

**Eliot Select Board Agenda**  
**Thursday September 14, 2023, 5:30PM Town Hall**  
**Meeting Room and use of the OWL for Remote via ZOOM**

**Call to order**

**Roll Call**

- A. Pledge of Allegiance**
- B. Public Comment**
- C. Approval of Minutes:** January 12, 2022
- D. Public Hearing(s);** (none)
- E. Reports;** Town Managers Report

**F. Board and Committee Appointments/Resignation**

- 1. June Hamel Resignation from Aging in Place
- 2. Richard Kaknes Conservation Commission Applicant

**G. New Business**

- 1. S. Keene Lilac Lane Request to Address Select Board
- 2. PEG Proposal

**H. Old Business**

- 1. Fiscal Year 2022 Audit
- 2. November Town Meeting Warrant Informational Material
- 3. Certification of Ordinance(s) for Article 11 (Shooting Range), Article 12 (Budget Process)

**I. Approval of Warrants:**

Payroll Warrants

#16 \$51,103.65  
#17 \$61,373.01  
#19 \$47,124.74

Accounts Payable Warrants

#18 \$1,008,888.49  
#20 \$327,808.01

**J. Adjourn**

Topic: Eliot Select Board Meeting

Time: Sep 14, 2023, 05:30 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/86740184700?pwd=NmtDSHpZb1VMV016Y3NRQThyM050Zz09>

Meeting ID: 867 4018 4700

Passcode: 47537

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**Draft SELECT BOARD MEETING**  
**January 12, 2023 5:30PM**  
**Town Hall/Hybrid**

1 **Quorum noted**

2  
3 **5:30 PM:** Meeting called to order by Chairperson Donhauser.

4  
5 **A. Roll Call:** Mr. Donhauser, Mr. Widi, Mr. McPherson, Ms. Dow, and Mr. Shapleigh.

6  
7 **B. Pledge of Allegiance recited**

8  
9 **C. Public Comment:**

10  
11 **5:31 PM** Mr. (Gene) Wypyski, Creek Crossing, said that I'm a voter, also a member of the  
12 Budget Committee. However, I do not speak on behalf of the Budget Committee  
13 on what I'm about to say. I'm here to discuss the level of library services the  
14 William Fogg Library provides to the citizens of Eliot. In the last 60 days, or so,  
15 the Fogg Library has lost 3/4 of its staff. Presently, the Fogg Library is operating  
16 17 hours a week, mostly during the day. The Library's website has been removed  
17 so all online access to the library's resources and services doesn't exist. There are  
18 no plans for any library programs in 2023 and, if you go to their Facebook site,  
19 everything on there is obsolete or is a broken link back to the website that doesn't  
20 exist. So, my concern as a voter and Budget Committee member is we, as citizens,  
21 simply aren't getting our money's worth in services from the Fogg Library Trust.  
22 We've spent about \$240,000 in fiscal year 2023 to support the operations of the  
23 library, expecting that they would continue to provide traditional library services  
24 to the community. What I mean by services are things like access to books and  
25 materials, borrowing the books, internet access, personal computer access for  
26 some people, meeting space, professional staff, after-school programs, kids story  
27 time, all that good stuff. My dad was a librarian. My daughter-in-law is a  
28 librarian, my sister used to sell books to libraries so I kind of have a sense of what  
29 a functioning library should look like for the Town, especially a public library.  
30 So, as I research it, the Town is not a benefactor of the Fogg Library Trust. We're  
31 a customer of the library. I understand we're still pulling away from Covid  
32 restrictions but there's no economic reason the Fogg Library is unable to provide  
33 the level of services the community has come to expect. So, I'm asking the SB to  
34 write a formal letter to the Fogg Library Trustees, namely Ms. Schisler, Ms.  
35 Cabot, and Ms. Kent, to request, formally, what is the level of service we can  
36 expect from the library for the duration of fiscal 2023. If you look at what was  
37 offered, even 30 – 45 days ago with being open 30 hours a week, programs  
38 scheduled into this month, and all of that has just kind of evaporated on us. So,  
39 what level of service will the library provide in fiscal year 2023, i.e. their staffing  
40 plans, library hours, availability of online resources, program plans. Basically,  
41 things we had 60 days ago, you know. Let's continue, hopefully. And the second  
42 thing is really when the services they are going to provide in fiscal 2024. I'm on  
43 the Budget Committee and we formally invited the Trustees to the next budget

**Draft SELECT BOARD MEETING**  
**January 12, 2023 5:30PM (continued)**  
**Town Hall/Hybrid**

44 meeting. Their response is pending. So, I guess I go back to the very economic  
45 concern of are we getting our money's worth, now, and can we expect to get our  
46 money's worth, with their request of approximately \$260,000, in the next fiscal  
47 year. Thank you for your time.

48  
49 **5:39 PM** Mr. Widi said, just to simplify it, your request is for us to draft a letter asking the  
50 trustees what their plans are for the remainder of fiscal year 2023 and fiscal year  
51 2024.

52  
53 Mr. Wypyski said, simply, yes. And candidly, I understand behind the scenes,  
54 there's a lot of history and upset and corporate governance issues with the trust.  
55 That's all well and good but all I care about is the citizenry having access to good  
56 library services. We paid for them. We should have access to them. And what we  
57 get right now is not acceptable. It's not up to what we contracted for 8 months  
58 ago.

59  
60 Mr. Shapleigh asked if Mr. Wypyski knew why 3/4 of the staff have retired or  
61 left.

62  
63 Mr. Wypyski said that I don't know directly. I'm a citizen and I hear talk. I think,  
64 speaking as a former HR professional, it was a combination of voluntary and  
65 involuntary term. But beyond that, I don't know.

66  
67 **5:40 PM** Mr. Donhauser said that I don't find your request unreasonable, at all. I think it  
68 makes a lot of sense. However, I want to state just for the record that we actually,  
69 as a Board, have no control over the library, other than withholding money. I  
70 guess that would be a form of control. Even to the extent of clawing back money.  
71 For example, money that was allocated for this year that is not being used. That  
72 would be very difficult for us to do, I believe.

73  
74 Mr. Wypyski said that I am not suggesting that, in the least, I respect that they are  
75 a separate entity from us. However, I made this point at the last Budget  
76 Committee meeting. We have to have some kind of relationship with them. They  
77 want to be hands off, fine. They are the vendor. We are the customer. We don't  
78 have any control over our vendors. You know it's all arm's length. So fine. You  
79 don't want us to be involved in your governance, so be it. We should be able to  
80 expect, though, the services we pay for.

81  
82 Mr. Donhauser said that I agree with your proposal.

83  
84 Mr. McPherson asked if we know if those positions have been posted.

85

**Draft SELECT BOARD MEETING**  
**January 12, 2023 5:30PM (continued)**  
**Town Hall/Hybrid**

86 **5:42 PM** Mr. Wypyski said that I believe the Library Director's position is posted. It's a  
87 Maine.gov site – library association site. That's the only one I saw.  
88

89 Mr. Donhauser said that I would like to make a motion.  
90

91 **Mr. Donhauser moved, second by Ms. Dow, that the Eliot Select Board**  
92 **initiate a letter through the Town Manager asking what the level of service**  
93 **we should expect in this coming year and for fiscal year 2024 and perhaps**  
94 **the Trustees may visit us at a future meeting.**  
95

96 DISCUSSION  
97

98 Mr. Widi said that I would just say “for fiscal year 2024” in there because we're  
99 going through that budget season now. We may have a lot of questions and, then,  
100 we're voting on making a recommendation based on a total unknown.  
101

102 Mr. Donhauser agreed to that change and enter that into the motion.  
103

104 DISCUSSION ENDED  
105

106 **Roll Call Vote:**  
107

108 **Mr. Donhauser – Yes**

109 **Mr. McPherson - Yes**

110 **Mr. Widi – Yes**

111 **Ms. Dow – Yes**

112 **Mr. Shapleigh - Yes**  
113

114 **Unanimous vote to approve motion.**  
115

116 **5:43 PM** Mr. Donhauser asked if there was any other public comment that people would  
117 like to make at this time.  
118

119 Mr. (Larry) Sottero, Brixham Road, said that the one thing that concerns me a lot  
120 is that the Director was let go I believe 3 or 4 weeks ago, now, and the job posting  
121 was just put on a few days ago. So, they are kind of taking their time. It doesn't  
122 seem to be important and the hours have been cut ever since Christmas.  
123

124 Mr. Donhauser said that I understand your concern. Again, we as a Board have no  
125 control over that.  
126

127 Mr. Sottero said that, as taxpayers, I think we would have definite concern.  
128



**Draft SELECT BOARD MEETING  
January 12, 2023 5:30PM (continued)  
Town Hall/Hybrid**

129 Mr. Donhauser said certainly. Without question.  
130

131 Mr. (Skip) Devito, State Road, said that I remember discussions when the schools  
132 were being built that, technically, our public library is in the schools. Can  
133 anybody comment.  
134

135 **5:44PM** Mr. Donhauser said that, to my knowledge, that isn't true. That's not the case. It's  
136 a private trust. The school libraries are funded by the school, as far as I know. For  
137 security reasons, it would probably be unlikely we would be able to go into a  
138 school library freely.  
139

140 **D. Approval of Minutes of Previous Meeting(s)**  
141

142 There were no minutes reviewed tonight.  
143

144 **E. Department Head/Committee Reports**  
145

146 **5:45 PM 1. Town Manager's Report**  
147

148 Mr. Sullivan said that I did file a report and it is on the website. I did take Orland  
149 McPherson's picture and put it on my report. Two things I'd like to add is that we  
150 did go live with Timeclock+. It is a system that will help us streamline our payroll  
151 as well as keep closer records of time – vacation time, sick time, when they do  
152 and don't come in to work. This is something we've been working on for a long  
153 time. I'd like to thank, particularly Ms. Albert, for the hard work on this. It has  
154 been accepted by the employees at a rate I haven't seen before. They've  
155 absolutely been wonderful. I'd also like to congratulate Eliot on getting the  
156 Climate Resiliency grant, a competitive grant. Thank you to Mr. Brubaker for all  
157 his hard work on it. It dovetails well with the Comp Plan.  
158

159 Mr. Donhauser said that the grant also has future possibilities, correct.  
160

161 Mr. Brubaker said that now that we are officially enrolled in Community  
162 Resilience Partnership, we'll have access to those grants.  
163

164 Mr. Donhauser asked if there was an amount awarded to us yet.  
165

166 Mr. Brubaker said not yet but my understanding is that they are were pretty  
167 favorable to other grant applications for action items that fit with the list of action  
168 items.  
169

170 Mr. Donhauser said well done.  
171

**Draft SELECT BOARD MEETING  
January 12, 2023 5:30PM (continued)  
Town Hall/Hybrid**

172 **Mr. Donhauser moved, second by Mr. Shapleigh, that the Eliot Select Board**  
173 **accept the Town Manager's Report, dated January 4<sup>th</sup>, and ask that it be**  
174 **posted on the Town website.**

175  
176 **Roll Call Vote:**

177  
178 **Mr. Donhauser – Yes**  
179 **Mr. McPherson - Yes**  
180 **Mr. Widi – Yes**  
181 **Ms. Dow – Yes**  
182 **Mr. Shapleigh - Yes**

183  
184 **Unanimous vote to approve motion.**

185  
186 **F. Board and Committee Appointment/Resignations:**

187  
188 **5:50 PM 1. David Marshall, Conservation Commission**

189  
190 Mr. Marshall said that I am looking forward to serving the Town. I've done this in  
191 New Hampshire prior to the pandemic.

192  
193 Mr. Donhauser said that I have read your application. It is quite impressive.

194  
195 **Mr. Donhauser moved, second by Mr. McPherson, that the Eliot Select**  
196 **Board appoint David Marshall to the Conservation Commission to a term**  
197 **ending June 2025.**

198  
199 **Roll Call Vote:**

200  
201 **Mr. Donhauser – Yes**  
202 **Mr. McPherson - Yes**  
203 **Mr. Widi – Yes**  
204 **Ms. Dow – Yes**  
205 **Mr. Shapleigh - Yes**

206  
207 **Unanimous vote to approve motion.**

208  
209 **5:51 PM 2. Jay Muzeroll, Eliot Fire Chief and Forest Fire Warden**

210  
211 **Mr. Donhauser moved, second by Ms. Dow, that the Eliot Select Board**  
212 **appoint Jay Muzeroll as the Eliot Fire Chief and Forest Fire Warden for a**  
213 **term ending December 31, 2023.**

214

**Draft SELECT BOARD MEETING  
January 12, 2023 5:30PM (continued)  
Town Hall/Hybrid**

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**Roll Call Vote:**

- Mr. Donhauser – Yes**
- Mr. McPherson - Yes**
- Mr. Widi – Yes**
- Ms. Dow – Yes**
- Mr. Shapleigh - Yes**

**Unanimous vote to approve motion.**

**5:52 PM 3. Suzanne O'Connor, Planning Board**

Ms. O'Connor said that I'm really interested in participating. I've been to a couple of meetings. I think the work is interesting and I'm happy that I have time in my life, now, to join.

**Mr. Donhauser moved, second by Mr. Shapleigh, that the Eliot Select Board appoint Suzanne O'Connor to the Planning Board to a term ending June 2024.**

**Roll Call Vote:**

- Mr. Donhauser – Yes**
- Mr. McPherson - Yes**
- Mr. Widi – Yes**
- Ms. Dow – Yes**
- Mr. Shapleigh - Yes**

**Unanimous vote to approve motion.**

**G. New Business:**

**5:53 PM 1. Comp Plan Update (Planning Director Jeff Brubaker)**

Mr. Brubaker said that we are now up and running with our Comprehensive Plan update. We had the kick-off meeting for the full committee that you all appointed in November. It was a great meeting of around 20 committee members and I felt it went really well. I want to thank the committee for their work, so far. They appointed co-chairs, a vice chair, and a secretary. We also have subcommittees that have each had their inaugural meeting, most happening in December. Those subcommittees, as you know, are focused on particular topics in the community like economic development, land use, and so forth. The good news recently is that

**Draft SELECT BOARD MEETING**  
**January 12, 2023 5:30PM (continued)**  
**Town Hall/Hybrid**

258 we have released our Community Survey. It is now open and I hope you all can  
259 take it. Everyone should have gotten a postcard in the mail with a link. We have a  
260 great online survey where you can not only answer questions but you can also put  
261 points on a map, draw lines on a map, to help determine where you want to see  
262 community amenities, improvements, and things like that. For those who don't  
263 want to do the online survey, we have paper copies here in Town Hall. There's a  
264 new drop box in the lobby that our Land Use Assistant set up, and we also have  
265 some copies available at the library. Furthermore, if anyone calls our office who  
266 might have trouble leaving their house and wants a paper copy mailed to them, we  
267 can do that, as well. We are thankful, also, to have EliotConnects. They are  
268 volunteering, too. If someone connects them, they can actually drive a survey to  
269 their house and drop it off and then bring it back. We're hoping to give folks a lot  
270 of different options to take the survey.

271  
272 **5:55 PM** Mr. Donhauser asked if there is a deadline.

273  
274 Mr. Brubaker said that we are keeping it open through January. There are extra  
275 copies of the post card in the lobby, showing them an example. On the back there  
276 is a link and QR code if you want to do the online version. I did check the  
277 responses on the online survey the other day and we are either at, or over, 500  
278 responses. So, I'm really excited about that And that doesn't include the last few  
279 days or paper copies. We have our inventory underway. This is the first pillar that  
280 is commonly done in the early sages of a Comprehensive Plan, where we're  
281 collecting existing conditions information, getting a sense of all of the data that  
282 we can that goes into the state of the community. That, along with the community  
283 survey and other public input, will inform the goals, policies, and strategies in the  
284 Comprehensive Plan. That's the true road map for where the community wants to  
285 go the next 10 to 15 years. So, right now we're in the information-gathering stage  
286 and we have SMPDC as our consultant; that they are helping us with that  
287 inventory. We are planning to do the first public session sometime later this  
288 winter, which would be like a community visioning meeting. We are also  
289 planning to do some stakeholder interviews with businesses and organizations in  
290 Town.

291  
292 **Mr. Donhauser moved, second by Mr. Shapleigh, that the Eliot Select Board**  
293 **accept the update, as presented, and thank the Town Planner for all his**  
294 **excellent, hard work on this project.**

295  
296 **Roll Call Vote:**

297  
298 **Mr. Donhauser – Yes**  
299 **Mr. McPherson - Yes**  
300 **Mr. Widi – Yes**

**Draft SELECT BOARD MEETING  
January 12, 2023 5:30PM (continued)  
Town Hall/Hybrid**

301           **Ms. Dow – Yes**  
302           **Mr. Shapleigh - Yes**

303  
304           **Unanimous vote to approve motion.**

305  
306   **H.    Old Business:**

307  
308   **5:58 PM       1. FY 24 Budget Brief**

309  
310           Mr. Sullivan gave a briefing using a powerpoint presentation. We are getting  
311           closer to having some finality on our FY24 budget. He said that Town Manager  
312           recommendations as represented in this presentation are his professional opinion  
313           of what fiscal resources are necessary to fund the basic services to facilitate Town  
314           business or the activities for the residents of Eliot in the most responsible manner  
315           in FY24. As Manager, I continue to advocate that Eliot invest in itself. This  
316           includes increased funding for infrastructure, innovation, and staff retention.  
317           Regarding the **Town Hall** renovation and expansion, I think it's one of the items  
318           that is ready to go before the voters in a warrant article. It will be in a separate  
319           article. I would consider this project ready to go because it has been discussed, ad  
320           nauseum. The price tag is about \$3.5 million. I'm going to suggest we do a 30-  
321           year note, which would allow us to do some of the necessary repairs at the Police  
322           Station, as well. I think that this, to some degree, will double the size of the  
323           present Town Hall. A major portion would accommodate a larger meeting space,  
324           additional meeting spaces, and increased Town Clerk staff, which is where we  
325           have a need, as well. The large meeting space would accommodate voting  
326           activities and larger public meetings. I've had people ask me why move voting  
327           from the schools. The future of having voting in schools is being considered in  
328           every community because of safety concerns. Here, for some of the larger  
329           elections, they do close the school, but the set-up is getting more complicated, the  
330           moving of equipment from place to place is adding additional strain on that  
331           equipment, etc. So, if we can have a facility, which the Clerk feels we can, large  
332           enough to both store the equipment and have the voting here, I think you will be  
333           ahead of the curve. The added bonuses for the Clerk's Office, which would mean  
334           more space, but also additional space and a lot more programming for the ECSD,  
335           Aging-in-Place, and others. We often have people ask us, public groups, to use  
336           space. There has been substantial deferred maintenance in Town Hall for years.  
337           There is an immediate need for a new door. The front door was open this morning  
338           when we came in and the alarm wasn't set from last night. We've had that door  
339           repaired a couple of times and looking at having it repaired again. The roof needs  
340           to be replaced. It's beyond its guaranteed, useful life. There are ADA issues,  
341           security issues. The carpets are beyond steam-cleaning. Our insurance  
342           underwriters have cited floor tiles as a hazard. Painting of offices or meeting  
343           spaces has not been addressed in years or, in some cases I'm told, ever. The

**Draft SELECT BOARD MEETING**  
**January 12, 2023 5:30PM (continued)**  
**Town Hall/Hybrid**

344 backup generator is inefficient and a likely candidate for failure. The project will  
345 not get any cheaper in subsequent years. By using a 30-year bond, now, the cost  
346 will be borne by real-time residents who will get the most utilization. 30-year  
347 level debt would add about \$243,000 to the annual budget. It would not impact  
348 the budget fully until the bond is floated, at the earliest if it was approved next  
349 year, FY25, or later depending on the issuance, if approved at the June 2023  
350 meeting. It's also time to make a decision, in my estimation, one way or another.

351 **6:03 PM** The **Boat Basin**, an incredible community asset, is tired and in need of significant  
352 investment. In cooperation, and with the approval of the owner (State of Maine), I  
353 believe we can harness revenue, much of which is being left on the table, so to  
354 speak. I'm proposing the Town of Eliot approve a \$1.5 million enterprise  
355 borrowing supported by fees assessed to the users. My proposal, if accepted,  
356 would establish a parking fee for all cars. Eliot-registered passenger vehicles may  
357 be excluded. Increased launch fees to \$100 for companies or non-residents and  
358 \$25 for Eliot residents for launching their boat. Presently, it's \$50, \$30, and \$10.  
359 The revenue of these and other sources – sponsorships, fee-based agreements –  
360 would be used to satisfy the bond. The Police Department (PD) would have  
361 greater oversight, including hiring and supervising seasonal staff to enforce and  
362 monitor the Boat basin. This model has been very successful in other  
363 communities. Everyone knows that when they travel to some of our neighbors,  
364 they have a community service staff during the summer that looks similar to  
365 police but are in a lot better shape and much younger. Those are the models we  
366 continue to look at. Chief Moya and I have had a number of discussions. The plan  
367 would address re-paving, including expanded parking on the Green Acre side of  
368 the property, installing security cameras, improving the docks, re-building the  
369 stair railing, adding an irrigation system to a portion of the fields, improving the  
370 restrooms, and refurbishing the pavilion. A security surveillance system would be  
371 installed and some accessibility issues would be addressed, as well. The goal  
372 would be to lessen the impact to the taxpayers, improve the asset, and have the  
373 cost allocated to users. The PD would become the central oversight. Monitoring  
374 equipment and software for the parking and launch fees enforcement would be  
375 included in the bond and be about \$17,000. If we wanted to go to a kiosk, it goes  
376 up to about \$26,000. All the parking would be an 'app' on people's phones. Other  
377 communities have used it and, for people who have a lot of 'apps' it's fairly  
378 common. If somebody comes in and they don't have the app or couldn't  
379 download it, you could always make adjustments to the fine or forgive the fine.  
380 There are ways to address it and it has been successful in other communities.

381 **6:06 PM** Regarding **Murray Rowe Park**, it is in tough shape. Once the FY22 audit is  
382 complete, I hope to make a recommendation for a portion of the unassigned fund  
383 balance allocated to invest in Murray Rowe Park and attempt to bring it back to a  
384 usable state. Presently, there are structures which are falling over and pose a  
385 danger. People are using it as a disposal site and there is a general lack of care or  
386 investment. I've been told that a family that constructed it and took care of it for a

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**Town Hall/Hybrid**

387 number of years. I would suggest that some of that effort has been squandered.  
388 It's in terrible shape. With reasonable annual investment, Murray Rowe and other  
389 parks and Town properties would become something we could be proud of. Part  
390 of the plan would be improved parking at pickleball, make the playing fields safe  
391 for play and, at the very least, straighten the foul pole in left field. I don't know if  
392 you've seen it, but the foul pole dips quite a bit to the center field. There are other  
393 infrastructure needs, including but not limited, to Hammond and Frost Tufts  
394 Parks, expansion of trails and sidewalks for pedestrians and cycling. Town Hall  
395 parking lots, tennis courts at Frost Tufts, new lighting around the pond at  
396 Hammond are all been things that have been requested and are valid. The sewer  
397 and water expansion is finally starting to move, which is a major infrastructure  
398 project. Closing on that bond will be January 25<sup>th</sup>. I am sure it will test everyone's  
399 patience all summer long on Beech and State but it is needed and a great  
400 investment for the Town. In this budget, I continue to advocate for more  
401 investment in roads and sidewalks. I believe it's important to give Public Works  
402 the resources to increase repair of roads. In this year's recommendation, I'm  
403 asking to nearly double the size of the investment. We have two or three streets  
404 that we haven't been able to put the finish coat on. We've been trying to stretch  
405 the budget. The finish coat asphalt is about \$78/ton. The ground coat is about  
406 \$16/ton. If we use recaptured material from other roads that we're re-doing, we  
407 can lower that to about \$7/ton. We can also capture a larger contract if we are able  
408 to move forward in a more aggressive way. So, I think investing an extra  
409 \$500,000 in roads and hard surfaces in Eliot is absolutely a great investment.

410 **6:09 PM** Regarding **technology**, I mentioned Timeclock+. With TRIO, we have recently  
411 moved to the cloud version. We're running into a few bugs. We're feeling the  
412 pain that the FAA felt yesterday but this will increase our functionality and  
413 security and improve our reporting options. It won't all happen at once but we're  
414 already on the web version and we have a number of things that we'll be able to  
415 improve. Maptionnaire is something that the Planning Department has been using  
416 to increase citizen accessibility for community engagement. It helps all voices to  
417 be heard and we hope that people enjoy using that. I also think, from a budget  
418 perspective, we need to really over the next year get serious about some  
419 regionalization. Talk about why there are two transfer stations just a few miles  
420 apart. The Transfer Station has been really difficult lately. It's not anything to do  
421 with the staff. We've had issues with the cost of recycling material fluctuating.  
422 One example is that, in November, we were getting about \$80/ton for cardboard.  
423 We had to send one 10-ton trucks up to ECOMaine, so we actually benefitted  
424 about \$200 on that transaction. With the next one, we had to send two trucks up  
425 and the price fell to zero. They didn't charge us for taking the cardboard but the  
426 market price is zero a ton. So, it cost us \$800 for two trips, so \$1,600, so we lost  
427 the \$200 we made in November. We think that's an area that, long-term, we have  
428 to find some other solutions. Mr. Brubaker and I have talked about some of our  
429 partners in other communities, especially Kittery about regional transit. The

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430 question is where should we invest regionally. Thanks to the SB, we're going to  
431 more fully exploit the communications we get from the cable network. That is  
432 probably a June or July unveiling. Should we be using contracts for seasonal  
433 instead of hiring seasonal, buying equipment, or is it better for us to try and  
434 contract for some of that. And is there private sector opportunities for us that we  
435 are missing, and partnerships. I just want to let folks know that we continue to  
436 look at those areas.

437 **6:12 PM**

Regarding **training and retaining staff**, the market for attracting and training and  
438 retaining the best staff available has certainly been quickly evolving. I believe  
439 Eliot has made solid progress in challenging times. Each component may be  
440 regarded as expensive; however, the cost of addressing the issue to the greatest  
441 extent possible is immeasurable. We have partnered with York County  
442 Community College (YCCC) for some important training. As the SB knows,  
443 we've had customer service training, de-escalation training and, through the  
444 Harold Alford Grant, we have more training lined up. We have individuals taking  
445 other skills training, like Excel, writing skills. We also have a lot of training  
446 through people's professional organizations -- subjects from ADA requirements to  
447 human resources, cyber security, (inaudible) health (creating a healthy  
448 workplace). It's not going to change the world in a minute but these trainings are  
449 incredibly important. I thank the staff for being so engaged and I thank you for  
450 allowing me to do that. In compensation, we made some changes last year and  
451 made some adjustments. We still do want to compete. Anyone who has work in  
452 the municipal setting will attest that salary studies don't really capture the  
453 responsibilities. What the Town Manager does in Eliot is quite different than what  
454 the Town Manager does in Kittery. There's levels and levels of assistance. I  
455 looked at one compensation comparison -- the police service in South Berwick.  
456 It's \$38 per capita more expensive for police service for the same number of  
457 policemen. There is an additional civilian person. The Town is only 800 people  
458 larger. It's a good comparison. I know people will say it's not but, actually,  
459 statistically it is a good comparison. So, that's just one example of the value that  
460 we have in Eliot. When I'm making decisions about positions, I review  
461 responsibilities, organizational significance, capacity, for the individual and for  
462 the organization. Opportunity, regulatory requirements, and a person's want to  
463 take on additional responsibilities. Compensations and expenditures are now part  
464 of the SB warrant process so anyone who wants to look at what people make. At  
465 each one of your meetings, you are now voting on the payroll warrant, and you  
466 can't get more transparent than that. Regarding **Administration**, we have eleven  
467 full-time, one part-time. We're consolidating benefits into one grouping in the  
468 administration budget. We are consolidating IT, or technology, for most of the  
469 departments. There is some specialized IT that we see in other departments.  
470 Increase in community relations in all departments and, by that, it means we're  
471 asking every department to 1- have the resources but then 2 - use those resources  
472 to do more outreach to the public and communicate with the public. We have a



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473 renewed effort to fully exploit technology we presently possess, as well. There is  
474 some technology we have that doesn't get fully used, and we're aware of that.  
475 Some of it is training and some of it is that we haven't found the application. One  
476 of the things I missed in the budget and I think is worthwhile, and I apologize, is  
477 becoming a member of the Eastern Trails Management District (ETMD) for  
478 \$3,500. The ETMD is creating a network of trails from Scarborough down to the  
479 New Hampshire border. We certainly want to be part of it. We would be on the  
480 North Berwick/South Berwick leg. This membership will open other funding for  
481 us in that regard. Regarding **outside agencies**, the newest request is for  
482 Mainspring, which is an organization to provide wrap-around services for people  
483 in need. I think it's a really good approach. It's a smart approach. Long-term, it's  
484 going to lessen the incidence of what that community faces – homelessness, food  
485 insecurity, mental health, job training and placement, and those things don't stop  
486 on a dime. Ms. Albert wasn't here, today, so I had the opportunity to be the  
487 General Assistance person. When she's not here, I fill in. I had two people  
488 coming in for heat and it's a longer process than you would imagine, if they  
489 qualify, if they filled out the right applications, etc. So, the need is real. This year  
490 we're getting more requests than we have in the past and we thank York County  
491 Community Action, Fair Tide, Footprints, for all their work. Mainspring asked for  
492 \$100,000 for seed money for their 22 Shapleigh Road project. After discussions  
493 with a number of parties, I chose to recommend \$50,000, which I think is a good  
494 starting point for Eliot. Some of the other people – Footprints is asking for  
495 \$12,000, Caring Unlimited, ProShare, MHC@Home, LifeFlight, SMAA,  
496 Crossroads, Maine Public Radio asked for \$100 and I didn't recommend that,  
497 YCCA, and York County Shelter. Please go to our website, where all this is in the  
498 FY24 budget. I ask you to consider my recommendations. As best I could, I  
499 determined the value of the services provided by these different organizations and  
500 how it applied to Eliot. Hopefully, my recommendations reflect that. I found  
501 nothing exceptional in the Town Budget Committee's to previous years. There  
502 were reasonable increases requested from Budget Committee and Planning Board,  
503 which I supported. The new Eliot Agriculture and Food Security Commission was  
504 requesting a \$1,000 to promote the work they are doing and creating material for  
505 the public. They are really an active group. I'm really excited and I can't thank  
506 **6:20 PM** Leslie Stevens enough for her leadership on that committee. Regarding **debt**,  
507 presently, the only debt we have is sewer and Town Hall LED lights. Prior, they  
508 were lump sum. On advice of our auditors, I'm separating it out into interest and  
509 penalties. We have also moved the lease line into debt at the advice of our  
510 auditors, as it has similarities to borrowing or to debt. In that, we only have a  
511 backhoe, a fire truck, and copiers and printers. One of the things we're trying to  
512 concentrate on, now, is to coordinate and get a better price for all our copiers and  
513 printers. The one here and the one at the Police Station are on different schedules.  
514 If we can get them all together, we can save money. The proposed projects at the  
515 Town Hall spaces, they would be in borrowing but they would be in separate.

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516 warrant articles. If they get approved, in future years they would be in the debt  
517 line. The Eliot Police Department has 8 full-time officers, one Sargent. When I  
518 wrote this, I was very excited because we were almost right up-to-snuff and then  
519 we've run into a couple of things with academy challenges, so we're still a little  
520 bit short. Right now we're only one officer down but, due to some issues with the  
521 academy, there are two officers that we can't count as fully trained. We are  
522 looking at a revised configuration for the department, including a non-union  
523 command position, which I think is needed. That would be done within the  
524 budget. Then, we're looking for some stipend specialized duties, like Harbor  
525 Master, ACO, and detective. The Town Manager recommendation also includes  
526 to York County Community Action \$54,000 to double our access to social work.  
527 That has become a godsend and it's really making a difference, both for the  
528 officers and for some of the issues that they have to deal with. As we quickly  
529 found out, the problems that face some people in each community don't happen 9  
530 to 5. They usually happen n Friday at 5:30 PM. Having access to good, social and  
531 psychological work and other wrap-around services I think is worth the \$54,000.  
532 **6:24 PM** Regarding the Fire Department budget, the largest increase is Fire Department  
533 wages from last year. It's still incredibly low. Probably in a lot of fast food  
534 restaurants make more than being a volunteer fire department in Eliot. It's great  
535 work that they do and this community is very lucky to have them. As I said in my  
536 report, you're never too old to volunteer. They are always looking for people to  
537 add to the volunteer Fire Department here. Public Works has 5 full-time and  
538 presently one vacancy. Five part-time and one seasonal worker and Public Works  
539 Director. The largest increases are under paving for an additional \$473,000 to go  
540 to all hard surfaces, reiterating that I think that some of that can come from the  
541 unassigned fund balance. Public Works maintains a list of roads and surfaces,  
542 some of which have been waiting for binder coat. Also included in this line will  
543 be crushed, retained material, which has been sitting at the DPW for a while.  
544 Costs for road repair has been increasing. With more funding, we hope to get a  
545 better contract. Fuel costs have risen. When we wrote the FY23 budget, diesel  
546 fuel was \$2.64. When we are in the FY23 budget, it's over \$5, so that tells you  
547 how difficult it is, sometimes, to budget for these items and how we need to have  
548 some flexibility. We did put in the seasonal summer employee consolidated to  
549 wages in the budget and added \$20,000. I think you were paying \$57,000 a year  
550 for that service. We put in \$20,000 to hire an extra person for the season but we  
551 also put \$20,000 in to explore contract services. We hope that the Town will  
552 support that. As previously mentioned, the snow budget had fuel added to better  
553 allocate those costs. Fuel is always taken from your regular budget but we're  
554 trying to determine how much snow removal actually costs us. With Transfer  
555 Station costs, I talked a lot about that. With Community Service (ECSD), the  
556 main focus on that was to make sure we're getting fees for the user. As I  
557 mentioned before in other areas, the communications budget you'll see has an  
558 increase of about \$10,000 to \$14,000. That's to buy an 'app' that will allow us to

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559 more quickly disseminate information - if there's a cancellation, people will be  
560 able to download it. The first year, I'm asking for the cost to come out of the  
561 budget. From then on, the support money will come out of fees raised by the  
562 ECSD. It's sort of a compromise but it's a great, handy tool. In FY24, we'll be  
563 fully engaged in re-building some of the programs that we lost during the  
564 pandemic; that that will free up some time with not as much oversight at the Boat  
565 Basin.

566 **6:29 PM**

566 **General Assistance.** I would encourage you to go to [Mainspringcollective.org](https://mainspringcollective.org) to  
567 see the plan for Kittery, York, hopefully Eliot, and other partners to merge  
568 together for GA services so they can provide a comprehensive wrap-around  
569 services at that site. I think it's great way to move. **Fixed assessments:** County,  
570 MSAD are both just beginning their budget process. I needed to put a number for  
571 money into the budget so I used what I could discern from the State and in  
572 conversations with Superintendent Caverly. I added 4.5%. I'm not saying that's  
573 right. There are mil rate calculations, number of students, all kinds of formulas  
574 that play a part in determining what the cost will be to the Eliot taxpayer. The  
575 Governor's proposed budget looked fairly positive but needs more scrutiny, I'm  
576 sure. In consultation with our auditors, we removed TIF assessments, except those  
577 directly related to the sewer project in fixed assessments. We also added the  
578 William Fogg Library to fixed assessments. With **capital reserves**, we're trying  
579 to reconstruct capital reserves. I think we've talked about this a couple of times.  
580 Because of our late FY21 audit, and now we're in the FY22 audit, we'd like to get  
581 as close as we can to having hard numbers before we try to reconstruct what  
582 departments feel were in their reserve accounts. We also have been advised by our  
583 auditors and our lawyers that the necessary votes weren't taken to establish these  
584 reserve accounts. So, we hope to bring those as a warrant article to the Town  
585 Meeting to establish them properly, with the proper language, and the proper  
586 policies in place as to how they get used. It's a lot more work than it sounds. Our  
587 intent is to reserve, reminding everyone that the audit showed that you had \$4.2  
588 million in unassigned reserves. That's a lot of funds but that's all those reserve  
589 accounts put in there and other money that wasn't spent in previous years. We are  
590 going to take financial advise from various sources. Last, **revenue.** Our auditors  
591 were amazed to hear that there is actually a warrant article about revenues  
592 because, with revenues, you can't predict. We do our best. One of the things for  
593 years is BETTY, which is a business excise tax program, was put in as a revenue  
594 and the auditors and the State say that we shouldn't do that. It's already captured  
595 in your tax values and, then, putting it in as a revenue actually puts it in there  
596 twice. So, that is one of the issues that we've been addressing. The **Sewer**  
597 **Enterprise.** For years, it wasn't articulated as a budget but we have decided to  
598 articulate it as a budget. We have had a little challenge disentangling sewer  
599 expenses with the sewer expansion project, the water projects, and other Town  
600 costs, to make sure that it's accurate. Thank you. I would encourage the public to  
601 call or submit in writing to me any questions they have.

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**6:32 PM**

Mr. Donhauser said that I want to go back to the very beginning of your presentation about debt service and about the different types of bond issues that you were contemplating in the future. You and I, today, had an interesting conversation that I thought would be interesting to the public. That is the difference between funding reserves versus going out and getting a bond issue. What you told me about that, and it made a lot of sense to me, is that if we want to spend money on Murray Rowe Park, as an example, one way of doing it is putting \$50,000 or some amount into a reserve fund every year and hoping that, in ten years, we'll have \$200,000, or something, as opposed to going out and getting a bond issued today. Your comment, which made a lot of sense to me, is that say I'm in my later years in Eliot. By putting money into reserves, I don't really benefit from that reserve and the use of the park. But, if you go out and bond the money today, and renovate the park. I actually benefit from that as an older member of the community. So that bodes well for bonding something. Plus, instead of putting the money into a reserve, you are actually paying principal and interest over the period of time. As a result of paying that principal and interest, currently, I benefit currently. By enticing people to put money into reserves, they're really delaying the use of that money but they're paying taxes today.

Mr. Sullivan said exactly. That's the key, paying taxes. The other part of that is when you took a quick look at borrowing \$4.5 million for repairs to the Police Station and expansion here, over a 30-year period you will pay \$7.3 million back. Now, most people look at that and think \$3.3 million we're paying in interest over the 30-year period. Yes. But if you didn't do it and you apply the present consumer price index (CPI - inflation), that same \$4 million project is going to be \$32 million in 30 years. So they never look at it from that perspective and that speaks to what you're saying in that the real-time use and the real-time cost of money is not always digested well. It's always how can we do this in the cheapest way and, sometimes, people look at borrowing as it's not. But don't forget, we're not borrowing at 15% or 16%. If you went out and looked at some borrowings from the past week, they were at 3.75%. I had a conversation this afternoon with a colleague working in Massachusetts and they borrowed at 2% to build their new town hall 18 months ago. So, we're missing out on those opportunities. Costs are going to at 9%, in what is 7.3% today in the CPI. We can wait but it's going to cost you way more.

**6:36 PM**

Mr. Donhauser said that as the dollar becomes less valuable in the future, the costs are going up. So, you are losing it on both ends. Again, the argument for bonding currently as opposed to putting that money away into reserve accounts.

Mr. Sullivan said that we've had conversations where you're traditionally only bonding with Maine Municipal Bond Bank (MMBB) and, as I've said before,

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645 indications in speaking to bond advisors are there is probably a good chance we  
646 could borrow at a price lower than a MMBB. Don't forget, if you brought  
647 Moody's, etc. in here to rate your bond, it's probably going to be lower than the  
648 MMBB because you are so financially healthy. I think it's one tool. You can't get  
649 crazy with it. You shouldn't borrow for everything. But, if you pace yourself and,  
650 like the Boat Basin, if you have a revenue source that you can apply to it and that  
651 is not hitting the taxpayer, that makes even more sense.

652  
653 **6:37 PM** Mr. Donhauser said that I think everyone should acknowledge the complexity of  
654 how we have to budget as a municipality. All change, no matter how it comes,  
655 encounters some type of headwind. You would expect people would say they  
656 don't want to borrow a whole bunch of money today but, if you really look at the  
657 big picture, it makes a bit of sense. The other question I had, and I don't expect an  
658 answer about what the Budget Committee does. What was the total, looking at it  
659 from 30,000 feet, what was the budget last year, in total, and what is the budget  
660 this year, in total. Forget about all the detail, just the two big numbers. That not  
661 only is the municipal budget but includes the school and county budgets.

662  
663 Mr. Sullivan said that it's close to a \$2 million difference. But again, we don't  
664 have the school number or county number. One of the questions that has been  
665 posed to me is about excise tax. Right now, in the middle of December we  
666 collected \$575,000 in excise tax. We budgeted for \$1.5 million last year and \$1.5  
667 million again for this year. The concern is are we going to get there. In the early  
668 spring, there are a number of fleets that get registered so we know there's going to  
669 be a big uptick in that area. Additionally, let's say it was 21 vehicles that were  
670 over \$100,000 and we are seeing 40 to 50 cars, now, over \$100,000. We've had  
671 three this week. To me, a car over \$100,000 is not one car, it's five cars. So, it's  
672 not inconceivable, with the way the economy is evolving, that the excise tax  
673 would do more than \$1.5 million next year.

674  
675 **6:41 PM** Mr. Donhauser said that, today, you and I were speaking that you and the  
676 Assessor looked at 2000 accounts and I thought the information you gave me was  
677 important to let the public know. 2000 municipal taxpayers were reviewed by  
678 account and, in 1,200 of those accounts, the actual real estate tax being collected  
679 went down.

680  
681 Mr. Sullivan clarified that their bill went down.

682  
683 Mr. Donhauser said that, in 800, it went up because of increased assessed value.  
684 As important is that the mil rate went down. So, in my mind, Eliot is in a very  
685 good position to borrow money and, if not borrow money, use some of our  
686 undesignated fund balance. To have that \$4 million just sit there, we're not  
687 getting anything from that \$4 million.

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688 **6:43 PM** Mr. Sullivan said that you are actually losing money. Prior to changing the  
689 investment group, your investment was costing you more because of investment  
690 fees than you were taking in.  
691  
692 Mr. Donhauser said that I think that the Budget Committee and the Select Board  
693 should look at the utilization of undesignated fund balance to do something. Not  
694 in its entirety but in some segment of it.  
695  
696 Mr. Shapleigh asked when the number would be certain in the undesignated fund,  
697 the real number.  
698  
699 Mr. Sullivan said that it would be when the FY22 audit is completed. We're  
700 probably going to have to make some decisions before then. We'll present a plan  
701 for those decisions based on being conservative. You aren't going to want to  
702 spend it all. That just doesn't make any sense. You are going to have to hold some  
703 of that back. You are still going to have money in your reserve accounts, as those  
704 won't be spent all at one time. We'll be coming forward as we research it more  
705 with a plan that can keep Eliot comfortable, whether we have that audit, or not.  
706  
707 Mr. Shapleigh asked if he anticipated that that budget audit is going to tag on until  
708 next November.  
709  
710 Mr. Sullivan said no. We're actually hoping it will be done in February. Presently,  
711 it's the auditor's capacity holding us up as opposed to us. We have everything in  
712 to the auditor. I think you're in incredibly good shape.  
713  
714 **6:45 PM** Mr. Shapleigh said that I like the idea of not sending so many problems out to  
715 external legal counsel and handle more stuff in-house.  
716  
717 Mr. Sullivan said that you were spending between \$55,000 to \$68,000 a year on  
718 legal counsel and there are a number of things that we can do in-house that can  
719 save us money in that regard. It's \$350/hour for attorneys.  
720  
721 Mr. Widi said, regarding the Town Hall question, you calculated that would be  
722 \$243,000/year to the annual budget. So, for thirty years, on average that's about  
723 \$100 per household. That is a set amount now and, in 30 years, I think we already  
724 established that that is going to be considerably less in real value. I just wanted  
725 people to understand that, on that one, they would be voting on an extra \$100 in  
726 taxes over the next thirty years. To the training and retention item, since we had a  
727 Special Town Meeting, we made the adjustment.  
728  
729 **6:47 PM** Mr. Sullivan said that I should just make sure that we don't go down the wrong  
730 road on that. It might not be \$100 extra in taxes. Don't forget, in your general

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731 fund operation, 60% of your funds come from fees and permits. So, it might be  
732 \$40/year in for your taxes as opposed to \$100.

733  
734 Mr. Widi asked if there was any way, moving forward, communicating this to the  
735 general public that we could have some more concrete explanation on that one. I  
736 know we're in the very early stages but I'm just thinking like a normal person.

737  
738 Mr. Sullivan said yes, absolutely. I think these kinds of conversations are essential  
739 to having people start to understand. Let's not forget that, even in that \$40, there's  
740 going to be other maintenance if you don't expand. If we don't do the project,  
741 you're still going to have to replace the roof. So, maybe you have \$500,000 worth  
742 of expenses that you are going to have to pay in the more immediate and maybe  
743 that's where the undesignated fund balance comes in. You could also take a  
744 portion of that undesignated fund balance, if you wanted to, and have the debt be  
745 lower, not that I'm suggesting that. But, I think that's just kicking the can down  
746 the road..

747  
748 Mr. Widi said, to Mr. Donhauser's point, if you did it, the older person gets the  
749 benefit of an improved Town Hall, even though they may not live the full thirty  
750 years. Back to training and retention. With the Special Town Meeting, we made  
751 adjustments to compensation and training. By my calculation, although we lost  
752 one person immediately, we haven't lost anyone since then. Is that correct.

753  
754 **6:49 PM** Mr. Sullivan said that we have actually brought those positions back. I'm glad  
755 you mentioned that. Interestingly enough, the two people we gained just in Town  
756 Hall, one came from another town that used to steal people from us and the other  
757 one was offered a job in that same town and chose to work in Eliot. Not only  
758 because of what I feel we are offering for compensation but we've worked really  
759 hard to change the environment in Town Hall and tried to lower the stress on  
760 employees and work with them in a lot of areas. With the training and retention,  
761 part of it is compensation but also caring about your employees.

762  
763 Mr. Widi discussed the Eastern Trails and the \$3,500 and doing a project from  
764 Scarborough to the New Hampshire border. Just very briefly, is it going to be a  
765 new trail or just expanding.

766  
767 Mr. Brubaker said it is partially an existing trail all the way from South Portland  
768 to Kittery and partially a vision for a future trail. There are existing portions in  
769 South Portland and Scarborough. They're working on a portion from Kennebunk  
770 to North Berwick. And where there's not an actual trail, like in Kittery, Eliot, and  
771 South Berwick, there's a recommended on-road route but there's a vision to have  
772 a future off-road trail going through all those communities.

773

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774 Mr. Widi said that that road vision would be paid for by federal and State money,  
775 in theory.

776  
777 Mr. Brubaker said yes. They are very much focused on finding grant funding,  
778 including, as a quick example, a design for extending the trail where it ends in  
779 Kennebunk into North Berwick near Pratt & Whitney was fully funded by a  
780 federal grant.

781  
782 **6:51 PM** Mr. Widi said that our #3,500 is showing support for that project and  
783 remembering us as they continue this way.

784  
785 Mr. Brubaker said yes.

786  
787 Mr. Donhauser said, regarding capital reserves, that you mentioned that they  
788 weren't properly authorized and we talked about that today, too. Correct me if I'm  
789 wrong but the reason they are not properly authorized, first of all, a capital  
790 reserve, when we move money from the general fund into capital reserves, it was  
791 voted by the taxpayers so that was an appropriate vote. Then at the end of the year  
792 and that money wasn't used, the inappropriate part was that we didn't carry it  
793 forward. So, we're going back to make those adjustments.

794  
795 Mr. Sullivan said that there are two ways you could look at that. If you want to  
796 have a true reserve account, there's acceptance legislation we have to accept that  
797 was never accepted (State law) that allows you to leave that money in the reserve  
798 accounts without the carry-over vote, It will just permanently stay until it's used  
799 for that assign. The other thing is that it wasn't clear whether anything voted that  
800 was taken from the reserve account would have to come back to the SB to be  
801 voted before anything could be expended. So, if you were buying a new dump  
802 truck and you had it in the reserve account, the department went through the  
803 process, got the dump truck they wanted to buy, before they could purchase it  
804 they'd have to come back to the SB and have a vote. According to the records,  
805 that happened sometimes. Sometimes it didn't happen. So, our auditors have said  
806 that we have to. If you want to use the carry-over method, you would just have to  
807 remember to carry it over into the reserve every year. You could do it that way  
808 but our auditors have suggested that we do the acceptance language and establish  
809 real reserve accounts.

810  
811 **6:55 PM** Mr. Donhauser said that my final comment about your presentation, which I think  
812 was excellent, is that your budget, in my mind, is predicated on investing in  
813 Eliot's future, and I think we should view it as that. Do we want to make  
814 expenditures, or raise taxes, for Eliot's future and I think this budget that you're  
815 presenting actually looks forward. It's a forward-looking budget and predicated  
816 on investing in Eliot's future. I think that's important to know.



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Town Hall/Hybrid**

817 Ms. (Megan) Weeks-Sottero, Brixham Road, said unfortunately I'm not one of  
818 those 800 people. My taxes have gone up every year in the 25 years I've lived  
819 here. Can you explain, or give a little more detail, as to why the William Fogg  
820 Library is being put into the budget this year as a fixed asset versus its on article  
821 on the referendum.

822  
823 **6:56 PM** Mr. Sullivan said that our auditors felt that it lends itself to a fixed assessment as  
824 opposed to a stand-alone. It will still appear on the ballot the same way because  
825 that's the law. It is the similar to the schools; that they are on a separate ballot  
826 question, as well, but the Town votes on whether the money will be appropriated.

827  
828 Ms. Weeks-Sottero said that I think some of the confusion was that some people  
829 thought it wouldn't be a separate article anymore.

830  
831 Mr. Sullivan said that it has to be by your ordinances.

832  
833 Mr. (Skip) Devito, State Road, said that I agree with your comments about  
834 reserves versus bonds. But, I've been involved in a lot of capital projects and  
835 we're always hoping that we can have someone in our pocket. We're in a period  
836 of serious inflation and I don't know any contractors who aren't having trouble  
837 getting the help that they need. On the capital projects I've been on, I've always  
838 hated to have to compete with other people and the economy during an  
839 inflationary period. Conversely, if there's a recession, or worse a depression, it's  
840 great to have a project that you can put out there and get done. You get it done for  
841 less money and you provide work for people that need it. The best example is the  
842 Empire State Building. It was like a miracle that it was done, designed and built,  
843 in about two years, and under budget. But it was in a depression, and we could  
844 have a depression. It's possible. So, it's good to have a few projects in our pocket,  
845 in a reserve. To compete, now, in this economy is not a pretty picture.

846  
847 **6:58 PM** Mr. Donhauser said that that was a fair comment. Thank you.

848  
849 Mr. (Gene) Wypyski, Creek Crossing, said that you (Mr. Sullivan) said  
850 something about the budget format that I wanted to raise a concern. During our  
851 Budget Committee meeting yesterday, we spent an awful lot of time with form.  
852 The four incumbent members all had last year's binders, two-years-ago binders,  
853 and they were showing all the great detail, and all. I found it very frustrating  
854 because we spent more time talking about form than we talked about notes. But,  
855 to the point you just made, Mr. Sullivan, the major heartburn some of us were  
856 having was that the budget is presented in your spreadsheets wasn't in the format  
857 consistent with the referendum, which requires the headings to be a certain way.  
858 The way you had things presented in that wasn't the same way and, so, that kind  
859 of brought all our discussion about it to a halt because some of us didn't want to

**Draft SELECT BOARD MEETING**  
**January 12, 2023 5:30PM (continued)**  
**Town Hall/Hybrid**

860 talk about the budget unless it was in the exact same format as the referendums  
861 will be presented to the public. But, it sounds to me like you've already  
862 incorporated that awareness in how you're thinking about the budget. My  
863 frustration is that the numbers were all here but some wanted it already in a  
864 certain way before they would even look at it.

865  
866 **7:00 PM** Mr. Sullivan said that I can't speak to the Budget Committee but we are very well  
867 aware of what we have to do to put the budgets into the proper warrant articles. If  
868 you look at the Fire Department, it says 'C' next to it. So, that means it would go  
869 into, once a number is assigned, the 'C' warrant, which is usually 5 or 6 in most  
870 warrants so the Fire Department is going to be the 'C' warrant and the 'A'  
871 warrant. That follows closely the warrant process. It clearly says in the Charter,  
872 and for good reason, that the form the budget is presented to the public, the  
873 Budget Committee, and to the SB is the responsibility of the Town Manager. We  
874 tried to put this form in something that is more common to other progressive  
875 communities. This isn't something that I thought up on my own. It's clear. It's  
876 concise. If you remember the old way, it went on for hours and you had to go  
877 from tab to tab. This sheet rolls down and you see everything that's required in  
878 the ordinances and Charter; that all that is in this budget. It was mentioned that we  
879 don't have the information from previous years. All the information is there. We  
880 don't know what people are getting paid. Well, every other week we give you a  
881 report on that to the Budget Committee. I appreciate what you're saying that all  
882 the information is there. There is nothing in the ordinances or the Charter that  
883 says that the budget form has to be in the warrant form. It's two different issues.

884  
885 **7:02 PM** Mr. Wypyski said that I understand that and I agree 100%. The problem is within  
886 that committee, some people are saying they aren't even going to consider  
887 anything until it's in that format of the referendum. I personally find that  
888 frustrating because I'd like to talk about the issues. So, the first question that the  
889 Budget Committee has posed to you is that the Budget Committee is requesting  
890 that the Town Manager provide a budget that complies with the Town of Eliot  
891 Referendum Town Meeting Ordinance.

892  
893 Mr. Sullivan said that it does.

894  
895 Mr. Wypyski said okay. I hope you can convince some of us on the committee  
896 that that is the way that it is. I'm a believer.

897  
898 **7:03 PM** Mr. Sullivan said that, if you are telling me that the Budget Committee is not  
899 going to do anything with the budget until Town meeting, it's up to them.

900  
901 Mr. Wypyski said that, no, what I'm suggesting is that, sometimes, we get more  
902 involved with form than we do substance. That's all.

**Draft SELECT BOARD MEETING  
January 12, 2023 5:30PM (continued)  
Town Hall/Hybrid**

903 Mr. Sullivan said that I appreciate that.

904

905 Mr. Donhauser asked how is it different. How is it not in that form.

906

907 Mr. Wypyski said that, as I look at it, I think one or two of the headings; for  
908 example, public safety would include public health, fire hydrants, ambulance  
909 services, dispatch, and Harbor Master. That was called out well. The Harbor  
910 Master is now over in the Police Department. By ordinance, it should be right  
911 'here'.

912

913 Mr. Sullivan said that the Harbor Master has always been overseen in the Police  
914 budget.

915

916 Mr. Wypyski said that what I'm saying is, if you look at the way the format is in  
917 the ordinance.

918

919 Mr. Sullivan said for the warrant articles, it's something different.

920

921 Mr. Wypyski said yes. But it's picayune in my humble opinion given what we  
922 really need to be spending our time on.

923

924 Mr. Donhauser said yes. Thank you.

925

926 **7:04 PM Mr. Donhauser moved, second by Ms. Dow, that the Eliot Select Board**  
927 **accept the report that the Town Manager has rendered to us and endorse the**  
928 **presentation format for the FY24 budget.**

929

930 **Roll Call Vote:**

931

932 **Mr. Donhauser – Yes**

933 **Mr. McPherson – Yes**

934 **Mr. Widi – Yes**

935 **Ms. Dow – Yes**

936 **Mr. Shapleigh**

937

938 **Unanimous vote to approve motion.**

939

940 **7:35 PM 2. TA Evaluation**

941

942 Mr. Donhauser said that we just finished, today, an evaluation of our Town  
943 Manager. He has been here for over a year. Each individual SB member filled out  
944 a form, presented it to me, and I combined it all together as one document. Then, I  
945 presented it to Mr. Sullivan this afternoon. So, knowing that, I make this motion:

**Draft SELECT BOARD MEETING  
January 12, 2023 5:30PM (continued)  
Town Hall/Hybrid**

946  
947 **Mr. Donhauser moved, second by Mr. Shapleigh, that the Eliot Select Board**  
948 **accept the Town Manager's evaluation and have a copy placed in his**  
949 **personnel file and make it available to the public upon request.**  
950

951 **Roll Call Vote:**

952  
953 **Mr. Donhauser – Yes**  
954 **Mr. McPherson – Yes**  
955 **Mr. Widi – Yes**  
956 **Ms. Dow – Yes**  
957 **Mr. Shapleigh**  
958

959 **Unanimous vote to approve motion.**

960  
961 Mr. Sullivan said thank you very much. I appreciate it.

962  
963 Mr. Donhauser said you are welcome. It was a very good evaluation, I might add.  
964

965 **I. Selectmen's Report:**

966  
967 **7:36 PM** Mr. Widi said that I went to the Maine Agriculture & Trade Show on Tuesday as  
968 part of my continuing re-education. I'm a licensed pesticide applicator, for those  
969 of you who don't know. You have to be a licensed pesticide applicator, even if  
970 you only spray organic compounds on your food, if you're selling the food. I'm  
971 sharing two tidbits of information that I think would be helpful. Some of you may  
972 remember that we did the chemical and herbicide like 6 months ago. That was for  
973 schools and public parks. The legislature did LD519 that banned glyphosate and  
974 Dicamba from schools and within 75 feet of schools. We went a step further for  
975 public parks. The other one we should consider is that I spoke to Mr. Brubaker  
976 and he let me know that we were going to update the marijuana ordinance in June,  
977 probably. Currently, with medical marijuana, if you spray pesticides on it you are  
978 required to have a basic applicator's license by State law. But, because of  
979 bureaucracy and the slowness of bureaucracy, recreational marijuana, which is  
980 also consumed, you are not required to have any license whatsoever to spray  
981 pesticides on it. If I sell you a tomato, I have to have a license. So, just to clarify,  
982 if you smoke medical marijuana, that has to be applied by a licensed pesticide  
983 applicator. If you eat a tomato from a farm stand, and there's pesticides on it,  
984 either organic or conventional, that person has to have a license. But, if you use  
985 recreational marijuana, there is no license required for pesticide application  
986 whatsoever. It's not out of our realm to recommend to the PB that they add that to  
987 the next marijuana adjustment. We're not overstepping our bounds because the  
988 licensure is all done by the State, and that's their prerogative, but just requiring a

**Draft SELECT BOARD MEETING  
January 12, 2023 5:30PM (continued)  
Town Hall/Hybrid**

989 license for all recreational marijuana that has pesticides applied to it, sold in Eliot  
990 would be appropriate; that it's a consumed substance.  
991

992 **J. Approval of Warrant(s):**  
993

994 **7:10 PM Mr. Donhauser moved, second by Ms. Dow, that the Select Board approve**  
995 **Payroll Warrant #56 in the amount of \$50,432.39, dated December 12, 2022;**  
996 **A/P Warrant #57 in the amount of \$103,968.33, dated December 15, 2022; ;**  
997 **Payroll Warrant #58 in the amount of \$51,962.10, dated December 22, 2022;**  
998 **; A/P Warrant #59 in the amount of \$31,963.82, dated December 22, 2022; ;**  
999 **A/P Warrant #60 in the amount of \$4,611.78, dated December 27, 2022; ;**  
1000 **Payroll Warrant #61 in the amount of \$50,497.21, dated December 27, 2022;**  
1001 **; A/P Warrant #62 in the amount of \$121,034.90, dated December 28, 2022**

1002  
1003 **Roll Call Vote:**  
1004

1005 **Mr. Donhauser – Yes**  
1006 **Mr. McPherson - Yes**  
1007 **Mr. Widi – Yes**  
1008 **Ms. Dow – Yes**  
1009 **Mr. Shapleigh - Yes**  
1010

1011 **Unanimous vote to approve motion.**  
1012

1013 Mr. Donhauser said that it should be noted that we have been advised by our  
1014 auditors that payroll warrants should be included I n our public payroll process.  
1015

1016 **K. Adjourn**  
1017

1018 **Mr. Donhauser moved, second by Mr. Shapleigh, that the Select Board**  
1019 **adjourn.**

1020  
1021 **Roll Call Vote:**  
1022

1023 **Mr. Donhauser – Yes**  
1024 **Mr. McPherson - Yes**  
1025 **Mr. Widi – Yes**  
1026 **Ms. Dow – Yes**  
1027 **Mr. Shapleigh - Yes**  
1028

1029 **Unanimous vote to approve motion.**  
1030

1031 The meeting adjourned at 7:12 PM.

**Draft SELECT BOARD MEETING  
January 12, 2023 5:30PM (continued)  
Town Hall/Hybrid**

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**Respectfully submitted,  
Ellen Lemire, Recording Secretary**

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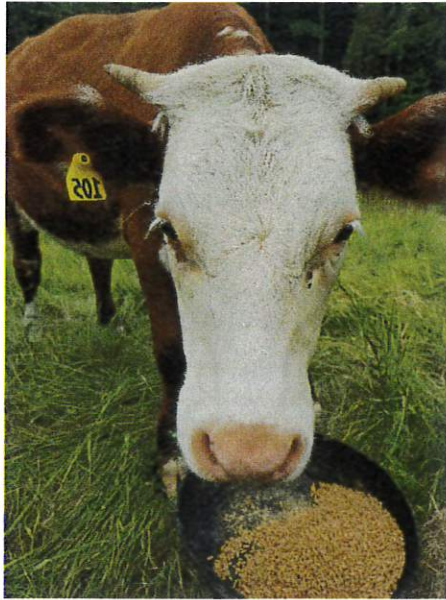
**Ms. Lauren Dow, Secretary**

**Date approved:**

## Eliot Town Manager Report September 7, 2023

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.



### **Town Website Rebuild.**

I have recently reached out to various parties who are known to have some great pix of life in Eliot. The pictures will be used for the website rebuild. I appreciate Sturgeon Creek farm for steering us towards this beautiful creature.

Anyone who has a picture or pictures who they feel capture life in Eliot well and willing to “donate” (without credit or compensation), please send a file to me at [msullivan@eliotme.org](mailto:msullivan@eliotme.org).

The web builder asks that we avoid specific themed photos (i.e., Thanksgiving Halloween, etc.), photos where the person is easily recognizable or that explicitly advertise a business.

You or anyone you know would provide us with a great service and help with costs by sending in photos to consider for the new site.

We will be working on transferring content from the present site, this also will include the normal refresh decluttering of material. This is also the time to suggest features you would consider important to consider, so if you go you another municipal website, see a feature you like, please send me the site and the particular feature. No buts about it, we want this to be a great website that Eliot will be proud of!



### **Boat Basin.**

The season of observation is drawing to a close at the Boat Basin. There are a number of needs which have become clear as Chief Moya has increased the Police Departments involvement at the Boat Basin, I greatly appreciate the Police Department effort in that regard.



In July 2022 the Town of Eliot collected \$5,644, this year \$6,836. The increase is likely due to a change in the enforcement model. We also saw over a \$3,000 increase in collections for August 2023 over 2022. Thank you to Chief Moya and 'Harbormaster" Dries and the entire Eliot PD for their efforts to get this program on track.

We hope we are able to have a more robust plan in place for next season which will work to maximize the revenues and look towards making some amenities improvements and safety upgrades at the Basin. It is such a local gem we need to get more out of it.

#### **Town Meeting Warrant for November Election.**

I am happy to report that both the Eliot Select Board and the Budget Committee supported unanimously the community investment contained in articles one through ten which will appear on the November 7<sup>th</sup> Referendum Warrant Ballot.

Each governmental body asked relevant and important questions throughout each meeting which addressed the articles. I apologize to the Budget Committee for the short notice in requesting their recommendations and appreciate their accommodating the need for an additional meeting on the articles.

These articles and information about each will be up on the town website later next week or if anyone would like to discuss them I encourage they give me a call (451-1205) or email me [msullivan@eliotme.org](mailto:msullivan@eliotme.org) and I will do my best to answer your questions.

These appropriations will have no effect on property tax bills, all of the funding is coming from revenues already collected and are deemed "unassigned". The funding if approved by the voters will make investment in Murray Rowe Park, Town Hall, the Fire Department, Police Department and satisfy other fiscal needs. I greatly appreciate all these community leaders supporting and recognizing the need to invest in Eliot!

#### **Comcast Cable Access Channel Project.**

After a summer hiatus the access channel seems to be getting back on track in earnest. Next week we will have fiber installed directly into the Town Hall and the Select Board will be considering a proposal from a PEG specialist to oversee the technology installation and the start up.

It should be noted that none of the costs associated with this project are from taxation. The entire project is funded through a grant from Comcast and is supported by the 1,854 homes in Eliot who subscribe with Comcast Cable.

This will provide another point of communication with the public and we look forward to exploring the various opportunities, such as billboard advertising on the continuous feed, having a more dependable transmission and the capacity to deliver important recorded content to a good portion of Eliot.

We will continue to use Town Hall Streaming, as there is a growing community of residents who opt out of cable. We also will still have recorded meetings on our website. Thank you for your patience.



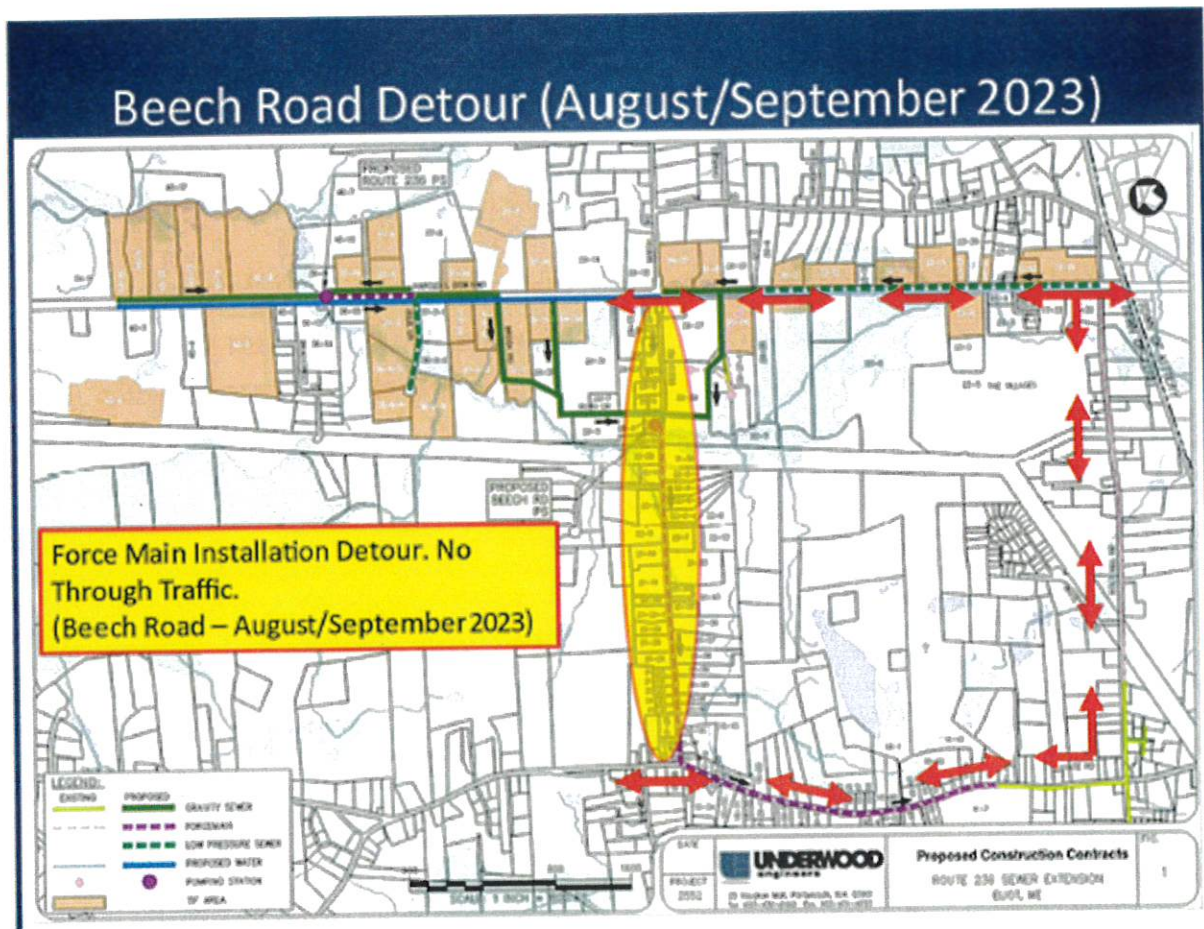
**Water and Sewer Project.**

Progress continues to be made on this massive project, It clearly is the largest singular infrastructure project in Eliots history. Twenty-two million, 100’s of homes and businesses affected, along with anyone who owns a car.

We continue to look forward to the October 15 mandated paving date when the roads will be returned to standard, and the project will be “construction” dormant (outside of Town Hall) until spring 2024. To be honest the rest of the project will not pose nearly the challenges to the public ways as this year’s portion. The balance of the work will be cross country connections of the roadways and pump station construction.

This week’s work was marred when a pipe from a private system was breached by a backhoe. The pipe which was breached was not where it was reported to be and did not have the appropriate wrapping required for identifying subterranean utilities.

The contractor and the managing engineer to all the right steps when the breach occurred, including self-reporting to the Maine DEP, calling in a specialist to mitigate any environmental damage. It happens, unfortunately.



We continue to encourage drivers to avoid any of the construction areas and seek alternate routes.

**Thursday September 21 Election Training.**

Just a reminder the Town Clerk's office will be closed to allow all staff to attend mandatory training in Augusta for the upcoming election. I applaud Clerk Rawski for ensuring her relatively new staff receives the training they need to ensure a fair and open election is afforded the citizens of Eliot.

We apologize in advance for any inconvenience. There will still be an on-line service and drop box for various needs. Most of the balance of Town Hall will be available by appointment that day, please call and let us know what we can help with and if we can..... we will.

Respectfully submitted,

Michael J. Sullivan

Town of Eliot, Manager



# TOWN OF ELIOT, MAINE

1333 STATE ROAD, ELIOT, ME 03903

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

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

**RE-APPOINTMENT** TO TOWN BOARDS, COMMITTEES & COMMISSIONS

NAME: Richard Kakwes

RESIDENCE: 702 Goodwin Rd, Eliot ME 03903

MAILING (if different) (SAME)

E-MAIL ADDRESS: [REDACTED]@com PHONE # (Home) \_\_\_\_\_

WORK # \_\_\_\_\_ CELL # [REDACTED]

**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: Plant + Soil Science Degree University of Vermont

RELATED EXPERIENCE (Including other Boards/Committees and Commissions)

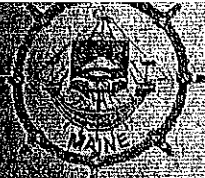
N/A

owner of Small Business for 13 years

PRESENT EMPLOYMENT: Kakwes Landscape Supply

ARE YOU 18 YEARS OR OLDER:  YES  NO





# TOWN OF ELIOT, MAINE

1333 STATE ROAD, ELIOT, ME 03903

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

Knowledge of Plants + Soil.

2. Give a brief reason(s) as to why the Select Board should support your appointment.

I want to be more involved in the Community

3. Give a brief summary as to how you will maintain an unbiased participation on a regular and continuing basis throughout term.

I am a new parent (of 2), And I want to help make this the best community possible.

4. Any known conflict of interest:  YES  NO if yes, please list

I have worked w/ other town conservation committees and I understand what property owners have to go through. I am also knowledgeable in the field so I can see both sides of the equation.

## 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

8/22/23  
DATE

August 8, 2023  
Elliot Board of Selectmen  
Richard Donhauser, Chairman  
William Widi, Vice Chairman  
Lauren Dow  
Dr. Stanley Shapleigh  
B. Cabot Trott

Re: Section 45-423 Spite Fence

To Whom It May Concern,

We were on vacation from July 11<sup>th</sup> to July 25<sup>th</sup>. Upon our return we saw a new fence had been constructed between my property of 6 Lilac Lane and 2 Lilac Lane. The new fence is approximately 68" tall to replace the previous picket fence which was about 3 ½ feet tall. The picket fence had been there since January of 2009 by Ellen Rondina. That fence was to replace a small chain link fence which had been damaged by a tree limb. Ellen was nice enough to ask if I objected to her putting in a 3 ½ foot picket fence. She was aware that anything taller would affect my mother's rose garden and other plants and bushes and trees. I agreed to have her replace the broken fence.

Now, Jeremy Bowen has erected a approximately 68" fence which completely blocks my east view of all my front room windows. This blocks all my mother's rose garden, my father's catalpa tree which is being destroyed by the rats living in Jeremy's container and the bush given to my mother upon my brother's tragic death.

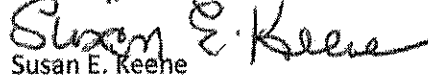
My complaint is I had made several attempts to keep in contact with Shelley Bishop concerning first the rat problem and now the fence. She did come down once back in April, but I am not aware when she might have come down to inspect the fence. But to date, the rats are still here and that container has been moved almost to the property line between myself and Jeremy.

I have lived here all my life for 74 years and the home was constructed by my parents in 1940. Enclosed are photos of the new fence and part of the old fence (now at Michael Wright's home at 28 Maple Avenue.

Therefore, at the suggestion of Michael Sullivan I would like to either meet with you or have someone come down to actually see this situation.

Thanking you in advance for your cooperation.

Sincerely,

  
Susan E. Keehe

Enc: 7

## Vermin / rats in the neighborhood?

Shelly Bishop <sbishop@eliotme.org>

Tue 4/18/2023 1:53 PM

To:krstnkeene@live.com <krstnkeene@live.com>

Hi Susan,

I'm reaching out because we have received an inquiry related to potential vermin and rats in the neighborhood of Lilac Lane.

I think you might be the only person I've had recent correspondence with in this area, and so I was curious if you have seen anything like this recently in or around Lilac Lane and if you would you mind if I scheduled a time to walk the exterior and take a look?

If ok, please let me know what works for you.

Thank you,

Shelly

Shelly Bishop

Code Enforcement Officer

Town of Eliot, Maine

207-439-1817 Ext. 110

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Under Maine's Freedom of Access ("Right to Know") law, all e-mail and e-mail attachments received or prepared for use in matters concerning Town business or containing information relating to Town business are likely to be regarded as public records which may be inspected by any person upon request, unless otherwise made confidential by law.

---

4/19 - Stopping by →

5/11 No Show

6/6 - fence

---

**RE: Vermin / rats in the neighborhood?**

Shelly Bishop <[sbishop@eliotme.org](mailto:sbishop@eliotme.org)>

Wed 4/19/2023 8:33 AM

To: Kristin Keene <[krstnkeene@live.com](mailto:krstnkeene@live.com)>

Hi Susan,

Thank you so much for the information.

If ok, could I stop by around noon today?

Thanks again,

Shelly

Shelly Bishop

Code Enforcement Officer

Town of Elliot, Maine

207-439-1817 Ext. 110

**From:** Kristin Keene <[krstnkeene@live.com](mailto:krstnkeene@live.com)>

**Sent:** Tuesday, April 18, 2023 3:25 PM

**To:** Shelly Bishop <[sbishop@eliotme.org](mailto:sbishop@eliotme.org)>

**Subject:** Re: Vermin / rats in the neighborhood?

The rats are or were living in two garbage compactors at 2 Lilac Lane (my next door neighbor). I had asked the neighbor to please do something with the containers since he doesn't even use them. The first time I saw one it came out of a hole which something has made in the bottom of my Catalpa tree and is destroying it. I spoke to the neighbor several times to please either remove them or take care of getting rid of the rats. This person does not communicate with several of us. The first time he said he would set traps, but not sure he did. These rats were as big as a wharf rat which while I was growing up did come up from the river. They were as big as a cat and in fact, killed one of our cats.

Since the compactors are not on my land, but almost on the property line between myself and Mr.

Bowen I don't see any problem with you coming to look at the problem including my tree. Tomorrow, I am in and out but should be here between eleven and five .

Any questions you could call me also.

Susan Keene

---

**From:** Shelly Bishop <[sbishop@eliotme.org](mailto:sbishop@eliotme.org)>

**Sent:** Tuesday, April 18, 2023 1:53 PM

**To:** [krstnkeene@live.com](mailto:krstnkeene@live.com) <[krstnkeene@live.com](mailto:krstnkeene@live.com)>

**Subject:** Vermin / rats in the neighborhood?

Hi Susan,

I'm reaching out because we have received an inquiry related to potential vermin and rats in the neighborhood of Lilac Lane.

I think you might be the only person I've had recent correspondence with in this area, and so I was curious if you have seen anything like this recently in or around Lilac Lane and if you would you mind if I scheduled a time to walk the exterior and take a look?

If ok, please let me know what works for you.

**RE: selectmen's meetings**

Michael Sullivan <msullivan@eliotme.org>

Thu 7/20/2023 3:13 PM

To: Kristin Keene <krstnkeene@live.com>

Ms. Keene,

The Select Board will meet July 27, August 10, August 24 @5:30 in Town Hall and have an item on their agenda for the public to raise any concerns. You also could send a email or letter to the Select Board Chair Richard Donhauser [rdonhauser@eliotme.org](mailto:rdonhauser@eliotme.org) or [townmanager@eliotme.org](mailto:townmanager@eliotme.org) (which is my address). There is no formal complaint form so if you would describe your concern or incident, I am confident they will craft a reply as soon as possible.

I apologize your emails were not returned,

Mike

Michael J. Sullivan

Town Manager

Elliot, Maine 03903

207.451.1205

**From:** Kristin Keene <krstnkeene@live.com>

**Sent:** Thursday, July 20, 2023 2:55 PM

**To:** Michael Sullivan <msullivan@eliotme.org>

**Subject:** selectmen's meetings

I emailed Wendy this morning asking what is the procedure to present a complaint to the Selectmen, but did not get a reply. How about an answer to my question. If not from you, who do I ask.

I am very frustrated not getting a reply from previous emails to two other Town of Eliot Employees.

Susan Keene

Sent from [Mail](#) for Windows

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Under Maine's Freedom of Access ("Right to Know") law, all e-mail and e-mail attachments received or prepared for use in matters concerning Town business or containing information relating to Town business are likely to be regarded as public records which may be inspected by any person upon request, unless otherwise made confidential by law.



August 29, 2023

Prepared for:  
Michael Sullivan  
Eliot Town Manager  
Town of Eliot  
1333 State Road  
Eliot ME 03903

#### **GOALS & OBJECTIVES**

The Town of Eliot seeks a coordinator to oversee establishment of a community television channel (via Comcast) to include live and replay telecasts of municipal meetings as well as an on-air bulletin board. A 24/7 stream of the channel is to be located on the Town website.

Point person will interact and coordinate with the Town Manager, Stellar Networks, Comcast management & technical team, equipment vendor, engineering services, and server manufacturer to supervise equipment installation, integration of the currently utilized Owl webcam system for meeting coverage, and establish/transmission test the channel on Comcast and the Town website.

#### **RECOMMENDED SOLUTIONS**

Conversations with the Town Manager have established budget parameters. Recommendation is purchase of a TelVue HyperCaster AIO B100-2+ broadcast server. Bulletin board messages can be created in-house and uploaded to the server or TelVue offers an integrated bulletin board option.

Once purchase decisions are made, initial conference calls are recommended to include Comcast technical team, IT, equipment manufacturer/installer, vendor/engineering services, and Town Hall Streams. An installation and testing schedule would then be established.

Project proposal amount not to exceed \$24,000.

I am available at a rate of \$60 per hour.

Randy Buccini



August 16, 2023

Selectboard  
Town of Eliot  
1333 State Road  
Eliot, Maine 03903

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

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

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

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

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

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

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

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

The financial statement disclosures are neutral, consistent and clear.

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

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

#### *Disagreements with Management*

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

*Management Representations*

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

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

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

Other Matters

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

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

Restriction on Use

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

Very Best,

*RHR Smith & Company*

RHR Smith & Company, CPAs



*Proven Expertise & Integrity*

August 16, 2023

Selectboard  
Town of Eliot  
1333 State Road  
Eliot, ME 03903

### **MANAGEMENT LETTER**

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

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

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

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

**Bank Reconciliations:**

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

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

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

**Cash Disbursements:**

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

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

**Budget:**

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

**General Accounting:**

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

**Cash Handling Procedures:**

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

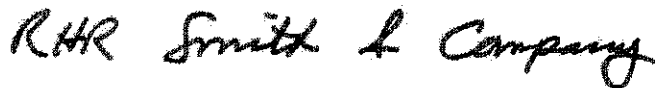
**Accounting Procedures:**

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

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

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

Very Best,

A handwritten signature in cursive script that reads "RHR Smith & Company".

RHR Smith & Company, CPAs



Audited Financial Statements  
and Other Financial Information

**Town of Eliot, Maine**

June 30, 2022



*Proven Expertise & Integrity*

TOWN OF ELIOT, MAINE

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JUNE 30, 2022

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## INDEPENDENT AUDITOR'S REPORT

Selectboard  
Town of Eliot  
Eliot, Maine

### Report on the Audit of the Financial Statements

#### *Opinions*

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

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

#### *Basis for Opinions*

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

### Responsibilities of Management for the Financial Statements

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

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

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

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

### Auditor's Responsibilities for the Audit of Financial Statements

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

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

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

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

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

#### *Required Supplementary Information*

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

#### *Supplementary Information*

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

Other Reporting Required by Government Auditing Standards

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

*RHR Smith & Company*

Buxton, Maine  
August 16, 2023



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

**(UNAUDITED)**

The following management's discussion and analysis of the Town of Eliot, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the Town of Eliot, Maine's financial statements.

**Financial Statement Overview**

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

**Basic Financial Statements**

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

**Government-Wide Financial Statements**

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

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

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

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

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

### **Fund Financial Statements**

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

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

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

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

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

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

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

### **Notes to the Financial Statements**

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

### **Required Supplementary Information**

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

### **Other Supplementary Information**

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

## Government-Wide Financial Analysis

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

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - increased for governmental activities to a balance of \$6,580,639 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$1,067,588.

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

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

## Revenues and Expenses

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

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

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

## Financial Analysis of the Town's Fund Statements

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

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

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

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

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

The sewer fund had an increase in net position for the year of \$556,350.

### **Budgetary Highlights**

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

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

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

### **Capital Asset and Debt Administration**

#### **Capital Assets**

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

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

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



## **Debt**

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

## **Currently Known Facts, Decisions or Conditions**

### **Economic Factors and Next Year's Budgets and Rates**

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

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

### **Contacting the Town's Financial Management**

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

## TOWN OF ELIOT, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2022

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

## STATEMENT A (CONTINUED)

## TOWN OF ELIOT, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2022

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

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

## STATEMENT B

## TOWN OF ELIOT, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022

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

STATEMENT B (CONTINUED)

TOWN OF ELIOT, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022

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

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

## STATEMENT C

## TOWN OF ELIOT, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2022

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

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

## TOWN OF ELIOT, MAINE

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

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

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

## STATEMENT E

## TOWN OF ELIOT, MAINE

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

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

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



## TOWN OF ELIOT, MAINE

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

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

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

## TOWN OF ELIOT, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUNDS  
JUNE 30, 2022

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

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

## TOWN OF ELIOT, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2022

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

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

## TOWN OF ELIOT, MAINE

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

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

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

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

**Implementation of New Accounting Standards**

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Government-Wide and Fund Financial Statements**

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

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

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

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Measurement Focus - Basic Financial Statements and Fund Financial Statements**

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

1. Governmental Funds:

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

Major Funds:

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

Nonmajor Funds:

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



TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Proprietary Funds:

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

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

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

**Basis of Accounting**

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

TOWN OF ELIOT, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

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

2. Modified Accrual

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

**Budget**

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

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

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

**Deposits and Investments**

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

TOWN OF ELIOT, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

**Receivables**

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

**Tax Acquired Property**

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

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

**Interfund Receivables and Payables**

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Transactions Between Funds**

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

**Capital Assets**

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

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

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

Estimated useful lives are as follows:

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

**Long-term Obligations**

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Pension**

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

**OPEB**

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

**Net Position**

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Fund Balances**

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

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

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

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

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Deferred Outflows and Inflows of Resources**

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

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

**Revenue Recognition - Property Taxes - Modified Accrual Basis**

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

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$382,625 for the year ended June 30, 2022.

TOWN OF ELIOT, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Program Revenues**

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

**Operating/Nonoperating Proprietary Fund Revenues**

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

**Encumbrance Accounting**

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

**Use of Estimates**

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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



TOWN OF ELIOT, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

**Deposits:**

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

At June 30, 2022, the Town's cash and cash equivalent balances amounting to \$9,336,961 were comprised of deposits of \$9,312,892. Bank deposits and cash equivalents are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash and cash equivalents balance. Of these bank deposits, \$281,000 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining deposits of \$9,031,892 were collateralized with securities held by the financial institution in the Town's name.

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

**Investments:**

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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

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

**Fair Value Hierarchy:**

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 4 - INTERFUND TRANSFERS

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

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

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

NOTE 5 - CAPITAL ASSETS

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 5 - CAPITAL ASSETS (CONTINUED)

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

NOTE 6 - LONG-TERM DEBT

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 6 - LONG-TERM DEBT (CONTINUED)

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

Governmental activities:

Bond payable:

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

Notes from direct borrowings payable:

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

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

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

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

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

Total notes from direct borrowings payable 527,019

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

Business-type activities:

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 6 - LONG-TERM DEBT (CONTINUED)

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

	Governmental Activities				Business-type Activities		TOTAL	
	Bond Payable		Notes from Direct Borrowings Payable		Bond Payable		Principal	Interest
	Principal	Interest	Principal	Interest	Principal	Interest		
2023	\$ 14,283	\$ 2,475	\$ 137,846	\$ 12,415	\$ 80,341	\$ 18,154	\$ 232,470	\$ 33,044
2024	14,560	2,198	121,336	9,910	81,146	17,346	217,041	29,454
2025	14,852	1,908	101,221	7,323	81,955	16,530	198,028	25,759
2026	15,157	1,601	103,017	5,527	82,776	15,706	200,950	22,834
2027	15,477	1,281	63,599	1,907	83,603	14,874	162,679	18,062
2028-2032	48,551	1,722	-	-	430,724	61,596	479,275	63,318
2033-2037	-	-	-	-	452,696	39,510	452,696	39,510
2038-2042	-	-	-	-	93,273	5,153	93,273	5,153
	<u>\$ 122,880</u>	<u>\$ 11,183</u>	<u>\$ 527,019</u>	<u>\$ 37,082</u>	<u>\$ 1,386,513</u>	<u>\$ 188,869</u>	<u>\$ 2,036,412</u>	<u>\$ 237,134</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, 2022 was \$18,953.

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

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 8 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation leave. Generally, the liability for these compensated absences is recorded as long-term obligations in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2022, the Town's liability for compensated absences is \$225,027.

NOTE 9 - NET INVESTMENT IN CAPITAL ASSETS

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

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

NOTE 10 - RESTRICTED NET POSITION AND FUND BALANCES

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

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



TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 11 - COMMITTED FUND BALANCES

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

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

NOTE 12 - ASSIGNED FUND BALANCES

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

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

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

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

NOTE 14 - OVERSPENT APPROPRIATIONS

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 15 - OVERLAPPING DEBT

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

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

NOTE 16 - RISK MANAGEMENT

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 16 - RISK MANAGEMENT (CONTINUED)

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

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Plan Description**

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

**Benefits Provided**

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Contributions**

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

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

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

**Actuarial Methods and Assumptions**

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*Actuarial Cost Method*

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

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

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

*Asset Valuation Method*

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

*Amortization*

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

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

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

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

*Mortality Rates* - For the plan, the rates are based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC\_2020 model.

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*Cost of Living Benefit Increases - 1.91%*

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

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

*Discount Rate*

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



TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

**Changes in Net Pension Liability/(Asset)**

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

*Differences between Expected and Actual Experience*

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

*Differences between Expected and Actual Investment Earnings*

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*Changes in Assumptions*

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

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

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

**Pension Plan Fiduciary Net Position**

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2021 Annual Comprehensive Financial Report available online at [www.mainebers.org](http://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, 2022

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

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

**Benefits Provided**

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

**Employees Covered by Benefit Terms**

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

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

**Contributions**

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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

**Retiree Premium Amounts:**

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

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

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

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

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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

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

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

**Discount Rate**

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

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

Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%
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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, 2022

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

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

**Actuarial Methods and Assumptions**

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

*Actuarial Cost Method*

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

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

*Assumptions*

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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

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

Trend Assumptions:

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

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

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

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

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

Administrative and claims expense - 3% per annum.

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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

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

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

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

Administrative expenses - Included in the per capita claims cost.

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

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

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

Rate of Mortality:

Healthy Annuitant - Based on 112% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC\_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95 and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC\_2020 model are those included in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Active Employees - Rates of mortality are based on 83.5% and 88.6% of the 2010 Public Plan General Benefits- Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC\_2020 model as described in the healthy annuitant mortality. As prescribed by the Trust, mortality rates were taken from



TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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

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

Retiree Continuation Percentage:

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

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

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

**Changes in Net OPEB Liability**

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

*Differences between Expected and Actual Experience*

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

*Changes in Assumptions*

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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

*Differences between Projected and Actual Earnings on OPEB Plan Investments*

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

**OPEB Plan Fiduciary Net Position**

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

NOTE 19 - TAX INCREMENT FINANCING DISTRICT AND ABATEMENTS

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

Route 236 Municipal Development TIF District

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

Eliot Commons Business Development Tax Increment Financing District

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

TOWN OF ELIOT, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2022

NOTE 19 - TAX INCREMENT FINANCING DISTRICT (CONTINUED)

**Abatements**

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

*Sea Dog Realty, LLC Credit Enhancement Agreement*

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

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

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

TOWN OF ELIOT, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 20 - CONTINGENCIES

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

NOTE 21 - RESTATEMENT

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

### Required Supplementary Information

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

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

## TOWN OF ELIOT, MAINE

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

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

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

SCHEDULE 2

TOWN OF ELIOT, MAINE

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

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

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

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

TOWN OF ELIOT, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSION  
LAST 10 FISCAL YEARS\*

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

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

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



TOWN OF ELIOT, MAINE

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

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

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

TOWN OF ELIOT, MAINE

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

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

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

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

SCHEDULE 6

TOWN OF ELIOT, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB  
LAST 10 FISCAL YEARS\*

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

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

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

TOWN OF ELIOT, MAINE

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

**Changes of Assumptions**

MEPERS PLD Plan:

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

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

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

MMEHT OPEB Plan:

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

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

Mortality, termination, retirement and salary rates.

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

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

### Other Supplementary Information

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

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

SCHEDULE A

TOWN OF ELIOT, MAINE

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

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

SCHEDULE A (CONTINUED)  
TOWN OF ELIOT, MAINE

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

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

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

TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022

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

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



## TOWN OF ELIOT, MAINE

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

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

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

## Special Revenue Funds

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

TOWN OF ELIOT, MAINE

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

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

TOWN OF ELIOT, MAINE

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

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

TOWN OF ELIOT, MAINE

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

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

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

TOWN OF ELIOT, MAINE

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

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

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, 2022

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

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, 2022

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

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



### Capital Projects Funds

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

TOWN OF ELIOT, MAINE

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

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

SCHEDULE F (CONTINUED)

TOWN OF ELIOT, MAINE

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

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

TOWN OF ELIOT, MAINE

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

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

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, 2022

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

TOWN OF ELIOT, MAINE

SCHEDULE G (CONTINUED)

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

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

SCHEDULE G (CONTINUED)

TOWN OF ELIOT, MAINE

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

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

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

## Permanent Funds

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



TOWN OF ELIOT, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2022

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

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

SCHEDULE I

TOWN OF ELIOT, MAINE

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

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

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

## General Capital Assets

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

TOWN OF ELIOT, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2022

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

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

TOWN OF ELIOT, MAINE

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

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

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



*Proven Expertise & Integrity*

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

Selectboard  
Town of Eliot  
Eliot, Maine

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

Internal Control Over Financial Reporting

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

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

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

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

#### Compliance and Other Matters

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

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

#### Purpose of this Report

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

*RHR Smith & Company*

Buxton, Maine  
August 16, 2023

## Articles for November 2023 Warrant with Rationale

*(Planning Board rationale separate)*

**ARTICLE 2:** To see if the Town will vote to appropriate and transfer from unassigned funds to Fire Department Reserve (Vehicles) the sum of \$500,000 for the primary purpose of replacing Truck #4.

*Select Board so recommend (5 – 0)*

*Budget Committee (7-0)*

Purpose; To invest in Fire Department equipment. This will allow the replacement of Truck #4 which is critical to public safety. If approved it will be over two years before Truck #4 arrives, it will replace an engine that is over 20 years old and no longer can be considered dependable in terms of fire service needs. Many parts for this safety vehicle must be obtained through the secondary market, machined individually or not replaced. This transfer has no impact on taxes and is being requested from existing and available funds.

**ARTICLE 3:** To see if the Town will vote to appropriate and transfer from unassigned funds to Public Works Property the sum of \$500,000 for the primary purpose of redevelopment and repair of Murray-Rowe Park.

*Select Board so recommend (5 – 0)*

*Budget Committee (7-0)*

Purpose: To invest in this recreational asset, the funding would be to repair existing structures (i.e., dugout, fencing out buildings, parking, signage) as well as repair to the irrigation system (including the well pump) and the playing surfaces (baseball, soccer). We also hope to add "Pickleball Courts (2)" based on the popularity and requests for the activity as a recreational amenity. This transfer has no impact on taxes and is being requested from existing and available funds.

**ARTICLE 4:** To see if the Town will vote to appropriate and transfer from unassigned funds to Land Bank Trust the sum of \$15,000 to reconcile the historic balance.

*Select Board so recommend (5 – 0)*

*Budget Committee (7-0)*



Purpose: To correct a past funding error, this would bring the balance of the Land Bank Trust fund to \$46,816. The intent of the trust is to offer a source of funding when critically important land may become available in Eliot for the Town to protect and otherwise promote sound land preservation practices. The Land Bank Trust is overseen by the Eliot Conservation Commission. This transfer has no impact on taxes and is being requested from existing and available funds.

**ARTICLE 5:** To see if the Town will vote to appropriate and transfer from unassigned funds to the General Assistance budget the amount of \$9,220 to reconcile the FY 2023 shortfall.

*Select Board so recommend (5 – 0)*

*Budget Committee (7-0)*

Purpose; As the article suggests the transfer is to correct a FY 2023 shortfall caused by unexpected increases in costs associated with General Assistance including but not limited to, higher rental subsidies, fuel requests and temporary housing demands. 75% of General Assistance costs are reimbursable from the State of Maine. We expect to recover approximately \$6,900 from the State subsidy to offset this request. This transfer has no impact on taxes and is being requested from existing and available funds.

**ARTICLE 6:** To see if the Town will vote to appropriate and transfer \$200,000 from unassigned funds to the Grant Match Reserve Fund (Land Use).

*Select Board so recommend (5 – 0)*

*Budget Committee (7-0)*

Purpose: This request is to establish a “matching grant” fund for grant opportunities. There have been occasions where the Town of Eliot was limited by grant schedules to apply for specific grants as there was no funding source in respect to the “deadline” dates. Any “match” or use of this fund would need Select Board approval and any board or commission requesting to utilize the fund. Planning, Aging in Place, Conservation, Police, Fire, Public Works, Community Service all are likely to access this fund as grant opportunities are realized. The fund would be open to all municipal departments (no outside entities) with Select

Board approval. This transfer has no impact on taxes and is being requested from existing and available funds.

**ARTICLE 7:** To see if the Town will vote to appropriate and transfer \$120,000 from unassigned funds to Police Department Reserve (Vehicle) for the primary purpose of replacing cruisers or purchasing other vehicles/equipment.

*Select Board so recommend (5 – 0)*

*Budget Committee (7-0)*

Purpose: This request is to order and upon arrival outfit two cruisers to replace two existing cruisers. The intent is to order these vehicles six months apart as to stagger their arrival, although there is a significant wait time presently for police package vehicles. We also hope to include a Harbormaster boat which also will be used for mooring checks, boat safety work and other river and boating related needs. The estimate for a boat and related equipment is in the \$25K range. It would also be available to other departments for occasional needs (CEO, Fire, Public Works, Assessor). This transfer has no impact on taxes and is being requested from existing and available funds.

**ARTICLE 8:** To see if the Town will vote to appropriate and transfer \$25,000 from unassigned funds for the purpose of funding the Senior Tax Abatement fund.

*Select Board so recommend (5 – 0)*

*Budget Committee (7-0)*

Purpose: This request is to fund the Senior Tax Abatement Program for FY 2024 and possibly beyond. There was \$20,000 appropriated originally for FY 22. In FY 22, \$3,481, FY 23, \$13,391 was abated presently there is a balance of \$3,128 which is likely insufficient for the program in FY 24. This transfer has no impact on taxes and is being requested from existing and available funds.

**ARTICLE 9:** To see if the Town will vote to appropriate and transfer \$600,000 from unassigned funds to Town Hall/Community Center Bond Reserve to offset overruns or applied to the interest and principal.

*Select Board so recommend (5 – 0)*

*Budget Committee (7-0)*



Purpose: This request allows a contingency for the Town Hall/Community Center Building Project. These funds would be used if the \$4 million dollars approved previously for bonding by the voters is insufficient. If the appropriation is not needed as a contingency, it may be used for ancillary costs (FF&E) or to offset future principal and interest. Any use would need Select Board approval. This transfer has no impact on taxes and is being requested from existing and available funds.

**ARTICLE 10:** Shall the Town: (1) approve capital projects for the expansion and renovation of the Eliot Town Hall/Community Center and repairs and improvements to the Eliot Police Station, including engineering and design costs, transaction costs and other expenses reasonably related thereto (the "Projects"); 2) appropriate a sum not to exceed \$4,000,000 plus any additional premium, to provide for the costs of the project; (3) authorize the Town Treasurer and Chair of the Select Board to issue, at one time or from time to time, general obligation securities of the Town (including temporary notes in anticipation of the sale thereof), in an aggregate principal amount not to exceed \$4,000,000, plus any additional premium, to fund the Projects; and (4) delegate to the Treasurer and the Chair of the Select Board the authority and discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), place(s) of payment, premium(s), call(s) for redemption (with or without premium), form(s), refunding(s) and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

*Select Board so recommend (5 – 0)*  
*Budget Committee (7-0)*

## **FINANCIAL STATEMENT**

MUNICIPALITY OF Eliot

### 1. Total Municipal Indebtedness

A. Bonds outstanding and unpaid: **\$1,436,629**

B. Bonds authorized and unissued: \$0

C. Bonds to be issued if this question is approved: \$5,680,000

**TOTAL \$7,116,3291.** Total Municipal Indebtedness

## 2. Costs:

At an estimated maximum interest rate of 4.5%, the estimated costs of this bond issue will be:  
\$6,026,088.33 (20) Years Twenty

Principal	\$4,000,000.00
Interest	\$2,026,088.33
<b>Total Debt Service</b>	<b>\$6,026,088.33</b>

## 3. Validity

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

Treasurer, Municipality of Eliot

Kristin McNulty

**Purpose:** This request allows the Select Board to move forward on authorizing a long-awaited renovation and expansion of the Town Hall. The primary objective of the project is to increase the meeting space to meet the growing demand.

The present Town Hall Meeting room will more than double in size, it will allow voting to take place at the Town Hall as well as provide space for additional programming. In addition, there will be two additional accessible meeting spaces, one will accommodate 20 and the other 10 participants. These rooms will also be used by staff when available and needed to meet with small groups of residents, vendors, applicants, or other such groups.

The Clerk's Office will be redesigned, including a drive-up window for limited service. Other offices will be reconfigured and renovated to serve the growing needs of Eliot.

The present design is 7,920 square feet (present 4,150) the estimate construction cost is \$3,681,150. Both the size and the costs have been significantly trimmed down to address both costs and needs. The building will be a "smart" design including both energy advances and security measures.



**ARTICLE 11:** Shall an Ordinance entitled “Shooting Range License Ordinance” be enacted and recorded.

Purpose; To create a safe and healthy relationship between shooting ranges (gun, archery) in Eliot. This ordinance is designed to promote dialog between the municipality and operators of facilities at least on an annual basis and to promote practices which respect property owners’ rights.

Eliot Code of Ordinances

*TBD by vendor codification chapter and section*

Shooting Range; a designated property which is designated by its use for the practice of shooting, firing or otherwise impelling a projectile towards a target or target area. Include in this ordinance is any projectile launched by a bow, defined as bow and arrow is a [ranged weapon](#) system consisting of an [elastic](#) launching device commonly used for sport.

Adding

*TBD by vendor codification chapter and section*

A shooting range, firing range, gun range or shooting ground is a specialized facility, [venue](#), or [field](#) designed specifically for [firearm](#) usage qualifications, training, practice, or [competitions](#). The range may be indoor, outdoor or a combination.

Any person or entity operating a shooting range must apply annually in January for a license to operate such a facility. If a person or entity is to establish a shooting range after November 7, 2023 they must comply with all applicable State, Federal and Town of Eliot regulations, laws or requirements relative to a shooting range or similar operation. The Select Board will set a reasonable fee annually not to exceed \$25 by January 1, 2028.

License applicants

- Must provide a primary and secondary contact with application.
- Entities must provide articles of incorporation, including federal tax identification number. Individual as applicants must provide copy of license and allow access to criminal history information.
- Must be familiar with National Rifle Association Gun Safety Rules.
- Licensee must provide users with range orientation or other appropriate instruction.
- Licensee must implement a system to identify all users of the facility. This may include a membership requirement, a copy of firearms identification card and/or license.
- Licensee must provide all users with access to a code of conduct for the facility. (Posted, acknowledgement sheets etc.)
- Must have deeded control or written notarized permission from lawful owner to no less than 3 acres of land, which includes a defined area for range activity articulated in a plan or design. The Town of Eliot reserves the right to demand a copy of lease, deed or other proof of control.

- Sufficient monitoring of the property via video or in-person designated management.
- All entry points and perimeters must be posted with appropriate warnings (i.e., Caution Active Shooting Range)

#### Operational regulations

- No buckshot, tracer, armor piercing, steel core or incendiary rounds.
- Trap shooters must use #7.5 or higher.
- Outdoor Ranges must operate in daylight hours, however no sooner than 8 AM or later than 7 PM. Indoor ranges can operate on any schedule set by management, as long as all sound related to weapon firing in is contained within the facility.
- Visitors and/or spectators should be instructed to stay in a “safety area” as defined by applicant.
- All participants must be 18 years of age or supervised by a member.

The Licensee is allowed and encourage to place additional guidelines in place to promote the safe practices for gun or bow. A person with a criminal history that includes a felony will not be considered as an individual applicant and cannot be listed as a primary or secondary contact.

Purpose; To create a safe and healthy relationship between shooting ranges (gun, archery) in Eliot. This ordinance is designed to promote dialog between the municipality and operators of facilities at least on an annual basis and to promote practices which respect property owners’ rights. The language was mostly adopted for “club” rules and does not restrict the use beyond those guidelines.

**Article 12** To see if the Town will vote to amend Article III of the Eliot Code of Ordinance Enhance the annual town meeting process. And furthermore, to clarify, classify, and consolidate the number and make-up of appropriation articles to be voted by referendum ballot or take any action thereto.

## ARTICLE III. - TOWN MEETINGS

#### *Footnotes:*

-- (4) --

*Editor's note— Ord. of 11-2015(1) repealed and replaced Ch. 2, Art. III, §§ 2-71—2-79, which derived from Ord. of 6-9-2015(1) and amendment of 6-9-2018(1). Subsequently, Ord. of 11-6-2018(1) amended Ch. 2, Art. III, §§ 2-71—2-80 to read as laid out herein.*

- **Sec. 2-71. - Title.**

This article shall be known as the "November 2018 Amendments to the Town of Eliot Referendum Town Meeting Ordinance".

(T.M. of 11-6-2018(1), (§ 1))

- **Sec. 2-72. - Purpose.**

The purpose of this article is to:

(1) Enhance the annual town meeting process.

(2) Clarify, classify, and consolidate the number and make-up of appropriation articles to be voted by referendum ballot.

(3) Provide for the continued funding of existing municipal services, without unnecessary disruption, in the event an appropriation article is not approved.

(4) Reduce the number of articles to be voted on annually by granting to the select board the continuing authority to act on routine administrative matters instead of voting on them annually at Town Meeting.

(T.M. of 11-6-2018(1), (§ 2))

- **Sec. 2-73. - Authority.**

This article is enacted pursuant to the Home Rule authority granted the Town of Eliot pursuant to article VIII, part 2, section 1 of the Constitution of the State of Maine and the laws of the State of Maine, including without limitation Title 30-A, section 3001.

(T.M. of 11-6-2018(1), (§ 3))

- **Sec. 2-74. - Appropriation articles for referendum ballot.**

At a minimum, each appropriation described in the following categories shall appear on the referendum ballot in a single article, by category, as applicable:

LD 1 Exceed/Raise Question: 30-A MRSA Section 5721-A Limitation on Municipal Tax Levy;

Estimated revenues; (no change)



**Administration;** to include and list, Hearings and Elections, General Assistance

~~Hearings and elections;~~ to *Administration*

**Fire Department;** to include and list Fire Hydrants, Ambulance Service,

**Police Department;** to include and list Dispatching, Harbormaster, Animal Control Officer

**Public Works Department;** to include and list Streetlights, Summer Maintenance, Roads and Bridges, Snow Removal, Transfer Station, Federal Storm Management Plan

~~Public safety~~ (individual listings);

Public health officer; to **Administration**

~~Fire hydrants;~~ listed under **Fire Department**

~~Ambulance service;~~ listed under **Fire Department**

~~Dispatching;~~ listed under **Police Department**

~~Harbor master;~~ listed under **Police Department**

~~Animal control officer;~~ listed under **Police Department**

~~Streetlights;~~ listed under **Public Works**

~~Summer maintenance;~~ listed under **Public Works**

~~Roads and bridges;~~ listed under **Public Works**

~~Snow removal;~~ listed under **Public Works**

~~Transfer station;~~ listed under **Public Works**

~~Federal storm water management plan;~~ listed under **Public Works**

**Community Service Department;** no change

~~General assistance;~~ to *Administration*

*Add Fiscal Operations as a Heading*

~~Capital improvements~~ (individual listings); listed under **Fiscal Operations**



Reserve accounts (individual listings); listed under **Fiscal Operations**

Debt service; listed under **Fiscal Operations**

Town standing committees (individual listing); listed under **Fiscal Operations**

Outside agencies (individual listings); listed under **Fiscal Operations**

Wm. Fogg Library.-include with Outside Agencies listed under **Fiscal Operations**  
(listed individually)

*Insert;*

**Sewer Enterprise Budget** *(as a separate budget article)*

(T.M. of 11-6-2018(1), (§ 4))

• ~~**Sec. 2-75. - Citizen's option meeting.**~~

~~Following the initial approval of the budget articles by the select board, the town shall call a citizen's option meeting of the registered voters of Eliot to review the recommendations of the select board and the budget committee. The meeting shall follow the general town meeting procedures pursuant to 30-A.M.R.S. 2524.~~

~~At the citizen's option meeting, an amendment for any budget article may be offered by any registered voter and decided by a majority vote of those assembled. A minimum assembly size of one percent of the total number of registered voters at the commencement of the meeting and at all times during the meeting is required in order to make any motion or amendment to the recommendations of the select board or the budget committee. In the event that the citizen's option meeting fails to attract the minimum assembly size to make amendments, the meeting shall be deemed an "informational budget hearing" and shall be conducted as such. If the minimum assembly size is met, amendments shall be made by offering a written amendment to the moderator of the citizen's option meeting. A majority vote of those assembled is required to approve a citizen's option budget recommendation to be included on the ballot. Reconsideration of an approved citizen option budget recommendation is not permitted.~~

~~Following the passage of any such amendment, the budget committee or select board may, at a duly-called budget finalization meeting, vote to accept the citizen's option amendment(s) as their own recommendation. If one or more of the citizen's option budget amendments are not accepted by the select board or the budget committee as their own recommendation, the citizen option amendment(s) shall be placed on the ballot as a "citizen's recommendation."~~

(T.M. of 11-6-2018(1), (S 5))

- **Sec. 2-76. - Vote on budget.**

The budget shall be voted upon by a referendum vote and through separate articles consistent with the proposed final budget format.

Each appropriation article shall include the recommendations of the select board, the budget committee and the citizen's options (if any) along with a choice of "none of the above". In the event that the select board and budget committee agree upon a budget recommendation of a particular article, the form of the ballot shall indicate a singular budget appropriation recommendation with the footnote, "Select Board and Budget Committee So Recommend."

In the event that the select board and/or the budget committee agree with the citizen's recommendation for appropriation, the form of the ballot shall indicate a singular budget appropriation recommendation with the appropriately adjusted footnote, "Select Board and/or Budget Committee and/or Citizens So Recommend."

The dollar amounts of the select board, budget committee and citizen's recommendation shall be published on the ballot, as well as the vote counts of the select board, budget committee and citizen's recommendations. Each article on the ballot shall require a plurality of the votes cast for any recommendation to be approved.

If an article is not approved by a plurality of votes, the appropriation for the immediately preceding year shall constitute the appropriation for the following fiscal year (see [section 2-79](#)).

Any appropriation article that is voted in the affirmative, 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 co-mingled in any fashion without legislative body re-appropriation authorization.

*Insert;*

Each budget or financial warrant article (Administration, Public Works, Fire Department, Police Department, Community Service Department, Fiscal Operations, LD1 Exceed/Raise, Estimated Revenues, Sewer) will have comment by the Budget Committee and Select Board as to whether

they support or reject the recommended budget in accordance with Maine State Law [30-A M.R.S. § 2528\(5\)\(B\)\(1\)](#) . The voter will have choice to vote “Yes” or “No” on each article.

(T.M. of 11-6-2018(1), (§ 6))

• **Sec. 2-77. - Form of ballot.**

The form of the ballot shall be established by adoption of this article. Some of the various possible ballot forms are set forth herein. Their appearance may be formatted differently on the ballot.

**Possibility #1**

~~TWENTIETH - To see what sum the Town will raise, appropriate, and transfer for employee salary, benefits, operation, and maintenance of Administration.~~

~~\*\* Select Only One \*\*~~

~~The Select Board Recommends \$1,000,000 \_\_\_\_\_~~

~~(4 - 1)~~

~~The Budget Committee Recommends \$900,000 \_\_\_\_\_~~

~~(5 - 2)~~

~~Citizens' Option \$875,000 \_\_\_\_\_~~

~~(57 - 22)~~

~~None of the Above \_\_\_\_\_~~

**Possibility #2**

~~TWENTIETH - To see what sum the Town will raise, appropriate, and transfer for employee salary, benefits, operation, and maintenance of Administration.~~

~~\*\* Select Only One \*\*~~

~~The Select Board and Budget Committee Recommend \$1,000,000 \_\_\_\_\_~~

~~(Select Board 4 - 1; Budget Committee 5 - 2)~~

Citizens' Option \$875,000 \_\_\_\_\_

~~(57-22)~~

None of the Above \_\_\_\_\_

**Possibility #3**

~~TWENTIETH - To see what sum the Town will raise, appropriate, and transfer for employee salary, benefits, operation, and maintenance of Administration.~~

~~\*\* Select Only One \*\*~~

The Select Board Recommends \$1,000,000 \_\_\_\_\_

~~(4-1)~~

The Budget Committee and Citizens Recommend \$900,000 \_\_\_\_\_

~~(Budget Committee 5-2; Citizens 57-22)~~

None of the Above \_\_\_\_\_

**Possibility #4**

~~TWENTIETH - To see what sum the Town will raise, appropriate, and transfer for employee salary, benefits, operation, and maintenance of Administration.~~

~~\*\* Select Only One \*\*~~

The Select Board and Budget Committee Recommend \$1,000,000 \_\_\_\_\_

~~(Select Board 4-1 and Budget Committee 5-2)~~

None of the Above \_\_\_\_\_

(T.M. of 11-6-2018(1), (§ 7))

• **Sec. 2-78. - Public hearing requirement.**

The select board must properly post and advertise at least one informational public hearing on the proposed annual budget no more than ~~30~~ **15** days in advance of the referendum vote on the annual budget. Summary budget information shall be made available to the public no less than ~~14~~ **7** days prior to said required public hearing.

**Insert: Administration will maintain a web page with updated information throughout the budget process as information becomes available.**

(T.M. of 11-6-2018(1), (§ 8))

- **Sec. 2-79. - 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 most cases. In the event an appropriation article is not approved, the town manager shall review the previous year's budget appropriation for expenses and shall report to the select board for approval of an "adjusted" prior year budget.

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. The additional referendum election shall take place within 90 days of the last town meeting and the ballot shall include only the recommendations of the Select Board, budget committee. ~~and none of the above.~~

Nothing in this article shall prevent the select board from calling special "open town meetings" during the year as the need may arise from time to time to address unforeseeable issues, funding emergencies, or issues beyond the normal course of town operations.

(T.M. of 11-6-2018(1), (§ 9))

- **Sec. 2-80. - Select board's administrative authority.**

The select board shall be authorized to act on the following administrative matters usually acted on annually at town meeting:

(1) Taxes are due and payable at the time of the mailed demand. The select board is granted the authority to set dates in the months of November and the following May as the dates when interest on unpaid current tax amounts will begin to accrue.

(2) To establish the rate of interest charged on each half of taxes after the November and May dates, such rate of interest not to exceed the maximum rate as established annually by the state treasurer.

(3) To authorize the select board to set an interest rate to be paid on abated taxes for the fiscal year.



(4) To authorize the tax collector to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. section 506.

(5) To authorize the select board, when town meeting is delayed into the next fiscal year, to spend from unassigned fund balance an amount per month not more than 1/12 of the appropriated amount of the current fiscal year budget until the required town meeting can be held.

(6) To authorize the select board to annually execute signatures as may be required to borrow funds through tax anticipation notes, if necessary for cashflow, and to pay interest on said tax anticipation notes from any general fund revenue.

(7) To pay tax abatements and applicable interest granted during the fiscal year from the overlay account.

(8) To authorize the select board to dispose of town-owned personal property under such terms and conditions as they deem to be in the best interest of the town.

(9) To authorize the select board, on behalf of the town, to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable and to execute quitclaim deeds for such property. The select board must first request the advice of the conservation commission.

(10) To authorize the select board to receive insurance and/or other property damage restitution funds and to expend said receipts for materials and labor to correct said damages without further appropriations.

(11) To authorize the select board to accept and appropriate or to reject any and all funds from grants, donations, and reimbursements during the year for any municipal department, committee, commission and/or project, to include but not limited to reimbursements from F.E.M.A. for any state declared emergencies, community development block grants, donations for the parks, and capital or program grants for community service department.

(12) To authorize the select board and treasurer to borrow on notes or to appropriate money from unreserved fund balance for any further amount needed for snow removal.

(13) To make final determinations regarding the closing or opening of roads to winter maintenance, pursuant to 23 M.R.S.A. § 2953.

(14) To authorize the select board to establish the rate of interest charged of delinquent sewer accounts.

(15) To authorize the select board to make any budgetary changes, in their sole discretion, as a result of a LD1 override failure.

(16) To authorize the select board to establish and maintain a fee schedule as further provided for in [section 1-25](#).

(T.M. of 11-6-2018(1), (§ 10); T.M. of [11-8-2022\(1\)](#), art. 4)

- **Sec. 2-81. - Revocation of article.**

This article and all of its provisions shall continue and remain in effect until such time as the select board or a citizens' petition calls for a referendum to resume open town meeting or some other form of town budget approval as may be allowable by law. By adoption of this article, all prior referendum town meeting ordinances are hereby repealed and superseded.

(T.M. of 11-6-2018(1), (§ 11))

**Purpose:** To clarify, classify and consolidate the annual budget process, as called for in the existing ordinance language and continually encouraged by the public.

This amendment would have the Eliot practice for approval by Town Meeting referendum mirror the process most commonly used by other communities for approval of annual budgets.

Having a simple “yes/no” vote on each financial article would indicate a concise choice. The Select Board and Budget Committee recommendation to vote no or yes on each annual budget article would be listed below the article the tally of votes for the Budget Committee and the Select Board.

Consolidation and classification of the articles from 28 to 8 articles is something suggested by voters on a regular basis. The categories would still be articulated under the individual titles and have subsections within those titles if necessary.

We would be adding a “Sewer” budget as a separate enterprise fund article. The distinction is to strengthen the fact that ratepayers support the sewer costs. This is strongly recommended by the professional audit firm tasked with reviewing our accounts and practices annually.

*Please note, comments in red will be removed in the final version of above.*

**Municipal Officers' Certification of Official Text of a Proposed Ordinance**

To Wendy Rawski, 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:

**"Shooting Range License Ordinance"**, which is to be presented to the voters for their consideration on November 7, 2023.

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.

**Given under our hands this 14th day of September 2023.**

\_\_\_\_\_  
Richard Donhauser, Chairman

\_\_\_\_\_  
William Widi, Vice Chairman

\_\_\_\_\_  
Lauren Dow, Secretary

\_\_\_\_\_  
Stanley Shapleigh, Selectman

\_\_\_\_\_  
B. Cabot Trott, Selectman

**Select Board  
Town of Eliot, Maine**



**Municipal Officers' Certification of Official Text of a Proposed Ordinance**

To Wendy Rawski, 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:

**"Amendments to Chapter 2 "Administration" Article III; Town Meetings"**, which is to be presented to the voters for their consideration on November 7, 2023.

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.

**Given under our hands this 14th day of September 2023.**

\_\_\_\_\_  
Richard Donhauser, Chairman

\_\_\_\_\_  
William Widi, Vice Chairman

\_\_\_\_\_  
Lauren Dow, Secretary

\_\_\_\_\_  
Stanley Shapleigh, Selectman

\_\_\_\_\_  
B. Cabot Trott, Selectman

**Select Board  
Town of Eliot, Maine**

**Payroll Warrant**

Pay Date: 08/31/2023

08/30/2023

Page 1

## WARRANT: 19

Check	D / D	Check	Employee	Gross Pay
15462	350.00	417.42	4501 JAY P. MUZEROLL	1,000.35
15463	0.00	666.71	3010 Norman R Albert	902.50
115462	1,031.91	0.00	1005 MELISSA T. ALBERT	1,559.60
115463	1,092.14	0.00	1032 Jeffery S. Brubaker	1,607.20
115464	193.70	0.00	2125 ELLEN M. LEMIRE	263.01
115465	1,068.40	0.00	1059 Kristin D McNulty	1,600.00
115466	1,492.71	0.00	1041 Michael J. Sullivan	2,077.60
115467	261.85	0.00	6084 Robert B. Veino	291.24
115468	689.29	0.00	1077 Mikayla L.F. Ferrara	940.00
115469	160.22	0.00	1063 BRENDA L. HARVEY	225.68
115470	1,231.94	0.00	1010 WENDY J. RAWSKI	1,730.80
115471	852.09	0.00	1101 Lauren A Small	1,115.20
115472	1,088.07	0.00	1003 Rochelle M Bishop	1,502.80
115473	1,162.04	0.00	1099 Donald K Ferrara	1,528.80
115474	716.50	0.00	1069 Kim R Tackett	990.00
115475	785.75	0.00	5078 Casey R Cyr	1,110.80
115476	1,054.06	0.00	5053 BRIAN P. DELANEY	1,595.78
115477	1,031.00	0.00	5076 William A. Dries	1,401.31
115478	810.35	0.00	5077 Robert Govoni	1,146.00
115479	1,382.08	0.00	5019 Ronald H Lund	2,234.84
115480	855.79	0.00	5074 Ryan D. Mazur	1,357.90
115481	240.44	0.00	1164 Austin D Moore	263.63
115482	1,293.88	0.00	5068 ELLIOTT L. MOYA	2,230.80
115483	1,701.64	0.00	5084 Timothy C. Niehoff	2,886.45
115484	85.42	0.00	1110 Heath L Seeley	92.50
115485	636.89	0.00	5071 JUDITH F. SMITH	912.40
115486	747.68	0.00	3104 Douglas M Blaisdell	1,059.61
115487	809.75	0.00	4538 BRIAN C. HOLT	952.00
115488	741.93	0.00	3116 Austin D Mahoney	1,018.00
115489	986.52	0.00	3013 Kasey A Ross	1,406.00
115490	868.25	0.00	1026 David R Ross-Lyons	1,114.80
115491	986.35	0.00	3028 JAMES G. ROY	1,447.86
115492	284.90	0.00	3008 DONALD E. SYLVESTER	308.50
115493	155.14	0.00	3117 Will B Parker	168.00
115494	332.02	0.00	3102 RONALD PEARSON	406.98
115495	416.11	0.00	1263 Thomas J. Phillips, III	499.44
115496	285.75	0.00	3083 RALPH E. PLACE	344.93
115497	295.30	0.00	3084 Daryl R Theriault	319.77
115498	315.59	0.00	3059 Robert H. Whittaker	377.91
115499	286.55	0.00	3110 Nicholas P Willis	345.99
115500	930.36	0.00	1060 HEATHER MUZEROLL-ROY	1,388.00
115501	0.00	29,710.36	D / D 9 KENNEBUNK SAVINGS BANK	
15464	0.00	54.74	T & A 9 Mission Square	
15465	0.00	54.74	T & A 10 Mission Square	
115502	0.00	10,895.91	T & A 1 Kennebunk Savings Bank	
115503	0.00	130.00	T & A 7 Maine State Retirement Service	
115504	0.00	2,093.78	T & A 4 Treasurer of State	

ELIOT  
10:39 AM

**Payroll Warrant**  
Pay Date: 08/31/2023

08/30/2023  
Page 2

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Check	D / D	Check	Employee	Gross Pay
<b>Total</b>	<b>29,710.36</b>	<b>44,023.66</b>		<b>43,724.98</b>

Put into A/P	<b>16,330.25</b>
Taken out of A/P	<b>(13,229.17)</b>
<b>Total Payroll</b>	<b>47,124.74</b>

<u>Count</u>	
Checks	47

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 20

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
<b>00013 ADMIRAL FIRE &amp; SAFETY, INC.</b>						
0253	31712	08	Training Gun	236027		
Training Gun			E 10-05-03-15		69.95	0.00
			Employees / Uniforms			
			<b>Vendor Total-</b>		<b>69.95</b>	
<b>02854 Amazon Capital Services</b>						
0253	31713	08	Table for Land Use	1N4P-P3JL-17KJ		
Table for Land Use			E 01-01-20-40		59.68	0.00
			Supplies / Dept./Office			
			<b>Invoice Total-</b>		<b>59.68</b>	
0253	31713	08	webcam, batteries	17VM-7DXM-KGVF		
webcam, batteries			E 20-01-24-10		38.99	0.00
			Rep. & Maint / Equipment			
webcam, batteries			E 20-01-20-40		19.91	0.00
			Supplies / Dept./Office			
			<b>Invoice Total-</b>		<b>58.90</b>	
0253	31713	08	Keurig coffee maker	1GWF-D3CY-NWGK		
Keurig coffee maker			E 20-01-20-40		99.99	0.00
			Supplies / Dept./Office			
			<b>Invoice Total-</b>		<b>99.99</b>	
0253	31713	08	Parts - Truck 10	1FPH-Q4C4-HJN7		
Parts - Truck 10			E 20-01-24-15		102.99	0.00
			Rep. & Maint / Vehicle			
			<b>Invoice Total-</b>		<b>102.99</b>	
0253	31713	08	Antenna	1KHR-6GKM-XCMF		
Antenna			E 10-01-20-55		26.72	0.00
			Supplies / Fire Dept.			
			<b>Invoice Total-</b>		<b>26.72</b>	
0253	31713	08	Truck Batteries	1LFR-9G1K-GVVJ		
Truck Batteries			E 10-01-20-55		333.98	0.00
			Supplies / Fire Dept.			
			<b>Invoice Total-</b>		<b>333.98</b>	
0253	31713	08	Med supplies	114J-R36H-TV9C		
Med supplies			E 10-01-03-05		133.61	0.00
			Employees / Training			
			<b>Invoice Total-</b>		<b>133.61</b>	
			<b>Vendor Total-</b>		<b>815.87</b>	
<b>02044 AT New Hampshire, LLC</b>						
0253	31714	08	Parts - Truck #3	X702029450-1		
Parts - Truck #3			E 20-01-24-15		173.69	0.00
			Rep. & Maint / Vehicle			
			<b>Invoice Total-</b>		<b>173.69</b>	
0253	31714	08	Truck #3 Parts	X702029445-01		
Truck #3 Parts			E 20-01-24-15		67.02	0.00
			Rep. & Maint / Vehicle			
			<b>Invoice Total-</b>		<b>67.02</b>	
			<b>Vendor Total-</b>		<b>240.71</b>	
<b>00072 BERNSTEIN, SHUR, SAWYER &amp; NELSON</b>						
0253	31715	08	Tax Title	4048250		

Warrant 20

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
Tax Title			E 01-01-10-02		389.50	0.00
			Contract Svc / Legal Serv.			
			<b>Invoice Total-</b>		<b>389.50</b>	
0253	31715	08	Tax Title	4048237		
Tax Title			E 01-01-10-02		735.00	0.00
			Contract Svc / Legal Serv.			
			<b>Invoice Total-</b>		<b>735.00</b>	
0253	31715	08	CEO	4048227		
CEO			E 01-01-10-02		29.00	0.00
			Contract Svc / Legal Serv.			
			<b>Invoice Total-</b>		<b>29.00</b>	
0253	31715	08	Legal Fees	4048210		
Legal Fees			E 05-05-99-01		145.00	0.00
			Misc. / Misc.			
			<b>Invoice Total-</b>		<b>145.00</b>	
			<b>Vendor Total-</b>		<b>1,298.50</b>	
<b>02385 Caterpillar Financial Services Corp</b>						
0253	31716	08	Mini Excavator Lease	34300037		
Mini Excavator Lease			E 07-02-65-08		15,083.32	0.00
			Debt Service / Leases			
			<b>Vendor Total-</b>		<b>15,083.32</b>	
<b>00109 CENTRAL MAINE POWER</b>						
0253	31717	08	27 Dixon Rd. 7/14-8/11	708001827709		
27 Dixon Rd. 7/14-8/11			E 10-05-15-02		39.66	0.00
			Utilities / Electricity			
			<b>Invoice Total-</b>		<b>39.66</b>	
0253	31717	08	River Rd 7/13-8/10	722001696283		
River Rd 7/13-8/10			E 20-01-15-02		30.91	0.00
			Utilities / Electricity			
			<b>Invoice Total-</b>		<b>30.91</b>	
0253	31717	08	11 Dixon Rd 7/13-8/10	708001827710		
11 Dixon Rd 7/13-8/10			E 70-15-15-02		30.91	0.00
			Utilities / Electricity			
			<b>Invoice Total-</b>		<b>30.91</b>	
0253	31717	08	Greenacres Rd 7/13-8/11	712001800745		
Greenacres Rd 7/13-8/11			E 20-01-15-02		30.91	0.00
			Utilities / Electricity			
			<b>Invoice Total-</b>		<b>30.91</b>	
0253	31717	08	468 HL Dow Hwy 7/13-8/10	708001827243		
468 HL Dow Hwy 7/13-8/10			E 20-25-15-02		39.65	0.00
			tation - Utilities / Electricity			
			<b>Invoice Total-</b>		<b>39.65</b>	
0253	31717	08	Old Rd 7/13-8/10	712001801765		
Old Rd 7/13-8/10			E 20-01-15-02		30.91	0.00
			Utilities / Electricity			
			<b>Invoice Total-</b>		<b>30.91</b>	
0253	31717	08	1323 State Rd 7/14-8/11	708001827691		
1323 State Rd 7/14-8/11			E 10-01-15-02		30.91	0.00
			Utilities / Electricity			
			<b>Invoice Total-</b>		<b>30.91</b>	

## Warrant 20

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
				<b>Vendor Total-</b>	<b>233.86</b>	
<b>00121 Cintas Corporation #758</b>						
0253	31718	08	8/25 Uniforms		4165851858	
8/25 Uniforms			E 20-01-03-15		156.13	0.00
			Employees / Uniforms			
				<b>Vendor Total-</b>	<b>156.13</b>	
<b>02674 Cintas Fire 636525</b>						
0253	31719	08	Inspection		0F95542584	
Inspection			E 10-05-24-20		746.91	0.00
			Rep. & Maint / Building			
				<b>Invoice Total-</b>	<b>746.91</b>	
0253	31719	08	Fire Extinguisher		0F95542581	
Fire Extinguisher			E 20-01-24-15		1,450.11	0.00
			Rep. & Maint / Vehicle			
				<b>Invoice Total-</b>	<b>1,450.11</b>	
0253	31719	08	Fire Equipment		0F95542582	
Fire Equipment			E 20-25-24-20		340.15	0.00
			tation - Rep. & Maint / Building			
				<b>Invoice Total-</b>	<b>340.15</b>	
0253	31719	08	Bldg Extinguisher/Lights		0F95542583	
Bldg Extinguisher/Lights			E 10-01-24-20		540.37	0.00
			Rep. & Maint / Building			
				<b>Invoice Total-</b>	<b>540.37</b>	
				<b>Vendor Total-</b>	<b>3,077.54</b>	
<b>00131 COMCAST</b>						
0253	31720	08	DPW Cable		8/20-9/19	
DPW Cable			E 20-01-05-02		146.71	0.00
			Service Fees / Communicatio			
				<b>Vendor Total-</b>	<b>146.71</b>	
<b>01513 Consolidated Communications</b>						
0253	31721	08	Phones 8/18-9/17		08.18.2023	
Phones 8/18-9/17			E 01-01-05-02		1,000.56	0.00
			Service Fees / Communicatio			
				<b>Invoice Total-</b>	<b>1,000.56</b>	
0253	31721	08	Phones		8/18-9/17	
Phones			E 20-01-05-02		398.41	0.00
			Service Fees / Communicatio			
				<b>Invoice Total-</b>	<b>398.41</b>	
0253	31721	08	FD Phones April - 9/17		8/18-9/17	
FD Phones April - 9/17			E 10-01-05-02		2,962.69	0.00
			Service Fees / Communicatio			
				<b>Invoice Total-</b>	<b>2,962.69</b>	
				<b>Vendor Total-</b>	<b>4,361.66</b>	
<b>00147 CUMMINS INC</b>						
0253	31722	08	Inspection		V6-92810	
Inspection			E 10-05-10-14		297.79	0.00
			Contract Svc / Contra/Maint			
				<b>Vendor Total-</b>	<b>297.79</b>	

## Warrant 20

Jrnl	Check	Month	Invoice Description	Reference	
Description			Account	Proj	Amount Encumbrance
<b>02909 David Ross-Lyons</b>					
0253	31723	08	Reimburse Mileage	08.17.2023	
Reimburse Mileage			E 20-01-03-05		113.42 0.00
			Employees / Training		
			<b>Vendor Total-</b>		<b>113.42</b>
<b>03011 Fimbel Seacoast Corporation</b>					
0253	31724	08	T-station garage door	79098205	
T-station garage door			E 20-25-24-20		5,641.37 0.00
			tation - Rep. & Maint / Building		
			<b>Vendor Total-</b>		<b>5,641.37</b>
<b>02940 Fisher Auto Parts</b>					
0253	31725	08	Truck #10 Parts	460-264573	
Truck #10 Parts			E 20-01-24-15		13.55 0.00
			Rep. & Maint / Vehicle		
			<b>Vendor Total-</b>		<b>13.55</b>
<b>01393 HOME DEPOT CREDIT SERVICES</b>					
0253	31726	08	Impact Kit	7624768	
Impact Kit			E 20-01-24-10		167.00 0.00
			Rep. & Maint / Equipment		
			<b>Invoice Total-</b>		<b>167.00</b>
0253	31726	08	Aluminum Sign	7013698	
Aluminum Sign			E 20-01-24-56		59.79 0.00
			Rep. & Maint / Signs		
			<b>Invoice Total-</b>		<b>59.79</b>
			<b>Vendor Total-</b>		<b>226.79</b>
<b>00287 INDUSTRIAL PROTECTION SERVICES, LLC</b>					
0253	31727	08	Gas Meters	189511	
Gas Meters			E 10-01-24-10		234.92 0.00
			Rep. & Maint / Equipment		
			<b>Vendor Total-</b>		<b>234.92</b>
<b>02566 Jay Wood</b>					
0253	31728	08	Reissue stale check 19399	19399	
Reissue stale check 19399			E 31-02-55-02		600.00 0.00
			Prog. Exp. / Contracted		
			<b>Vendor Total-</b>		<b>600.00</b>
<b>02950 King Information Systems, Inc.</b>					
0253	31729	08	Annual purge	93920	
Annual purge			E 01-01-05-35		2,200.00 0.00
			Service Fees / Consulting		
			<b>Vendor Total-</b>		<b>2,200.00</b>
<b>02982 Kittery Ace Hardware</b>					
0253	31730	08	Lawnmower parts	5215-1	
Lawn mower parts			E 20-01-24-10		5.93 0.00
			Rep. & Maint / Equipment		
			<b>Vendor Total-</b>		<b>5.93</b>
<b>02475 Leaf</b>					
0253	31731	08	Copier Lease - PD	15185943	

## Warrant 20

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
Copier Lease - PD			E 07-02-65-08		220.64	0.00
			Debt Service / Leases			
<b>Vendor Total-</b>					<b>220.64</b>	
<b>01987 MAINE FEDERATION OF FIREFIGHTERS</b>						
0253	31732	08	31 Memberships 2023-2024	59169		
31 Memberships 2023-2024			E 01-01-05-04		465.00	0.00
			Service Fees / Prof. Assoc.			
<b>Vendor Total-</b>					<b>465.00</b>	
<b>00384 MAINE MUNICIPAL ASSOCIATION</b>						
0253	31733	08	W/C Policy P31090WC2023	46524		
W/C Policy P31090WC2023			E 01-01-03-09		8,955.45	0.00
			Employees / Work Comp			
<b>Vendor Total-</b>					<b>8,955.45</b>	
<b>02509 Maine Municipal Bond Bank</b>						
0253	31734	08	2017 SRF Loan	N214655868		
Fees			E 07-02-65-07		4,383.80	0.00
			Debt Service / Loan Fees			
2017 SRF Loan			E 07-02-65-05		81,145.00	0.00
			Debt Service / Principle			
2017 SRF Loan			E 07-02-65-06		6,530.86	0.00
			Debt Service / Interest			
<b>Vendor Total-</b>					<b>92,059.66</b>	
<b>01006 Maine Municipal Employee Health Trust</b>						
0253	31735	08	Sept. Premium	September 2023		
Sept. Premium			G 01-2230-00		7,939.12	0.00
			Health Ins.			
Sept. Premium			E 01-01-03-10		38,319.49	0.00
			Employees / Health Ins.			
<b>Vendor Total-</b>					<b>46,258.61</b>	
<b>00444 MAINE TOWN &amp; CITY CLERK'S ASSN</b>						
0253	31736	08	M.Ferrara Training	1000445865		
M.Ferrara Training			E 01-02-03-05		60.00	0.00
			Employees / Training			
<b>Vendor Total-</b>					<b>60.00</b>	
<b>02117 Melissa Albert</b>						
0253	31737	08	Reimburse Mileage/Trainin	08.22.2023		
Reimburse Mileage/Trainin			E 01-01-03-05		150.18	0.00
			Employees / Training			
<b>Vendor Total-</b>					<b>150.18</b>	
<b>02977 Michael Hoyt</b>						
0253	31738	08	Rent Assistance	WH62822		
Rent Assistance			E 50-01-61-04		1,500.00	0.00
			Assistance / Housing			
<b>Vendor Total-</b>					<b>1,500.00</b>	
<b>00425 MICK BODY WORKS &amp; TRUCK REPAIR, INC</b>						
0253	31739	08	2022 GMC 3500 Repair	24778		
2022 GMC 3500 Repair			E 20-01-24-15		1,823.81	0.00
			Rep. & Maint / Vehicle			



## Warrant 20

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
				<b>Vendor Total-</b>	<b>1,823.81</b>	
<b>02590 Milton Cat</b>						
0253	31740	08	Unit 14		INV2997794	
Unit 14			E 20-01-24-10		375.12	0.00
			Rep. & Maint / Equipment			
				<b>Invoice Total-</b>	<b>375.12</b>	
0253	31740	08	Unit 14 parts		INV2995522	
Unit 14 parts			E 20-01-24-10		445.53	0.00
			Rep. & Maint / Equipment			
				<b>Invoice Total-</b>	<b>445.53</b>	
0253	31740	08	Returned item Unit 14		SCR0475324	
Credit Memo			G 01-9999-00		-387.01	0.00
			Clearing A/C			
				<b>Invoice Total-</b>	<b>-387.01</b>	
				<b>Vendor Total-</b>	<b>433.64</b>	
<b>00955 NEPTUNE UNIFORM, INC.</b>						
0253	31741	08	Uniform - MCJA		316246	
Uniform - MCJA			E 10-05-03-15		219.77	0.00
			Employees / Uniforms			
				<b>Vendor Total-</b>	<b>219.77</b>	
<b>02831 New England Fire Equipment &amp; Apparatus</b>						
0253	31742	08	Deposit - 2025 Pumper		32865	
Deposit - 2025 Pumper			E 90-05-99-01		50,000.00	0.00
			Misc. / Misc.			
				<b>Vendor Total-</b>	<b>50,000.00</b>	
<b>02025 Organic Solutions, LLC</b>						
0253	31743	08	Bio Bags		15140	
Bio Bags			E 20-25-20-40		674.00	0.00
			tation - Supplies / Dept./Office			
				<b>Vendor Total-</b>	<b>674.00</b>	
<b>01956 RHR SMITH &amp; COMPANY</b>						
0253	31744	08	Audit Final Billing FY22		2023-2066	
Audit Final Billing FY22			E 01-01-10-01		100.00	0.00
			Contract Svc / Auditor			
				<b>Vendor Total-</b>	<b>100.00</b>	
<b>02717 Shredding on Site</b>						
0253	31745	08	Town Hall Shredding		0114114	
Town Hall Shredding			E 01-01-05-75		171.60	0.00
			Service Fees / Bank Fees			
				<b>Vendor Total-</b>	<b>171.60</b>	
<b>03000 Stantec Consulting Services, Inc.</b>						
0253	31746	08	State/Beech Infastructure		2119445	
State/Beech Infastructure			E 93-16-99-01		5,718.08	0.00
			Misc. / Misc.			
				<b>Vendor Total-</b>	<b>5,718.08</b>	
<b>01743 STATE OF NEW HAMPSHIRE</b>						
0253	31747	08	Record Check - M.Roche		M.Roche	

## Warrant 20

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
Record Check - M.Roche			E 30-01-03-05		15.00	0.00
			Employees / Training			
			<b>Vendor Total-</b>		<b>15.00</b>	
<b>00002 Stellar Networks</b>						
0253	31748	08	July Tech Services - PD	76759		
July Tech Services			E 01-01-13-03		616.11	0.00
			Technology / Services			
			<b>Invoice Total-</b>		<b>616.11</b>	
0253	31748	08	Scheduled upgrades	76886		
Scheduled upgrades			E 01-01-13-01		2,450.98	0.00
			Technology / Hardware			
			<b>Invoice Total-</b>		<b>2,450.98</b>	
			<b>Vendor Total-</b>		<b>3,067.09</b>	
<b>00676 Surplus Business Assets</b>						
0253	31749	08	Storage Cabinet	884490		
Storage Cabinet			E 93-16-99-01		350.00	0.00
			Misc. / Misc.			
			<b>Invoice Total-</b>		<b>350.00</b>	
0253	31749	08	Desk & Storage Cabinet	884483		
Desk & Storage Cabinet			E 93-16-99-01		850.00	0.00
			Misc. / Misc.			
			<b>Invoice Total-</b>		<b>850.00</b>	
			<b>Vendor Total-</b>		<b>1,200.00</b>	
<b>00679 TEAMSTERS LOCAL UNION #340</b>						
0253	31750	08	Sept. Dues	September 2023		
Sept. Dues			G 01-2237-00		528.00	0.00
			Union Dues-P			
			<b>Vendor Total-</b>		<b>528.00</b>	
<b>00684 THERMO DYNAMICS, INC.</b>						
0253	31751	08	A/C repairs	23-618		
A/C repairs			E 01-01-24-20		215.00	0.00
			Rep. & Maint / Building			
			<b>Vendor Total-</b>		<b>215.00</b>	
<b>00725 TREASURER OF STATE</b>						
0253	31752	08	BMV 8/17 to 8/24	8/17-8/24		
BMV 8/17 to 8/24			G 01-2040-00		28,539.85	0.00
			G/L DMV Regs			
			<b>Vendor Total-</b>		<b>28,539.85</b>	
<b>00873 U.S. BANK CORPORATE TRUST/BOSTON</b>						
0253	31753	08	Green Energy Bond	99279		
Green Energy Bond			E 07-02-65-05		14,559.78	0.00
			Debt Service / Principle			
Green Energy Bond			E 07-02-65-06		1,170.05	0.00
			Debt Service / Interest			
			<b>Vendor Total-</b>		<b>15,729.83</b>	
<b>01267 VERIZON/WIRELESS</b>						
0253	31754	08	iPads - PD	9942390748		

**A / P Warrant**

10:10 AM

08/31/2023

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Warrant 20

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description	Account	Proj				
iPads - FD	E 20-01-05-02				40.01	0.00
	Service Fees / Communicatio					
<b>Vendor Total-</b>					<b>40.01</b>	
<b>01368 VILLAGE MOTORS SERVICE CENTER</b>						
0253	31755	08	oil/tire maint.	61987		
oil/tire maint.	E 10-05-24-15				153.77	0.00
	Rep. & Maint / Vehicle					
<b>Vendor Total-</b>					<b>153.77</b>	
<b>02592 W. D. Perkins</b>						
0253	31756	08	Pump service	2813		
Pump service	E 10-01-24-15				275.00	0.00
	Rep. & Maint / Vehicle					
<b>Invoice Total-</b>					<b>275.00</b>	
0253	31756	08	Pump service	2812		
Pump service	E 10-01-24-15				300.00	0.00
	Rep. & Maint / Vehicle					
<b>Invoice Total-</b>					<b>300.00</b>	
0253	31756	08	Pump service	2811		
Pump service	E 10-01-24-15				525.00	0.00
	Rep. & Maint / Vehicle					
<b>Invoice Total-</b>					<b>525.00</b>	
0253	31756	08	Pump test	2791		
Pump test	E 10-01-10-21				1,450.00	0.00
	Contract Svc / Equip Test					
<b>Invoice Total-</b>					<b>1,450.00</b>	
<b>Vendor Total-</b>					<b>2,550.00</b>	
<b>00786 WILLIAM FOGG LIBRARY</b>						
0253	31757	08	AREA per Select Board	08.24.2023		
ARPA per Select Board	E 93-16-99-01				25,000.00	0.00
	Misc. / Misc.					
<b>Vendor Total-</b>					<b>25,000.00</b>	
<b>00796 York County Community Action</b>						
0253	31758	08	Social Worker	08.23.2023		
Social Worker	E 10-05-04-02				6,875.00	0.00
	Comm. Relati / Outreach					
<b>Vendor Total-</b>					<b>6,875.00</b>	
<b>00570 York County Registry of Deeds</b>						
0253	31759	08	Lien discharges for 08.24	08.24.2023		
Lien discharges for 08.24	E 01-02-05-20				266.00	0.00
	Service Fees / Tran/Liens					
<b>Vendor Total-</b>					<b>266.00</b>	

**A / P Warrant**

Warrant 20

Jrnl	Check	Month	Invoice Description	Reference	Encumbrance
Description	Account		Proj	Amount	
			Prepaid Total-	0.00	
			Current Total-	327,808.01	
			EFT Total-	0.00	
			Warrant Total-	327,808.01	

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

ELIOT  
10:38 AM**Payroll Warrant**  
Pay Date: 08/17/202308/16/2023  
Page 1

## WARRANT: 16

Check	D / D	Check	Employee	Gross Pay
15441	350.00	417.42	4501 JAY P. MUZEROLL	1,000.35
15442	0.00	873.08	3010 Norman R Albert	1,187.50
15443	0.00	63.72	3111 Craig Brown	69.00
115436	1,130.18	0.00	1005 MELISSA T. ALBERT	1,822.78
115437	942.77	0.00	1032 Jeffery S. Brubaker	1,607.20
115438	61.66	0.00	2125 ELLEN M. LEMIRE	99.25
115439	918.38	0.00	1059 Kristin-D McNulty	1,600.00
115440	1,492.71	0.00	1041 Michael J. Sullivan	2,077.60
115441	264.95	0.00	6084 Robert B. Veino	295.29
115442	641.54	0.00	1077 Mikayla L.F. Ferrara	940.00
115443	1,184.19	0.00	1010 WENDY J. RAWSKI	1,730.80
115444	752.40	0.00	1101 Lauren A Small	1,115.20
115445	918.97	0.00	1003 Rochelle M Bishop	1,502.79
115446	1,114.29	0.00	1099 Donald K Ferrara	1,528.80
115447	664.90	0.00	1069 Kim R Tackett	990.00
115448	687.06	0.00	5078 Casey R Cyr	1,110.80
115449	764.34	0.00	5053 BRIAN P. DELANEY	1,356.16
115450	924.58	0.00	5076 William A. Dries	1,401.31
115451	756.27	0.00	5077 Robert Govoni	1,146.00
115452	1,515.88	0.00	5019 Ronald H Lund	2,751.32
115453	769.50	0.00	5074 Ryan D. Mazur	1,460.15
115454	392.93	0.00	1164 Austin D Moore	462.50
115455	1,140.56	0.00	5068 ELLIOTT L. MOYA	2,230.80
115456	1,530.08	0.00	5084 Timothy C. Niehoff	2,585.49
115457	85.42	0.00	1110 Heath L Seeley	92.50
115458	589.14	0.00	5071 JUDITH F. SMITH	912.40
115459	638.03	0.00	3104 Douglas M Blaisdell	1,059.60
115460	658.82	0.00	4538 BRIAN C. HOLT	952.00
115461	681.58	0.00	3116 Austin D Mahoney	1,018.01
115462	724.51	0.00	1026 David R Ross-Lyons	1,114.80
115463	897.88	0.00	3028 JAMES G. ROY	1,421.20
115464	403.80	0.00	3008 DONALD E. SYLVESTER	445.74
115465	549.44	0.00	3117 Will B Parker	672.00
115466	316.77	0.00	3102 RONALD PEARSON	406.98
115467	401.36	0.00	1263 Thomas J. Phillips, III	499.44
115468	271.25	0.00	3083 RALPH E. PLACE	344.93
115469	295.30	0.00	3084 Daryl R Theriault	319.77
115470	301.34	0.00	3059 Robert H. Whittaker	377.91
115471	273.30	0.00	3110 Nicholas P Willis	345.99
115472	750.64	0.00	1310 Lindsay M. Jardine	1,048.96
115473	878.26	0.00	1060 HEATHER MUZEROLL-ROY	1,388.00
115474	830.36	0.00	1052 AMANDA D. PARADIS-SAUCIER	1,220.04
115475	488.78	0.00	1111 Kara M Bergeron	590.63
115476	259.28	0.00	1112 Jason C Singer	287.88
115477	380.51	0.00	1081 Ella G Vennard	446.25
115478	333.67	0.00	1092 Gabriella L Wiggin	385.05
115479	0.00	29,927.58	D / D 9 KENNEBUNK SAVINGS BANK	
15444	0.00	54.74	T & A 9 Mission Square	

ELIOT  
10:38 AM

# Payroll Warrant

Pay Date: 08/17/2023

08/16/2023  
Page 2

WARRANT: 16

Check	D / D	Check	Employee	Gross Pay
15445	0.00	54.74	T & A 10 Mission Square	
115480	0.00	11,708.60	T & A 1 Kennebunk Savings Bank	
115481	0.00	170.00	T & A 7 Maine State Retirement Service	
115482	0.00	2,283.50	T & A 4 Treasurer of State	
<b>Total</b>	<b>29,927.58</b>	<b>45,553.38</b>		<b>47,421.17</b>

Put into A/P **19,821.85**  
 Taken out of A/P **(14,271.58)**  
**Total Payroll 51,103.65**

Count  
 Checks 52

WE THE SELECTMEN OF THE TOWN OF ELIOT AUTHORIZE THE TOWN TREASURER

DocuSigned by: Kristin McNulty TO PAY THE INVOICES ON THIS WARRANT.

*Lauren Dow*  
0409110AB179438...

*Bruce Cabot Trott*  
D0F25B64353D4E4...

DocuSigned by: Lauren Dow  
*Richard Donhauser*  
91E91EFC6EC3406...

DocuSigned by: Bruce Cabot Trott  
*Stanley Shapleigh*  
B58C9C6478EF47D...

DocuSigned by: Richard Donhauser  
*William Widi*  
E32B0CFFF404C8...

Stanley Shapleigh

ELIOT

11:37 AM

**Payroll Warrant**

Pay Date: 08/24/2023

08/23/2023

Page 1

## WARRANT: 17

Check	D / D	Check	Employee	Gross Pay
15458	350.00	417.42	4501 JAY P. MUZEROLL	1,000.35
15459	0.00	842.43	3010 Norman R Albert	1,140.00
115458	978.60	0.00	1005 MELISSA T. ALBERT	1,559.60
115459	942.77	0.00	1032 Jeffery S. Brubaker	1,607.20
115460	268.68	0.00	2125 ELLEN M. LEMIRE	362.26
115461	918.38	0.00	1059 Kristin D McNulty	1,600.00
115462	1,492.71	0.00	1041 Michael J. Sullivan	2,077.60
115463	261.85	0.00	6084 Robert B. Veino	291.24
115464	641.54	0.00	1077 Mikayla L.F. Ferrara	940.00
115465	1,184.19	0.00	1010 WENDY J. RAWSKI	1,730.80
115466	752.40	0.00	1101 Lauren A Small	1,115.20
115467	938.05	0.00	1003 Rochelle M Bishop	1,502.80
115468	1,114.29	0.00	1099 Donald K Ferrara	1,528.80
115469	664.90	0.00	1069 Kim R Tackett	990.00
115470	687.06	0.00	5078 Casey R Cyr	1,110.80
115471	982.82	0.00	5053 BRIAN P. DELANEY	1,695.62
115472	1,028.63	0.00	5076 William A. Dries	1,590.25
115473	756.27	0.00	5077 Robert Govoni	1,146.00
115474	866.05	0.00	5019 Ronald H Lund	1,531.70
115475	769.50	0.00	5074 Ryan D. Mazur	1,460.15
115476	283.19	0.00	1164 Austin D Moore	319.13
115477	1,140.56	0.00	5068 ELLIOTT L. MOYA	2,230.80
115478	1,725.65	0.00	5084 Timothy C. Niehoff	2,961.45
115479	85.42	0.00	1110 Heath L Seeley	92.50
115480	589.14	0.00	5071 JUDITH F. SMITH	912.40
115481	638.03	0.00	3104 Douglas M Blaisdell	1,059.60
115482	658.82	0.00	4538 BRIAN C. HOLT	952.00
115483	681.57	0.00	3116 Austin D Mahoney	1,018.00
115484	543.92	0.00	3013 Kasey A Ross	896.33
115485	753.13	0.00	1026 David R Ross-Lyons	1,156.61
115486	897.88	0.00	3028 JAMES G. ROY	1,421.20
115487	351.64	0.00	3008 DONALD E. SYLVESTER	382.40
115488	510.30	0.00	3117 Will B Parker	619.50
115489	316.77	0.00	3102 RONALD PEARSON	406.98
115490	385.84	0.00	1263 Thomas J. Phillips, III	478.63
115491	271.25	0.00	3083 RALPH E. PLACE	344.93
115492	295.30	0.00	3084 Daryl R Theriault	319.77
115493	301.34	0.00	3059 Robert H. Whittaker	377.91
115494	273.30	0.00	3110 Nicholas P Willis	345.99
115495	316.63	0.00	1310 Lindsay M. Jardine	413.06
115496	641.78	0.00	1310 Lindsay M. Jardine	869.60
115497	878.26	0.00	1060 HEATHER MUZEROLL-ROY	1,388.00
115498	3,340.32	0.00	1052 AMANDA D. PARADIS-SAUCIER	6,072.84
115499	2,969.86	0.00	1052 AMANDA D. PARADIS-SAUCIER	5,199.02
115500	276.69	0.00	1081 Ella G Vennard	310.63
115501	239.46	0.00	1092 Gabriella L Wiggin	262.50
115502	155.67	0.00	1092 Gabriella L Wiggin	168.56
115503	0.00	35,120.41	D / D 9 KENNEBUNK SAVINGS BANK	





Warrant 18

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description	Account	Proj				
<b>02162 Alex Rotsko</b>						
0200	31674	08	wing T coach stipend	08.22.2023		
wing T coach stipend	E 31-02-55-02				300.00	0.00
	Prog. Exp. / Contracted					
			<b>Vendor Total-</b>		<b>300.00</b>	
<b>01445 Allegiant Care</b>						
0200	31675	08	Octobe Insurance Prem	October 2023		
Public Works	E 01-01-03-10				8,215.00	0.00
	Employees / Health Ins.					
			<b>Vendor Total-</b>		<b>8,215.00</b>	
<b>02854 Amazon Capital Services</b>						
0200	31676	08	Organizing bins	16VY-PKMP-H7WP		
Organizing bins	E 01-01-20-40				24.83	0.00
	Supplies / Dept./Office					
			<b>Invoice Total-</b>		<b>24.83</b>	
0200	31676	08	Organizing supplies	16D3-9KVL-79WR		
Organizing supplies	E 01-01-20-40				113.98	0.00
	Supplies / Dept./Office					
			<b>Invoice Total-</b>		<b>113.98</b>	
0200	31676	08	Storage Cabinets	1JTV-P749-J4DM		
Storage Cabinets	E 01-01-20-40				99.49	0.00
	Supplies / Dept./Office					
			<b>Invoice Total-</b>		<b>99.49</b>	
0200	31676	08	Office Supplies	16NC-G1DG-1DR1		
Office Supplies	E 01-01-20-40				74.16	0.00
	Supplies / Dept./Office					
			<b>Invoice Total-</b>		<b>74.16</b>	
0200	31676	08	Filter - Truck 13	149P-WY6L-9XCJ		
Filter - Truck 13	E 20-01-24-15				85.00	0.00
	Rep. & Maint / Vehicle					
			<b>Invoice Total-</b>		<b>85.00</b>	
0200	31676	08	Uniforms/Cleaning Supplie	147X-6DDF-T14H		
Transfer Station Uniforms	E 20-25-03-15				37.97	0.00
	tation - Employees / Uniforms					
Hwy Uniforms	E 20-01-03-15				108.70	0.00
	Employees / Uniforms					
Cleaning Supplies	E 20-01-20-40				19.96	0.00
	Supplies / Dept./Office					
			<b>Invoice Total-</b>		<b>166.63</b>	
0200	31676	08	First aid kits	17M9-VWQ6-VGNW		
First aid kits	E 20-01-24-15				322.92	0.00
	Rep. & Maint / Vehicle					
			<b>Invoice Total-</b>		<b>322.92</b>	
0200	31676	08	Prime Business Subscripti	1R7F-6JHJ-CFT6		
Prime Business Subscripti	E 01-01-20-40				499.00	0.00
	Supplies / Dept./Office					
			<b>Invoice Total-</b>		<b>499.00</b>	
			<b>Vendor Total-</b>		<b>1,386.01</b>	
<b>00109 CENTRAL MAINE POWER</b>						
0200	31678	08	route 236-beech rd 7/13-8	724001617928		

**A / P Warrant**

3:29 PM

Warrant 18

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
route 236-beech rd 7/13-8			E 10-35-10-06		30.91	0.00
			Contract Svc / contract fee			
<b>Invoice Total-</b>					<b>30.91</b>	
0200	31678	08	Cor State/Bolthill Rd	721001715016		
			E 10-35-10-06		30.91	0.00
			Contract Svc / contract fee			
<b>Invoice Total-</b>					<b>30.91</b>	
0200	31678	08	New Kittery Rd 7/13-8/10	709001816019		
			E 10-35-10-06		30.91	0.00
			Contract Svc / contract fee			
<b>Invoice Total-</b>					<b>30.91</b>	
0200	31678	08	Rte 236 Garage 7/14-8/11	713001790504		
			E 20-01-15-02		30.91	0.00
			Utilities / Electricity			
<b>Invoice Total-</b>					<b>30.91</b>	
0200	31678	08	Route 236 7/13-8/10	713001790601		
			E 10-30-15-03		30.91	0.00
			Utilities / Communicat.			
<b>Invoice Total-</b>					<b>30.91</b>	
0200	31678	08	Harold L Dow Hwy Trf	724001618104		
			E 20-25-15-02		30.91	0.00
			tation - Utilities / Electricity			
<b>Invoice Total-</b>					<b>30.91</b>	
0200	31678	08	Route 236 Rd 7/13-8/10	708001828231		
			E 10-30-15-03		30.94	0.00
			Utilities / Communicat.			
<b>Invoice Total-</b>					<b>30.94</b>	
0200	31678	08	Pleasant St 7/14-8/11	714001787024		
			E 70-05-15-02		39.65	0.00
			Utilities / Electricity			
<b>Invoice Total-</b>					<b>39.65</b>	
0200	31678	08	1333 State Rd 7/14-8/11	708001827711		
			E 01-01-15-02		39.65	0.00
			Utilities / Electricity			
<b>Invoice Total-</b>					<b>39.65</b>	
0200	31678	08	HL Dow Hwy 7/14-8/11	724001617927		
			E 20-25-15-02		39.65	0.00
			tation - Utilities / Electricity			
<b>Invoice Total-</b>					<b>39.65</b>	
0200	31678	08	Dixon Ave 7/13-8/11	707001830021		
			E 70-01-15-02		30.91	0.00
			Utilities / Electricity			
<b>Invoice Total-</b>					<b>30.91</b>	
0200	31678	08	Main St 7/14-8/11	706001840436		
			E 70-10-15-02		39.65	0.00
			Utilities / Electricity			
<b>Invoice Total-</b>					<b>39.65</b>	
<b>Vendor Total-</b>					<b>405.91</b>	

00121 Cintas Corporation #758

0200	31679	08	8/11 Uniforms	4164444085		
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## Warrant 18

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description	Account	Proj				
8/11 Uniforms			E 20-01-03-15		113.33	0.00
	Employees / Uniforms					
			<b>Invoice Total-</b>		<b>113.33</b>	
0200	31679	08	8/18 Uniforms	4165148311		
8/18 Uniforms			E 20-01-03-15		276.71	0.00
	Employees / Uniforms					
			<b>Invoice Total-</b>		<b>276.71</b>	
			<b>Vendor Total-</b>		<b>390.04</b>	
<b>02674 Cintas Fire 636525</b>						
0200	31680	08	Annual Inspection	0F95542580		
Annual Inspection			E 01-01-05-10		755.63	0.00
	Service Fees / Sec/Alarm					
			<b>Vendor Total-</b>		<b>755.63</b>	
<b>00000 Cynthia Travers</b>						
0200	31681	08	Sales Tax Reimbursement	08.16.2023		
Sales Tax Reimbursement			G 01-2040-00		787.84	0.00
	G/L DMV Regs					
			<b>Vendor Total-</b>		<b>787.84</b>	
<b>03014 DeFelice Corporation</b>						
0200	31682	08	Sewer/Water Ext. Project	Pay Req 5		
Sewer/Water Ext. Project			E 92-01-16-02		865,468.79	0.00
	Swr Constr. / GC Fees					
Sewer/Water Ext. Project			E 90-30-99-01		26,510.01	0.00
	Misc. / Misc.					
			<b>Vendor Total-</b>		<b>891,978.80</b>	
<b>01007 ELIOT SMALL ENGINE REPAIR, INC.</b>						
0200	31683	08	Grass Mix - School	40619		
Grass Mix - School			E 20-01-20-46		155.00	0.00
	Supplies / Topsoil,Seed					
			<b>Vendor Total-</b>		<b>155.00</b>	
<b>02940 Fisher Auto Parts</b>						
0200	31684	08	Cooling system adapter	460-263442		
Cooling system adapter			E 20-01-24-15		113.21	0.00
	Rep. & Maint / Vehicle					
			<b>Vendor Total-</b>		<b>113.21</b>	
<b>00000 Grace McDonough</b>						
0200	31685	08	refund duplicate payment	08.21.2023		
refund duplicate payment			R 01-01-20		13.00	0.00
	Clerk Fees					
refund duplicate payment			G 01-2090-00		2.00	0.00
	G/L Vitals					
			<b>Vendor Total-</b>		<b>15.00</b>	
<b>00026 Haggerty's Property Maintenance</b>						
0200	31686	08	Mowing July 2023	July 2023		
Mowing July 2023			E 20-01-10-14		2,245.00	0.00
	Contract Svc / Contra/Maint					
			<b>Vendor Total-</b>		<b>2,245.00</b>	
<b>00265 HAYDEE'S PEST-FREE MANAGEMENT, INC.</b>						

## Warrant 18

Jrnl	Check	Month	Invoice Description	Reference	
Description			Account	Proj	Amount
					Encumbrance
0200	31687	08	Pets Control	167225	
Pets Control			E 20-25-24-20		70.00
			tation - Rep. & Maint / Building		0.00
			<b>Vendor Total-</b>		<b>70.00</b>
<b>02015 HEATWAVE OIL, LLC</b>					
0200	31688	08	Fuel	756878	
Fuel			E 20-01-20-10		2,697.72
			Supplies / Diesel Fuel		0.00
			<b>Vendor Total-</b>		<b>2,697.72</b>
<b>00830 HYGRADE BUSINESS GROUP, INC.</b>					
0200	31689	08	Quarterly Sewer Billing	804662	
Quarterly Sewer Billing			E 70-01-05-25		238.44
			Service Fees / Printing		0.00
			<b>Invoice Total-</b>		<b>238.44</b>
0200	31689	08	Payroll Check Stock	805012	
Payroll Check Stock			E 01-01-20-40		250.38
			Supplies / Dept./Office		0.00
			<b>Invoice Total-</b>		<b>250.38</b>
0200	31689	08	T-station forms	803940	
T-station forms			E 20-25-20-40		437.76
			tation - Supplies / Dept./Office		0.00
			<b>Invoice Total-</b>		<b>437.76</b>
			<b>Vendor Total-</b>		<b>926.58</b>
<b>02475 Leaf</b>					
0200	31690	08	Copier Lease - Town Hall	15145442	
Copier Lease - Town Hall			E 07-02-65-08		754.66
			Debt Service / Leases		0.00
			<b>Vendor Total-</b>		<b>754.66</b>
<b>01930 MB TRACTOR &amp; EQUIPMENT</b>					
0200	31691	08	Tractor Rental	ER06273	
Tractor Rental			E 20-01-12-33		7,500.00
			P/W Contract / Tree Clear		0.00
			<b>Vendor Total-</b>		<b>7,500.00</b>
<b>00092 New England Barricade, Sign &amp; Safety, LLC</b>					
0200	31692	08	Signs	SO-12171	
Signs			E 20-01-24-56		667.29
			Rep. & Maint / Signs		0.00
			<b>Vendor Total-</b>		<b>667.29</b>
<b>02350 New England Kenworth</b>					
0200	31693	08	Stock parts	CP533924	
Stock parts			E 20-01-24-15		657.70
			Rep. & Maint / Vehicle		0.00
			<b>Vendor Total-</b>		<b>657.70</b>
<b>01916 NORTH COAST SERVICES, LLC</b>					
0200	31694	08	Electronic Waste	43428	
Electronic Waste			E 20-25-10-28		752.33
			tation - Contract Svc / Disposal		0.00
			<b>Vendor Total-</b>		<b>752.33</b>

## Warrant 18

Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
<b>00474 NORTHEAST HYDRAULICS, INC.</b>						
0200	31695	08	Misc. parts	83125		
Misc. parts			E 20-01-24-15		199.92	0.00
			Rep. & Maint / Vehicle			
			<b>Vendor Total-</b>		<b>199.92</b>	
<b>02928 Online Mooring, LLC</b>						
0200	31696	08	Online Mooring Fees	P28814		
Online Mooring Fees			E 10-05-10-14		6.00	0.00
			Contract Svc / Contra/Maint			
			<b>Vendor Total-</b>		<b>6.00</b>	
<b>01757 PIKE INDUSTRIES, INC.</b>						
0200	31697	08	Middle School Culvert	1242877		
Middle School Culvert			E 20-01-12-31		495.51	0.00
			P/W Contract / Paving			
			<b>Vendor Total-</b>		<b>495.51</b>	
<b>01956 RHR SMITH &amp; COMPANY</b>						
0200	31698	08	Audit Work	2023-1993		
Audit Work			E 01-01-10-01		400.00	0.00
			Contract Svc / Auditor			
			<b>Vendor Total-</b>		<b>400.00</b>	
<b>00619 S.A.D. # 35</b>						
0200	31700	08	bus for 7/5 camp trip	240017		
bus for 7/5 camp trip			E 31-02-55-06		207.86	0.00
			Prog. Exp. / Transport.			
			<b>Invoice Total-</b>		<b>207.86</b>	
0200	31700	08	7/12 camp trip bus	240019		
7/12 camp trip bus			E 31-02-55-06		207.86	0.00
			Prog. Exp. / Transport.			
			<b>Invoice Total-</b>		<b>207.86</b>	
0200	31700	08	7/19 camp trip bus	240023		
7/19 camp trip bus			E 31-02-55-06		207.86	0.00
			Prog. Exp. / Transport.			
			<b>Invoice Total-</b>		<b>207.86</b>	
0200	31700	08	7/26 camp trip bus	240030		
7/26 camp trip bus			E 31-02-55-06		207.86	0.00
			Prog. Exp. / Transport.			
			<b>Invoice Total-</b>		<b>207.86</b>	
0200	31700	08	7/6 camp trip bus	240018		
7/6 camp trip bus			E 31-02-55-06		709.60	0.00
			Prog. Exp. / Transport.			
			<b>Invoice Total-</b>		<b>709.60</b>	
0200	31700	08	7/13 camp trip bus	240021		
7/13 camp trip bus			E 31-02-55-06		467.38	0.00
			Prog. Exp. / Transport.			
			<b>Invoice Total-</b>		<b>467.38</b>	
0200	31700	08	7/11 camp trip bus	240020		
7/11 camp trip bus			E 31-02-55-06		982.86	0.00
			Prog. Exp. / Transport.			
			<b>Invoice Total-</b>		<b>982.86</b>	

## Warrant 18

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
0200	31700	08	7/19 camp trip bus		240022	
7/19 camp trip bus			E 31-02-55-06		598.57	0.00
			Prog. Exp. / Transport.			
			<b>Invoice Total-</b>		<b>598.57</b>	
0200	31700	08	7/20 camp trip bus		240024	
7/20 camp trip bus			E 31-02-55-06		831.96	0.00
			Prog. Exp. / Transport.			
			<b>Invoice Total-</b>		<b>831.96</b>	
0200	31700	08	7/25 camp trip bus		240029	
7/25 camp trip bus			E 31-02-55-06		776.52	0.00
			Prog. Exp. / Transport.			
			<b>Invoice Total-</b>		<b>776.52</b>	
0200	31700	08	7/27 camp trip bus		240031	
7/27 camp trip bus			E 31-02-55-06		563.94	0.00
			Prog. Exp. / Transport.			
			<b>Invoice Total-</b>		<b>563.94</b>	
			<b>Vendor Total-</b>		<b>5,762.27</b>	
<b>02717 Shredding on Site</b>						
0200	31701	08	T-station shredding		113889	
T-station shredding			E 20-25-10-28		56.00	0.00
			tation - Contract Svc / Disposal			
			<b>Vendor Total-</b>		<b>56.00</b>	
<b>00648 SOUTHERN MAINE PLANNING</b>						
0200	31702	08	July Stormwater Consultin		16840	
July Stormwater Consultin			E 20-30-05-35		1,832.50	0.00
			Service Fees / Consulting			
			<b>Vendor Total-</b>		<b>1,832.50</b>	
<b>01418 SPRINT</b>						
0200	31703	08	CSD Cells 7/9-8/8		557872025-255	
CSD Cells 7/9-8/8			E 30-01-05-02		182.41	0.00
			Service Fees / Communicatio			
			<b>Vendor Total-</b>		<b>182.41</b>	
<b>00002 Stellar Networks</b>						
0200	31704	08	Mini UHF Antenna		2-Way 75996	
Mini UHF Antenna			E 20-01-24-20		5.00	0.00
			Rep. & Maint / Building			
			<b>Vendor Total-</b>		<b>5.00</b>	
<b>00676 Surplus Business Assets</b>						
0200	31705	08	Desk		884480	
Desk			E 01-01-20-40		500.00	0.00
			Supplies / Dept./Office			
			<b>Vendor Total-</b>		<b>500.00</b>	
<b>01972 THE WEEKLY SENTINEL</b>						
0200	31706	08	Legal Notices		71307	
Planning			E 05-05-99-01		208.00	0.00
			Misc. / Misc.			
BOA			E 05-06-99-01		104.00	0.00
			Misc. / Misc.			

## Warrant 18

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
Select Board			E 01-01-04-01		91.00	0.00
			Comm. Relati / Ads/Notices			
<b>Vendor Total-</b>					<b>403.00</b>	
<b>00725 TREASURER OF STATE</b>						
0200	31707	08	BMV 8/3-8/10	8/3-8/10		
BMV 8/3-8/10			G 01-2040-00		21,182.97	0.00
			G/L DMV Regs			
<b>Invoice Total-</b>					<b>21,182.97</b>	
0200	31707	08	BMV 8/10-8/17 2023	8/10-8/17		
BMV 8/10-8/17 2023			G 01-2040-00		30,083.65	0.00
			G/L DMV Regs			
<b>Invoice Total-</b>					<b>30,083.65</b>	
<b>Vendor Total-</b>					<b>51,266.62</b>	
<b>01770 UNDERWOOD ENGINEERS</b>						
0200	31708	08	Sewer/Water Ext. Project	20295		
Sewer/Water Ext. Project			E 90-30-99-01		2,892.73	0.00
			Misc. / Misc.			
<b>Invoice Total-</b>					<b>2,892.73</b>	
0200	31708	08	Sewer/Water Ext. Project	20296		
Sewer/Water Ext. Project			E 92-01-16-01		38,974.73	0.00
			Swr Constr. / Eng/Prof Srv			
Sewer/Water Ext. Project			E 90-30-99-01		4,330.53	0.00
			Misc. / Misc.			
<b>Invoice Total-</b>					<b>43,305.26</b>	
0200	31708	08	Sewer/Water Ext. Project	20409		
Sewer/Water Ext. Project			E 92-01-16-01		54,332.41	0.00
			Swr Constr. / Eng/Prof Srv			
Sewer/Water Ext. Project			E 90-30-99-01		6,036.93	0.00
			Misc. / Misc.			
<b>Invoice Total-</b>					<b>60,369.34</b>	
<b>Vendor Total-</b>					<b>106,567.33</b>	
<b>00906 W.B. MASON COMPANY, INC.</b>						
0200	31709	08	Office Water	240301267		
Office Water			E 01-01-20-40		66.10	0.00
			Supplies / Dept./Office			
<b>Invoice Total-</b>					<b>66.10</b>	
0200	31709	08	Water jug deposit	CM2054531		
Credit Memo			G 01-9999-00		-24.00	0.00
			Clearing A/C			
<b>Invoice Total-</b>					<b>-24.00</b>	
<b>Vendor Total-</b>					<b>42.10</b>	
<b>01051 WELLS FARGO FINANCIAL LEASING</b>						
0200	31710	08	CSD Copier Lease	5026099556		
CSD Copier Lease			E 07-02-65-08		111.83	0.00
			Debt Service / Leases			
<b>Vendor Total-</b>					<b>111.83</b>	
<b>00782 White Sign</b>						
0200	31711	08	Signs	IVC127985		

A / P Warrant

Warrant 18

Jrnl	Check	Month	Invoice Description	Reference	
Description	Account	Proj	Amount	Encumbrance	
Signs	E 20-01-24-56		284.28	0.00	
	Rep. & Maint / Signs				
<b>Vendor Total-</b>			<b>284.28</b>		
<b>Prepaid Total-</b>			<b>0.00</b>		
<b>Current Total-</b>			<b>1,088,888.49</b>		
<b>EFT Total-</b>			<b>0.00</b>		
<b>Warrant Total-</b>			<b>1,088,888.49</b>		

WE THE SELECTMEN OF THE TOWN OF ELIOT AUTHORIZE THE TOWN TREASURER  
Krislin McNulty TO PAY THE INVOICES ON THIS WARRANT.

DocuSigned by:  
*Lauren Dow*

04C9118AB178438...  
Lauren Dow

Bruce Cabot Trott

DocuSigned by:  
Richard Donhauser

*William Widi*  
E92B8CFF404C0...  
William Widi

Stanley Shapleigh