07
115714	1,185.96	0.00	5068 ELLIOTT L. MOYA	2,230.80
115715	638.70	0.00	5071 JUDITH F. SMITH	912.40
115716	640.06	0.00	3104 Douglas M Blaisdell	1,059.60
115717	597.22	0.00	4538 BRIAN C. HOLT	952.00
115718	683.07	0.00	3116 Austin D Mahoney	1,018.00
115719	983.38	0.00	3013 Kasey A Ross	1,406.00
115720	763.99	0.00	1026 David R Ross-Lyons	1,114.80
115721	900.27	0.00	3028 JAMES G. ROY	1,421.20
115722	232.90	0.00	3008 DONALD E. SYLVESTER	252.20
115723	319.57	0.00	3102 RONALD PEARSON	406.98
115724	412.26	0.00	1263 Thomas J. Phillips, III	509.85
115725	304.32	0.00	3083 RALPH E. PLACE	385.51
115726	233.05	0.00	3084 Daryl R Theriault	319.77
115727	304.47	0.00	3059 Robert H. Whittaker	377.91
115728	276.10	0.00	3110 Nicholas P Willis	345.99
115729	427.57	0.00	1310 Lindsay M. Jardine	559.90
115730	948.93	0.00	1060 HEATHER MUZEROLL-ROY	1,500.00
115731	783.62	0.00	1286 Megan E Roche	1,075.00
115732	246.46	0.00	1297 Nancy Young	266.88
115733	153.53	0.00	1103 Amanda E McKay	166.25
115734	117.17	0.00	1081 Ella G Vennard	126.88
115735	0.00	28,674.36	D / D 9 KENNEBUNK SAVINGS BANK	
15697	0.00	54.74	T & A 9 Mission Square	
15698	0.00	54.74	T & A 10 Mission Square	
115736	0.00	11,185.61	T & A 1 Kennebunk Savings Bank	
115737	0.00	180.00	T & A 7 Maine State Retirement Service	
115738	0.00	2,122.91	T & A 4 Treasurer of State	

ELIOT
12:17 PM

Payroll Warrant
Pay Date: 03/21/2024

03/20/2024
Page 2

WARRANT: 91

Check	D / D	Check	Employee	Gross Pay
Total	28,674.36	43,735.96		45,517.47

Put into A/P	18,916.36
Taken out of A/P	(13,598.00)
Total Payroll	49,054.32

Count	
Checks	48

WE THE SELECTMEN OF THE TOWN OF ELIOT AUTHORIZE THE TOWN TREASURER
Kristin McNulty TO PAY THE INVOICES ON THIS WARRANT.

Lauren Dow

Bruce Cabot Trott

Richard Donhauser

Stanley Shapleigh

William Widi

Warrant 92

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description	Account	Proj				
02854 Amazon Capital Services						
1029	32707	03	cable	13W4-6HCR-6X6R		
cable	E 10-01-03-05				19.98	0.00
	Employees / Training					
			Invoice Total-		19.98	
1029	32707	03	Ext parts	11N6-QGMR-WVWG		
Ext parts	E 10-01-24-10				92.95	0.00
	Rep. & Maint / Equipment					
			Invoice Total-		92.95	
1029	32707	03	Easel stand	1CTV-HCLL-W6LK		
Easel stand	E 10-01-03-05				189.99	0.00
	Employees / Training					
			Invoice Total-		189.99	
1029	32707	03	Curtains	131D-PGR9-RK9Q		
Curtains	E 10-01-24-20				93.97	0.00
	Rep. & Maint / Building					
			Invoice Total-		93.97	
1029	32707	03	Med supplies	11XV-KY9K-R33Q		
Med supplies	E 10-01-03-05				91.40	0.00
	Employees / Training					
			Invoice Total-		91.40	
1029	32707	03	SCBA batt.	1Q1J-T1MW-NL46		
SCBA batt.	E 10-01-10-16				56.12	0.00
	Contract Svc / SCBA Maint.					
			Invoice Total-		56.12	
1029	32707	03	supplies	1DVC-N7D7-NP3K		
supplies	E 10-01-24-20				105.78	0.00
	Rep. & Maint / Building					
			Invoice Total-		105.78	
1029	32707	03	supplies & truck	1LXY-PH3D-1PLP		
#10 truck	E 20-01-24-15				150.00	0.00
	Rep. & Maint / Vehicle					
Hwy office supplies	E 20-01-20-40				13.49	0.00
	Supplies / Dept./Office					
T/S office	E 20-25-20-40				58.00	0.00
	tation - Supplies / Dept./Office					
			Invoice Total-		221.49	
1029	32707	03	supplies & equip	1XGC-P67J-1HLC		
Hwy office	E 20-01-20-40				9.15	0.00
	Supplies / Dept./Office					
Hwy equip.	E 20-01-24-10				63.12	0.00
	Rep. & Maint / Equipment					
			Invoice Total-		72.27	
			Vendor Total-		943.95	
00072 BERNSTEIN, SHUR, SAWYER & NELSON						
1029	32708	03	Sewer Exp	4062843		
Sewer Exp	E 90-30-99-01				1,376.50	0.00
	Misc. / Misc.					
			Invoice Total-		1,376.50	
1029	32708	03	Franck Complaint	4062842		

Warrant 92

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
Franck Complaint			E 01-01-10-02		156.00	0.00
			Contract Svc / Legal Serv.			
				Invoice Total-	156.00	
1029	32708	03	General	4062840		
General			E 01-01-10-02		122.00	0.00
			Contract Svc / Legal Serv.			
				Invoice Total-	122.00	
1029	32708	03	Taxt title	4062841		
Taxt title			E 01-01-10-02		30.50	0.00
			Contract Svc / Legal Serv.			
				Invoice Total-	30.50	
1029	32708	03	Town hall reno	4062844		
Town hall reno			E 90-03-99-01		91.50	0.00
			Misc. / Misc.			
				Invoice Total-	91.50	
				Vendor Total-	1,776.50	
00109 CENTRAL MAINE POWER						
1029	32709	03	66 Dow Hwy	718001924097		
66 Dow Hwy			E 10-01-15-02		82.45	0.00
			Utilities / Electricity			
				Vendor Total-	82.45	
00121 Cintas Corporation #758						
1029	32710	03	3/15/24 Uniforms	4186533415		
3/15/24 Uniforms			E 20-01-03-15		158.37	0.00
			Employees / Uniforms			
				Vendor Total-	158.37	
01337 CNC ELECTRIC						
1029	32711	03	PD Electric	3411		
PD Electric			E 10-05-24-20		250.00	0.00
			Rep. & Maint / Building			
				Vendor Total-	250.00	
02679 Cravens Inspection Services L.L.C.						
1029	32712	03	backflo test	342		
backflo test			E 10-01-24-20		55.00	0.00
			Rep. & Maint / Building			
				Vendor Total-	55.00	
00147 CUMMINS INC						
1029	32713	03	General maint.	V6-2234		
General maint.			E 10-05-24-20		429.84	0.00
			Rep. & Maint / Building			
				Vendor Total-	429.84	
02515 Edison Press						
1029	32714	03	business cards	124142		
business cards			E 20-01-20-40		142.10	0.00
			Supplies / Dept./Office			
				Vendor Total-	142.10	
02940 Fisher Auto Parts						
1029	32715	03	Brakes #10	460-283181		

Warrant 92

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
Brakes #10			E 20-01-24-15		514.23	0.00
			Rep. & Maint / Vehicle			
			Invoice Total-		514.23	
1029	32715	03	Core refund	460-283191		
Credit Memo			G 01-9999-00		-131.63	0.00
			Clearing A/C			
			Invoice Total-		-131.63	
1029	32715	03	Core Refund	460-283379		
Credit Memo			G 01-9999-00		-65.00	0.00
			Clearing A/C			
			Invoice Total-		-65.00	
			Vendor Total-		317.60	
02015 HEATWAVE OIL, LLC						
1029	32716	03	Hwy heat	759867		
Hwy heat			E 20-01-15-01		575.45	0.00
			Utilities / Heating			
			Invoice Total-		575.45	
1029	32716	03	fuel - diesel	759919		
fuel - diesel			E 20-05-20-10		2,211.84	0.00
			Supplies / Fuel			
			Invoice Total-		2,211.84	
			Vendor Total-		2,787.29	
00816 Irving Oil						
1029	32717	03	FD Fuel	35453233		
FD Fuel			E 10-01-20-15		229.93	0.00
			Supplies / Gasoline			
			Invoice Total-		229.93	
1029	32717	03	T/S fuel	35451698		
T/S fuel			E 20-05-20-10		34.62	0.00
			Supplies / Fuel			
			Invoice Total-		34.62	
			Vendor Total-		264.55	
00340 KITTELY WATER DISTRICT						
1029	32718	03	PD water	3527-32024		
PD water			E 10-05-15-04		37.01	0.00
			Utilities / Water			
			Invoice Total-		37.01	
1029	32718	03	4291 quarterly	4291-32024		
4291 quarterly			E 70-05-15-04		37.00	0.00
			Utilities / Water			
			Invoice Total-		37.00	
1029	32718	03	3345 quarterly	3345-32024		
3345 quarterly			E 70-05-15-04		37.01	0.00
			Utilities / Water			
			Invoice Total-		37.01	
1029	32718	03	3529 quarterly	3529-32024		
3529 quarterly			E 01-01-15-04		93.17	0.00
			Utilities / Water			
			Invoice Total-		93.17	

Warrant 92

Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
1029	32718	03	6115 quarterly		6115-32024	
6115 quarterly			E 01-01-15-04		93.17	0.00
			Utilities / Water			
			Invoice Total-		93.17	
			Vendor Total-		297.36	
00000 Kylie Gordon						
1029	32719	03	Travel reimbursement		3/14/2024	
Travel reimbursement			E 01-02-03-05		152.69	0.00
			Employees / Training			
			Vendor Total-		152.69	
02956 Maine Government Finance Officers Association						
1029	32720	03	Webinar		1000458544	
Webinar			E 01-01-03-05		15.00	0.00
			Employees / Training			
			Vendor Total-		15.00	
01006 Maine Municipal Employee Health Trust						
1029	32721	03	April MMEHT		3/18/2024	
April MMEHT			E 01-01-03-10		34,262.65	0.00
			Employees / Health Ins.			
April MMEHT			G 01-2230-00		6,435.71	0.00
			Health/MMEHT			
			Vendor Total-		40,698.36	
00444 MAINE TOWN & CITY CLERK'S ASSN						
1029	32722	03	KG vitals training		1000457725	
KG vitals training			E 01-02-03-05		60.00	0.00
			Employees / Training			
			Vendor Total-		60.00	
01244 P. GAGNON & SON, INC.						
1029	32723	03	FD heat		9587	
FD heat			E 10-01-15-01		323.30	0.00
			Utilities / Heating			
			Vendor Total-		323.30	
00555 Radio Communications Management, Inc.						
1029	32724	03	Radio cable		99433	
Radio cable			E 10-01-24-15		131.63	0.00
			Rep. & Maint / Vehicle			
			Vendor Total-		131.63	
00358 Randy M. Buccini						
1029	32725	03	PEG access		3/14/24	
PEG access			E 93-23-99-01		450.00	0.00
			Misc. / Misc.			
			Vendor Total-		450.00	
02722 Sebago Technics, Inc						
1029	32726	03	Leach Rd Drainage review		202312227	
Leach Rd Drainage review			E 20-30-10-41		1,619.08	0.00
			Contract Svc / Engineering			
			Vendor Total-		1,619.08	

Warrant 92

Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
00648 SOUTHERN MAINE PLANNING						
1029	32727	03	Comp. plan		17202	
Comp. plan			E 02-03-99-01		280.00	0.00
			Misc. / Misc.			
				Invoice Total-	280.00	
1029	32727	03	Stormwater		17226	
Stormwater			E 20-30-05-35		1,485.00	0.00
			Service Fees / Consulting			
				Invoice Total-	1,485.00	
1029	32727	03	Workshop		17157	
Workshop			E 01-03-05-35		200.00	0.00
			Service Fees / Consulting			
				Invoice Total-	200.00	
				Vendor Total-	1,965.00	
02824 The Goodyear Tire & Rubber Co.						
1029	32728	03	T/S Tire		068-1082151	
T/S Tire			E 20-25-24-10		320.45	0.00
			tation - Rep. & Maint / Equipment			
				Vendor Total-	320.45	
01853 Town Hall Streams, LLC						
1029	32729	03	monthly streams		15412	
monthly streams			E 01-01-05-24		250.00	0.00
			Service Fees / Video Stream			
				Vendor Total-	250.00	
00725 TREASURER OF STATE						
1029	32730	03	BMV Report		3/7-3/14	
BMV Report			G 01-2040-00		27,805.17	0.00
			DMV Regs			
				Vendor Total-	27,805.17	
00873 U.S. BANK CORPORATE TRUST/BOSTON						
1029	32731	03	Bond payment		MMBB2019A-ELIT1	
Bond payment			E 07-02-65-06		1,028.09	0.00
			Debt Service / Interest			
				Vendor Total-	1,028.09	
00906 W.B. MASON COMPANY, INC.						
1029	32732	03	Notary & embossers KM&LS		245073771	
Notary & embossers KM&LS			E 01-01-20-40		79.40	0.00
			Supplies / Dept./Office			
				Vendor Total-	79.40	
00904 Westbrook Paper City Hoops						
1029	32733	03	Travel tournament		3/12/2024	
Travel tournament			E 31-02-55-02		200.00	0.00
			Prog. Exp. / Contracted			
				Vendor Total-	200.00	
02029 WEX Bank						
1029	32734	03	Fuel		95613199	
Fuel			E 10-01-20-15		386.39	0.00
			Supplies / Gasoline			

Warrant 92

Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
Vendor Total-					386.39	
02844 WIN Waste Innovations						
1029	32735	03	Waste	23-0000260399		
Waste			E 20-25-10-28		162.84	0.00
			tation - Contract Svc / Disposal			
Vendor Total-					162.84	
00570 York County Registry of Deeds						
1029	32736	03	18 Littlebrood deed relea	3/18/24		
18 Littlebrood deed relea			E 01-02-05-20		32.00	0.00
			Service Fees / Tran/Liens			
Vendor Total-					32.00	
Prepaid Total-					0.00	
Current Total-					83,184.41	
EFT Total-					0.00	
Warrant Total-					83,184.41	

WE THE SELECTMEN OF THE TOWN OF ELIOT AUTHORIZE THE TOWN TREASURER
Kristin McNulty TO PAY THE INVOICES ON THIS WARRANT.

Lauren Dow

Bruce Cabot Trott

Richard Donhauser

Stanley Shapleigh

William Widi

Payroll Warrant

Pay Date: 03/14/2024

**** REPRINT ****

WARRANT: 89

Check	D / D	Check	Employee	Gross Pay
15680	0.00	192.74	2030 J. PETER DENNETT	208.71
15681	0.00	241.35	2207 Maryann Place	283.00
15682	0.00	107.81	2206 Nedra Sahr	116.74
15683	0.00	98.01	2209 Janis A. Sullivan	106.13
15684	0.00	84.95	2208 Robert B. Sullivan	91.98
15685	0.00	209.36	4517 ROBERT O. MCPHERSON	285.00
15686	350.00	424.58	4501 JAY P. MUZEROLL	1,000.35
15687	0.00	107.67	2010 Mary Dennett	116.74
15688	0.00	84.95	2002 Raymond Faulkner	91.98
15689	0.00	94.74	2020 Jennifer F Himmer	102.59
15690	0.00	107.81	1030 Kim M. Reed	116.74
15691	0.00	110.59	2093 JANE SPINNEY	120.28
15692	0.00	1,339.02	3010 Norman R Albert	1,900.00
115680	843.18	0.00	1005 MELISSA T. ALBERT	1,559.60
115681	214.98	0.00	2125 ELLEN M. LEMIRE	287.83
115682	963.71	0.00	1059 Kristin D McNulty	1,600.00
115683	406.34	0.00	1104 Sierra A Pawnell	440.00
115684	1,696.98	0.00	1041 Michael J. Sullivan	2,346.40
115685	264.12	0.00	6084 Robert B. Veino	291.24
115686	652.30	0.00	1077 Mikayla L.F. Ferrara	954.00
115687	702.29	0.00	1068 Kylie R Gordon	954.50
115688	1,187.18	0.00	1010 WENDY J. RAWSKI	1,730.80
115689	787.72	0.00	1101 Lauren A Small	1,135.20
115690	979.69	0.00	1003 Rochelle M Bishop	1,502.80
115691	988.32	0.00	1032 Jeffery S. Brubaker	1,607.20
115692	1,043.95	0.00	1099 Donald K Ferrara	1,576.80
115693	666.15	0.00	1069 Kim R Tackett	990.00
115694	776.83	0.00	5078 Casey R Cyr	1,249.99
115695	1,102.57	0.00	5053 BRIAN P. DELANEY	1,879.90
115696	922.76	0.00	5076 William A. Dries	1,386.32
115697	1,167.28	0.00	5077 Robert Govoni	1,851.35
115698	858.80	0.00	5019 Ronald H Lund	1,509.20
115699	837.28	0.00	5074 Ryan D. Mazur	1,483.97
115700	1,185.96	0.00	5068 ELLIOTT L. MOYA	2,230.80
115701	785.64	0.00	5210 Paul W Shield	900.00
115702	638.70	0.00	5071 JUDITH F. SMITH	912.40
115703	640.06	0.00	3104 Douglas M Blaisdell	1,059.60
115704	646.07	0.00	4538 BRIAN C. HOLT	1,023.40
115705	683.07	0.00	3116 Austin D Mahoney	1,018.00
115706	983.39	0.00	3013 Kasey A Ross	1,406.01
115707	763.99	0.00	1026 David R Ross-Lyons	1,114.80
115708	972.33	0.00	3028 JAMES G. ROY	1,527.80
115709	464.64	0.00	3008 DONALD E. SYLVESTER	516.12
115710	319.57	0.00	3102 RONALD PEARSON	406.98
115711	412.26	0.00	1263 Thomas J. Phillips, III	509.85
115712	274.06	0.00	3083 RALPH E. PLACE	344.93
115713	233.05	0.00	3084 Daryl R Theriault	319.77
115714	304.47	0.00	3059 Robert H. Whittaker	377.91

Payroll Warrant

Pay Date: 03/14/2024

**** REPRINT ****

WARRANT: 89

Check	D / D	Check	Employee	Gross Pay
115715	276.10	0.00	3110 Nicholas P Willis	345.99
115716	620.69	0.00	1310 Lindsay M. Jardine	819.50
115717	948.93	0.00	1060 HEATHER MUZEROLL-ROY	1,500.00
115718	733.00	0.00	1286 Megan E Roche	1,000.00
115719	282.82	0.00	1297 Nancy Young	306.25
115720	145.45	0.00	1103 Amanda E McKay	157.50
115721	189.90	0.00	1081 Ella G Vennard	205.63
115722	0.00	29,916.58	D / D 9 KENNEBUNK SAVINGS BANK	
15693	0.00	54.74	T & A 9 Mission Square	
15694	0.00	54.74	T & A 10 Mission Square	
115723	0.00	11,799.57	T & A 1 Kennebunk Savings Bank	
115724	0.00	180.00	T & A 7 Maine State Retirement Service	
115725	0.00	2,157.53	T & A 4 Treasurer of State	
Total	29,916.58	47,366.74		48,880.58

Put into A/P **19,554.50**
 Taken out of A/P **(14,246.58)**
 Total Payroll **52,674.66**

Count

Checks 61

WE THE SELECTMEN OF THE TOWN OF ELIOT AUTHORIZE THE TOWN TREASURER

DocuSigned by: Kristin McNulty TO PAY THE INVOICE ON BEHALF OF THE TOWN OF ELIOT THIS WARRANT.

Lauren Dow
04C9118AB179438...

DocuSigned by: Lauren Dow

Richard Donhauser
91E91EFC6EC3406...

DocuSigned by: Richard Donhauser

William Widi
E32B0CFFFF404C8...

DocuSigned by: William Widi

Bruce Cabot Trott
D0F25B64353D4E4...

DocuSigned by: Bruce Cabot Trott

Stanley Shapleigh
B58C9C0178EF47D...

DocuSigned by: Stanley Shapleigh

Warrant 90

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
02846 Advanced Workplace Strategies, Inc.						
0997	32682	03	Mandatory fmcsa drug test		611396	
Mandatory fmcsa drug test			E 01-01-03-02		62.00	0.00
Employees / HR						
			Vendor Total-		62.00	
02854 Amazon Capital Services						
0997	32683	03	LT office		13P7-6MPM-YLFJ	
LT office			E 10-01-24-20		548.99	0.00
Rep. & Maint / Building						
			Invoice Total-		548.99	
0997	32683	03	office		1C79-M9VR-P7HY	
office			E 10-01-24-20		167.99	0.00
Rep. & Maint / Building						
			Invoice Total-		167.99	
0997	32683	03	ofc. supplies & equip		11TJ-MYYV-DHRH	
Office supplies			E 20-01-20-40		16.86	0.00
Supplies / Dept./Office						
Office supplies			E 20-25-20-40		136.68	0.00
tation - Supplies / Dept./Office						
Equipment			E 20-25-03-15		15.94	0.00
tation - Employees / Uniforms						
Equipment			E 20-05-24-10		100.33	0.00
Rep. & Maint / Equipment						
			Invoice Total-		269.81	
0997	32683	03	Office supply		1DPH-CJLC-D4X3	
Office supply			E 01-01-20-40		36.34	0.00
Supplies / Dept./Office						
			Invoice Total-		36.34	
0997	32683	03	Election supply		1DFQ-D96X-JKLV	
Election supply			E 15-15-20-04		9.99	0.00
Supplies / Election						
			Invoice Total-		9.99	
0997	32683	03	New phone prot. case		1R3C-GY17-WYDQ	
New phone prot. case			E 01-01-20-40		11.99	0.00
Supplies / Dept./Office						
			Invoice Total-		11.99	
0997	32683	03	Calendar		1GJ9-GMYM-DN67	
Calendar			E 01-01-20-40		16.49	0.00
Supplies / Dept./Office						
			Invoice Total-		16.49	
0997	32683	03	Credit Memo		1N4Y-YKTT-7H7D	
Credit Memo			G 01-9999-00		-48.99	0.00
Clearing A/C						
			Invoice Total-		-48.99	
			Vendor Total-		1,012.61	
00121 Cintas Corporation #758						
0997	32684	03	3/8 Uniforms		418582947	
3/8 Uniforms			E 20-01-03-15		158.37	0.00
Employees / Uniforms						
			Vendor Total-		158.37	

Warrant 90

Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
00131 COMCAST						
0997	32685	03	PEG access		0475-32024	
PEG access			E 93-23-99-01		110.54	0.00
			Misc. / Misc.			
				Vendor Total-	110.54	
00000 Donald Ferrara						
0997	32686	03	reimburse mileage & tolls		3/2024	
reimburse mileage & tolls			E 01-03-03-06		166.08	0.00
			Employees / Mileage			
				Vendor Total-	166.08	
02333 EcoMaine						
0997	32687	03	Bulky waste		BULELIOT01	
Bulky waste			E 20-25-10-28		2,411.28	0.00
			tation - Contract Svc / Disposal			
				Invoice Total-	2,411.28	
0997	32687	03	Waste		ELIOT01	
Waste			E 20-25-10-28		2,969.92	0.00
			tation - Contract Svc / Disposal			
				Invoice Total-	2,969.92	
				Vendor Total-	5,381.20	
02475 Leaf						
0997	32688	03	Lease copiers		16190561	
Lease copiers			E 07-02-65-08		721.61	0.00
			Debt Service / Leases			
				Vendor Total-	721.61	
00388 MainePERS						
0997	999999	03	Feb 2024		2/2024	
Feb 2024			E 01-01-03-40		20,468.75	0.00
			Employees / MPEs			
Feb 2024			G 01-2215-00		15,354.76	0.00
			MSRS/Employe			
				Vendor Total-	35,823.51	
02675 MyRec.com						
0997	32689	03	Rec software		03217106S	
Rec software			E 01-01-13-02		5,120.00	0.00
			Technology / Software			
				Vendor Total-	5,120.00	
02901 Port City Architecture						
0997	32690	03	Town hall project		23424-3	
Town hall project			E 90-03-99-01		18,816.85	0.00
			Misc. / Misc.			
				Vendor Total-	18,816.85	
01956 RHR SMITH & COMPANY						
0997	32691	03	Final FY23 audit pymnt		2024-0859	
Final FY23 audit pymnt			E 01-01-10-01		100.00	0.00
			Contract Svc / Auditor			
				Vendor Total-	100.00	
00619 S.A.D. # 35						

Warrant 90

Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
0997	32692	03	March Assessment		3/2024	
March Assessment			E 62-01-99-01		912,852.25	0.00
			Misc. / Misc.			
			Vendor Total-		912,852.25	
01955 Schreiber/Cohen, LLC						
0997	32693	03	wage garnishment - march		3.2024	
wage garnishment - march			G 01-2223-00		50.00	0.00
			David Dubord			
			Vendor Total-		50.00	
00671 SULLIVAN TIRE COMPANIES						
0997	32694	03	Snow tires		101866	
Snow tires			E 10-05-24-15		620.00	0.00
			Rep. & Maint / Vehicle			
			Vendor Total-		620.00	
00679 TEAMSTERS LOCAL UNION #340						
0997	32695	03	March 2024 Dues		3/2024	
March 2024 Dues			G 01-2237-00		644.00	0.00
			Union Dues-P			
			Vendor Total-		644.00	
00622 Terminal Supply Inc.						
0997	32696	03	LED winter		21597	
LED winter			E 20-05-24-10		185.88	0.00
			Rep. & Maint / Equipment			
			Vendor Total-		185.88	
00038 Tighe & Bond, Inc.						
0997	32697	03	Water & sewer ext		032496051	
Water & sewer ext			E 90-30-99-01		5,512.50	0.00
			Misc. / Misc.			
			Vendor Total-		5,512.50	
01418 T-Mobile						
0997	32698	03	Cells		0683-32024	
Admin			E 01-01-05-02		36.69	0.00
			Service Fees / Communicatio			
Land Use			E 01-03-05-02		36.69	0.00
			Service Fees / Communicatio			
Public Works			E 20-01-05-02		12.23	0.00
			Service Fees / Communicatio			
CSD			E 30-01-05-02		54.51	0.00
			Service Fees / Communicatio			
			Vendor Total-		140.12	
01753 Town of Kittery Sewer Department						
0997	32699	03	Weekly station checks		3124	
Weekly station checks			E 70-15-24-10		396.00	0.00
			Rep. & Maint / Equipment			
Weekly station checks			E 70-05-24-10		396.00	0.00
			Rep. & Maint / Equipment			
Weekly station checks			E 70-10-24-10		396.00	0.00
			Rep. & Maint / Equipment			
			Vendor Total-		1,188.00	

Warrant 90

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description	Account	Proj				
00725 TREASURER OF STATE						
0997	32700	03	BMV Report	2/29-3/7		
BMV Report			G 01-2040-00		28,427.98	0.00
		DMV Regs				
			Vendor Total-		28,427.98	
00899 TREASURER OF STATE						
0997	32701	03	monthly report	2/1-2/29		
monthly report			G 01-2030-00		1,439.00	0.00
		Moses-IF&W				
			Vendor Total-		1,439.00	
00824 TREASURER, STATE MAINE						
0997	32702	03	Monthly report	2/1-2/29		
Monthly report			G 01-2010-00		158.00	0.00
		Dog License				
			Vendor Total-		158.00	
01770 UNDERWOOD ENGINEERS						
0997	32703	03	Water & Sewer Ext project	21389		
Water & Sewer Ext project			E 90-30-99-01		12,096.87	0.00
		Misc. / Misc.				
			Invoice Total-		12,096.87	
0997	32703	03	Water & Sewer Ext project	21423		
Water & Sewer Ext project			E 90-30-99-01		2,131.01	0.00
		Misc. / Misc.				
			Invoice Total-		2,131.01	
			Vendor Total-		14,227.88	
00906 W.B. MASON COMPANY, INC.						
0997	32704	03	printer toner cart.	244464092		
printer toner cart.			E 01-01-20-40		68.40	0.00
		Supplies / Dept./Office				
			Invoice Total-		68.40	
0997	32704	03	Notary supply - kylie	244801646		
Notary supply - kylie			E 01-01-20-40		47.75	0.00
		Supplies / Dept./Office				
			Invoice Total-		47.75	
			Vendor Total-		116.15	
01051 WELLS FARGO FINANCIAL LEASING						
0997	32705	03	Copier	5028851028		
Copier			E 07-02-65-08		223.66	0.00
		Debt Service / Leases				
			Vendor Total-		223.66	
00447 Yoga In Action						
0997	32706	03	Senior yoga	1550		
Senior yoga			E 31-02-55-02		500.00	0.00
		Prog. Exp. / Contracted				
			Vendor Total-		500.00	

Warrant 90

Jrnl	Check	Month	Invoice Description	Reference	Encumbrance
Description	Account		Proj	Amount	
			Prepaid Total-	35,823.51	
			Current Total-	997,934.68	
			EFT Total-	0.00	
			Warrant Total-	1,033,758.19	

WE THE SELECTMEN OF THE TOWN OF ELIOT AUTHORIZE THE TOWN TREASURER Kristin McNulty TO PAY THE INVOICES ON THIS WARRANT.

DocuSigned by:
Lauren Dow
04C9118AB179438...

DocuSigned by:
Richard Donhauser
91E91EFC6EC3406...

DocuSigned by:
William Widi
E32B0CFFFF404C8...
William Widi

DocuSigned by:
Bruce Cabot Trott
D0F25B64353D4E4...

DocuSigned by:
Stanley Shapleigh
B58C9C0178EF47D...

DocuSigned by:
Stanley Shapleigh