



## Town of Damariscotta Select Board Meeting

**June 25, 2025**

**Town Office  
21 School St  
5:30 PM**

*Join Virtually*

Meeting: <https://us02web.zoom.us/j/87460382770>

### **AGENDA**

- 1. Pledge of Allegiance**
- 2. Call Select Board Meeting to Order**
- 3. Minutes**
  - i. June 4, 2025
- 4. Financial Reports**
  - i. Payroll Warrants #\_\_\_
  - ii. Accounts Payable Warrants #\_\_\_
- 5. Citizen Comments and General Correspondence**
- 6. Town Manager's Report**
- 7. Official Action Items**
  - i. Police Officer Swearing In
  - ii. Budget Committee Appointments - New Members
  - iii. On-Premise Liquor License Renewals
    1. KoKo's Sandwich Bar
    2. King Eider's Pub
    3. Y-Knot On The Water Gourmet Eatery
  - iv. Fire Station Roof Replacement Bid Acceptance
  - v. FY 23 Financial Audit
  - vi. Strategic Plan
- 8. Select Board's Discussion Items**
  - i. Fire Station Insulation Project
  - ii. Fire Station/Municipal Building LED Project
- 9. Adjournment**



## Town of Damariscotta Select Board Meeting

**June 4, 2025**

**Town Office  
21 School St  
5:30 PM**

*Join Virtually*

Meeting: <https://us02web.zoom.us/j/87460382770>

### **MINUTES**

**Attendance: Select Board:** Daryl Fraser, Tom Anderson, Andrea Keushguerian, Dan Hunter, Josh Pinkham

**Other:** Andrew Dorr, Town Manager; Lissett Griffin

#### **1. Pledge of Allegiance**

#### **2. Call Select Board Meeting to Order**

Fraser called the meeting to order at 5:30 p.m.

#### **3. Minutes**

i. May 21, 2025

Motion by Fraser to accept the minutes as presented.

Second by Keushguerian

Vote: 5/0/0

#### **4. Financial Reports**

i. Payroll Warrants # \_\_\_\_

Motion by Pinkham to approve Payroll Warrant #55.

Second by Anderson

Vote: 5/0/0

ii. Accounts Payable Warrants # \_\_\_\_

Motion by Pinkham to approve Accounts Payable Warrants #56 and #57.

Second by Keushguerian

Vote: 5/0/0

#### **5. Citizen Comments and General Correspondence**

i. Cemetery Maintenance

Item removed from agenda

## **6. Town Manager's Report**

Dorr submitted a written report to the Board. The new Website was launched on May 29th. Town emails will be transitioning in another week or two. The reminder/notice of the Town Meeting went out to the community. Board members acknowledged they had received it. The MCSPC intern, Megan, began working this week. She will be helping to draft the Business Licensing Ordinance, creating a community resource database that can be used to correlate with the Comp Plan, and is interested in assisting with the Board's strategic-plan. If time allows, she will look into the benefits of a Downtown TIF District and the requirements of becoming a Tree City.

Anderson asked if the ordinances could be moved to a more obvious spot on the site - perhaps under the Government heading. Dorr continued to report on the progress of the Keene Woods capital project. Excavation work will begin tomorrow and paving should begin next week, weather permitting. Board members commented that it was coming along nicely and that it looked good. Keushguerian asked what was happening with the dip between the road and people's driveways. Dorr responded that the final paving would take care of that. Dorr also updated the Board on mail delivery issues for Belvedere Rd area residents. The Post office says they can't deliver mail due to the construction as it exceeds their allowable mileage. Hunter inquired whether the new Public Works employee reported to Mr. Knof or to Mr. Dorr. Dorr replied that he would be reporting to Mr. Knof, who had great follow through and great follow-up.

Dorr also updated the Board on the placement of an oversized parking spot on Water St.

It was also noted that the second June Select Board meeting would be held on June 25th instead of June 18th. Dorr updated the Select Board on an upcoming liquor license renewal for Koko's. Due to timing, the State would approve a temporary license pending formal renewal, once received. The Board said they would be o.k. with a temporary permit as long as the State was.

Anderson asked about the cemetery committee and if there would be an appointment made at the Town Meeting. Dorr responded that there was a lot involved with this position so there would be a process for filling it.

## **7. Official Action Items**

- i. On-Premise Liquor License Renewal: Barn Door Baking Co  
Motion by Hunter to approve the liquor license for Barn Door Baking Co.  
There was some question whether there was a new name for the business and Dorr said he would follow up.  
Second by Anderson  
Vote: 5/0/0
- ii. Qualified Catering Permit: NCS LLC  
Previously approved 5/21

- iii. Entertainment License: Oysterhead Pizza
  - Motion by Fraser to approve the entertainment license for Oysterhead Pizza
  - Lisette Griffin asked if there was a time limit on the request. Dorr affirmed that the request was from 12-10 PM
  - Second by Keushguerian
  - Vote: 5/0/0
  
- iv. Midcoast Humane Society Shelter Agreement
  - Motion by Fraser to approve the Agreement for Services between Midcoast Humane and the Town of Damariscotta for services beginning July 1, 2025 to June 30, 2026.
  - Second by Keushguerian
  - Keushguerian commented that she is grateful they are there. Dorr related that the next closest facilities are in Rockland or Brunswick so it is nice that they are there. Hunter asked if the attached invoice was typical. Dorr replied that it was.
  - Vote: 5/0/0
  
- v. Surplus Equipment: Accept Float Bid Results
  - Motion by Pinkham to approve the bid for \$3, 800 for the used floats.
  - Second by Anderson
  - Vote: 5/0/0
  
- vi. Efficiency Maine EV Grant
  - Dorr shared that he finally received the agreement for the installation and operation of Level 2 Electric Vehicle (EV) Chargers at Regional Service Center. It would be valid until October 2026, an extension from the previously noted October 2025 date, due to the delay in receipt of this.
  - The issue is where to place them as no structures are allowed within 25' of the water's edge. Dorr is looking to see if there may be other locations, potentially private property, that could accommodate the chargers. There would potentially need to be easement access. Fraser said it might be risky moving ahead without knowing where they would be installed. Keushguerian commented that we should try to minimize asphalt disruption. Dorr said he was working on options. Anderson said the Town was pretty much committed to doing it. Fraser said he was confident that the Town Manager would come up with something.
  - Motion by Fraser to authorize the Town Manager to sign the agreement with Efficiency Maine for the EV grant.
  - Second by Keushguerian.
  - Vote: 4/1/0

## **8. Select Board's Discussion Items**

i. FY 23 Financial Audit  
Tabled

Hunter mentioned that LCTV had gone around Lincoln County and identified locations for affordable housing. Four sites were noted in a report of Prioritized Site inventory for Affordable Housing Development, which is located on the Lincoln County Regional Planning site. Board members were encouraged to look at it.

Keushguerian noted there was an article in the Portland newspaper noting Damariscotta had locations helping people recovering from drugs. Rehab housing or addiction resource centers had not been accepted and no one has approached us for that purpose.

Pinkham had a concern about sandwich boards. He wanted to make sure pedestrians could still pass along on the sidewalks and that we were ADA compliant. Dorr replied the code compliance officer was paying attention to all requests for signs.

Keushguerian wanted to thank Pinkham for all of his service to the community. Frasier followed-up that this was Pinkham's last official board meeting and that he too, appreciated all Pinkham has done for Town.

Pinkham thanked the Board and laughed about wanting to have two plaques indicating all of his years of service. Anderson indicated that he appreciated the history and the knowledge Pinkham brought to the Board and gave him a hand. Pinkham said, "you never know when I'll be back" and thanked the people for voting him in.

Fraser began to address the Board by fully supporting people's right to free speech, freedom to demonstrate, and freedom to protest. Given his work location in the center of Town, many people have approached him regarding large gatherings and public access concerns. Specifically mentioned was parking in the summer, how these gatherings might affect businesses, and overall traffic flow. Understanding that this was a hot button issue, Antisemitism in the U.S., he continued to comment how appalled he was following the demonstration on 5/29 where the bridge was covered with Palestinian flags. There were lots of negative comments on the internet as well and he just wanted to make people cognizant of the effect on the local area and how it affects businesses. People are going out of their way to avoid Town. He hopes people are acting out of ignorance and not antisemitism. He wants all people to feel welcome

Pinkham added that this was all very new here. Things are out of control. He believes in the rights of people, but be civil, be respectful, this is how we

were raised. Fraser continued that these demonstrations shouldn't impede pedestrian traffic, or traffic in general. We should allow protests but safety is the prime concern. Hunter added that these were unusual times and it's not the same world. There is a big difference between anti-Zionism and antisemitism. Fraser added that his main concern was an internet post about boycotting Damariscotta. Anderson added that there were similar comments being made at the Chamber of Commerce. He suggested taking a look at the signage ordinances as that could be borderline. Keushguerian wondered whether there could be a different location suggested. She too stated that everyone has a right to different opinions, but the size of gatherings should be in locations that can accommodate them. Pedestrians have a right to be on the sidewalks as well. Dorr had reached out to the State regarding attaching signs to the bridge and that answer was, "NO". Anderson commented that perhaps our ordinance should ask what is going to be on a sign as; it could be criminal. Fraser concluded this discussion by reiterating that it was "incumbent on us to protect the Town".

## **9. Adjournment**

Motion by Pinkham to adjourn at 6:20 p.m.

Second by Anderson

Vote: 5/0/0



## Town Manager's Report

June 21, 2025

### Department Updates

- Administration
  - Fiscal Year End - Office Closure June 30, 2025. Staff will be performing FYE closeouts and the process to complete is unknown. The remainder of the day will be used as an in-service day with follow-up on the new website, staff reviews, etc...
  - I am working on collaborating with the Chamber of Commerce to host a coffee hour for businesses. A recent effort by the chamber yielded some input from businesses that they wished the Town would do more, but it is unclear what exactly that means. In an effort to learn and begin building collaboration, this seems like a good opportunity for all. This will likely happen during the week following July 4th at 8 am. Depending on feedback, we may seek to host another mid-late afternoon forum for those unable to attend the morning time.
- Planning
  - Megan is working on a draft of the business licensing ordinance as well as a community resource inventory. She has also started to work on some foundational pieces for the board's strategic planning effort by linking the current comprehensive plan strategies with the current board work plan. I expect some of these documents will be available for review in July.
  - Meetings to discuss the ClearGov software launch (implementation) have begun. We expect to get the comprehensive plan strategies in this system over the summer and begin to learn the capabilities of sharing this, or other plans, with the community through the public-facing portal.
- Police
  - The department is seeking an admin assistant following a recent resignation. This has had some impact on the public as officers on duty are not always available when someone walks into the building. All calls are set to forward to Lincoln County dispatch should someone attempt to contact us with an active emergency. This is standard protocol after-hours and on weekends, or during times staff are not available. We hope to have this staffed within 4 weeks.

- Fire
  - We need to communicate with our partners/funder about the lack of bids for insulation work at the station and how best to proceed.
  - Roof replacement bids were received and are documented in a memo within your packet.
  - One lighting bid was received and was nearly twice the budgeted cost. We need to follow-up with our partners/funder to discuss our obligations to proceed and whether we can utilize another method to source pricing.
- Public Works
  - The crew will be looking to rent a vac truck/trailer to clean a few catch basins. This is a new task for us, but will allow us to contract some additional work. We'll be able to determine if this is a reasonable task to add once complete.
  - Ditching on Westview Rd and Pine Ridge Rd will occur this summer. This work includes reclaiming existing ditches, culvert maintenance, potential culvert replacement if they are failing, and shoulder work. We will likely begin on Westview Rd within the next two weeks. I am still working on a map/plan that highlights the work that will be done, but it will mostly occur within the first 950' from Bristol Rd.
  - The crew is keeping an eye on the pumpkin patch at the Town Office in the hopes of growing a giant pumpkin. Some normal plants have also been planted within the fenced area on the front lawn. Stop by and give the plants some words of encouragement.

### Capital Project Updates

- **Miles Street** - Project is complete and the payment is included in the warrant this week.
- **Keene Woods** - The project is nearing completion with just a few driveways to finish.
- **Chapman St Drainage** - No update
- **1B PPI** - I anticipate getting the professional services out to bid before the month's end.
- **Castner Creek/Church St Improvements** - Currently, Sen King and Rep Pingree have endorsed our project and are recommending it to their respective appropriation committees.

### Upcoming Meetings

- Wednesday, June 25 @ 5:30 PM - Select Board Meeting [Town Office]
- Wednesday, July 2 @ 5:30 PM - Select Board Meetings [Town Office]
- Monday, July 7 @ 6:00 PM - Planning Board [Town Office]
- Wednesday, July 9 @ 8:00 AM - (Tentative) Business Coffee Hour w/Chamber of Commerce [TBD]

### Exp / Rev Summary Report

Department(s): 530  
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
530 Transfer Sta					
Revenue Total	0.00	480,876.70	480,876.70	-480,876.70	0.00
Expense Total	635,361.00	418,249.95	418,249.95	217,111.05	65.83
<b>Net Profit / (Loss)</b>	<b>(635,361.00)</b>	<b>62,626.75</b>	<b>62,626.75</b>	<b>697,987.75</b>	

### Expense Detail Report

DEPARTMENT(S): 530

ALL Months

TRANS DATE	RCB/ PER TYPE JRNL	DESCRIPTION---	WRN CHECK#	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
530 - Transfer Sta					635,361.00	0.00	0.00	635,361.00
<b>01 - PERSONNEL SE</b>					<b>226,604.00</b>	<b>0.00</b>	<b>0.00</b>	<b>226,604.00</b>
06 - FICA					16,081.00	0.00	0.00	16,081.00
01/17/25	01 R	P 0018	01/17/25	Payroll(MTaxTot)		96.31	0.00	
01/17/25	01 R	P 0018	01/17/25	Payroll(FICATot)		411.80	0.00	
01/31/25	01 R	P 0030	01/31/25	Payroll(MTaxTot)		109.96	0.00	
01/31/25	01 R	P 0030	01/31/25	Payroll(FICATot)		470.17	0.00	
02/14/25	02 R	P 0047	02/14/25	Payroll(FICATot)		461.25	0.00	
02/14/25	02 R	P 0047	02/14/25	Payroll(MTaxTot)		107.87	0.00	
02/28/25	02 R	P 0073	02/28/25	Payroll(MTaxTot)		110.10	0.00	
02/28/25	02 R	P 0073	02/28/25	Payroll(FICATot)		470.76	0.00	
03/14/25	03 R	P 0090	03/14/25	Payroll(MTaxTot)		86.05	0.00	
03/14/25	03 R	P 0090	03/14/25	Payroll(FICATot)		367.97	0.00	
03/28/25	03 R	P 0112	03/28/25	Payroll(MTaxTot)		84.62	0.00	
03/28/25	03 R	P 0112	03/28/25	Payroll(FICATot)		361.81	0.00	
04/11/25	04 R	P 0138	04/11/25	Payroll(FICATot)		359.41	0.00	
04/11/25	04 R	P 0138	04/11/25	Payroll(MTaxTot)		84.06	0.00	
04/25/25	04 R	P 0162	04/25/25	Payroll(MTaxTot)		96.72	0.00	
04/25/25	04 R	P 0162	04/25/25	Payroll(FICATot)		413.55	0.00	
05/09/25	05 R	P 0197	05/09/25	Payroll(FICATot)		465.89	0.00	
05/09/25	05 R	P 0197	05/09/25	Payroll(MTaxTot)		108.96	0.00	
05/23/25	05 R	P 0236	05/23/25	Payroll(MTaxTot)		108.96	0.00	
05/23/25	05 R	P 0236	05/23/25	Payroll(FICATot)		465.89	0.00	
05/23/25	05 R	P 0241	05/23/2025	Void Ck 14209		0.00	38.65	
05/23/25	05 R	P 0241	05/23/2025	Void Ck 14209		0.00	165.25	
05/23/25	05 R	P 0244	05/23/2025	Void Ck 14211		0.00	31.22	
05/23/25	05 R	P 0244	05/23/2025	Void Ck 14211		0.00	133.49	
05/23/25	05 R	P 0245	05/23/2025	Void Ck 14212		0.00	24.48	
05/23/25	05 R	P 0245	05/23/2025	Void Ck 14212		0.00	104.68	
05/23/25	05 R	P 0247	05/23/2025	Void Ck 14214		0.00	14.61	
05/23/25	05 R	P 0247	05/23/2025	Void Ck 14214		0.00	62.47	
05/23/25	05 R	P 0251	05/23/25	Payroll(MTaxTot)		108.96	0.00	
05/23/25	05 R	P 0251	05/23/25	Payroll(FICATot)		465.89	0.00	
06/06/25	06 R	P 0274	06/06/25	Payroll(FICATot)		589.89	0.00	
06/06/25	06 R	P 0274	06/06/25	Payroll(MTaxTot)		137.96	0.00	
06/20/25	06 R	P 0303	06/20/25	Payroll(FICATot)		473.70	0.00	
06/20/25	06 R	P 0303	06/20/25	Payroll(MTaxTot)		110.79	0.00	
<b>Object.....</b>					<b>16,081.00</b>	<b>7,129.30</b>	<b>574.85</b>	<b>9,526.55</b>

### Expense Detail Report

DEPARTMENT(S): 530

ALL Months

TRANS DATE	RCB/ PER TYPE JRNL	DESCRIPTION---	WRN CHECK#	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
<b>530 - Transfer Sta CONT'D</b>								
11 - TS ATTEND					204,970.00	0.00	0.00	204,970.00
01/17/25	01 R	P 0018	01/17/25	Payroll (Dist)		6,675.28	0.00	
01/31/25	01 R	P 0030	01/31/25	Payroll (Dist)		7,621.56	0.00	
02/14/25	02 R	P 0047	02/14/25	Payroll (Dist)		7,476.96	0.00	
02/28/25	02 R	P 0073	02/28/25	Payroll (Dist)		7,631.20	0.00	
03/14/25	03 R	P 0090	03/14/25	Payroll (Dist)		5,964.96	0.00	
03/28/25	03 R	P 0112	03/28/25	Payroll (Dist)		5,806.60	0.00	
04/11/25	04 R	P 0138	04/11/25	Payroll (Dist)		5,768.04	0.00	
04/25/25	04 R	P 0162	04/25/25	Payroll (Dist)		6,636.96	0.00	
05/09/25	05 R	P 0197	05/09/25	Payroll (Dist)		7,476.96	0.00	
05/23/25	05 R	P 0236	05/23/25	Payroll (Dist)		7,476.96	0.00	
05/23/25	05 R	P 0241	05/23/2025	Void Ck 14209		0.00	2,652.00	
05/23/25	05 R	P 0244	05/23/2025	Void Ck 14211		0.00	2,142.40	
05/23/25	05 R	P 0245	05/23/2025	Void Ck 14212		0.00	1,680.00	
05/23/25	05 R	P 0247	05/23/2025	Void Ck 14214		0.00	1,002.56	
05/23/25	05 R	P 0251	05/23/25	Payroll (Dist)		7,476.96	0.00	
06/06/25	06 R	P 0274	06/06/25	Payroll (Dist)		7,476.96	0.00	
06/20/25	06 R	P 0303	06/20/25	Payroll (Dist)		7,602.28	0.00	
<b>Object.....</b>					<b>204,970.00</b>	<b>91,091.68</b>	<b>7,476.96</b>	<b>121,355.28</b>
15 - T S AGENT					4,500.00	0.00	0.00	4,500.00
06/06/25	06 R	P 0274	06/06/25	Payroll (Dist)		2,000.00	0.00	
<b>Object.....</b>					<b>4,500.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,500.00</b>
21 - PFML EMPLOYER					1,053.00	0.00	0.00	1,053.00
01/17/25	01 R	P 0018	01/17/25	Payroll(MatchD)		33.37	0.00	
01/31/25	01 R	P 0030	01/31/25	Payroll(MatchD)		38.11	0.00	
02/14/25	02 R	P 0047	02/14/25	Payroll(MatchD)		37.38	0.00	
02/28/25	02 R	P 0073	02/28/25	Payroll(MatchD)		38.15	0.00	
03/14/25	03 R	P 0090	03/14/25	Payroll(MatchD)		29.82	0.00	
03/28/25	03 R	P 0112	03/28/25	Payroll(MatchD)		29.03	0.00	
04/11/25	04 R	P 0138	04/11/25	Payroll(MatchD)		28.84	0.00	
04/25/25	04 R	P 0162	04/25/25	Payroll(MatchD)		33.18	0.00	
05/09/25	05 R	P 0197	05/09/25	Payroll(MatchD)		37.38	0.00	
05/23/25	05 R	P 0236	05/23/25	Payroll(MatchD)		37.38	0.00	
05/23/25	05 R	P 0241	05/23/2025	Void Ck 14209		0.00	13.26	

### Expense Detail Report

DEPARTMENT(S): 530

ALL Months

TRANS DATE	RCB/ PER TYPE JRNL	DESCRIPTION---	WRN CHECK#	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
<b>530 - Transfer Sta CONT'D</b>								
05/23/25	05 R	P 0244	05/23/2025	Void Ck 14211		0.00	10.71	
05/23/25	05 R	P 0245	05/23/2025	Void Ck 14212		0.00	8.40	
05/23/25	05 R	P 0247	05/23/2025	Void Ck 14214		0.00	5.01	
05/23/25	05 R	P 0251	05/23/25	Payroll(MatchD)		37.38	0.00	
06/06/25	06 R	P 0274	06/06/25	Payroll(MatchD)		37.38	0.00	
06/20/25	06 R	P 0303	06/20/25	Payroll(MatchD)		38.01	0.00	
<b>Object.....</b>					<b>1,053.00</b>	<b>455.41</b>	<b>37.38</b>	<b>634.97</b>
<b>Expense.....</b>					<b>226,604.00</b>	<b>100,676.39</b>	<b>8,089.19</b>	<b>134,016.80</b>
<b>02 - UTILITIES</b>					<b>6,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,400.00</b>
20 - TELEPHONE					1,500.00	0.00	0.00	1,500.00
01/31/25	01	A 0024	TS Phone & Internet	0008 43556 00088 - TIDEWATER		112.77	0.00	
02/28/25	02	A 0061	TS Phone & Internet	0017 43612 00088 - TIDEWATER		112.79	0.00	
04/11/25	03	A 0118	TS Phone & Internet	0030 43702 00088 - TIDEWATER		112.79	0.00	
05/09/25	05	A 0185	TS Phone & Internet	0038 43760 00088 - TIDEWATER		112.81	0.00	
06/06/25	06	A 0260	TS Phone & Internet	0048 43813 00088 - TIDEWATER		112.83	0.00	
<b>Object.....</b>					<b>1,500.00</b>	<b>563.99</b>	<b>0.00</b>	<b>936.01</b>
21 - ELECTRIC					4,000.00	0.00	0.00	4,000.00
01/17/25	01	A 0003	TRANSFER STATION	0004 43506 00171 - CENTRAL MAINE		299.08	0.00	
02/28/25	02	A 0061	TRANSFER STATION	0017 43599 00171 - CENTRAL MAINE		354.18	0.00	
03/28/25	03	A 0106	TRANSFER STATION	0026 43649 00171 - CENTRAL MAINE		307.40	0.00	
04/25/25	04	A 0149	TRANSFER STATION	0035 43712 00171 - CENTRAL MAINE		280.26	0.00	
05/23/25	05	A 0217	TRANSFER STATION	0044 43773 00171 - CENTRAL MAINE		244.33	0.00	
06/20/25	06	A 0287	TRANSFER STATION	0053 43825 00171 - CENTRAL MAINE		270.18	0.00	
<b>Object.....</b>					<b>4,000.00</b>	<b>1,755.43</b>	<b>0.00</b>	<b>2,244.57</b>
25 - PROPANE					900.00	0.00	0.00	900.00
02/14/25	01	A 0038	55.5G PROPANE	0013 43569 00275 - COLBY & GALE INC		215.90	0.00	
03/14/25	03	A 0083	61.9G PROPANE	0022 43623 00275 - COLBY & GALE INC		240.79	0.00	
04/25/25	04	A 0149	58.4G PROPANE	0035 43714 00275 - COLBY & GALE INC		227.18	0.00	
<b>Object.....</b>					<b>900.00</b>	<b>683.87</b>	<b>0.00</b>	<b>216.13</b>
<b>Expense.....</b>					<b>6,400.00</b>	<b>3,003.29</b>	<b>0.00</b>	<b>3,396.71</b>
<b>04 - SUPPLIES</b>					<b>6,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,500.00</b>
42 - T S FUEL					2,500.00	0.00	0.00	2,500.00

### Expense Detail Report

DEPARTMENT(S): 530

ALL Months

TRANS DATE	RCB/ PER TYPE JRNL	DESCRIPTION---	WRN CHECK#	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE	
<b>530 - Transfer Sta CONT'D</b>									
01/17/25	01	A 0003	24G OFF ROAD	0004 43531	00664 - PHILLIPS POWER	172.54	0.00		
01/31/25	01	A 0024	TS FUEL,PROPANE,DIESEL	0008 43546	00275 - COLBY & GALE INC	294.21	0.00		
01/31/25	01	A 0024	TS FUEL,PROPANE,DIESEL	0008 43546	00275 - COLBY & GALE INC	290.69	0.00		
02/14/25	01	A 0038	24G OFF ROAD	0013 43587	00664 - PHILLIPS POWER	88.20	0.00		
02/14/25	01	A 0038	20g KEROSENE	0013 43587	00664 - PHILLIPS POWER	87.98	0.00		
03/14/25	03	A 0083	24G DIESEL	0022 43637	00664 - PHILLIPS POWER	96.78	0.00		
04/11/25	03	A 0118	24G OFF ROAD	0030 43699	00664 - PHILLIPS POWER	86.41	0.00		
04/11/25	03	A 0118	24G OFF ROAD	0030 43699	00664 - PHILLIPS POWER	86.38	0.00		
05/09/25	05	A 0185	24G OFF ROAD	0038 43757	00664 - PHILLIPS POWER	98.38	0.00		
05/09/25	05	A 0185	24G OFF ROAD	0038 43757	00664 - PHILLIPS POWER	86.38	0.00		
06/20/25	06	A 0287	5.17G REGULAR	0053 43827	00275 - COLBY & GALE INC	15.52	0.00		
06/20/25	06	A 0287	20G OFF ROAD	0053 43840	00664 - PHILLIPS POWER	72.00	0.00		
06/20/25	06	A 0287	24G OFF ROAD	0053 43840	00664 - PHILLIPS POWER	86.38	0.00		
		<b>Object.....</b>				<b>2,500.00</b>	<b>1,561.85</b>	<b>0.00</b>	<b>938.15</b>
<b>45 - T S UNIFORMS</b>						1,000.00	0.00	0.00	1,000.00
03/28/25	03	A 0106	JA - HOODIE/TSHIRT	0026 43645	00130 - AMES SUPPLY INC	35.27	0.00		
05/09/25	05	A 0185	GLOVES	0038 43745	01985 - JOHN ARSENAULT	47.41	0.00		
		<b>Object.....</b>				<b>1,000.00</b>	<b>82.68</b>	<b>0.00</b>	<b>917.32</b>
<b>50 - T S SUPPLIES</b>						3,000.00	0.00	0.00	3,000.00
01/17/25	01	A 0003	3 GAL HD SPRAYER	0004 43509	00278 - DAMARISCOTTA	69.99	0.00		
01/17/25	01	A 0003	FLAG	0004 43533	01457 - RZR COMPANY INC	36.99	0.00		
01/17/25	01	A 0003	PAPER TOWELS	0004 43504	02020 - AMAZON CAPITAL	32.98	0.00		
01/29/25	01	C A 0033	VOID - 3 GAL HD SPRAYER	0000 43509	00278 - DAMARISCOTTA	-69.99	0.00		
02/14/25	01	A 0038	EXT CORD	0013 43585	00212 - NC HUNT INC	50.79	0.00		
03/14/25	03	A 0083	SALT 01.30.25	0022 43634	00212 - NC HUNT INC	42.58	0.00		
03/14/25	03	A 0083	SALT 02.11.25	0022 43634	00212 - NC HUNT INC	42.58	0.00		
04/11/25	03	A 0118	HARDWARE/LOCK NUTS	0030 43696	00212 - NC HUNT INC	20.85	0.00		
05/09/25	05	A 0185	BOARD/SHARPIE	0038 43759	00373 - SUPPLIES UNLIMITED	69.69	0.00		
05/09/25	05	A 0185	PREMIX FUEL/KEY	0038 43739	00278 - DAMARISCOTTA	45.95	0.00		
05/09/25	05	A 0185	MAX PERF KIT	0038 43739	00278 - DAMARISCOTTA	74.99	0.00		
06/06/25	06	A 0260	SWITCH/BAGS	0048 43806	00212 - NC HUNT INC	14.48	0.00		
06/06/25	06	A 0260	SHAVINGS	0048 43806	00212 - NC HUNT INC	30.84	0.00		
06/06/25	06	A 0260	SHAVINGS	0048 43806	00212 - NC HUNT INC	15.61	0.00		
06/06/25	06	A 0260	ANTIFREEZE/STRAP	0048 43806	00212 - NC HUNT INC	48.52	0.00		
06/06/25	06	A 0260	500G TANK & DUMP SYSTEM	0048 43803	00419 - JON R CHADWICK	1,500.00	0.00		

### Expense Detail Report

DEPARTMENT(S): 530

ALL Months

TRANS DATE	RCB/ PER TYPE JRNL	DESCRIPTION---	WRN CHECK#	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE	
<b>530 - Transfer Sta CONT'D</b>									
06/20/25	06	A 0287	DEKA BATTERY	0053 43840	00664 - PHILLIPS POWER	71.95	0.00		
06/20/25	06	A 0287	PAPER TOWELS	0053 43823	02020 - AMAZON CAPITAL	30.59	0.00		
06/20/25	06	A 0287	PAPER TOWELS	0053 43823	02020 - AMAZON CAPITAL	62.44	0.00		
<b>Object.....</b>						<b>3,000.00</b>	<b>2,191.83</b>	<b>0.00</b>	<b>808.17</b>
<b>Expense.....</b>						<b>6,500.00</b>	<b>3,836.36</b>	<b>0.00</b>	<b>2,663.64</b>
<b>05 - MAIN &amp; REPAI</b>						<b>10,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,300.00</b>
15 - MAINT GROUND						1,800.00	0.00	0.00	1,800.00
04/11/25	03	A 0118	YARD/ENTRANCE SIGNS	0030 43688	02124 - JOLY SIGNS	335.00	0.00		
06/06/25	06	A 0260	PINE	0048 43806	00212 - NC HUNT INC	8.96	0.00		
06/06/25	06	A 0260	1 HR TRUCK - COLD PATCH	0048 43794	01673 - Benner	100.00	0.00		
<b>Object.....</b>						<b>1,800.00</b>	<b>443.96</b>	<b>0.00</b>	<b>1,356.04</b>
20 - T S COMPACTO						2,000.00	0.00	0.00	2,000.00
04/25/25	04	A 0149	COMPACTOR WELDING	0035 43717	02147 - GRINDSTONE	418.00	0.00		
05/09/25	05	A 0185	SWAP VALVE	0038 43763	02076 - UNITED HYDRAULICS	350.00	0.00		
05/09/25	05	A 0185	COMPACTOR BREAKER	0038 43745	01985 - JOHN ARSENAULT	189.90	0.00		
06/06/25	06	A 0260	FG EYE BT WN	0048 43806	00212 - NC HUNT INC	26.10	0.00		
<b>Object.....</b>						<b>2,000.00</b>	<b>984.00</b>	<b>0.00</b>	<b>1,016.00</b>
25 - T S SCALES						2,500.00	0.00	0.00	2,500.00
30 - TS BACKHOE						3,000.00	0.00	0.00	3,000.00
04/11/25	03	A 0118	BACKHOE	0030 43679	00319 - BILLINGS & COLE	86.02	0.00		
05/09/25	05	A 0185	BACKHOE REPAIR	0038 43754	01863 - NEWBERT FARMS	3,252.50	0.00		
05/09/25	05	A 0185	OIL & FILTER	0038 43740	00197 - Damariscotta NAPA	74.97	0.00		
05/23/25	05	A 0217	SEAL O-RING/ELBOW	0044 43783	00451 - SOUTHWORTH-	53.71	0.00		
06/06/25	06	A 0260	LATCH AS-A	0048 43812	00451 - SOUTHWORTH-	47.42	0.00		
06/06/25	06	A 0260	LATCH AS-B	0048 43812	00451 - SOUTHWORTH-	47.82	0.00		
<b>Object.....</b>						<b>3,000.00</b>	<b>3,562.44</b>	<b>0.00</b>	<b>-562.44</b>
37 - TS CONTAIN						1,000.00	0.00	0.00	1,000.00
02/14/25	01	A 0038	LUBRICATE/FREE HINGES	0013 43577	00419 - JON R CHADWICK	250.00	0.00		
04/11/25	03	A 0118	CONTAINER REPAIR	0030 43686	02147 - GRINDSTONE	163.00	0.00		
06/06/25	06	A 0260	LUBRICATE/FREE HINGES	0048 43803	00419 - JON R CHADWICK	300.00	0.00		
<b>Object.....</b>						<b>1,000.00</b>	<b>713.00</b>	<b>0.00</b>	<b>287.00</b>
<b>Expense.....</b>						<b>10,300.00</b>	<b>5,703.40</b>	<b>0.00</b>	<b>4,596.60</b>

### Expense Detail Report

DEPARTMENT(S): 530

ALL Months

TRANS DATE	RCB/ PER TYPE JRNL	DESCRIPTION---	WRN CHECK#	VENDOR-----	T	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
530 - Transfer Sta CONT'D									
<b>06 - CONTR SERV</b>						<b>341,750.00</b>	<b>0.00</b>	<b>0.00</b>	<b>341,750.00</b>
25 - SNOWPLOWING						4,000.00	0.00	0.00	4,000.00
03/28/25	03	A 0106	SNOWPLOW 2024/2025	0026 43658	00419 - JON R CHADWICK		4,000.00	0.00	
<b>Object.....</b>						<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.00</b>
27 - TS STUMPGRIN						0.00	0.00	0.00	0.00
06/20/25	06	A 0287	LEAF & BRUSH GRINDING	0053 43835	01691 - MAINE CUSTOM		1,750.00	0.00	
<b>Object.....</b>						<b>0.00</b>	<b>1,750.00</b>	<b>0.00</b>	<b>-1,750.00</b>
36 - TS ADMINISTR						7,500.00	0.00	0.00	7,500.00
39 - UNEMPLOYMENT						0.00	0.00	0.00	0.00
05/09/25	05	A 0185	OL-5/6/25	0038 32025	00357 - MAINE DEPARTMENT		3,308.99	0.00	
06/06/25	06	A 0260	CLAIM PAYOUT	0048 60625	00357 - MAINE DEPARTMENT		533.70	0.00	
<b>Object.....</b>						<b>0.00</b>	<b>3,842.69</b>	<b>0.00</b>	<b>-3,842.69</b>
45 - ADVERTISING						250.00	0.00	0.00	250.00
04/11/25	03	A 0118	HIRING AD	0030 43693	00017 - LINCOLN COUNTY		120.00	0.00	
<b>Object.....</b>						<b>250.00</b>	<b>120.00</b>	<b>0.00</b>	<b>130.00</b>
65 - HAUL FE DEMO						0.00	0.00	0.00	0.00
01/17/25	01	A 0003	DEMO FEE	0004 43515	00419 - JON R CHADWICK		4,050.00	0.00	
01/31/25	01	A 0024	DEMO FEE	0008 43549	00419 - JON R CHADWICK		3,150.00	0.00	
02/14/25	01	A 0038	DEMO FEE	0013 43577	00419 - JON R CHADWICK		3,600.00	0.00	
02/28/25	02	A 0061	DEMO FEE	0017 43606	00419 - JON R CHADWICK		1,800.00	0.00	
03/14/25	03	A 0083	DEMO FEE	0022 43628	00419 - JON R CHADWICK		4,050.00	0.00	
03/28/25	03	A 0106	DEMO FEE	0026 43661	00419 - JON R CHADWICK		5,400.00	0.00	
04/11/25	03	A 0118	DEMO FEE	0030 43689	00419 - JON R CHADWICK		3,600.00	0.00	
04/25/25	04	A 0149	DEMO FEE	0035 43718	00419 - JON R CHADWICK		4,500.00	0.00	
05/09/25	05	A 0185	DEMO FEE	0038 43746	00419 - JON R CHADWICK		5,850.00	0.00	
05/23/25	05	A 0217	DEMO FEE	0044 43778	00419 - JON R CHADWICK		4,500.00	0.00	
06/06/25	06	A 0260	DEMO FEE	0048 43803	00419 - JON R CHADWICK		4,050.00	0.00	
06/20/25	06	A 0287	DEMO FEE	0053 43831	00419 - JON R CHADWICK		5,850.00	0.00	
06/20/25	06	A 0287	WAIT TIME	0053 43831	00419 - JON R CHADWICK		70.00	0.00	
<b>Object.....</b>						<b>0.00</b>	<b>50,470.00</b>	<b>0.00</b>	<b>-50,470.00</b>
66 - DUMP FE DEMO						0.00	0.00	0.00	0.00
01/31/25	01	A 0024	DEMO FEE	0008 43557	00166 - WASTE		14,883.94	0.00	

### Expense Detail Report

DEPARTMENT(S): 530

ALL Months

TRANS DATE	RCB/ PER TYPE JRNL	DESCRIPTION---	WRN CHECK#	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE	
<b>530 - Transfer Sta CONT'D</b>									
02/14/25	01	A 0038	DEMO FEE	0013 43591	00166 - WASTE	5,971.44	0.00		
02/28/25	02	A 0061	DEMO FEE	0017 43613	00166 - WASTE	5,159.18	0.00		
03/14/25	03	A 0083	DEMO FEE	0022 43641	00166 - WASTE	5,268.79	0.00		
03/28/25	03	A 0106	DEMO FEE	0026 43671	00166 - WASTE	7,594.12	0.00		
04/11/25	03	A 0118	DEMO FEE	0030 43707	00166 - WASTE	11,808.35	0.00		
04/25/25	04	A 0149	DEMO FEE	0035 43725	00166 - WASTE	9,493.54	0.00		
05/09/25	05	A 0185	DEMO FEE	0038 43764	00166 - WASTE	14,056.14	0.00		
06/06/25	06	A 0260	DEMO FEE	0048 43818	00166 - WASTE	9,100.90	0.00		
06/20/25	06	A 0287	DEMO FEE	0053 43846	00166 - WASTE	9,585.20	0.00		
		<b>Object.....</b>				<b>0.00</b>	<b>92,921.60</b>	<b>0.00</b>	<b>-92,921.60</b>
<b>75 - HAUL FE TRAS</b>						<b>110,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110,000.00</b>
01/17/25	01	A 0003	MSW FEE	0004 43515	00419 - JON R CHADWICK	4,500.00	0.00		
01/31/25	01	A 0024	MSW FEE	0008 43549	00419 - JON R CHADWICK	3,600.00	0.00		
02/14/25	01	A 0038	MSW FEE	0013 43577	00419 - JON R CHADWICK	3,150.00	0.00		
02/28/25	02	A 0061	MSW FEE	0017 43606	00419 - JON R CHADWICK	3,600.00	0.00		
03/14/25	03	A 0083	MSW FEE	0022 43628	00419 - JON R CHADWICK	2,700.00	0.00		
03/28/25	03	A 0106	MSW FEE	0026 43661	00419 - JON R CHADWICK	4,050.00	0.00		
04/11/25	03	A 0118	MSW FEE	0030 43689	00419 - JON R CHADWICK	3,600.00	0.00		
04/25/25	04	A 0149	MSW FEE	0035 43718	00419 - JON R CHADWICK	3,150.00	0.00		
05/09/25	05	A 0185	MSW FEE	0038 43746	00419 - JON R CHADWICK	4,050.00	0.00		
05/23/25	05	A 0217	MSW FEE	0044 43778	00419 - JON R CHADWICK	2,700.00	0.00		
06/06/25	06	A 0260	MSW FEE	0048 43803	00419 - JON R CHADWICK	4,050.00	0.00		
06/20/25	06	A 0287	WAIT TIME	0053 43831	00419 - JON R CHADWICK	70.00	0.00		
06/20/25	06	A 0287	MSW FEE	0053 43831	00419 - JON R CHADWICK	4,050.00	0.00		
		<b>Object.....</b>				<b>110,000.00</b>	<b>43,270.00</b>	<b>0.00</b>	<b>66,730.00</b>
<b>76 - DUMP FE TRAS</b>						<b>220,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>220,000.00</b>
01/31/25	01	A 0024	MSW FEE	0008 43558	00166 - WASTE	21,751.21	0.00		
02/14/25	01	A 0038	MSW FEE	0013 43590	00166 - WASTE	7,874.69	0.00		
02/28/25	02	A 0061	MSW FEE	0017 43614	00166 - WASTE	5,341.28	0.00		
03/14/25	03	A 0083	MSW FEE	0022 43640	00166 - WASTE	6,025.64	0.00		
03/28/25	03	A 0106	MSW FEE	0026 43671	00166 - WASTE	7,288.45	0.00		
04/11/25	03	A 0118	MSW FEE	0030 43706	00166 - WASTE	10,615.67	0.00		
04/25/25	04	A 0149	MSW FEE	0035 43725	00166 - WASTE	6,095.14	0.00		
05/09/25	05	A 0185	MSW FEE	0038 43765	00166 - WASTE	8,799.64	0.00		
06/06/25	06	A 0260	MSW FEE	0048 43817	00166 - WASTE	7,379.66	0.00		

### Expense Detail Report

DEPARTMENT(S): 530

ALL Months

TRANS DATE	RCB/ PER TYPE JRNL	DESCRIPTION---	WRN CHECK#	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
530 - Transfer Sta CONT'D								
06/20/25	06	A 0287 MSW FEE	0053	43847 00166 - WASTE		9,327.69	0.00	
		<b>Object.....</b>			<b>220,000.00</b>	<b>90,499.07</b>	<b>0.00</b>	<b>129,500.93</b>
77 - HAUL METAL					0.00	0.00	0.00	0.00
01/17/25	01	A 0003 MIXED METALS	0004	43515 00419 - JON R CHADWICK		345.00	0.00	
01/31/25	01	A 0024 MIXED METALS	0008	43549 00419 - JON R CHADWICK		345.00	0.00	
02/28/25	02	A 0061 MIXED METALS	0017	43606 00419 - JON R CHADWICK		345.00	0.00	
03/14/25	03	A 0083 MIXED METALS	0022	43628 00419 - JON R CHADWICK		345.00	0.00	
03/28/25	03	A 0106 MIXED METALS	0026	43661 00419 - JON R CHADWICK		345.00	0.00	
04/11/25	03	A 0118 MIXED METALS	0030	43689 00419 - JON R CHADWICK		345.00	0.00	
04/25/25	04	A 0149 MIXED METALS	0035	43718 00419 - JON R CHADWICK		345.00	0.00	
05/09/25	05	A 0185 MIXED METALS	0038	43746 00419 - JON R CHADWICK		690.00	0.00	
05/23/25	05	A 0217 MIXED METALS	0044	43778 00419 - JON R CHADWICK		690.00	0.00	
06/06/25	06	A 0260 MIXED METALS	0048	43803 00419 - JON R CHADWICK		690.00	0.00	
06/20/25	06	A 0287 MIXED METALS	0053	43831 00419 - JON R CHADWICK		690.00	0.00	
		<b>Object.....</b>			<b>0.00</b>	<b>5,175.00</b>	<b>0.00</b>	<b>-5,175.00</b>
96 - TIRE DISPOSA					0.00	0.00	0.00	0.00
01/17/25	01	A 0003 87 PASSENGER TIRES	0004	43505 00441 - BDS TIRE RECYCLING		261.00	0.00	
02/14/25	01	A 0038 61 PASSENGER TIRES	0013	43567 00441 - BDS TIRE RECYCLING		183.00	0.00	
03/28/25	03	A 0106 78 PASSENGER TIRES	0026	43647 00441 - BDS TIRE RECYCLING		234.00	0.00	
04/11/25	03	A 0118 75 PASSENGER TIRES	0030	43677 00441 - BDS TIRE RECYCLING		128.00	0.00	
05/09/25	05	A 0185 163 PASSENGER TIRES	0038	43733 00441 - BDS TIRE RECYCLING		489.00	0.00	
06/20/25	06	A 0287 192 PASSENGER TIRES	0053	43824 00441 - BDS TIRE RECYCLING		576.00	0.00	
		<b>Object.....</b>			<b>0.00</b>	<b>1,871.00</b>	<b>0.00</b>	<b>-1,871.00</b>
		<b>Expense.....</b>			<b>341,750.00</b>	<b>293,919.36</b>	<b>0.00</b>	<b>47,830.64</b>
<b>07 - PROFESSIONAL</b>					<b>2,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,200.00</b>
05 - LICENSES					2,200.00	0.00	0.00	2,200.00
01/17/25	01	A 0003 33 COOP FEES	0004	43523 00410 - MAINE RESOURCE		33.00	0.00	
02/14/25	01	A 0038 COOP	0013	43583 00410 - MAINE RESOURCE		9.00	0.00	
03/28/25	03	A 0106 30 FREON	0026	43669 00410 - MAINE RESOURCE		225.00	0.00	
04/25/25	04	A 0149 25 COOP FEES	0035	43722 00410 - MAINE RESOURCE		25.00	0.00	
05/23/25	05	A 0217 33 COOP FEES	0044	43780 00410 - MAINE RESOURCE		247.50	0.00	
06/20/25	06	A 0287 54 COOP FEES	0053	43838 00410 - MAINE RESOURCE		405.00	0.00	
06/20/25	06	A 0287 ANNUAL LICENSE FEE	0053	43845 01389 - TREASURER, STATE		395.00	0.00	
06/20/25	06	A 0287 ANNUAL REPORTING FEE	0053	43845 01389 - TREASURER, STATE		249.00	0.00	

### Expense Detail Report

DEPARTMENT(S): 530

ALL Months

TRANS DATE	RCB/ PER TYPE JRNL	DESCRIPTION---	WRN CHECK#	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
530 - Transfer Sta CONT'D								
<b>Object.....</b>					<b>2,200.00</b>	<b>1,588.50</b>	<b>0.00</b>	<b>611.50</b>
<b>Expense.....</b>					<b>2,200.00</b>	<b>1,588.50</b>	<b>0.00</b>	<b>611.50</b>
<b>08 - INSURANCE</b>					<b>28,307.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,307.00</b>
04 - RETIRE FUNDS					2,500.00	0.00	0.00	2,500.00
05 - TS INS					12,000.00	0.00	0.00	12,000.00
03/28/25	03		A 0106	WC 2025 PMT 2 of 4	0026 43667	01900 - MAINE MUNICIPAL		
							3,130.19	0.00
03/25/25	03	R	G 0110	PC 24/25 PMT 2 OF 2				757.50
								0.00
03/25/25	03	R	G 0110	WC 2025 PMT 1 OF 4				4,173.58
								0.00
05/09/25	05		A 0185	WC 2024 AUDIT ADJ-TS	0038 43753	01900 - MAINE MUNICIPAL		339.69
								0.00
06/20/25	06		A 0287	WC 2025 PMT 3 of 4	0053 43836	01900 - MAINE MUNICIPAL		1,565.09
								0.00
<b>Object.....</b>					<b>12,000.00</b>	<b>9,966.05</b>	<b>0.00</b>	<b>2,033.95</b>
06 - HEALTH INS					13,807.00	0.00	0.00	13,807.00
01/17/25	01		A 0003	TS Health Insurance	0004 43522	00080 - MAINE MUNICIPAL		1,150.57
								0.00
01/31/25	01		A 0024	TS Health Insurance	0008 43552	00080 - MAINE MUNICIPAL		1,150.57
								0.00
02/28/25	02		A 0061	TS Health Insurance	0017 43609	00080 - MAINE MUNICIPAL		1,150.57
								0.00
03/28/25	03		A 0106	TS Health Insurance	0026 43668	00080 - MAINE MUNICIPAL		1,150.57
								0.00
04/25/25	04		A 0149	TS Health Insurance	0035 43721	00080 - MAINE MUNICIPAL		1,150.57
								0.00
06/17/25	06		A 0302	Credit Memo	0000	00080 - MAINE MUNICIPAL		0.00
								3,451.71
06/17/25	06		A 0305		0000	00080 - MAINE MUNICIPAL		3,451.71
								0.00
<b>Object.....</b>					<b>13,807.00</b>	<b>9,204.56</b>	<b>3,451.71</b>	<b>8,054.15</b>
<b>Expense.....</b>					<b>28,307.00</b>	<b>19,170.61</b>	<b>3,451.71</b>	<b>12,588.10</b>
<b>09 - EQUIP PURCH</b>					<b>1,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,200.00</b>
06 - COMPUTER SOF					1,200.00	0.00	0.00	1,200.00
02/24/25	02	R	G 0064	XEROX FINANCIAL RECLASS				68.30
								0.00
02/24/25	02	R	G 0064	EES CONSULTING RECLASS				21.23
								0.00
05/23/25	05		A 0217	MAINT/TECH/365	0044 43775	01950 - EES CONSULTING		23.30
								0.00
05/23/25	05		A 0217	TS COPIER	0044 43787	01946 - Xerox Financial		72.00
								0.00
05/21/25	05	R	G 0239	EES CONSULTING RECLASS				77.20
								0.00
05/21/25	05	R	G 0239	XEROX FINANCIAL RECLASS				208.60
								0.00
06/20/25	06		A 0287	TS COPIER	0053 43849	01946 - Xerox Financial		72.00
								0.00
<b>Object.....</b>					<b>1,200.00</b>	<b>542.63</b>	<b>0.00</b>	<b>657.37</b>
15 - TS EQUIPMENT					0.00	0.00	0.00	0.00

### Expense Detail Report

DEPARTMENT(S): 530

ALL Months

TRANS DATE	RCB/ PER TYPE JRNL	DESCRIPTION---	WRN CHECK#	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
<b>530 - Transfer Sta CONT'D</b>								
01/17/25	01	A 0003	TS PRINTER	0004 43537	01946 - Xerox Financial	68.30	0.00	
01/31/25	01	A 0024	MAINT/TECH/365	0008 43547	01950 - EES CONSULTING	21.23	0.00	
02/14/25	01	A 0038	MAINT/TECH/365	0013 43575	01950 - EES CONSULTING	15.00	0.00	
02/28/25	02	A 0061	TS COPIER	0017 43615	01946 - Xerox Financial	68.30	0.00	
02/24/25	02	R G 0064	XEROX FINANCIAL RECLASS			0.00	68.30	
02/24/25	02	R G 0064	EES CONSULTING RECLASS			0.00	21.23	
03/28/25	03	A 0106	TS COPIER	0026 43673	01946 - Xerox Financial	68.30	0.00	
04/11/25	03	A 0118	MAINT/TECH/365	0030 43684	01950 - EES CONSULTING	38.90	0.00	
04/25/25	04	A 0149	TS COPIER	0035 43726	01946 - Xerox Financial	72.00	0.00	
05/09/25	05	A 0185	MAINT/TECH/365	0038 43742	01950 - EES CONSULTING	23.30	0.00	
05/21/25	05	R G 0239	XEROX FINANCIAL RECLASS			0.00	208.60	
05/21/25	05	R G 0239	EES CONSULTING RECLASS			0.00	77.20	
<b>Object.....</b>					<b>0.00</b>	<b>375.33</b>	<b>375.33</b>	<b>0.00</b>
<b>Expense.....</b>					<b>1,200.00</b>	<b>917.96</b>	<b>375.33</b>	<b>657.37</b>
<b>12 - MISC</b>					<b>12,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,100.00</b>
12 - OPER EX					600.00	0.00	0.00	600.00
02/14/25	01	A 0038	FIRE EXT INSPECTION	0013 43566	01892 - AAA Fire Extinguisher	89.81	0.00	
<b>Object.....</b>					<b>600.00</b>	<b>89.81</b>	<b>0.00</b>	<b>510.19</b>
13 - HAZARD WASTE					1,000.00	0.00	0.00	1,000.00
01/17/25	01	A 0003	33 FREON	0004 43523	00410 - MAINE RESOURCE	247.50	0.00	
02/14/25	01	A 0038	FREON	0013 43583	00410 - MAINE RESOURCE	67.50	0.00	
03/28/25	03	A 0106	30 FREON	0026 43669	00410 - MAINE RESOURCE	30.00	0.00	
04/25/25	04	A 0149	25 FREON	0035 43722	00410 - MAINE RESOURCE	187.50	0.00	
05/23/25	05	A 0217	33 FREON	0044 43780	00410 - MAINE RESOURCE	33.00	0.00	
06/20/25	06	A 0287	54 FREON REMOVAL	0053 43838	00410 - MAINE RESOURCE	54.00	0.00	
<b>Object.....</b>					<b>1,000.00</b>	<b>619.50</b>	<b>0.00</b>	<b>380.50</b>
20 - CAPITAL RES					10,000.00	0.00	0.00	10,000.00
25 - MILEAGE					500.00	0.00	0.00	500.00
01/17/25	01	A 0003	MILEAGE	0004 43514	01985 - JOHN ARSENAULT	14.00	0.00	
02/28/25	02	A 0061	MILEAGE	0017 43605	01985 - JOHN ARSENAULT	42.00	0.00	
03/28/25	03	A 0106	MILEAGE	0026 43657	01985 - JOHN ARSENAULT	14.00	0.00	
04/11/25	03	A 0118	MILEAGE	0030 43687	01985 - JOHN ARSENAULT	14.00	0.00	
05/09/25	05	A 0185	MILEAGE	0038 43745	01985 - JOHN ARSENAULT	28.00	0.00	
06/06/25	06	A 0260	MILEAGE	0048 43802	01985 - JOHN ARSENAULT	28.00	0.00	

### Expense Detail Report

DEPARTMENT(S): 530

ALL Months

TRANS DATE	RCB/ PER TYPE JRNL	DESCRIPTION---	WRN CHECK#	VENDOR-----	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE	
530 - Transfer Sta CONT'D									
06/20/25	06	A 0287	MILEAGE	0053 43830	01985 - JOHN ARSENAULT	14.00	0.00		
<b>Object.....</b>						<b>500.00</b>	<b>154.00</b>	<b>0.00</b>	<b>346.00</b>
31 - RECYCLE-ELEC						0.00	0.00	0.00	0.00
01/31/25	01	A 0024	TVS/PRINTERS/COMP	0008 43554	01443 - NORTH COAST	104.85	0.00		
03/14/25	03	A 0083	TVS/PRINTERS/COMP	0022 43636	01443 - NORTH COAST	156.90	0.00		
05/09/25	05	A 0185	TVS, PRINTERS, LAPTOPS	0038 43756	01443 - NORTH COAST	115.05	0.00		
06/06/25	06	A 0260	TVS/PRINTERS/LAPTOPS	0048 43807	01443 - NORTH COAST	110.20	0.00		
<b>Object.....</b>						<b>0.00</b>	<b>487.00</b>	<b>0.00</b>	<b>-487.00</b>
<b>Expense.....</b>						<b>12,100.00</b>	<b>1,350.31</b>	<b>0.00</b>	<b>10,749.69</b>
<b>Department..</b>						<b>635,361.00</b>	<b>430,166.18</b>	<b>11,916.23</b>	<b>217,111.05</b>
<b>Final Totals</b>						<b>635,361.00</b>	<b>430,166.18</b>	<b>11,916.23</b>	<b>217,111.05</b>

# TRANSFER STATION

ALL

Pending Activity Included

	Bud / Beg Bal	YTD Debits	YTD Credits	Balance
R 530-037 Transfer Sta - TS Demo Fees	0.00	0.00	-141,441.68	-141,441.68
E 530-06-65 Transfer Sta - CONTR SERV / HAUL FE DEMO	0.00	50,470.00	0.00	50,470.00
E 530-06-66 Transfer Sta - CONTR SERV / DUMP FE DEMO	0.00	92,921.60	0.00	92,921.60
R 530-048 Transfer Sta - TS Metal Fee	0.00	0.00	-11,217.85	-11,217.85
E 530-06-77 Transfer Sta - CONTR SERV / HAUL METAL	0.00	5,175.00	0.00	5,175.00
R 530-039 Transfer Sta - TS Tire Disp	0.00	0.00	-2,290.00	-2,290.00
E 530-06-96 Transfer Sta - CONTR SERV / TIRE DISPOSA	0.00	1,871.00	0.00	1,871.00

**+ = Debit      - = Credit**

### Revenue Summary Report

DEPARTMENT(S): 530

ALL

ACCOUNT	BUDGET ORIGINAL	CURR MONTH DEBITS	CURR MONTH CREDITS	YTD DEBITS	YTD CREDITS	OUTSTAND ENCUM
530 - Transfer Station	0.00	0.00	480,876.70	0.00	480,876.70	0.00
<b>January</b>	<b>0.00</b>	<b>0.00</b>	<b>65,037.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>February</b>	<b>0.00</b>	<b>0.00</b>	<b>75,485.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>March</b>	<b>0.00</b>	<b>0.00</b>	<b>108,469.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>April</b>	<b>0.00</b>	<b>0.00</b>	<b>80,475.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>May</b>	<b>0.00</b>	<b>0.00</b>	<b>95,265.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>June</b>	<b>0.00</b>	<b>0.00</b>	<b>56,142.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Final Totals	0.00	0.00	480,876.70	0.00	480,876.70	0.00



Town of  
Damariscotta

Andrew Dorr <adorr@damariscotta.maine.gov>

---

## budget committee

---

**Susan McAlister** <suemcalister1980@gmail.com>  
To: adorr@damariscottame.com

Thu, Jun 12, 2025 at 1:20 PM

Good afternoon,

I attended last night's town meeting and am interested in serving on the town's budget committee for the one year term ending June 2026.

I grew up in Damariscotta but left in the early 1980s. My parents continued to live here, so I never lost touch with the town. I graduated from Lincoln Academy in 1976. My husband and I retired here in 2022. I am looking for a way to give back to the community.

I believe I would be an asset to the budget committee. In my professional life I was the Executive Director of the Minuteman Library Network in Massachusetts. I managed a budget of ~\$2 million, wrote grants, negotiated contracts, deployed telecommunications systems and managed the software system that member libraries used to automate their internal processes.

I am about to leave on a three week cross country camping trip on Saturday, but feel free to email me during that time. My understanding from last night is that the committee starts its work in November/December. That would work out well for me.

Thank you for your consideration.

Sincerely,  
Susan McAlister

--

Susan McAlister  
508-208-6438

## Town of Damariscotta Committee Interest

Last Name: <i>SIDELINGER</i>		First Name: <i>LAURENCE</i>	
Street Address: <i>26 BACK MEADOW Rd</i>			
Email Address: <i>YANK@TIDEWATER.NET</i>			
Phone: Home:		Office:	
Fax #:		Cell: <i>207632-4878</i>	
Place of Employment: <i>LCTV</i>			
Profession/Title: <i>EX DIR.</i>			
Relevant Experience, Education: <i>BUSINESS OWNER 48 YRS</i>			
Relevant Degrees, Professional Certificates:			

## Town Committees (Please indicate your interest)

<input type="checkbox"/> Board of Selectman - 3 year - elected
<input type="checkbox"/> Planning Board - 3 years - appointed
<input type="checkbox"/> Board of Appeals - 3 years - appointed
<input type="checkbox"/> Financial Advisory - 3 years - appointed
<input type="checkbox"/> Harbor - 3 years - appointed
<input type="checkbox"/> Shellfish - 3 years - appointed
<input checked="" type="checkbox"/> Budget - 3 years - elected
<input type="checkbox"/> Cemetery - 3 years - elected
<input type="checkbox"/> School Board - 3 years - elected
<input type="checkbox"/> GSB Sanitary District - 3 years - elected
Other Volunteer Opportunities:
<input type="checkbox"/> Waterfront Improvement
<input type="checkbox"/> Earth Fest
<input type="checkbox"/> Biscay Beach Management
<input type="checkbox"/> Community Bulletin Board
<input type="checkbox"/> Cemetery Adoption
<input type="checkbox"/> Ordinance Review
<input type="checkbox"/> Other:

Please go to [www.townofdamariscotta.com](http://www.townofdamariscotta.com) for more information

## Town of Damariscotta Committee Interest

Last Name: <i>Pockey</i>		First Name: <i>Leah</i>	
Street Address: <i>81 West view Rd</i>			
Email Address: <i>LJPockey@hotmail.com</i>			
Phone: Home:		Office:	
Fax #:		Cell: <i>207-380-1292</i>	
Place of Employment: <i>Doord River Co</i>			
Profession/Title: <i>Sales -</i>			
Relevant Experience, Education: <i>Businessowner Pockey oil Co</i>			
Relevant Degrees, Professional Certificates: <i>Prog admin - didn't complete</i>			

## Town Committees (Please indicate your interest)

<input type="checkbox"/> Board of Selectman - 3 year - elected
<input type="checkbox"/> Planning Board - 3 years - appointed
<input type="checkbox"/> Board of Appeals - 3 years - appointed
<input type="checkbox"/> Financial Advisory - 3 years - appointed
<input type="checkbox"/> Harbor - 3 years - appointed
<input type="checkbox"/> Shellfish - 3 years - appointed
<input checked="" type="checkbox"/> Budget - 3 years - elected
<input type="checkbox"/> Cemetery - 3 years - elected
<input type="checkbox"/> School Board - 3 years - elected
<input type="checkbox"/> GSB Sanitary District - 3 years - elected
Other Volunteer Opportunities:
<input type="checkbox"/> Waterfront Improvement
<input type="checkbox"/> Earth Fest
<input type="checkbox"/> Biscay Beach Management
<input type="checkbox"/> Community Bulletin Board
<input type="checkbox"/> Cemetery Adoption
<input type="checkbox"/> Ordinance Review
<input type="checkbox"/> Other:

Please go to [www.townofdamariscotta.com](http://www.townofdamariscotta.com) for more information



## Application Copy

File Number: 76719

Job Type: Renewal Application

LICENSE # RES-24-112775	APPLICATION DATE RECEIVED 2025-06-02
LICENSE TYPE On-Premises: Beer & Wine	LICENSEE Ann's Book Bistro, LLC
AGENT NAME	EFFECTIVE DATE 2024-03-20
EXPIRES 2025-03-19	STATUS Active
PREMISES NAME Koko's Sandwich Bar	
NEW SECONDARY LICENSE(S) None selected	
PREMISES TYPE Restaurant (not Class A)	PREMISES NAME Koko's Sandwich Bar
OPERATOR Ann's Book Bistro, LLC	
PHYSICAL ADDRESS 603 MAIN ST DAMARISCOTTA ME 04543	
MAILING ADDRESS 603 MAIN ST DAMARISCOTTA ME 04543	
CONTACT NAME Abigail White	PREFERRED CONTACT METHOD Email

CONTACT PHONE  
(207) 563-1004

ALTERNATE PHONE

FAX

EMAIL

kokossandwichbar@gmail.com

QUESTIONS

### **On-Premises: Beer & Wine**

1. Is your business (including any DBA) registered and in good standing with the Maine Secretary of State?

Answer "No" if you are a Sole Proprietor.

Yes

20215222DC

2. Does the licensee or applicant(s) have any interest in any other Maine Liquor License?

No

3. Is the applicant/licensee an individual, partnership, or association?

No

4. Are all licensees/applicants residents of the State of Maine?

Yes

5. Is your license for a club with a membership?

No

6. Is your license application for Vessel Corporation?

No

7. Do you have a valid and current health license issued by Maine Department of Health and Human Services OR the Department of Agriculture?

Yes

(document uploaded)

8. Do you allow dancing or entertainment on the licensed premises?  
If so, You need to have a a license from the Maine State Fire Marshal.  
See <https://www.maine.gov/dps/fmo/plans-review/applications> for  
more information.

No

9. Will any law enforcement officer directly benefit financially from this  
license, if issued?

No

10 Is the licensee or applicant for a license receiving, directly or indirectly,  
any money, credit, thing of value, endorsement of commercial paper,  
guarantee of credit or financial assistance of any sort from any person  
or entity within or without the State, if the person or entity is engaged,  
directly or indirectly, in the manufacture, distribution, wholesale sale,  
storage or transportation of liquor.

No

11 Is the licensee/applicant(s) directly or indirectly giving aid or assistance  
in the form of money, property, credit, or financial assistance of any  
sort, to any person or business entity holding a liquor license granted  
by the State of Maine?

No

12 Do you have a manager employed?

No

13 Has any of the listed applicants, an immediate family member of an  
applicant, or an employed manager been denied a liquor license or  
had a liquor license revoked within the last 5 years?

No

14 Is any of the listed applicants the spouse, father, mother, child or other  
immediate family member of a person whose liquor license has been  
revoked or denied in the last 6 months?

No

15 Has any licensee/applicant or employed manager ever been convicted of any violation of the liquor laws in Maine or any State of the United States within the last 5 years?

No

16 Has the licensee/applicant(s) or manager ever been convicted of any violation of any law, other than minor traffic violations, in Maine or any State of the United States?

No

17 Does the licensee/applicant(s) own the premises?

Yes

18 At which address are your business records located?

17 Back Meadow Rd, Damariscotta, ME 04543

19 What will be your business hours? Please indicate each day's open and close times.

Monday 11am - 3pm

Tuesday 11am - 3pm

Wednesday 11am - 3pm

Thursday 11am - 3pm

Friday 11am - 3pm

Saturday 11am - 3pm

Sunday 12:30pm - 3:30pm

20 Please provide the name and distance from the premises to the nearest school, school dormitory and place of place of worship, measured from the main entrance of the premises to the main entrance of the school, school dormitory and place of worship by the ordinary course of travel.

Great Salt Bay School - 1 mile

21 Is your application for a Hotel or Bed & Breakfast?

No

22 What is the gross food income for the licensure period that will end on the expiration date?

75,000.

23 What is the gross income from beer, wine, and spirits for the licensing period ending on the expiration date?

5,000.

24 Do you have a food menu?

Yes

(document uploaded)

#### DOCUMENTS

TYPE	FILE NAME	DESCRIPTION
Food Menu	Koko's menu.png	Koko's Menu
Corporate Supplemental Form	2025 Annual Report SOS.pdf	Secretary of State Annual Report 2025
Maine Health or Agriculture License	Health License Koko's 2026.jpg	2025-2026 Health Department License
Premises Floor Plan	Koko's Liquor Lic Diagram.jpg	diagram of Koko's layout inside and outside

#### APPLICANT

Ann's Book Bistro, LLC

#### DECLARATION

I certify that I am the applicant as described in this application, or that I am duly authorized to submit this application on the applicant's behalf.

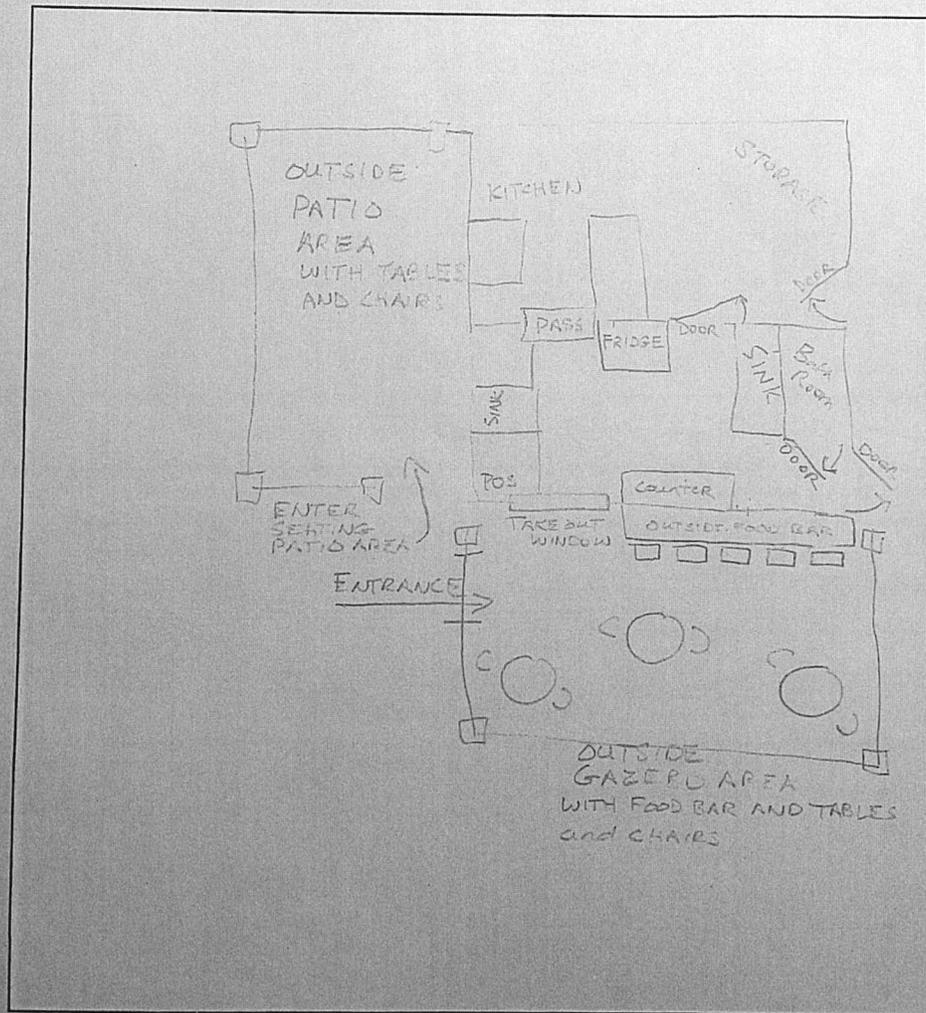
All information provided in this application is accurate and correct. I understand that false statements made on this application are punishable by law. Knowingly supplying false information on this application is a Class D Offense under Maine's Criminal Code, punishable by confinement of up to one year, or by monetary fine of up to \$2,000 or by both.



## Section VI Premises Floor Plan

In an effort to clearly define your license premise and the areas that consumption and storage of liquor authorized by your license type is allowed, the Bureau requires all applications to include a diagram of the premise to be licensed.

Diagrams should be submitted on this form and should be as accurate as possible. Be sure to label the following areas: entrances, office area, coolers, storage areas, display cases, shelves, restroom, point of sale area, area for on-premise consumption, dining rooms, event/function rooms, lounges, outside area/decks or any other areas on the premise that you are requesting approval. Attached an additional page as needed to fully describe the premise.



Filing Fee:  
**\$85.00**

Make check payable to:  
**Secretary of State**

Please file by  
**April 1, 2025**

**STATE OF MAINE**  
**2025 ANNUAL REPORT**  
FOR LIMITED LIABILITY COMPANIES ON FILE AS OF  
DECEMBER 31, 2024

Pursuant to 31 MRSA §1665.2, the information on the report must be current as of the date signed.

Filing by April 1, 2025 will allow us to provide better service. The legal filing deadline is still **June 1, 2025**. A \$50 late filing fee will be assessed if the report is late.

Charter Number:  
20215222DC

Jurisdiction:  
ME

ANN'S BOOK BISTRO, LLC  
ABIGAIL WHITE, REGISTERED AGENT  
17 BACK MEADOW RD  
DAMARISCOTTA, ME 04543 US

**Principal Home Office Address:**

17 BACK MEADOW RD  
17 BACK MEADOW RD  
DAMARISCOTTA, ME 04543 US

1. A brief statement of the character of the business in which the limited liability company is actually engaged in the State of Maine; if none, so indicate: (31 MRSA §1665.1.D)

WE ARE ACTIVE AND IN GOOD STANDING.

2. Name and physical address of at least one member, manager, or authorized person (31 MRSA §1665.1.E)

ABIGAIL WHITE	MANAGER	17 BACK MEADOW RD, DAMARISCOTTA, ME 04543, DAMARIS COTTA, ME 04543
_____	_____	_____
Type or Print Name	Member, Manager, or Authorized Person	Physical Street Address (City, State, Zip - Not PO Box)
_____	_____	_____
Type or Print Name	Member, Manager, or Authorized Person	Physical Street Address (City, State, Zip - Not PO Box)
_____	_____	_____
Type or Print Name	Member, Manager, or Authorized Person	Physical Street Address (City, State, Zip - Not PO Box)
_____	_____	_____
Type or Print Name	Member, Manager, or Authorized Person	Physical Street Address (City, State, Zip - Not PO Box)

Electronically Filed On: 05/27/2025

ABIGAIL WHITE  
(AUTHORIZED SIGNATURE)

ABIGAIL WHITE  
(TYPE OR PRINT NAME)  
(Execution - 31 MRSA §1676.1.B. Penalty for untrue or omitted material facts - 31MRSA §1678)

OWNER  
(CAPACITY/TITLE)

**SUBMIT TO: Bureau of Corporations, Elections and Commissions 101 State House Station, Augusta, ME 04333-0101**  
For questions, please contact 207-624-7752 or e-mail [cec.corporations@maine.gov](mailto:cec.corporations@maine.gov)

# State of Maine

DEPARTMENT OF HEALTH AND HUMAN SERVICES

**EST ID: 9999**

EATING PLACE - TAKEOUT

KOKO'S SANDWICH BAR  
603 MAIN ST  
DAMARISCOTTA ME 04543

EXPIRES: 03/19/2026

FEE: \$220.00

ATTN ABIGAIL WHITE  
ANN'S BOOK BISTRO LLC  
KOKO'S SANDWICH BAR  
17 BACK MEADOW RD  
DAMARISCOTTA ME 04543



*Jane Foye Holmes*

Commissioner

NON-TRANSFERABLE

▽ DETACH HERE ▽

**Section III: For use by Municipal Officers and County Commissioners only**

The undersigned hereby certifies that we have complied with the process outlined in 28-A M.R.S. §653 and approve this on-premises liquor license application.

Dated: \_\_\_\_\_

Who is approving this application?  Municipal Officers of \_\_\_\_\_

County Commissioners of \_\_\_\_\_ County

- Please Note:** The Municipal Officers or County Commissioners must confirm that the records of Local Option Votes have been verified that allows this type of establishment to be licensed by the Bureau for the type of alcohol to be sold for the appropriate days of the week. Please check this box to indicate this verification was completed.

Signature of Officials	Printed Name and Title

**This Application will Expire 60 Days from the date of  
Municipal or County Approval unless submitted to the Bureau**

Included below is the section of Maine’s liquor laws regarding the approval process by the municipalities or the county commissioners. This is provided as a courtesy only and may not reflect the law in effect at the time of application. Please see <http://www.mainelegislature.org/legis/statutes/28-A/title28-Asec653.html>

§653. Hearings; bureau review; appeal

**1. Hearings.** The municipal officers or, in the case of unincorporated places, the county commissioners of the county in which the unincorporated place is located, may hold a public hearing for the consideration of applications for new on-premises licenses and applications for transfer of location of existing on-premises licenses. The municipal officers or county commissioners may hold a public hearing for the consideration of requests for renewal of licenses, except that when an applicant has held a license for the prior 5 years and a complaint has not been filed against the applicant within that time, the applicant may request a waiver of the hearing.

A. The bureau shall prepare and supply application forms.

*Damariscotta Police Department*  
*Chief Jason Warlick*



*21 School Street*  
*Damariscotta, Maine 04543*  
*(207)563-1909 (207) 563-3200 fax (207) 563-8986*  
*email: jwarlick@damariscottame.com*

---

*TOGETHER WE MAKE A DIFFERENCE*

---

June 3, 2025

Board of Selectman  
Town of Damariscotta  
21 School Street  
Damariscotta, Maine 04543

Re: Koko's Sandwich Bar

To the Board of Selectman:

As requested, I had my staff research our records for any police complaints or contacts involving Koko's Sandwich Bar located at 603 Main Street. Please see attached sheet for response to that address.

To our knowledge, none of these calls involved the serving of alcohol at Koko's Sandwich Bar. All attached calls were under the previous establishment.

Please do not hesitate to contact me if you have further concerns or questions regarding this information.

Sincerely,

A handwritten signature in black ink, appearing to be "J. Warlick", written over a horizontal line.

Chief Jason Warlick  
Damariscotta Police Department

Lincoln County Sheriff's Office

Site Analysis

06/01/2024 to 06/01/2025 (0000 - 2359 only)

Jurisdiction: Damariscotta (200)

Site(s): 417

Sub Total >	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals >	<u>Calls</u>	<u>Unfounded</u>	<u>Incidents</u>	<u>Accidents</u>	<u>Arrests</u>	<u>Interviews</u>	<u>EMS</u>	<u>Fire</u>
	0	0	0	0	0	0	0	0



## Application Copy

File Number: 72379

Job Type: Renewal Application

LICENSE # CAR-22-107884	APPLICATION DATE RECEIVED 2025-06-10
LICENSE TYPE On-Premises: Beer, Wine & Spirits	LICENSEE M&W PARTNERS LLC
AGENT NAME	EFFECTIVE DATE 2024-08-02
EXPIRES 2025-08-01	STATUS Active
PREMISES NAME KING EIDERS PUB	
NEW SECONDARY LICENSE(S) None selected	
PREMISES TYPE Class A Restaurant	PREMISES NAME KING EIDERS PUB
OPERATOR M&W PARTNERS LLC	
PHYSICAL ADDRESS 12 ELM ST DAMARISCOTTA ME 04543	
MAILING ADDRESS 12 ELM ST DAMARISCOTTA ME 04543	
CONTACT NAME SCOTT MCARDLRE	PREFERRED CONTACT METHOD Email

CONTACT PHONE

(207) 563-6008

ALTERNATE PHONE

FAX

EMAIL

scott.m.mcardle@gmail.com

QUESTIONS

### **On-Premises: Beer, Wine & Spirit**

1. Is your business (including any DBA) registered and in good standing with the Maine Secretary of State?

Answer "No" if you are a Sole Proprietor.

No

2. Does the licensee or applicant(s) have any interest in any other Maine Liquor License?

No

3. Is the applicant/licensee an individual, partnership, or association?

Yes

Yes

4. Are all licensees/applicants residents of the State of Maine?

Yes

5. Is your license for a club with a membership?

No

6. Is your license application for Vessel Corporation?

No

7. Do you have a valid and current health license issued by Maine Department of Health and Human Services OR the Department of Agriculture?

Yes

(document uploaded)

8. Do you allow dancing or entertainment on the licensed premises?  
If so, You need to have a a license from the Maine State Fire Marshal.  
See <https://www.maine.gov/dps/fmo/plans-review/applications> for  
more information.

No

9. Will any law enforcement officer directly benefit financially from this  
license, if issued?

No

10 Is the licensee or applicant for a license receiving, directly or indirectly,  
any money, credit, thing of value, endorsement of commercial paper,  
guarantee of credit or financial assistance of any sort from any person  
or entity within or without the State, if the person or entity is engaged,  
directly or indirectly, in the manufacture, distribution, wholesale sale,  
storage or transportation of liquor.

No

11 Is the licensee/applicant(s) directly or indirectly giving aid or assistance  
in the form of money, property, credit, or financial assistance of any  
sort, to any person or business entity holding a liquor license granted  
by the State of Maine?

No

12 Do you have a manager employed?

Yes

Hannah Meneses 08/03/1985

Marina Mayberry 05/31/1994

Melissa Organ 12/23/1964

13 Has any of the listed applicants, an immediate family member of an  
applicant, or an employed manager been denied a liquor license or  
had a liquor license revoked within the last 5 years?

No

14 Is any of the listed applicants the spouse, father, mother, child or other immediate family member of a person whose liquor license has been revoked or denied in the last 6 months?

No

15 Has any licensee/applicant or employed manager ever been convicted of any violation of the liquor laws in Maine or any State of the United States within the last 5 years?

No

16 Has the licensee/applicant(s) or manager ever been convicted of any violation of any law, other than minor traffic violations, in Maine or any State of the United States?

No

17 Does the licensee/applicant(s) own the premises?

Yes

18 At which address are your business records located?

192 Old Sheepscot Road Wiscasset Maine

19 What will be your business hours? Please indicate each day's open and close times.

Sunday - Thursday 1130am 800pm  
Friday and Saturday 1130am 900pm

20 Please provide the name and distance from the premises to the nearest school, school dormitory and place of place of worship, measured from the main entrance of the premises to the main entrance of the school, school dormitory and place of worship by the ordinary course of travel.

Great Salt Bay School +/- 1 mile  
Lincoln Academy +/- 1 mile

21 Is your application for a Hotel or Bed & Breakfast?

No

22 What is the gross food income for the licensure period that will end on the expiration date?

\$1500000

23 What is the gross income from beer, wine, and spirits for the licensing period ending on the expiration date?

\$500000

24 Do you have a food menu?

Yes

(document uploaded)

#### DOCUMENTS

TYPE	FILE NAME	DESCRIPTION
Maine Health or Agriculture License	Health Licence.jpg	Health Licence
Food Menu	2025 DINNER SUMMER PDF.pdf	Dinner Menu
Food Menu	2025 LUNCH SUMMER PDF.pdf	Lunch Menu
Premises Floor Plan	Liq Lic 1st Floor Dia.pdf	First Floor Diagram
Premises Floor Plan	Liq Lic 2nd Floor Dia.pdf	Second Floor Diagram
Premises Floor Plan	Liq Lic Patio Dia.pdf	Patio Diagram
Corporate Supplemental Form	102 Supplemental Ownership Form and Affidavit-2.pdf	Ownership

#### APPLICANT

M&W PARTNERS LLC

DECLARATION

- I certify that I am the applicant as described in this application, or that I am duly authorized to submit this application on the applicant's behalf.

All information provided in this application is accurate and correct. I understand that false statements made on this application are punishable by law. Knowingly supplying false information on this application is a Class D Offense under Maine's Criminal Code, punishable by confinement of up to one year, or by monetary fine of up to \$2,000 or by both.

# State of Maine

DEPARTMENT OF HEALTH AND HUMAN SERVICES

**EST ID: 7676**

EATING PLACE TIER 2. 74 Seats (in)

KING EIDERS PUB  
2 ELM ST  
DAMARISCOTTA ME 04543

EXPIRES: 08/03/2025

FEE: \$265.00

ATTN SCOTT MCARDLE  
M & W PARTNERS LLC  
KING EIDERS PUB  
192 OLD SHEEPCOT RD  
WISCASSET ME 04578



*Jane Foyé Holmes*

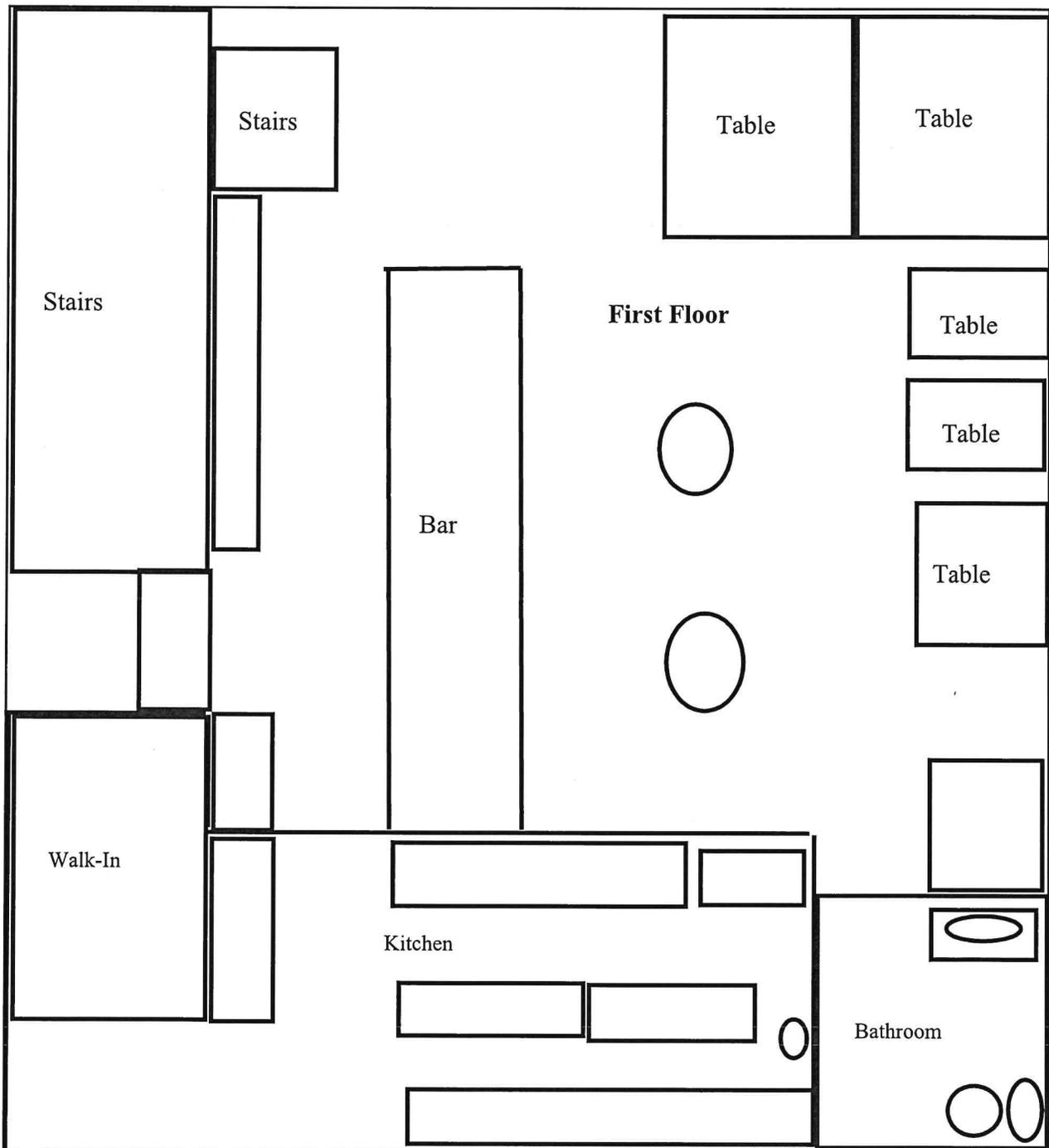
Acting Commissioner

NON-TRANSFERABLE

## Section VI Premises Floor Plan

In an effort to clearly define your license premise and the areas that consumption and storage of liquor authorized by your license type is allowed, the Bureau requires all applications to include a diagram of the premise to be licensed.

Diagrams should be submitted on this form and should be as accurate as possible. Be sure to label the following areas: entrances, office area, coolers, storage areas, display cases, shelves, restroom, point of sale area, area for on-premise consumption, dining rooms, event/function rooms, lounges, outside area/decks or any other areas on the premise that you are requesting approval. Attached an additional page as needed to fully describe the premise.

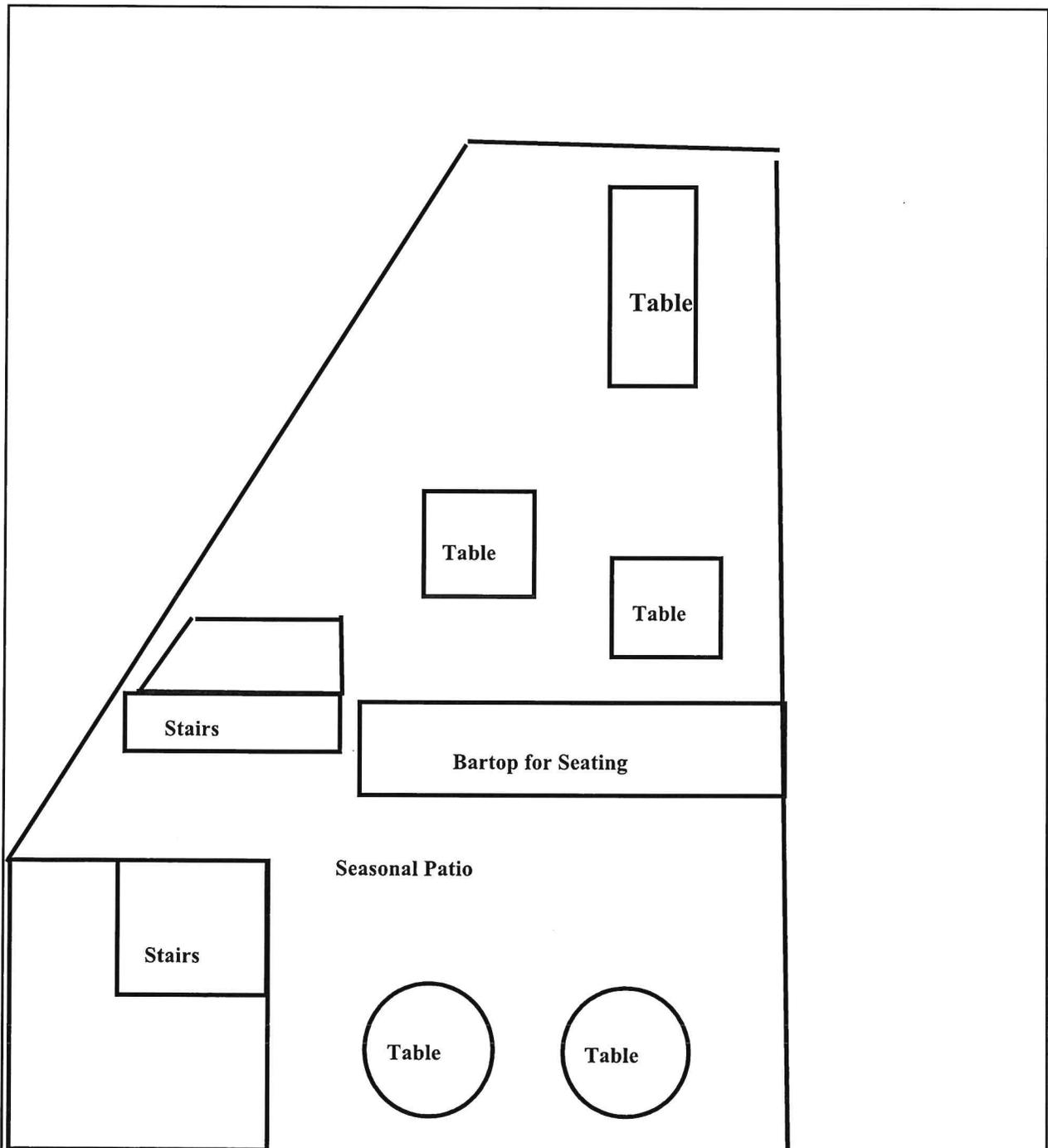




## Section VI Premises Floor Plan

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Diagrams should be submitted on this form and should be as accurate as possible. Be sure to label the following areas: entrances, office area, coolers, storage areas, display cases, shelves, restroom, point of sale area, area for on-premise consumption, dining rooms, event/function rooms, lounges, outside area/decks or any other areas on the premise that you are requesting approval. Attached an additional page as needed to fully describe the premise.



**Section III: For use by Municipal Officers and County Commissioners only**

The undersigned hereby certifies that we have complied with the process outlined in 28-A M.R.S. §653 and approve this on-premises liquor license application.

Dated: 06.25.25

Who is approving this application?  Municipal Officers of Damariscotta

County Commissioners of \_\_\_\_\_ County



**Please Note:** The Municipal Officers or County Commissioners must confirm that the records of Local Option Votes have been verified that allows this type of establishment to be licensed by the Bureau for the type of alcohol to be sold for the appropriate days of the week. Please check this box to indicate this verification was completed.

Signature of Officials	Printed Name and Title

**This Application will Expire 60 Days from the date of Municipal or County Approval unless submitted to the Bureau**

Included below is the section of Maine’s liquor laws regarding the approval process by the municipalities or the county commissioners. This is provided as a courtesy only and may not reflect the law in effect at the time of application. Please see <http://www.mainelegislature.org/legis/statutes/28-A/title28-Asec653.html>

§653. Hearings; bureau review; appeal

**1. Hearings.** The municipal officers or, in the case of unincorporated places, the county commissioners of the county in which the unincorporated place is located, may hold a public hearing for the consideration of applications for new on-premises licenses and applications for transfer of location of existing on-premises licenses. The municipal officers or county commissioners may hold a public hearing for the consideration of requests for renewal of licenses, except that when an applicant has held a license for the prior 5 years and a complaint has not been filed against the applicant within that time, the applicant may request a waiver of the hearing.

A. The bureau shall prepare and supply application forms.



## Application Copy

File Number: 77896

Job Type: Renewal Application

LICENSE # CAR-23-107763	APPLICATION DATE RECEIVED 2025-06-09
LICENSE TYPE On-Premises: Beer, Wine & Spirits	LICENSEE Y-KNOT ON THE WATER GOURMET EATERY, LLC
AGENT NAME	EFFECTIVE DATE 2024-07-11
EXPIRES 2025-07-10	STATUS Active
PREMISES NAME Y-KNOT ON THE WATER GOURMET EATERY	
NEW SECONDARY LICENSE(S) None selected	
PREMISES TYPE Class A Restaurant	PREMISES NAME Y-KNOT ON THE WATER GOURMET EATERY
OPERATOR Y-KNOT ON THE WATER GOURMET EATERY, LLC	
PHYSICAL ADDRESS 85 PARKING LOT LN DAMARISCOTTA ME 04543	

MAILING ADDRESS

85 PARKING LOT LN DAMARISCOTTA ME 04543

CONTACT NAME

CAROL & RICK HEABERLIN (25%  
EACH)

PREFERRED CONTACT METHOD

Email

CONTACT PHONE

(816) 698-2022

ALTERNATE PHONE

FAX

EMAIL

yknotfood@icloud.com

QUESTIONS

**On-Premises: Beer, Wine & Spirit**

1. Is your business (including any DBA) registered and in good standing with the Maine Secretary of State?

Answer "No" if you are a Sole Proprietor.

Yes

20246743DC

2. Does the licensee or applicant(s) have any interest in any other Maine Liquor License?

No

3. Is the applicant/licensee an individual, partnership, or association?

Yes

Yes

4. Are all licensees/applicants residents of the State of Maine?

Yes

5. Is your license for a club with a membership?

No

6. Is your license application for Vessel Corporation?

No

7. Do you have a valid and current health license issued by Maine Department of Health and Human Services OR the Department of Agriculture?

Yes

(document uploaded)

8. Do you allow dancing or entertainment on the licensed premises? If so, You need to have a license from the Maine State Fire Marshal. See <https://www.maine.gov/dps/fmo/plans-review/applications> for more information.

No

9. Will any law enforcement officer directly benefit financially from this license, if issued?

No

10. Is the licensee or applicant for a license receiving, directly or indirectly, any money, credit, thing of value, endorsement of commercial paper, guarantee of credit or financial assistance of any sort from any person or entity within or without the State, if the person or entity is engaged, directly or indirectly, in the manufacture, distribution, wholesale sale, storage or transportation of liquor.

No

11. Is the licensee/applicant(s) directly or indirectly giving aid or assistance in the form of money, property, credit, or financial assistance of any sort, to any person or business entity holding a liquor license granted by the State of Maine?

No

12. Do you have a manager employed?

No

13 Has any of the listed applicants, an immediate family member of an applicant, or an employed manager been denied a liquor license or had a liquor license revoked within the last 5 years?

No

14 Is any of the listed applicants the spouse, father, mother, child or other immediate family member of a person whose liquor license has been revoked or denied in the last 6 months?

No

15 Has any licensee/applicant or employed manager ever been convicted of any violation of the liquor laws in Maine or any State of the United States within the last 5 years?

No

16 Has the licensee/applicant(s) or manager ever been convicted of any violation of any law, other than minor traffic violations, in Maine or any State of the United States?

No

17 Does the licensee/applicant(s) own the premises?

Yes

18 At which address are your business records located?

85 parking lot lane damariacotta me  
04543

19 What will be your business hours? Please indicate each day's open and close times.

Mon 11 to 3

Tuesday 11 to 3

Wednesday closed

Thursday 11 to 3

Friday 11 to 5

Sat 830 to 5

Sunday 830 to 3

20 Please provide the name and distance from the premises to the nearest school, school dormitory and place of place of worship, measured from the main entrance of the premises to the main entrance of the school, school dormitory and place of worship by the ordinary course of travel.

0.2 miles walking damariscotta bapitist church

21 Is your application for a Hotel or Bed & Breakfast?

No

22 What is the gross food income for the licensure period that will end on the expiration date?

156k

23 What is the gross income from beer, wine, and spirits for the licensing period ending on the expiration date?

22935.00

24 Do you have a food menu?

Yes

(document uploaded)

#### DOCUMENTS

TYPE	FILE NAME	DESCRIPTION
Premises Floor Plan	IMG_0184.jpeg	
Food Menu	IMG_0183.jpeg	
Food Menu	IMG_0181.jpeg	
Food Menu	IMG_0182.jpeg	
Maine Health or Agriculture License	IMG_0180.jpeg	
Corporate Supplemental Form	25 ANNR1120.pdf	

#### APPLICANT

Y-KNOT ON THE WATER  
GOURMET EATERY, LLC

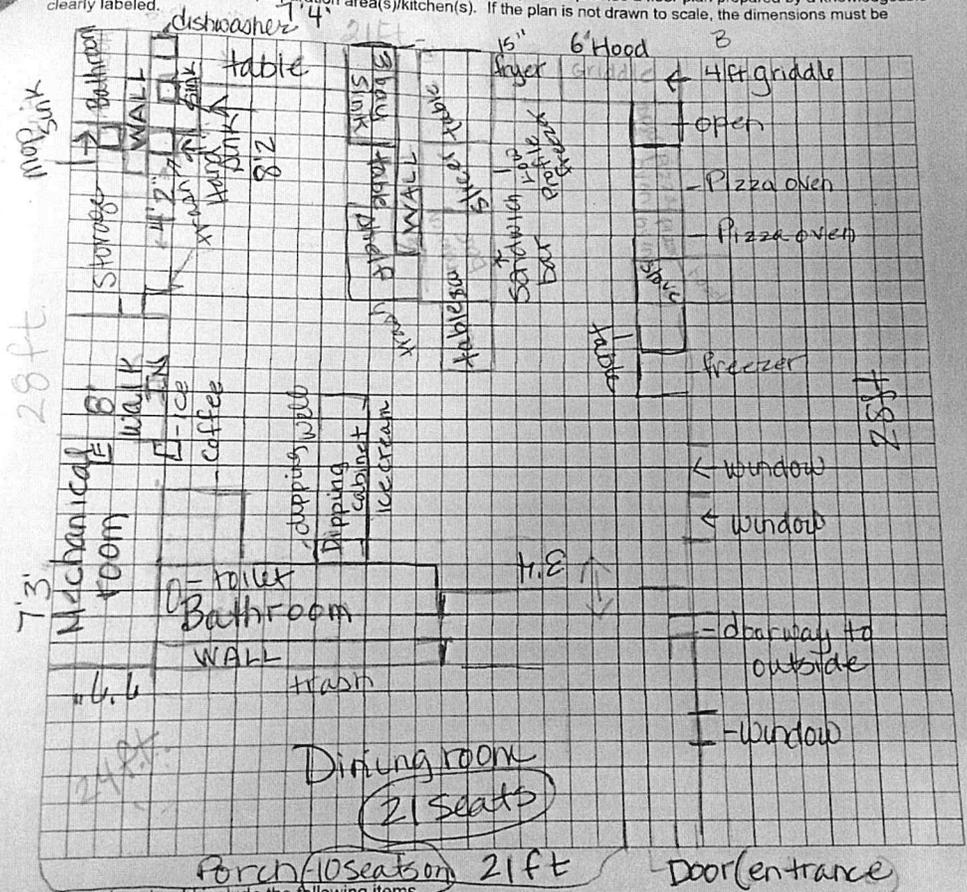
DECLARATION

- I certify that I am the applicant as described in this application, or that I am duly authorized to submit this application on the applicant's behalf.

All information provided in this application is accurate and correct. I understand that false statements made on this application are punishable by law. Knowingly supplying false information on this application is a Class D Offense under Maine's Criminal Code, punishable by confinement of up to one year, or by monetary fine of up to \$2,000 or by both.

your menu, or a draft menu  
 or Food Preparation Area Plan:

Use this grid or a separate sheet of graph paper to draw a floor plan, or provide a floor plan prepared by a knowledgeable party, for eating place food preparation area(s)/kitchen(s). If the plan is not drawn to scale, the dimensions must be clearly labeled.



The floor plan should include the following items:

Sinks	Toilet Facilities:	Refrigeration:	Facilities:
1. Hand Washing	1. Toilets	1. Walk-in Coolers	1. Food Preparation Areas
2. Ware Washing	2. Sinks	2. Walk-in Freezers	2. Food Storage Areas
3. Utility	3. Urinals	3. Freestanding Coolers	3. Trash/Refuse/Redemption Areas
4. Food-Prep	4. Other	4. Freestanding Freezers	4. Dining Areas
5. Dipper Wells		5. Ice Maker	5. Equipment/Counters/Seats/Tables
6. Other		6. Other	6. Dry Storage/All Other Storage

Filing Fee:  
**\$85.00**

Make check payable to:  
**Secretary of State**

Please file by  
**April 1, 2025**

# STATE OF MAINE 2025 ANNUAL REPORT

FOR LIMITED LIABILITY COMPANIES ON FILE AS OF  
DECEMBER 31, 2024

Pursuant to 31 MRSA §1665.2, the information on the  
report must be current as of the date signed.

Filing by April 1, 2025 will allow us to provide better service. The legal filing deadline is still **June 1, 2025**. A \$50 late filing fee will be assessed if the report is late.

Charter Number:  
20246743DC

Jurisdiction:  
ME

Y-KNOT ON THE WATER GOURMET EATERY, LLC  
ROBERT B GREGORY, REGISTERED AGENT  
PO BOX 760  
DAMARISCOTTA, ME 04543 US

**Principal Home Office Address:**

85 PARKING LOT LANE  
DAMARISCOTTA, ME 04543 US

1. A brief statement of the character of the business in which the limited liability company is actually engaged in the State of Maine; if none, so indicate: (31 MRSA §1665.1.D)

RESTAURANT SERVICES

2. Name and physical address of at least one member, manager, or authorized person (31 MRSA §1665.1.E)

CAROL L. HEABERLIN	MANAGER	85 LIONS RIDGE DRIVE, ALNA, ME 04535
Type or Print Name	Member, Manager, or Authorized Person	Physical Street Address (City, State, Zip - Not PO Box)
Type or Print Name	Member, Manager, or Authorized Person	Physical Street Address (City, State, Zip - Not PO Box)
Type or Print Name	Member, Manager, or Authorized Person	Physical Street Address (City, State, Zip - Not PO Box)
Type or Print Name	Member, Manager, or Authorized Person	Physical Street Address (City, State, Zip - Not PO Box)

Electronically Filed On: 05/12/2025

ROBERT B. GREGORY  
(AUTHORIZED SIGNATURE)

ROBERT B. GREGORY  
(TYPE OR PRINT NAME)

REGISTERED AGENT  
(CAPACITY/TITLE)

(Execution - 31 MRSA §1676.1.B. Penalty for untrue or omitted material facts - 31MRSA §1678)

**SUBMIT TO: Bureau of Corporations, Elections and Commissions 101 State House Station, Augusta, ME 04333-0101**  
**For questions, please contact 207-624-7752 or e-mail [cec.corporations@maine.gov](mailto:cec.corporations@maine.gov)**

# State of Maine

DEPARTMENT OF HEALTH AND HUMAN SERVICES

**EST ID: 24883**

EATING PLACE TIER 2 25 Seats (in) 10 Seats (out)

Y-KNOT ON THE WATER GOURMET EATERY  
85 PARKING LOT LN  
DAMARISCOTTA ME 04543

EXPIRES: 07/11/2025

FEE: \$265.00

ATTN MELINDA JONES  
Y-KNOT ON THE WATER GOURMET EATERY - LLC  
Y-KNOT ON THE WATER GOURMET EATERY  
PO BOX 1372  
DAMARISCOTTA ME 04543



*Janet Quinn-Holmes*

Acting Commissioner

NON-TRANSFERABLE

**Section III: For use by Municipal Officers and County Commissioners only**

The undersigned hereby certifies that we have complied with the process outlined in 28-A M.R.S. §653 and approve this on-premises liquor license application.

Dated: 06.25.25

Who is approving this application?  Municipal Officers of Damanscotta

County Commissioners of \_\_\_\_\_ County

**Please Note:** The Municipal Officers or County Commissioners must confirm that the records of Local Option Votes have been verified that allows this type of establishment to be licensed by the Bureau for the type of alcohol to be sold for the appropriate days of the week. Please check this box to indicate this verification was completed.

Signature of Officials	Printed Name and Title

**This Application will Expire 60 Days from the date of Municipal or County Approval unless submitted to the Bureau**

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§653. Hearings; bureau review; appeal

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A. The bureau shall prepare and supply application forms.



Town of Damariscotta  
21 School St  
Damariscotta, ME 04543  
(207) 563-5168 | (207) 563-6862 Fax  
damariscottame.com

## MEMO

To: Select Board  
From: Andrew Dorr, Town Manager  
Date: June 21, 2025  
Re: Fire Station Roofing RFP/Contract Award

---

Following the advertised period of the Fire Station Roof Replacement RFP, Chief Roberts joined me to open bids on June 11th. There were six (6) bids received ranging in price from \$64,485 to \$96,580, full summary attached.

- \$64,685 - Deery Roofing LLC
- \$72,2580 - JB Roofing
- \$75,630 - Williams Construction
- \$77,454 - JJS Universal Construction
- \$89,483.10 - Restorations Unlimited of ME
- \$96,580 - Horch Roofing

Deery Roofing was the apparent low bidder (complete submission attached) and a call to one of the references came back very positive. All materials have been provided as requested and any materials/labor required beyond the scope of work identified will be for cost +5%/34 per hour.

The Chief and I discussed the possibility of adding gutters to this project as well as rake boards. The gutters were a recommendation following the structural assessment, attached, and will aid in getting water away from the footprint of the building and preventing future water/ice damage. A quick assessment of the additional costs may be between \$6,500 and \$10,000.

This project was estimated to cost as much as \$80,000 and only included the roofing. The addition of rake boards and gutters would still keep the project costs below the estimated value. The Chief and I are in agreement that the board should consider Deery Roofing as the responsible low bidder worthy of issuing a contract.

**Possible motion(s):**

1. To accept the bid from Deering Roofing LLC and to authorize the Town Manager to execute any necessary contracts related to the Fire Station Roof Replacement/Repairs project.
2. Appropriate up to \$75,000 from the Fire Station Building Reserve to complete the Roof Replacement/Repairs project.

Company Name		<b>Derry Roofing</b>	<b>Horch Roofing</b>	<b>JB Roofing Systems, LLC</b>	<b>JJS Universal Construction Company</b>	<b>Restorations Unlimited of Maine</b>	<b>Williams Construction Company</b>
City/State		Derry, NH	Warren, ME	Henniker, NH	Dudley, MA	Winterport, ME	Brewer, ME
Cost Proposal							
Lump Sum		\$64,685.00	\$96,580.00	\$72,250.00	\$77,454.00	\$89,483.10	\$75,630.00
Labor (Hr)		\$32.00	X	\$100.00	\$75.00	X	\$84.00
Materials (cost + __)		5%	X	40%	15%	X	5%
Payment Terms		Due on completion	X	Negotiable	60 days upon completion	30 Down, 30 Commencement, 30 at Halfway, 10 upon completion	Upon completion
Conformance with the RFP	Proposal sheet	Yes	No	Yes	Yes	Yes	Yes
	Scope of Work	Yes	No	Yes	Maybe	Yes	Yes
	Lump Sum Included	Yes	Yes	Yes	Yes	Yes	Yes
	Specifies materials	Yes	Yes	Yes	Yes	Yes	Yes
Proposed Start		Beginning of August 2025	X	Flexible	July 2025	60 days of downpayment/contract	July 7
Proposed Completion		1 week (weather permitting)	X	5 days	July 2025	2 weeks	July 25



Town of  
Damariscotta

Andrew Dorr <adorr@damariscotta.maine.gov>

---

## Fwd: \*Fire Station Roof Bid\*

1 message

---

**John Roberts** <jroberts@damariscotta.maine.gov>  
To: Andrew Dorr <adorr@damariscottame.com>

Wed, Jun 11, 2025 at 12:48 PM

----- Forwarded message -----

From: **Derry Roofing** <derryroofing@yahoo.com>  
Date: Wed, Jun 11, 2025, 12:44 PM  
Subject: \*Fire Station Roof Bid\*  
To: jroberts@damariscottame.com <jroberts@damariscottame.com>

Good afternoon, Chief Roberts,

Please see attached Proposal summary as well as our Company Proposal. Please let us know if you have any questions.

Thank you for allowing the bid to be emailed as well.

Sincerely  
Roseann Rudy  
Derry Roofing

---

### 2 attachments



**Roof RFP Proposal Summary.pdf**  
180K



**Shingle Proposal - Fire Station Roof Replacement.docx**  
146K

**PROPOSAL SUMMARY**

**Company Information**

Company/Contractor Name: Derry Roofing LLC

Address: 2 Chester Rd, Ste 103A Derry, NH 03038  
 (Street Address) (City/State/Zip)

Project Manager: Doran Rudy

Contact Information: 603-479-8862 Derryroofing@yahoo.com  
 (Phone) (email)

**Cost Proposal**

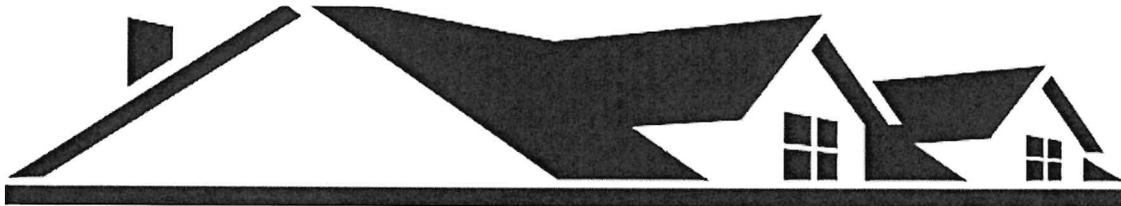
Lump Sum: \$ 64,685.00  
 Labor (Hr): \$ 32.00  
 Materials: cost + 5 %  
 Payment Terms: Total Due on Completion

**Project Timeline**

Proposed Start Beginning of August 2025  
 Proposed Completion 1 Week, Whether Permitting

**References**

<i>Customer Name</i>	<i>Building Type</i>	<i>Year Completed</i>	<i>Phone No.</i>
Cumberland Couty, ME Bill Trufant Facilities Director	Commercial /Shingle	2024	207-699-1982 Ext3202
Merrimack County, NH Jonathan Gardner, Purch Mgr	Commercial / Shingle	2024	603-796-3271
NH DOT Paul Sanders, Foreman Dist 6	Commercial / Shingle	2024	603-750-9240



# Derry Roofing

2 Chester Rd, Derry, NH 03038  
603-479-8862 – [Derryroofing@yahoo.com](mailto:Derryroofing@yahoo.com)  
Roseann & Doran Rudy - Owners

Proposal Submitted To: Chief John Roberts

Phone: 207-380-6880

Date: 6/11/25

Company: Town of Damariscotta Fire Dept

Job Name: Fire Station Roof Replacement

Email: [jroberts@damariscottame.com](mailto:jroberts@damariscottame.com)

Job Location: Damariscotta, Maine

We hereby submit specifications and estimate for: Fire Station Roof Replacement

- Inspect roof covering for any damage, rot, or other issues. If any sections require replacement, this work would be in addition to the proposal provided but would be accomplished prior to commencing the new roof install.
- Strip all existing shingles, drip-edge, membrane/tar paper down to the wooden roof surface. All trim, fascia boards, and vent/eave material shall be removed. (Per Specs if the existing ice & water shield that does not easily come up can be left in place to be covered with a new layer.)
- Install WOLF PVC 1x white trim for all fascia and trim along the roof edge with screws and plugs.
- Install WOLF PVC 1x white trim in all eaves with 2" metal vent with screws and plugs.
- Install TOPSHIELD white aluminum drip-edge along the perimeter of all roof lines. A double-edged drip design will be used on eaves.
- Install GRACE Ice & Water Shield 6 Ft up from the roof edge, on eaves, valleys & around any roof penetrations.
- Install TOPSHIELD synthetic paper on remaining roof areas.
- Replace all step flashing where the bay section meets the meeting office section.
  - o 5x7 step flashing shall be used in all areas where a vertical wall meets a roof surface.
- Replace flashing around the chimney.
- Replace all boots over vent pipes with new lifetime boots.
- Install CertainTeed Landmark shingles with color Driftwood.
- CertainTeed swift start shingles shall be used for the first course.
- Install TOPSHIELD Ridge Vent on Roof Cap (For roof to breathe properly)
- Clean and Clear all Debris from Roof & Jobsite.
- 20 Year Workmanship Warranty.

## NOTICE OF CANCELLATION

You may cancel this transaction, without any penalty or obligation, within three (3) business days from the above date. If you cancel any payments made by you under the agreement, any negotiable instrument executed by you will be returned to you within ten(10) business days following receipt by the seller of your cancellation notice, and any security interest arising out of the transaction will be cancelled.

Signature \_\_\_\_\_

**We hereby propose to furnish materials and labor-complete in accordance with the above specifications, for the sum of: \$ 64,685.00**

Payment to be made as follows: 100% Due upon completion

All Material is guaranteed to be as specified. All work to be completed in workmanlike manner according to the standard practices, any alterations or deviation from above specifications involving extra cost will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. Owner to carry necessary insurance. We are not responsible for damming Ice.

Authorized Signature \_\_\_\_\_

\*\*

Proposal is good for 60 Days

**Acceptance of proposal** The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance \_\_\_\_\_ Signature \_\_\_\_\_



---

## Re: \*Fire Station Roof Bid\*

---

**Derry Roofing** <derryroofing@yahoo.com>  
To: Andrew Dorr <adorr@damariscotta.maine.gov>

Fri, Jun 20, 2025 at 4:13 PM

And yes on insurance and the warranty

Sent from Yahoo Mail for iPhone

On Friday, June 20, 2025, 3:57 PM, Derry Roofing <derryroofing@yahoo.com> wrote:

I didn't include the rake boards , just the fascia and soffits with the 2" vent

Sent from Yahoo Mail for iPhone

On Friday, June 20, 2025, 3:45 PM, Derry Roofing <derryroofing@yahoo.com> wrote:

Yes we're doing the facial boards and soffit with vents on all the bottoms 👍👍

Sent from Yahoo Mail for iPhone

On Friday, June 20, 2025, 3:05 PM, Andrew Dorr <adorr@damariscotta.maine.gov> wrote:

Good Afternoon,

I am following up on some references and information prior to our Select Board meeting next week. Can you provide the following three items?

Evidence of insurance coverage.

4. The successful Contractor must show evidence of insurance coverage, including comprehensive general liability insurance and automobile liability insurance as well as proof of worker's compensation liability. The amounts of general liability and automobile liability coverage shall be at least \$2,000,000.00 combined single limit.

Confirmation that replacement of the trim along the eaves is included in your lump sum price.

**Work to be performed:**

- Strip all existing shingles, drip-edge, membrane/tar paper down to the wooden roof surface. The existing ice & water shield that does not easily come up can be left in place to be covered with a new layer. All trim, fascia boards, and vent/eave material shall be removed.
  - Bidder is responsible for disposal of all stripped material, which shall be covered in the bid price.
- Inspect roof covering for any damage, rot, or other issues. If any sections require replacement, this work would be in addition to the proposal provided, but would be accomplished prior to commencing new roof install.
- Install PVC 1x white trim for all fascia and trim along the roof edge with screws and plugs.
- Install PVC 1x white trim in all eaves with 2" metal vent with screws and plugs.
- Install new white aluminum drip-edge along the perimeter of all roof lines. Eaves shall use a double-edged drip design.

Confirm the 20-year workmanship warranty.

- CertainTeed swift start shingles shall be used for the first cc
- Install TOPSHIELD Ridge Vent on Roof Cap (For roof to br
- Clean and Clear all Debris from Roof & Jobsite.
- 20 Year Workmanship Warranty.

**NOTICE OF CANCE**

Thank you for your attention to this.

Regards,  
Andy

On Wed, Jun 11, 2025 at 12:48 PM John Roberts <[jroberts@damariscotta.maine.gov](mailto:jroberts@damariscotta.maine.gov)> wrote:

----- Forwarded message -----

From: **Derry Roofing** <[derryroofing@yahoo.com](mailto:derryroofing@yahoo.com)>

Date: Wed, Jun 11, 2025, 12:44 PM

Subject: \*Fire Station Roof Bid\*

To: [jroberts@damariscottame.com](mailto:jroberts@damariscottame.com) <[jroberts@damariscottame.com](mailto:jroberts@damariscottame.com)>

Good afternoon, Chief Roberts,

Please see attached Proposal summary as well as our Company Proposal. Please let us know if you have any questions.

Thank you for allowing the bid to be emailed as well.

Sincerely  
Roseann Rudy  
Derry Roofing

--  
Andrew Dorr  
Town Manager



21 School Street | Damariscotta, ME 04543  
(207) 563-5168 (Office) | (207) 563-6862 (Fax)

Audited Financial Statements and  
Other Financial Information

**Town of Damariscotta, Maine**

June 30, 2023



*Proven Expertise & Integrity*

TOWN OF DAMARISCOTTA, MAINE

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JUNE 30, 2023

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## INDEPENDENT AUDITOR'S REPORT

Selectboard  
Town of Damariscotta  
Damariscotta, Maine

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Damariscotta, Maine as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Town of Damariscotta, 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, each major fund and the aggregate remaining fund information of Town of Damariscotta, Maine as of June 30, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Damariscotta, 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 Damariscotta, 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 Damariscotta, 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 and pension and OPEB information on pages 5 through 12 and 60 through 67 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 Damariscotta, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - Education Fund Revenues, 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. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and is also 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 Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - Education Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules 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 **FS DATE, 2025**, on our consideration of the Town of Damariscotta, 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 Damariscotta, 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 Damariscotta, Maine's internal control over financial reporting and compliance.

Buxton, Maine  
**FS DATE, 2025**

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

**(UNAUDITED)**

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

**Financial Statement Overview**

The Town of Damariscotta'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, the education fund budgetary comparison information, 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 regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, 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 one column for the Town's activities. The type of activity presented for the Town of Damariscotta is:

- *Governmental activities* - the activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, solid waste disposal, social services, education and unclassified.

### **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 Damariscotta, 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 Damariscotta can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds:* All 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 financial statement.

The Town of Damariscotta 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 education fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

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

*Fiduciary Funds:* These funds are used to account for resources held for the benefit of parties outside the Town of Damariscotta. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

### **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 Changes in Net Position - Fiduciary 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, Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - Education Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pension, Schedule of Changes in Net OPEB Liability - MMEHT, Schedule of Changes in Net OPEB Liability and Related Ratios - MMEHT, a 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, capital asset activity and other detailed budgetary information for the general fund and the education fund.

## 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 net position for governmental activities increased by \$985,653 from \$10,587,975 to \$11,573,628.

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 - decreased to a balance of \$3,791,927 at the end of this year.

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

	<b>2023</b>	<b>2022</b> <b>(Restated)</b>
<b>Assets:</b>		
Current Assets	\$ 6,481,266	\$ 7,398,342
Noncurrent Assets - Capital Assets	7,614,693	5,841,843
Total Assets	14,095,959	13,240,185
<b>Deferred Outflows of Resources:</b>		
Deferred Outflows Related to Pensions	147,921	153,118
Deferred Outflows Related to OPEB	10,927	12,727
Total Deferred Outflows of Resources	158,848	165,845
<b>Liabilities:</b>		
Current Liabilities	265,455	240,813
Noncurrent Liabilities	2,270,124	2,184,876
Total Liabilities	2,535,579	2,425,689
<b>Deferred Inflows of Resources:</b>		
Prepaid taxes	16,890	18,408
Deferred Inflows Related to Pensions	91,070	333,762
Deferred Inflows Related to OPEB	37,640	40,196
Total Deferred Inflows of Resources	145,600	392,366
<b>Net Position:</b>		
Net Investment in Capital Assets	6,520,593	3,545,389
Restricted: Special Revenue Funds	1,261,108	218,092
Unrestricted	3,791,927	6,824,494
Total Net Position	\$ 11,573,628	\$ 10,587,975

## Revenues and Expenses

Revenues for the Town's governmental activities decreased by 3.02%, while total expenses increased by 4.55%. The largest decrease in revenues was in grants and contributions not restricted to specific programs while the increase in expenditures was primarily due to public works.

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

	<b>2023</b>	<b>2022</b>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 99,328	\$ 88,240
Operating grants and contributions	606,011	518,429
<i>General Revenues:</i>		
Taxes	6,295,951	5,958,189
Grants and contributions not restricted to specific programs	621,996	1,711,922
Miscellaneous	480,661	79,923
Total Revenues	8,103,947	8,356,703
<b>Expenses</b>		
General government	656,728	575,549
Public safety	1,167,650	1,037,285
Public works	727,148	8,042
Solid waste disposal	141,870	135,135
Social services	19,165	9,507
County tax	552,397	501,832
Education	3,585,983	3,450,556
Unclassified	228,062	1,087,681
Interest on long-term debt	39,291	3,054
Total Expenses	7,118,294	6,808,641
Change in Net Position	985,653	1,548,062
Net Position - July 1, Restated	10,587,975	9,039,913
Net Position - June 30	<b>\$ 11,573,628</b>	<b>\$ 10,587,975</b>

## 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 Damariscotta, Maine**  
**Fund Balances - Governmental Funds**  
**June 30,**

	<b>2023</b>	<b>2022 (Restated)</b>	<b>Increase (Decrease)</b>
Major Funds:			
General Fund:			
Unassigned	\$ 2,342,447	\$ 4,180,618	\$ (1,838,171)
Education Fund:			
Committed	686,671	527,306	159,365
Road/Sidewalk Bond Fund:			
Restricted	1,039,670	-	1,039,670
Total Major Funds	\$ 4,068,788	\$ 4,707,924	\$ (639,136)
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 221,438	\$ 218,092	\$ 3,346
Assigned	1,752	387	1,365
Unassigned (deficit)	(30,909)	(17,495)	(13,414)
Capital Projects Funds:			
Committed	2,579,196	2,497,273	81,923
Unassigned (deficit)	(592,396)	(347,035)	(245,361)
Total Nonmajor Funds	\$ 2,179,081	\$ 2,351,222	\$ (172,141)

The changes to total fund balances for the general fund, education fund and nonmajor funds occurred due to the regular activity of operations.

### Budgetary Highlights

The difference between the original and final budget for the general fund was \$32,500 appropriated from the unassigned fund balance for public works at the November 16, 2022 special town meeting.

The general fund actual revenues were receipted over budget by \$412,204. All revenue categories were receipted over budgeted amounts with the exception of public works and unclassified.

The general fund actual expenditures were under budgeted amounts by \$231,735. All expenditures categories were within or under budgeted amounts with the exception of solid waste disposal, social services and education.

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

The education fund actual revenues exceeded the budget by \$564,201. All revenue categories were within or exceeded budgeted amounts except for Intergovernmental - state education subsidy and other.

The education fund actual expenditures exceeded budgeted amounts by \$35,338. All expenditures categories exceeded budgeted amounts with the exception of regular instruction.

### Capital Asset and Debt Administration

#### Capital Assets

As of June 30, 2023, the net book value of capital assets recorded by the Town increased by \$1,772,849 from the prior year. This increase is the result of current year additions of \$2,045,856 less current year depreciation of \$273,007.

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

	<b>2023</b>	<b>2022 (Restated)</b>
Land	\$ 364,005	\$ 364,005
Artwork and historical treasures	20,000	20,000
Construction in progress	2,685,868	814,190
Buildings and improvements	1,114,766	1,055,864
Machinery and equipment	85,802	74,951
Vehicles	414,925	445,795
Infrastructure	<u>2,929,327</u>	<u>3,067,039</u>
Total	<u>\$ 7,614,693</u>	<u>\$ 5,841,844</u>

## **Debt**

At June 30, 2023, the Town had \$2,133,770 in a bond and note from direct borrowing payable versus \$2,296,454 as of June 30, 2022. Refer to Note 6 of Notes to Financial Statements for more detailed information.

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

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

## **Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Treasurer's Office at 21 School Street, Damariscotta, Maine 04543.

## TOWN OF DAMARISCOTTA, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2023

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 5,676,209
Investments	648,586
Accounts receivable (net of allowance for uncollectibles):	
Taxes	32,449
Liens	100,161
Other	16,324
Due from other governments	7,537
Total current assets	<u>6,481,266</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	3,069,873
Buildings and equipment, net of accumulated depreciation	4,544,820
Total noncurrent assets	<u>7,614,693</u>
<b>TOTAL ASSETS</b>	<u>14,095,959</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	147,921
Deferred outflows related to OPEB	10,927
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>158,848</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 14,254,807</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 125,167
Current portion of long-term obligations	137,078
Total current liabilities	<u>265,455</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bond payable	1,982,543
Notes from direct borrowings payable	21,096
Accrued compensated absences	27,786
Net pension liability	183,713
Net OPEB liability	54,986
Total noncurrent liabilities	<u>2,270,124</u>
<b>TOTAL LIABILITIES</b>	<u>2,535,579</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Prepaid taxes	16,890
Deferred inflows related to pensions	91,070
Deferred inflows related to OPEB	37,640
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>145,600</u>
<b>NET POSITION</b>	
Net investment in capital assets	6,520,593
Restricted	1,261,108
Unrestricted	3,791,927
<b>TOTAL NET POSITION</b>	<u>11,573,628</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 14,254,807</u>

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

## TOWN OF DAMARISCOTTA, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental activities:					
General government	\$ 656,728	\$ 86,715	\$ -	\$ -	\$ (570,013)
Public safety	1,167,650	12,613	-	-	(1,155,037)
Public works	727,148	-	21,408	-	(705,740)
Solid waste disposal	141,870	-	-	-	(141,870)
Social services	19,165	-	-	-	(19,165)
County tax	552,397	-	-	-	(552,397)
Education	3,585,983	-	584,603	-	(3,001,380)
Unclassified	228,062	-	-	-	(228,062)
Interest on long-term debt	39,291	-	-	-	(39,291)
Total government	<u>\$ 7,118,294</u>	<u>\$ 99,328</u>	<u>\$ 606,011</u>	<u>\$ -</u>	<u>(6,412,955)</u>

STATEMENT B (CONTINUED)  
TOWN OF DAMARISCOTTA, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(6,412,955)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	5,775,612
Excise taxes	520,339
Grants and contributions not restricted to specific programs	621,996
Miscellaneous	<u>480,661</u>
Total general revenues	<u>7,398,608</u>
 CHANGE IN NET POSITION	 985,653
 NET POSITION - JULY 1, RESTATED	 <u>10,587,975</u>
 NET POSITION - JUNE 30	 <u>\$ 11,573,628</u>

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

## TOWN OF DAMARISCOTTA, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2023

	General Fund (Restated)	Education Fund	Road/ Sidewalk Bond Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 4,990,323	\$ 685,886	\$ -	\$ -	\$ 5,676,209
Investments	648,586	-	-	-	648,586
Accounts receivable (net of allowance for uncollectibles):					
Taxes	32,449	-	-	-	32,449
Liens	100,161	-	-	-	100,161
Other	9,808	2,549	-	3,967	16,324
Due from other governments	-	-	-	7,537	7,537
Due from other funds	634,809	-	1,039,670	2,807,348	4,481,827
<b>TOTAL ASSETS</b>	<b>\$ 6,416,136</b>	<b>\$ 688,435</b>	<b>\$ 1,039,670</b>	<b>\$ 2,818,852</b>	<b>\$ 10,963,093</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 118,441	\$ 1,764	\$ -	\$ 4,962	\$ 125,167
Accrued payroll	2,516	-	-	-	2,516
Due to other governments	694	-	-	-	694
Due to other funds	3,847,018	-	-	634,809	4,481,827
<b>TOTAL LIABILITIES</b>	<b>3,968,669</b>	<b>1,764</b>	<b>-</b>	<b>639,771</b>	<b>4,610,204</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Prepaid taxes	16,890	-	-	-	16,890
Deferred tax revenues	88,130	-	-	-	88,130
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>105,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,020</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	1,039,670	221,438	1,261,108
Committed	-	686,671	-	2,579,196	3,265,867
Assigned	-	-	-	1,752	1,752
Unassigned	2,342,447	-	-	(623,305)	1,719,142
<b>TOTAL FUND BALANCES</b>	<b>2,342,447</b>	<b>686,671</b>	<b>1,039,670</b>	<b>2,179,081</b>	<b>6,247,869</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 6,416,136</b>	<b>\$ 688,435</b>	<b>\$ 1,039,670</b>	<b>\$ 2,818,852</b>	<b>\$ 10,963,093</b>

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

## TOWN OF DAMARISCOTTA, MAINE

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

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 6,247,869
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	7,614,693
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	88,130
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	147,921
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	10,927
Long-term obligations shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bond payable	(2,102,404)
Notes from direct borrowings payable	(31,366)
Accrued compensated absences	(34,733)
Net pension liability	(183,713)
Net OPEB liability	(54,986)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(91,070)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	<u>(37,640)</u>
Net position of governmental activities	<u>\$ 11,573,628</u>

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

## TOWN OF DAMARISCOTTA, MAINE

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

	General Fund	Education Fund	Road/ Sidewalk Bond Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ 5,935,019	\$ -	\$ -	\$ -	\$ 5,935,019
Excise taxes	520,339	-	-	-	520,339
Intergovernmental	509,679	584,603	-	133,725	1,228,007
General government	112,621	-	-	-	112,621
Public works	21,408	-	-	-	21,408
Public safety	12,613	-	-	-	12,613
Unclassified	8,241	210	-	136,416	144,867
Interest income	288,480	-	-	-	288,480
<b>TOTAL REVENUES</b>	<b>7,408,400</b>	<b>584,813</b>	<b>-</b>	<b>270,141</b>	<b>8,263,354</b>
<b>EXPENDITURES</b>					
Current:					
General government	681,116	-	-	-	681,116
Public safety	1,164,248	-	-	-	1,164,248
Public works	550,101	-	1,215,330	-	1,765,431
Solid waste disposal	141,870	-	-	-	141,870
Social services	19,165	-	-	-	19,165
County tax	552,397	-	-	-	552,397
Education	2,221,674	1,364,309	-	-	3,585,983
Debt service:					
Principal	162,684	-	-	-	162,684
Interest	39,291	-	-	-	39,291
Unclassified	96,064	-	-	866,382	962,446
<b>TOTAL EXPENDITURES</b>	<b>5,628,610</b>	<b>1,364,309</b>	<b>1,215,330</b>	<b>866,382</b>	<b>9,074,631</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,779,790</b>	<b>(779,496)</b>	<b>(1,215,330)</b>	<b>(596,241)</b>	<b>(811,277)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	938,861	-	424,100	1,362,961
Transfers (out)	(1,362,961)	-	-	-	(1,362,961)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,362,961)</b>	<b>938,861</b>	<b>-</b>	<b>424,100</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>416,829</b>	<b>159,365</b>	<b>(1,215,330)</b>	<b>(172,141)</b>	<b>(811,277)</b>
<b>FUND BALANCES - JULY 1, RESTATED</b>	<b>1,925,618</b>	<b>527,306</b>	<b>2,255,000</b>	<b>2,351,222</b>	<b>7,059,146</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 2,342,447</b>	<b>\$ 686,671</b>	<b>\$ 1,039,670</b>	<b>\$ 2,179,081</b>	<b>\$ 6,247,869</b>

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

## TOWN OF DAMARISCOTTA, MAINE

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

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (811,277)</u>
<p>Amounts reported for governmental activities in the Statement of Activities          (Statement B) are different because:</p>	
<p>Governmental funds report capital outlays as expenditures while governmental activities          report depreciation expense allocated to those expenditures over the life of the assets:</p>	
Capital asset acquisitions	2,045,856
Depreciation expense	<u>(273,007)</u>
	<u>1,772,849</u>
Deferred outflows of resources related to pensions 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	<u>(5,197)</u>
Deferred outflows of resources related to OPEB 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	<u>(1,800)</u>
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>(159,407)</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>162,684</u>
Deferred inflows of resources related to pensions 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	<u>242,692</u>
Deferred inflows of resources related to OPEB 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	<u>2,556</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(10,340)
Net pension liability	(206,687)
Net OPEB liability	<u>(420)</u>
	<u>(217,447)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 985,653</u>

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

## TOWN OF DAMARISCOTTA, MAINE

STATEMENT OF NET POSITION - FIDUCIARY FUNDS  
JUNE 30, 2023

	<u>Total Private Purpose Trust</u>
ASSETS	
Investments	\$ 832,988
TOTAL ASSETS	<u>\$ 832,988</u>
LIABILITIES	
Deposits held for others	\$ 134,157
TOTAL LIABILITIES	<u>\$ 134,157</u>
NET POSITION	
Restricted - held in trust	<u>\$ 939,459</u>

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

## TOWN OF DAMARISCOTTA, MAINE

STATEMENT OF NET POSITION - FIDUCIARY FUNDS  
JUNE 30, 2023

	<u>Total Private Purpose Trust</u>
ADDITIONS	
Investment income net of unrealized gains/(losses)	\$ 99,486
Miscellaneous	30,429
TOTAL ADDITIONS	<u>129,915</u>
DEDUCTIONS	
Other	<u>52,956</u>
TOTAL DEDUCTIONS	<u>52,956</u>
CHANGE IN NET POSITION	76,959
NET POSITION - JULY 1	<u>862,500</u>
NET POSITION - JUNE 30	<u><u>\$ 939,459</u></u>

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

The Town of Damariscotta was incorporated under the laws of the State of Maine. The Town operates under the selectmen form of government and provides the following services: general government, public safety, public works, solid waste disposal, social services, education and unclassified.

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

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

**Implementation of New Accounting Standards**

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

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

Statement No. 96 "Subscription-Based Information Technology Arrangements". This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Government-Wide and Fund Financial Statements**

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

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

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column and (b) reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position are reported in three parts - 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 (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. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

1. Governmental Funds:

The focus of the governmental fund's 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 Education Fund is used to account for financial resources to be used for education by the school department. Sources of revenue are primarily intergovernmental and transfers from the general fund.
- c. The Road/Sidewalk Bond Fund is used to account for financial resources to be used for the improvement of roads and sidewalks. The source of revenue is the 2022 general obligation bond.

Nonmajor Funds

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

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (private-purpose). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements. The Town has no component units that are fiduciary in nature.

The emphasis in fund financial statements is on the major funds in the governmental activity category. 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.

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.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 first 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.

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The Town of Damariscotta has a formal investment policy and follows the State of Maine Statutes.

**Receivables**

Receivables include amounts due from governmental agencies and ambulance receivables. 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 amounts is estimated to be \$0 as of June 30, 2023. Accounts receivable netted with allowances for uncollectibles were \$23,861 for the year ended June 30, 2023.

**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".

**Transactions Between Funds**

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

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$3,000 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.

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. Antique memorabilia have been capitalized as art and historical items. These items are categorized as non-depreciable as they are considered inexhaustible.

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

Estimated useful lives are as follows:

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

**Long-term Obligations**

The accounting treatment of long-term 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 are reported as liabilities in government-wide statements. The long-term obligations consist of a bond payable, a note from direct borrowing payable, accrued compensated absences, net pension liability and net OPEB liability.

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.

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Pensions**

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 Maine Public Employees Retirement System Participating Local District (PLD) Consolidated Plan and additions to/deductions from the PLD Consolidated Plans' fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidated Plans. 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 DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Fund Balances**

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

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

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

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

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance given annually by of the taxpayer 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 DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town currently 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. The Town has deferred tax revenues, which arises only under a modified accrual basis of accounting that 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 the governmental funds balance sheet. Deferred inflows related to pensions and deferred inflows 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 inflows 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 August 17, 2022, on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Taxes were due on in two installments on October 3, 2022 and April 3, 2023. Interest on unpaid taxes commenced on October 4, 2022 and April 4, 2023, at 4% 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 \$44,290 for the year ended June 30, 2023.

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Program Revenues**

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

**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

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

**Deposits:**

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

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2023, the Town's cash balance amounting to \$5,676,209 was comprised of bank deposits and cash equivalents of \$5,499,283. 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 and cash equivalents, \$283,808 were fully insured by federal depository insurance and consequently were not exposed to custodial credit risk. Bank deposits of \$4,952,417 were collateralized with securities held by the financial institution in the Town's name. The remaining balance of \$263,058 were uncollateralized and subject to custodial risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 4,986,225
Cash and cash equivalents	513,058
	<u>\$ 5,499,283</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. The Town's investments of \$1,209,417 were uninsured and uncollateralized and consequently were exposed to custodial credit risk.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a 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, 2023, the Town had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>N/A</u>	<u>1 Year</u>	<u>1-5 Years</u>
Debt securities:				
Corporate bonds	\$ 415,941	\$ 41,397	\$ 60,031	\$ 314,513
Equity securities:				
Domestic stock	793,476	793,476	-	-
	<u>\$1,209,417</u>	<u>\$ 834,873</u>	<u>\$ 60,031</u>	<u>\$ 314,513</u>

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

**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 June 30, 2023:

	June 30, 2023 Total	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)
Investments by fair value level				
Debt securities				
Corporate bonds	\$ 415,941	\$ -	\$ 415,941	\$ -
Total debt securities	415,941	-	415,941	-
Equity securities:				
Common stock-domestic	\$ 793,476	\$ 793,476	\$ -	\$ -
Total equity securities	793,476	793,476	-	-
Total investments by fair value level	1,209,417	\$ 793,476	\$ 415,941	\$ -
Cash equivalents measured at the net asset value (NAV)				
Money market mutual funds	513,058			
Total cash equivalents measured at the NAV	513,058			
Total investments and cash equivalents measured at fair value	\$ 1,722,475			

Equity securities classified in Level I of the fair value hierarchy are valued using prices quoted in active markets for those securities. 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 III investments.

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. As of June 30, 2023, the Town's investments in corporate bonds were AA+ (\$92,842), A (\$24,172), A- (\$48,742), BBB (\$106,168) and BBB- (\$24,485) by Standard & Poor's Rating Service. The Town's holdings in fixed income corporate bonds \$119,532 were not rated.

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

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

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 634,809	\$ 3,847,018
Road/Sidewalk Bond Fund	1,039,670	-
Nonmajor Special Revenue Funds	223,190	34,876
Nonmajor Capital Projects Funds	2,584,158	599,933
	<u>\$ 4,481,827</u>	<u>\$ 4,481,827</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.

NOTE 4 - INTERFUND TRANSFERS

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

	Transfers From	Transfers To
General Fund	\$ -	\$ 1,362,961
Education Fund	938,861	-
Nonmajor Capital Projects Funds	424,100	-
	<u>\$ 1,362,961</u>	<u>\$ 1,362,961</u>

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

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2023:

	Balance, 7/1/22 (Restated)	Additions	Deletions	Balance, 6/30/23
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 364,005	\$ -	\$ -	\$ 364,005
Artwork and historical treasurers	20,000	-	-	20,000
Construction in progress	814,190	1,871,678	-	2,685,868
	<u>1,198,195</u>	<u>1,871,678</u>	<u>-</u>	<u>3,069,873</u>
Depreciated assets:				
Buildings and improvements	1,704,254	88,702	-	1,792,956
Machinery and equipment	473,804	37,962	-	511,766
Vehicles	1,800,465	36,137	-	1,836,602
Infrastructure	4,449,962	11,377	-	4,461,339
	<u>8,428,485</u>	<u>174,178</u>	<u>-</u>	<u>8,602,663</u>
Less: accumulated depreciation	<u>(3,784,836)</u>	<u>(273,007)</u>	<u>-</u>	<u>(4,057,843)</u>
	<u>4,643,649</u>	<u>(98,829)</u>	<u>-</u>	<u>4,544,820</u>
Net capital assets	<u>\$ 5,841,844</u>	<u>\$ 1,772,849</u>	<u>\$ -</u>	<u>\$ 7,614,693</u>
<u>Current year depreciation</u>				
General government		\$ 15,902		
Public safety		77,501		
Public works		177,047		
Town-wide		2,557		
Total depreciation expense		<u>\$ 273,007</u>		

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

NOTE 6 - LONG-TERM DEBT

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

	Balance 7/1/22	Additions	Reductions	Balance 6/30/23	Current Year Portion
Bond payable	\$ 2,255,000	\$ -	\$ (152,596)	\$ 2,102,404	\$ 119,861
Note from direct borrowings payable	41,454	-	(10,088)	31,366	10,270
Totals	<u>\$ 2,296,454</u>	<u>\$ -</u>	<u>\$ (162,684)</u>	<u>\$ 2,133,770</u>	<u>\$ 130,131</u>

The following is a summary of the outstanding bond and notes from direct borrowing payable:

Bond payable:

\$2,255,000, note payable with Bath Savings Institution, due in fifteen annual installments of \$191,133 through March 2037. Interest is charged at a fixed rate of 3.39% per annum. \$ 2,102,404

Note from direct borrowing payable:

\$51,364, note payable with First National Bank, due in five annual installments, with four annual principal and interest payments of \$10,834 and a final payment of remaining principal and accrued interest through October 2025. Interest is charged at a fixed rate of 1.80% per annum. 31,366

Total bond and note from direct borrowings payable \$ 2,133,770

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 6 - LONG-TERM DEBT (CONTINUED)

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

	Bond Payable		Note from Direct Borrowings Payable		Total Debt Service
	Principal	Interest	Principal	Interest	
2024	\$ 119,861	\$ 71,271	\$ 10,270	\$ 565	\$ 201,967
2025	123,741	67,392	10,454	380	201,967
2026	128,119	63,013	10,642	191	201,965
2027	132,463	58,670	-	-	191,133
2028	136,953	54,180	-	-	191,133
2029-2033	757,399	198,264	-	-	955,663
2034-2038	703,868	60,663	-	-	764,531
	<u>\$ 2,102,404</u>	<u>\$ 573,453</u>	<u>\$ 31,366</u>	<u>\$ 1,136</u>	<u>\$ 2,708,359</u>

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

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

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

	Balance 7/1/22	Additions	Reductions	Balance 6/30/23	Current Year Portion
Accrued compensated absences	\$ 24,393	\$ 10,340	\$ -	\$ 34,733	\$ 6,947
Net pension liability/(asset)	(22,974)	288,376	(81,689)	183,713	-
Net OPEB liability	54,566	2,740	(2,320)	54,986	-
Totals	<u>\$ 55,985</u>	<u>\$ 301,456</u>	<u>\$ (84,009)</u>	<u>\$ 273,432</u>	<u>\$ 6,947</u>

Please see Notes 8, 14 and 16 for detailed information on each of the other long-term obligations.

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 8 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as a long-term obligation in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2023, the Town's liability for compensated absences is \$34,733.

NOTE 9 - NET INVESTMENT IN CAPITAL ASSETS

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

Invested in capital assets	\$ 11,672,536
Accumulated depreciation	(4,057,843)
Outstanding capital related debt	(2,133,770)
Significant unspent debt proceeds	1,039,670
	<u>\$ 6,520,593</u>

NOTE 10 - RESTRICTED FUND BALANCES AND NET POSITION

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

Road/sidewalk bond fund	\$ 1,039,670
Nonmajor special revenue funds (Schedule E):	
Shellfish	76,805
COVID relief	114,854
TIF	23,112
JAG PD grant	2,872
OUI grant	3,356
Civic tech COVID grant	439
	<u>\$ 1,261,108</u>

NOTE 11 - COMMITTED FUND BALANCES

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

Education fund	\$ 686,671
Nonmajor capital projects funds (Schedule G)	2,579,196
	<u>\$ 3,265,867</u>

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

NOTE 12 - ASSIGNED FUND BALANCES

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

Nonmajor special revenue funds (See Schedule E)	<u>\$ 1,752</u>
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NOTE 13 - DEFICIT FUND BALANCES

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

Nonmajor special revenue funds (Schedule E):	
Shore up grant	\$ 14,614
Pumpout station	5,050
CDBG CLC YMCA	11,245
Nonmajor capital projects funds (Schedule G):	
Paving fund	234,097
Back parking lot restroom	105,926
Salary reserve	504
Bristol road	<u>251,869</u>
	<u>\$ 623,305</u>

NOTE 14 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

PARTICIPATING LOCAL DISTRICT CONSOLIDATED PLAN

**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.

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Benefits Provided**

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

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

**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 AC plan members are required to contribute 7.6% of their annual covered salary. The Town is required to contribute at an actuarially determined rate. The current rate is 10.2% for the AC plan of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2023 was \$76,492.

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Pension Liabilities**

*PLD Consolidated Plan*

At June 30, 2023, the Town reported a liability of \$50,834 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2022 and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2022, the Town's proportion was 0.069108%, which was a decrease of 0.00940% from its proportion measured as of June 30, 2021.

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2023, the Town recognized total pension revenue of \$30,808 for the PLD plan. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 34,142	\$ -
Changes of assumptions	37,287	-
Net difference between projected and actual earnings on pension plan investments	-	77,106
Changes in proportion and differences between contributions and proportionate share of contributions	-	13,964
Contributions subsequent to the measurement date	76,492	-
Total	<u>\$ 147,921</u>	<u>\$ 91,070</u>

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

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

\$76,492 for the PLD plan was 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 years ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

		PLD Plan
Plan year ended June 30:		
2023	\$	11,419
2024		(19,372)
2025		(47,902)
2026		36,214
2027		-
Thereafter		-

**Actuarial Methods and Assumptions**

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

*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.

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

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*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 of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

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

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

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

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

*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 June 30, 2022 are summarized in the following table.

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

*Discount Rate*

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

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

	1% Decrease	Discount Rate	1% Increase
PLD Plan:			
Discount rate	5.50%	6.50%	7.50%
Town's proportionate share of the net pension liability/(asset)	\$ 542,742	\$ 183,713	\$ (113,036)

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

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Changes in Net Pension Liability**

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

*Differences between Expected and Actual Experience*

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

*Differences between Expected and Actual Investment Earnings*

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

*Changes in Assumptions*

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

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*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 Maine PERS' 2022 Annual Comprehensive Financial Report available online at [www.mainebers.org](http://www.mainebers.org) or by contacting the System at (207) 512-3100.

NOTE 15 - DEFERRED COMPENSATION PLAN

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and maintained the Maine Public Employees Retirement System. This plan, available to full-time employees with six months of employment with the Town, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries. It is the opinion of the Town's management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

Under the defined contribution plan, employees may elect to participate. The Town will match an eligible employee's contribution to this Plan up to 7% of the employee's gross wages.

The Town's contributions to the plan for 2023 was \$7,479.

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 16 - 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 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, 2023, the following employees were covered by the benefit terms:

Active members	7
Retirees and spouses	<u>-</u>
Total	<u><u>7</u></u>

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

**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.

**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>
PPO 500	\$ 1,050.27	\$ 2,355.90
<u>Medicare</u>		
Medicare-Eligible Retirees	\$ 600.50	\$ 1,201.00

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

At June 30, 2023, the Town reported a liability of \$54,986 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2023 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2023, the Town recognized OPEB expense of \$336. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,414	\$ 20,974
Changes of assumptions	7,993	16,666
Net difference between projected and actual earnings on OPEB plan investments	-	-
Contributions subsequent to the measurement date	520	-
<b>Total</b>	<b>\$ 10,927</b>	<b>\$ 37,640</b>

\$520 was reported as deferred outflows of resources related to OPEB resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT
Plan year ended December 31:	
2024	\$ (7,506)
2025	(7,507)
2026	(3,704)
2027	(3,065)
2028	(3,063)
Thereafter	(2,388)

**Discount Rate**

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

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
	2.72%	3.72%	4.72%
Total OPEB liability	\$ 64,705	\$ 54,986	\$ 47,124
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 64,705</u>	<u>\$ 54,986</u>	<u>\$ 47,124</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

**Healthcare Trend**

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

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 45,887	\$ 54,986	\$ 66,754
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 45,887</u>	<u>\$ 54,986</u>	<u>\$ 66,754</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

**Actuarial Methods and Assumptions**

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

*Actuarial Cost Method*

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

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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

*Assumptions*

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

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

Trend Assumptions:

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

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

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

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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

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

Administrative and claims expense: 3% per annum

Future plan changes: It is assumed that the current Plan and cost-sharing structure remains 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.

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.

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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

Rate of Mortality:

Healthy Annuitant- Based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC\_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC\_2020 model are those included in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Active Employees - Rates of mortality are based on 83.5% and 88.6% of the 2010 Public Plan General Benefits- Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC\_2020 model as described in the healthy annuitant mortality. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Retiree Continuation Percentage:

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

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

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

**Changes in Net OPEB Liability**

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

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

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

*Differences between Expected and Actual Experience*

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2023 was (\$18,560).

*Changes in Assumptions*

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the January 1, 2023 actuarial valuations 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.

*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 Treasurer's Office at 21 School Street, Damariscotta, Maine 04543.

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

NOTE 17 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of County debt. As of June 30, 2023, the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
County of Lincoln	\$ 1,978,250	4.49%	\$ 88,823

NOTE 18 - 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 carries commercial insurance or participates in a public entity and self-insured risk pool sponsored by the Maine Municipal and the Maine School Management Associations.

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

NOTE 19 - CONTINGENCIES

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

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

The Town's School Department receives education subsidy funding payments through the State of Maine. The State subsidy payment amount is adjusted quarterly for the Town's School Department share of MaineCare Seed, which is the required local share of MaineCare revenue that the State pays on behalf of the Town's School

TOWN OF DAMARISCOTTA, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 19 - CONTINGENCIES (CONTINUED)

Department and then recovers through the ED 279. Adjustments made by the State in the fiscal year of 2024 could include expenditures from the fiscal year of 2023 that would normally be accrued. The actual amount cannot be determined at this time, however, it is the position of the Town's School Department that this practice is consistent with the formal recommendation of the Maine Department of Education to all Maine units concerning this matter.

NOTE 20 - RESTATEMENTS

In 2023, the Town determined that certain transactions were recorded incorrectly or omitted from the 2022 financial statements, therefore restatements were required for capital assets, depreciation and beginning balances of the general fund and road/sidewalk bond fund .

The general fund beginning balance was restated by \$2,255,000 to adjust for moving the road/sidewalk bond to a separate major special revenue fund. The beginning general fund balance was reduced from a balance of \$4,180,618 to \$1,925,618.

The road/sidewalk bond fund beginning fund balance was increased from a balance of \$0 to \$2,255,000.

Capital assets were restated by \$19,626 and depreciation was restated by \$4,164.

The net restatement to the governmental activities net position was an increase of \$15,461 from \$10,572,514 to \$10,587,975.

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

## TOWN OF DAMARISCOTTA, MAINE

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

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance - July 1, Restated	\$ 1,925,618	\$ 1,925,618	\$ 1,925,618	\$ -
Resources (Inflows):				
Property taxes	5,774,085	5,774,085	5,935,019	160,934
Excise taxes	515,500	515,500	520,339	4,839
Intergovernmental	483,686	483,686	509,679	25,993
General government	112,100	112,100	112,621	521
Public works	22,000	22,000	21,408	(592)
Public safety	5,750	5,750	12,613	6,863
Unclassified	24,875	24,875	8,241	(16,634)
Interest income	58,200	58,200	288,480	230,280
Amounts Available for Appropriation	<u>8,921,814</u>	<u>8,921,814</u>	<u>9,334,018</u>	<u>412,204</u>
Charges to Appropriations (Outflows):				
General government	780,051	780,051	681,116	98,935
Public safety	1,200,464	1,200,464	1,164,248	36,216
Public works	552,504	585,004	550,101	34,903
Solid waste disposal	140,403	140,403	141,870	(1,467)
Social services	17,845	17,845	19,165	(1,320)
County tax	552,397	552,397	552,397	-
Education	3,160,536	2,201,063	2,221,674	(20,611)
Debt service				
Principal	162,684	162,684	162,684	-
Interest	39,291	39,291	39,291	-
Unclassified	160,531	160,531	96,064	64,467
Transfers to other funds	424,100	1,383,573	1,362,961	20,612
Total Charges to Appropriations	<u>7,190,806</u>	<u>7,223,306</u>	<u>6,991,571</u>	<u>231,735</u>
Budgetary Fund Balance, June 30	<u>\$ 1,731,008</u>	<u>\$ 1,698,508</u>	<u>\$ 2,342,447</u>	<u>\$ 643,939</u>
Utilization of unassigned fund balance	<u>\$ 200,000</u>	<u>\$ 232,500</u>	<u>\$ -</u>	<u>\$ (232,500)</u>

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

## TOWN OF DAMARISCOTTA, MAINE

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

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 527,306	\$ 527,306	\$ 527,306	\$ -
Resources (Inflows):				
Local appropriation	959,473	959,473	938,861	(20,612)
Intergovernmental:				
State education subsidy	-	-	584,603	584,603
Other	-	-	210	210
Amounts Available for Appropriation	<u>1,486,779</u>	<u>1,486,779</u>	<u>2,050,980</u>	<u>564,201</u>
Charges to Appropriations (Outflows):				
Regular instruction	1,328,971	1,328,971	1,078,363	250,608
Special education instruction	-	-	183,877	(183,877)
Student and support staff	-	-	1,730	(1,730)
System administration	-	-	41,005	(41,005)
Transportation and buses	-	-	43,652	(43,652)
Program expenses	-	-	15,682	(15,682)
Total Charges to Appropriations	<u>1,328,971</u>	<u>1,328,971</u>	<u>1,364,309</u>	<u>(35,338)</u>
Budgetary Fund Balance, June 30	<u>\$ 157,808</u>	<u>\$ 157,808</u>	<u>\$ 686,671</u>	<u>\$ 528,863</u>

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

TOWN OF DAMARISCOTTA, MAINE

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

	2023	2022	2021	2020	2019	2018	2017	2016
<u>PLD Plan:</u>								
Proportion of the net pension liability	0.07%	0.08%	0.08%	0.07%	0.07%	0.08%	0.08%	0.05%
Proportionate share of the net pension liability/(asset)	\$ 50,834	\$ (22,974)	\$ 316,301	\$ 219,934	\$ 192,699	\$ 326,227	\$ 403,849	\$ 192,896
Covered payroll	\$ 536,415	\$ 484,266	\$ 514,243	\$ 458,500	\$ 407,162	\$ 443,090	\$ 373,235	\$ 278,751
Proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	9.48%	-4.74%	61.51%	47.97%	47.33%	73.63%	108.20%	69.20%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	93.26%	100.86%	88.35%	90.62%	91.14%	86.43%	86.40%	81.61%

\* 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 DAMARISCOTTA, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSION  
LAST 10 FISCAL YEARS\*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<u>PLD Plan:</u>								
Contractually required contribution	\$ 76,492	\$ 51,526	\$ 48,911	\$ 51,424	\$ 44,015	\$ 39,089	\$ 42,093	\$ 35,457
Contributions in relation to the contractually required contribution	<u>(76,492)</u>	<u>(51,526)</u>	<u>(48,911)</u>	<u>(51,424)</u>	<u>(44,015)</u>	<u>(39,089)</u>	<u>(42,093)</u>	<u>(35,457)</u>
Contribution deficiency (excess)	<u>\$ -</u>							
Covered payroll	\$ 656,451	\$ 536,415	\$ 484,266	\$ 514,243	\$ 458,500	\$ 407,162	\$ 443,090	\$ 373,235
Contributions as a percentage of covered payroll	11.65%	9.61%	10.10%	10.00%	9.60%	9.60%	9.50%	9.50%

\* 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 DAMARISCOTTA, MAINE

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

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/22 (Reporting December 31, 2022)	\$ 54,566	\$ -	\$ 54,566
Changes for the year:			
Service cost	6,436	-	6,436
Interest	1,254	-	1,254
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	(7,001)	-	(7,001)
Contributions - employer	-	269	(269)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(269)	(269)	-
Administrative expense	-	-	-
Net changes	420	-	420
Balances at 1/1/23 (Reporting December 31, 2023)	<u>\$ 54,986</u>	<u>\$ -</u>	<u>\$ 54,986</u>

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

## TOWN OF DAMARISCOTTA, MAINE

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

	2023	2022	2021	2020	2019	2018
<u>Total OPEB liability</u>						
Service cost (BOY)	6,436	5,700	4,954	4,430	4,895	4,063
Interest (includes interest on service cost)	1,254	1,309	1,409	2,464	2,086	3,213
Changes of benefit terms	-	-	-	(933)	-	-
Differences between expected and actual experience	-	3,218	-	(23,297)	-	(32,123)
Changes of assumptions	(7,001)	(11,489)	3,580	9,313	(5,133)	1,730
Benefit payments, including refunds of member contributions	(269)	(390)	(375)	(1,974)	(1,898)	(2,207)
Net change in total OPEB liability	\$ 420	\$ (1,652)	\$ 9,568	\$ (9,997)	\$ (50)	\$ (25,324)
Total OPEB liability - beginning	\$ 54,566	\$ 56,218	\$ 46,650	\$ 56,647	\$ 56,697	\$ 82,021
Total OPEB liability - ending	\$ 54,986	\$ 54,566	\$ 56,218	\$ 46,650	\$ 56,647	\$ 56,697
<u>Plan fiduciary net position</u>						
Contributions - employer	269	390	375	1,974	1,898	2,207
Contributions - member	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(269)	(390)	(375)	(1,974)	(1,898)	(2,207)
Administrative expense	-	-	-	-	-	-
Net change in fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 54,986	\$ 54,566	\$ 56,218	\$ 46,650	\$ 56,647	\$ 56,697
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-	-	-
Covered payroll	\$ 403,410	\$ 403,410	\$ 401,127	\$ 401,127	\$ 409,113	\$ 409,113
Net OPEB liability as a percentage of covered payroll	13.6%	13.5%	14.0%	11.6%	13.8%	13.9%

\* 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 DAMARISCOTTA, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB  
LAST 10 FISCAL YEARS\*

	2023	2022	2021	2020	2019	2018
<u>MMEHT:</u>						
Employer contributions	\$ 269	\$ 390	\$ 390	\$ 375	\$ 1,974	\$ 1,898
Benefit payments	(269)	(390)	(390)	(375)	(1,974)	(1,898)
Contribution deficiency (excess)	<u>\$ -</u>					
Covered payroll	\$ 403,410	\$ 403,410	\$ 403,410	\$ 401,127	\$ 401,127	\$ 409,113
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

TOWN OF DAMARISCOTTA, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2023

**Changes of Assumptions**

MEPERS PLD Plan:

There were no changes of assumptions.

MMEHT OPEB Plan:

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

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## 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.

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds
- Combining Schedule of Net Position - Fiduciary Funds - Private-Purpose Trust Funds
- Combining Schedule of Changes in Net Position - Fiduciary Funds - Private-Purpose Trust Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

## TOWN OF DAMARISCOTTA, MAINE

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
General tax revenues:				
Property taxes	\$ 5,772,085	\$ 5,772,085	\$ 5,931,491	\$ 159,406
Supplementals	2,000	2,000	3,528	1,528
Vehicle and boat excise taxes	515,500	515,500	520,339	4,839
Intergovernmental revenues:				
State revenue sharing	317,991	317,991	352,197	34,206
Homestead exemption	139,446	139,446	131,975	(7,471)
Local road assistance	22,000	22,000	21,408	(592)
Veteran's exemption	3,200	3,200	2,382	(818)
Tree growth	10,500	10,500	13,095	2,595
BETE reimbursement	23,049	23,049	23,125	76
General assistance	4,875	4,875	4,941	66
Other	2,700	2,700	1,319	(1,381)
Charges for services:				
Accident reports/witness fees	750	750	1,220	470
Agent fees	9,600	9,600	11,687	2,087
Clerk fees	2,000	2,000	1,775	(225)
Liquor license fees	-	-	325	325
Dog license fees	600	600	984	384
Permits	30,000	30,000	18,400	(11,600)
Parking fines	5,000	5,000	7,025	2,025
All vitals fees	6,500	6,500	6,519	19
Planning development fees	1,200	1,200	4,049	2,849
Police department	-	-	4,368	4,368
Marijuana applications	20,000	20,000	21,001	1,001
Miscellaneous	24,000	24,000	21,975	(2,025)
Investment income:				
Investment income	30,000	30,000	270,547	240,547
Interest/fees on taxes	28,200	28,200	17,933	(10,267)
Other income:				
Other income	-	-	52	52
Cemetery	20,000	20,000	3,300	(16,700)
Payment in lieu of taxes	5,000	5,000	5,923	923
Reimbursements	-	-	5,517	5,517
<b>TOTAL REVENUES</b>	<b>\$ 6,996,196</b>	<b>\$ 6,996,196</b>	<b>\$ 7,408,400</b>	<b>\$ 412,204</b>

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

## TOWN OF DAMARISCOTTA, MAINE

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

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government:					
Administration/Town Manager	\$ 531,076	\$ -	\$ 531,076	\$ 475,880	\$ 55,196
Insurance	15,770	-	15,770	15,770	-
Assessing	70,217	-	70,217	30,416	39,801
Planning/development	90,395	-	90,395	86,017	4,378
Municipal building	57,593	-	57,593	57,897	(304)
Legal fees	15,000	-	15,000	15,136	(136)
	<u>780,051</u>	<u>-</u>	<u>780,051</u>	<u>681,116</u>	<u>98,935</u>
Public Safety:					
Police department	723,562	-	723,562	692,825	30,737
Fire department	149,358	-	149,358	149,627	(269)
Hydrant rental	157,103	-	157,103	157,608	(505)
Street lights	6,500	-	6,500	1,234	5,266
Animal control	6,536	-	6,536	8,150	(1,614)
Ambulance	152,926	-	152,926	152,925	1
EMA	2,279	-	2,279	1,879	400
Traffic lights	2,200	-	2,200	-	2,200
	<u>1,200,464</u>	<u>-</u>	<u>1,200,464</u>	<u>1,164,248</u>	<u>36,216</u>
Public Works:					
Highway department	507,996	32,500	540,496	506,525	33,971
Cemetery maintenance	44,508	-	44,508	43,576	932
	<u>552,504</u>	<u>32,500</u>	<u>585,004</u>	<u>550,101</u>	<u>34,903</u>
Solid Waste Disposal:					
Solid waste management	140,403	-	140,403	141,870	(1,467)
	<u>140,403</u>	<u>-</u>	<u>140,403</u>	<u>141,870</u>	<u>(1,467)</u>

TOWN OF DAMARISCOTTA, MAINE

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

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Social Services:					
Provider Agencies	17,845	-	17,845	19,165	(1,320)
	<u>17,845</u>	<u>-</u>	<u>17,845</u>	<u>19,165</u>	<u>(1,320)</u>
County Tax	552,397	-	552,397	552,397	-
Education:					
Education	3,152,186	(959,473)	2,192,713	2,213,324	(20,611)
Adult education	8,350	-	8,350	8,350	-
	<u>3,160,536</u>	<u>(959,473)</u>	<u>2,201,063</u>	<u>2,221,674</u>	<u>(20,611)</u>
Debt Service:					
Principal	162,684	-	162,684	162,684	-
Interest	39,291	-	39,291	39,291	-
	<u>201,975</u>	<u>-</u>	<u>201,975</u>	<u>201,975</u>	<u>-</u>
Unclassified:					
Lincoln County TV	17,500	-	17,500	17,500	-
Skidompha public library	33,813	-	33,813	33,813	-
Biscay Beach	1,170	-	1,170	4,261	(3,091)
Community services	3,000	-	3,000	3,263	(263)
Overlay	44,290	-	44,290	10,939	33,351
Selectmen contingency	22,000	-	22,000	9,454	12,546
General assistance	6,500	-	6,500	-	6,500
Worthy poor	20,000	-	20,000	16,834	3,166
TIF financing plan	12,258	-	12,258	-	12,258
	<u>160,531</u>	<u>-</u>	<u>160,531</u>	<u>96,064</u>	<u>64,467</u>

TOWN OF DAMARISCOTTA, MAINE

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

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Transfers to Other Funds:					
Municipal building reserve	12,600	-	12,600	12,600	-
Fire station building reserve	90,000	-	90,000	90,000	-
Fire truck	85,000	-	85,000	85,000	-
Fire equipment	2,000	-	2,000	2,000	-
Parking lot reserve	2,000	-	2,000	2,000	-
Highway truck	10,000	-	10,000	10,000	-
Highway equipment	5,000	-	5,000	5,000	-
Technology	4,000	-	4,000	4,000	-
Comprehensive plan	5,000	-	5,000	5,000	-
Cemetery	23,500	-	23,500	23,500	-
Landfill	4,000	-	4,000	4,000	-
Town clock	1,000	-	1,000	1,000	-
Capital reserve	180,000	-	180,000	180,000	-
Education Fund	-	959,473	959,473	938,861	20,612
	<u>424,100</u>	<u>959,473</u>	<u>1,383,573</u>	<u>1,362,961</u>	<u>20,612</u>
<b>Total Departmental Operations</b>	<b><u>\$ 7,190,806</u></b>	<b><u>\$ 32,500</u></b>	<b><u>\$ 7,223,306</u></b>	<b><u>\$ 6,991,571</u></b>	<b><u>\$ 231,735</u></b>

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

## TOWN OF DAMARISCOTTA, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Accounts receivable (net of allowance for uncollectibles)	\$ 3,967	\$ -	\$ 3,967
Due from other governments	-	7,537	7,537
Due from other funds	223,190	2,584,158	2,807,348
<b>TOTAL ASSETS</b>	<u>\$ 227,157</u>	<u>\$ 2,591,695</u>	<u>\$ 2,818,852</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 4,962	\$ 4,962
Due to other funds	34,876	599,933	634,809
<b>TOTAL LIABILITIES</b>	<u>34,876</u>	<u>604,895</u>	<u>639,771</u>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	221,438	-	221,438
Committed	-	2,579,196	2,579,196
Assigned	1,752	-	1,752
Unassigned (deficit)	(30,909)	(592,396)	(623,305)
<b>TOTAL FUND BALANCES</b>	<u>192,281</u>	<u>1,986,800</u>	<u>2,179,081</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 227,157</u>	<u>\$ 2,591,695</u>	<u>\$ 2,818,852</u>

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

## TOWN OF DAMARISCOTTA, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES			
Intergovernmental	\$ 6,730	\$ 126,995	\$ 133,725
Miscellaneous	1,443	134,973	136,416
TOTAL REVENUES	<u>8,173</u>	<u>261,968</u>	<u>270,141</u>
EXPENDITURES			
Other	16,876	849,506	866,382
TOTAL EXPENDITURES	<u>16,876</u>	<u>849,506</u>	<u>866,382</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,703)</u>	<u>(587,538)</u>	<u>(596,241)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	424,100	424,100
Transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>424,100</u>	<u>424,100</u>
NET CHANGE IN FUND BALANCES	(8,703)	(163,438)	(172,141)
FUND BALANCES - JULY 1	<u>200,984</u>	<u>2,150,238</u>	<u>2,351,222</u>
FUND BALANCES - JUNE 30	<u>\$ 192,281</u>	<u>\$ 1,986,800</u>	<u>\$ 2,179,081</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.

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TOWN OF DAMARISCOTTA, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

	Shellfish	Orton	Shore Up Grant	COVID Relief	TIF	JAG PD Grant
<b>ASSETS</b>						
Accounts receivable (net of allowance for uncollectibles)	\$ -	\$ -	\$ 3,967	\$ -	\$ -	\$ -
Due from other funds	76,805	387	-	114,854	23,112	2,872
<b>TOTAL ASSETS</b>	<b>\$ 76,805</b>	<b>\$ 387</b>	<b>\$ 3,967</b>	<b>\$ 114,854</b>	<b>\$ 23,112</b>	<b>\$ 2,872</b>
<b>LIABILITIES</b>						
Due to other funds	\$ -	\$ -	\$ 18,581	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>18,581</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	76,805	-	-	114,854	23,112	2,872
Committed	-	-	-	-	-	-
Assigned	-	387	-	-	-	-
Unassigned (deficit)	-	-	(14,614)	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>76,805</b>	<b>387</b>	<b>(14,614)</b>	<b>114,854</b>	<b>23,112</b>	<b>2,872</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 76,805</b>	<b>\$ 387</b>	<b>\$ 3,967</b>	<b>\$ 114,854</b>	<b>\$ 23,112</b>	<b>\$ 2,872</b>

TOWN OF DAMARISCOTTA, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2023

	OUI Grant	Pumpout Station	CDBG CLC YMCA	Miles Hospital Spec Det	Civic Tech Covid Grant	Total
<b>ASSETS</b>						
Accounts receivable (net of allowance for uncollectibles)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,967
Due from other funds	3,356	-	-	1,365	439	223,190
<b>TOTAL ASSETS</b>	<b>\$ 3,356</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,365</b>	<b>\$ 439</b>	<b>\$ 227,157</b>
<b>LIABILITIES</b>						
Due to other funds	\$ -	\$ 5,050	\$ 11,245	-	-	\$ 34,876
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>5,050</b>	<b>11,245</b>	<b>-</b>	<b>-</b>	<b>34,876</b>
<b>FUND BALANCES (DEFICITS)</b>						
Nonspendable	-	-	-	-	-	-
Restricted	3,356	-	-	-	439	221,438
Committed	-	-	-	-	-	-
Assigned	-	-	-	1,365	-	1,752
Unassigned	-	(5,050)	(11,245)	-	-	(30,909)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>3,356</b>	<b>(5,050)</b>	<b>(11,245)</b>	<b>1,365</b>	<b>439</b>	<b>192,281</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 3,356</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,365</b>	<b>\$ 439</b>	<b>\$ 227,157</b>

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

TOWN OF DAMARISCOTTA, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023

	Shellfish	Orton	Shore Up Grant	COVID Relief	TIF	JAG PD Grant
REVENUES						
Intergovernmental	\$ 6,730	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	78	-	-	-	-	-
TOTAL REVENUES	<u>6,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Other	3,462	-	10,463	-	-	-
TOTAL EXPENDITURES	<u>3,462</u>	<u>-</u>	<u>10,463</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	3,346	-	(10,463)	-	-	-
FUND BALANCES (DEFICITS) - JULY 1	<u>73,459</u>	<u>387</u>	<u>(4,151)</u>	<u>114,854</u>	<u>23,112</u>	<u>2,872</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 76,805</u>	<u>\$ 387</u>	<u>\$ (14,614)</u>	<u>\$ 114,854</u>	<u>\$ 23,112</u>	<u>\$ 2,872</u>

TOWN OF DAMARISCOTTA, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023

	OUI Grant	Pumpout Station	CDBG CLC YMCA	Miles Hospital Spec Det	Civic Tech COVID Grant	Total
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,730
Miscellaneous	-	-	-	1,365	-	1,443
TOTAL REVENUES	-	-	-	1,365	-	8,173
EXPENDITURES						
Other	-	2,951	-	-	-	16,876
TOTAL EXPENDITURES	-	2,951	-	-	-	16,876
NET CHANGE IN FUND BALANCES (DEFICITS)	-	(2,951)	-	1,365	-	(8,703)
FUND BALANCES (DEFICITS) - JULY 1	3,356	(2,099)	(11,245)	-	439	200,984
FUND BALANCES (DEFICITS) - JUNE 30	\$ 3,356	\$ (5,050)	\$ (11,245)	\$ 1,365	\$ 439	\$ 192,281

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. The projects also include significant purchases of vehicles and equipment, as well as the servicing of leases and bonds associated with those purchases. Projects are generally segregated by the related Town department managing the project.

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TOWN OF DAMARISCOTTA, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2023

	Fire Truck Fund	Fire Dept. Building Fund	Fire Dept. Equipment Fund	Highway Department Fund	Highway Equipment Fund	Police Vehicle Fund
<b>ASSETS</b>						
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	328,425	189,593	39,179	34,000	34,527	20,518
<b>TOTAL ASSETS</b>	<u>\$ 328,425</u>	<u>\$ 189,593</u>	<u>\$ 39,179</u>	<u>\$ 34,000</u>	<u>\$ 34,527</u>	<u>\$ 20,518</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS)</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	328,425	189,593	39,179	34,000	34,527	20,518
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<u>328,425</u>	<u>189,593</u>	<u>39,179</u>	<u>34,000</u>	<u>34,527</u>	<u>20,518</u>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<u>\$ 328,425</u>	<u>\$ 189,593</u>	<u>\$ 39,179</u>	<u>\$ 34,000</u>	<u>\$ 34,527</u>	<u>\$ 20,518</u>

TOWN OF DAMARISCOTTA, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2023

	Sidewalk Fund	Parking Lot Fund	Landfill Maintenance Fund	Municipal Building Fund	Cemetery Reserve Fund	Sand/Salt Shed Fund
<b>ASSETS</b>						
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	521,935	15,914	15,818	22,015	30,262	20,859
<b>TOTAL ASSETS</b>	<b>\$ 521,935</b>	<b>\$ 15,914</b>	<b>\$ 15,818</b>	<b>\$ 22,015</b>	<b>\$ 30,262</b>	<b>\$ 20,859</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 4,962	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>4,962</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS)</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	516,973	15,914	15,818	22,015	30,262	20,859
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>516,973</b>	<b>15,914</b>	<b>15,818</b>	<b>22,015</b>	<b>30,262</b>	<b>20,859</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 521,935</b>	<b>\$ 15,914</b>	<b>\$ 15,818</b>	<b>\$ 22,015</b>	<b>\$ 30,262</b>	<b>\$ 20,859</b>

TOWN OF DAMARISCOTTA, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2023

	Paving Fund	Comprehensive Plan Fund	Technology Fund	Town Clock Fund	Pension Refund	Waterfront Project
<b>ASSETS</b>						
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	9,770	13,670	13,061	54,490	995,863
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 9,770</b>	<b>\$ 13,670</b>	<b>\$ 13,061</b>	<b>\$ 54,490</b>	<b>\$ 995,863</b>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	234,097	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>234,097</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS)</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	9,770	13,670	13,061	54,490	995,863
Assigned	-	-	-	-	-	-
Unassigned	(234,097)	-	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>(234,097)</b>	<b>9,770</b>	<b>13,670</b>	<b>13,061</b>	<b>54,490</b>	<b>995,863</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ -</b>	<b>\$ 9,770</b>	<b>\$ 13,670</b>	<b>\$ 13,061</b>	<b>\$ 54,490</b>	<b>\$ 995,863</b>

TOWN OF DAMARISCOTTA, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2023

	Back Parking Lot Restrooms	Salary Reserve	Dollar General Sidewalk	Biscay Beach	Bristol Road	Church Street	Prop Reval	Total
<b>ASSETS</b>								
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ 7,537	\$ -	\$ -	\$ 7,537
Due from other funds	-	-	32,919	3,758	-	87,582	100,000	2,584,158
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,919</b>	<b>\$ 3,758</b>	<b>\$ 7,537</b>	<b>\$ 87,582</b>	<b>\$ 100,000</b>	<b>\$ 2,591,695</b>
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,962
Due to other funds	105,926	504	-	-	259,406	-	-	599,933
<b>TOTAL LIABILITIES</b>	<b>105,926</b>	<b>504</b>	<b>-</b>	<b>-</b>	<b>259,406</b>	<b>-</b>	<b>-</b>	<b>604,895</b>
<b>FUND BALANCES (DEFICITS)</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	32,919	3,758	-	87,582	100,000	2,579,196
Assigned	-	-	-	-	-	-	-	-
Unassigned	(105,926)	(504)	-	-	(251,869)	-	-	(592,396)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>(105,926)</b>	<b>(504)</b>	<b>32,919</b>	<b>3,758</b>	<b>(251,869)</b>	<b>87,582</b>	<b>100,000</b>	<b>1,986,800</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>								
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,919</b>	<b>\$ 3,758</b>	<b>\$ 7,537</b>	<b>\$ 87,582</b>	<b>\$ 100,000</b>	<b>\$ 2,591,695</b>

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

## TOWN OF DAMARISCOTTA, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023

	Fire Truck Fund	Fire Dept. Building Fund	Fire Dept. Equipment Fund	Highway Vehicle Fund	Highway Equipment Fund	Police Vehicle Fund
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	36,137	-	-	-	-	-
TOTAL REVENUES	<u>36,137</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Other	47,187	-	-	-	-	-
TOTAL EXPENDITURES	<u>47,187</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(11,050)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	85,000	90,000	2,000	10,000	5,000	12,000
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>85,000</u>	<u>90,000</u>	<u>2,000</u>	<u>10,000</u>	<u>5,000</u>	<u>12,000</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	73,950	90,000	2,000	10,000	5,000	12,000
FUND BALANCES (DEFICITS) - JULY 1	<u>254,475</u>	<u>99,593</u>	<u>37,179</u>	<u>24,000</u>	<u>29,527</u>	<u>8,518</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 328,425</u>	<u>\$ 189,593</u>	<u>\$ 39,179</u>	<u>\$ 34,000</u>	<u>\$ 34,527</u>	<u>\$ 20,518</u>

TOWN OF DAMARISCOTTA, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	Sidewalk Fund	Parking Lot Fund	Landfill Maintenance Fund	Municipal Building Fund	Cemetery Reserve Fund	Sand/Salt Shed Fund
REVENUES						
Intergovernmental	\$ 126,995	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	342	-	-	-	-	-
TOTAL REVENUES	<u>127,337</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Other	-	-	330	23,013	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>330</u>	<u>23,013</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>127,337</u>	<u>-</u>	<u>(330)</u>	<u>(23,013)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	2,000	4,000	12,600	23,500	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,000</u>	<u>4,000</u>	<u>12,600</u>	<u>23,500</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>127,337</u>	<u>2,000</u>	<u>3,670</u>	<u>(10,413)</u>	<u>23,500</u>	<u>-</u>
FUND BALANCES (DEFICITS) - JULY 1	<u>389,636</u>	<u>13,914</u>	<u>12,148</u>	<u>32,428</u>	<u>6,762</u>	<u>20,859</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 516,973</u>	<u>\$ 15,914</u>	<u>\$ 15,818</u>	<u>\$ 22,015</u>	<u>\$ 30,262</u>	<u>\$ 20,859</u>

TOWN OF DAMARISCOTTA, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	Paving Fund	Comprehensive Plan Fund	Technology Fund	Town Clock Fund	Pension Refund	Waterfront Project
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	98,494	-	-	-	-	-
TOTAL REVENUES	98,494	-	-	-	-	-
EXPENDITURES						
Other	699,559	2,500	2,521	-	-	53,821
TOTAL EXPENDITURES	699,559	2,500	2,521	-	-	53,821
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(601,065)	(2,500)	(2,521)	-	-	(53,821)
OTHER FINANCING SOURCES (USES)						
Transfers in	108,000	5,000	4,000	1,000	-	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	108,000	5,000	4,000	1,000	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(493,065)	2,500	1,479	1,000	-	(53,821)
FUND BALANCES (DEFICITS) - JULY 1	258,968	7,270	12,191	12,061	54,490	1,049,684
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ (234,097)</u>	<u>\$ 9,770</u>	<u>\$ 13,670</u>	<u>\$ 13,061</u>	<u>\$ 54,490</u>	<u>\$ 995,863</u>

TOWN OF DAMARISCOTTA, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023

	Back Parking Lot Restrooms	Salary Reserve	Dollar General Sidewalk	Biscay Beach	Bristol Road	Church Street	Prop Reval	Total
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,995
Miscellaneous	-	-	-	-	-	-	-	134,973
TOTAL REVENUES	-	-	-	-	-	-	-	261,968
EXPENDITURES								
Other	10,760	2,422	-	-	-	7,393	-	849,506
TOTAL EXPENDITURES	10,760	2,422	-	-	-	7,393	-	849,506
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(10,760)	(2,422)	-	-	-	(7,393)	-	(587,538)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	60,000	424,100
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	60,000	424,100
NET CHANGE IN FUND BALANCES (DEFICITS)	(10,760)	(2,422)	-	-	-	(7,393)	60,000	(163,438)
FUND BALANCES (DEFICITS) - JULY 1	(95,166)	1,918	32,919	3,758	(251,869)	94,975	40,000	2,150,238
FUND BALANCES (DEFICITS) - JUNE 30	\$ (105,926)	\$ (504)	\$ 32,919	\$ 3,758	\$ (251,869)	\$ 87,582	\$ 100,000	\$ 1,986,800

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

## Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Town programs.

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## TOWN OF DAMARISCOTTA, MAINE

COMBINING SCHEDULE OF NET POSITION - FIDUCIARY FUNDS - PRIVATE-PURPOSE FUNDS  
JUNE 30, 2023

	Philbrook Fund	Cemetery Fund	Nash Fund	Hatch Fund	Walpole Cemetery Fund
<b>ASSETS</b>					
Cash and cash equivalents	\$ 128,301	\$ 77,874	\$ 21,921	\$ 3,914	\$ 2,973
Investments	500,782	229,132	63,673	11,369	11,637
<b>TOTAL ASSETS</b>	<b>\$ 629,083</b>	<b>\$ 307,006</b>	<b>\$ 85,594</b>	<b>\$ 15,283</b>	<b>\$ 14,610</b>
<b>LIABILITIES</b>					
Deposits held for others	\$ 130,419	\$ 738	\$ -	\$ -	\$ 3,000
<b>TOTAL LIABILITIES</b>	<b>\$ 130,419</b>	<b>\$ 738</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>
<b>NET POSITION</b>					
Held in trust for other purposes	\$ 498,664	\$ 306,268	\$ 85,594	\$ 15,283	\$ 11,610

TOWN OF DAMARISCOTTA, MAINE

COMBINING SCHEDULE OF NET POSITION - FIDUCIARY FUNDS - PRIVATE-PURPOSE FUNDS  
 JUNE 30, 2023

	Clifford Chapman Fund	Huston Fund	Library	Sidewalk Bequest	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,527	\$ 701	\$ 292	\$ 1,125	\$ 240,628
Investments	10,244	2,035	849	3,267	832,988
<b>TOTAL ASSETS</b>	<b>\$ 13,771</b>	<b>\$ 2,736</b>	<b>\$ 1,141</b>	<b>\$ 4,392</b>	<b>\$ 1,073,616</b>
<b>LIABILITIES</b>					
Deposits held for others	\$ -	\$ -	\$ -	\$ -	\$ 134,157
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 134,157</b>
<b>NET POSITION</b>					
Held in trust for other purposes	\$ 13,771	\$ 2,736	\$ 1,141	\$ 4,392	\$ 939,459

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

## TOWN OF DAMARISCOTTA, MAINE

COMBINING SCHEDULE OF CHANGES IN NET POSITION - FIDUCIARY FUNDS - PRIVATE-PURPOSE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	Philbrook Fund	Cemetery Fund	Nash Fund	Hatch Fund	Walpole Cemetery Fund
ADDITIONS					
Investment income net of unrealized gains/(losses)	\$ 53,045	\$ 32,197	\$ 9,063	\$ 1,618	\$ 1,229
Miscellaneous	24,448	4,820	738	132	100
TOTAL ADDITIONS	<u>77,493</u>	<u>37,017</u>	<u>9,801</u>	<u>1,750</u>	<u>1,329</u>
DEDUCTIONS					
Other	38,708	9,878	2,781	496	377
TOTAL DEDUCTIONS	<u>38,708</u>	<u>9,878</u>	<u>2,781</u>	<u>496</u>	<u>377</u>
CHANGE IN NET POSITION	38,785	27,139	7,020	1,254	952
NET POSITION - JULY 1	<u>459,879</u>	<u>279,129</u>	<u>78,574</u>	<u>14,029</u>	<u>10,658</u>
NET POSITION - JUNE 30	<u>\$ 498,664</u>	<u>\$ 306,268</u>	<u>\$ 85,594</u>	<u>\$ 15,283</u>	<u>\$ 11,610</u>

TOWN OF DAMARISCOTTA, MAINE

COMBINING SCHEDULE OF CHANGES IN NET POSITION - FIDUCIARY FUNDS - PRIVATE-PURPOSE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	Clifford Chapman Fund	Huston Fund	Library	Sidewalk Bequest	Total
<b>ADDITIONS</b>					
Investment income net of unrealized gains/(losses)	\$ 1,458	\$ 290	\$ 121	\$ 465	\$ 99,486
Miscellaneous	119	24	10	38	30,429
<b>TOTAL ADDITIONS</b>	<u>1,577</u>	<u>314</u>	<u>131</u>	<u>503</u>	<u>129,915</u>
<b>DEDUCTIONS</b>					
Other	447	89	37	143	52,956
<b>TOTAL DEDUCTIONS</b>	<u>447</u>	<u>89</u>	<u>37</u>	<u>143</u>	<u>52,956</u>
<b>CHANGE IN NET POSITION</b>	1,130	225	94	360	76,959
<b>NET POSITION - JULY 1</b>	<u>12,641</u>	<u>2,511</u>	<u>1,047</u>	<u>4,032</u>	<u>862,500</u>
<b>NET POSITION - JUNE 30</b>	<u>\$ 13,771</u>	<u>\$ 2,736</u>	<u>\$ 1,141</u>	<u>\$ 4,392</u>	<u>\$ 939,459</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.

DRAFT

TOWN OF DAMARISCOTTA, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2023

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment and Vehicles	Infrastructure	Total
General government	\$ -	\$ 487,543	\$ 42,901	\$ -	\$ 530,444
Public safety	93,705	536,711	2,082,331	-	2,712,747
Public works	2,775,894	763,316	205,276	4,417,468	8,161,954
Education	40,611	-	-	-	40,611
Town-wide	159,663	5,386	17,860	43,871	226,780
<b>Total General Capital Assets</b>	<b>3,069,873</b>	<b>1,792,956</b>	<b>2,348,368</b>	<b>4,461,339</b>	<b>11,672,536</b>
Less: Accumulated Depreciation	-	(678,190)	(1,847,641)	(1,532,012)	(4,057,843)
<b>Net General Capital Assets</b>	<b>\$ 3,069,873</b>	<b>\$ 1,114,766</b>	<b>\$ 500,727</b>	<b>\$ 2,929,327</b>	<b>\$ 7,614,693</b>

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

## TOWN OF DAMARISCOTTA, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2023

	General Capital Assets 7/1/22 (Restated)	Additions	Deletions	General Capital Assets 6/30/23
General government	\$ 508,401	\$ 22,043	\$ -	\$ 530,444
Public safety	2,638,648	74,099	-	2,712,747
Public works	6,212,240	1,949,714	-	8,161,954
Education	40,611	-	-	40,611
Town-wide	226,780	-	-	226,780
Total General Capital Assets	9,626,680	2,045,856	-	11,672,536
Less: Accumulated Depreciation	(3,784,836)	(273,007)	-	(4,057,843)
Net General Capital Assets	<u>\$ 5,841,844</u>	<u>\$ 1,772,849</u>	<u>\$ -</u>	<u>\$ 7,614,693</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 Damariscotta  
Damariscotta, 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, each major fund and the aggregate remaining fund information of the Town of Damariscotta, Maine as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Town of Damariscotta, Maine's basic financial statements and have issued our report thereon dated **FS DATE 2024**.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Damariscotta, 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 Damariscotta, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Damariscotta, 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.

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 Damariscotta, 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 Town of Damariscotta, Maine in a separate letter dated March 24, 2025.

### 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.

Buxton, Maine  
FS DATE 2025

## State Compliance

State compliance includes financial information and reports that are presented for purposes of additional analysis as required by Title 20-A MRSA §6051 of the Maine Revised Statutes as amended. Such financial information and reports include:

- Schedule of Expenditures of Federal Awards
- Notes to Schedule of Expenditures of Federal Awards
- Independent Auditor's Report on State Requirements
- Reconciliation of Audit Adjustments to Annual Financial Data Submitted to the Maine Education Financial System

DRAFT

TOWN OF DAMARISCOTTA, MAINE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal AL Number	Pass-through Grantor Number	Expenditures to Subrecipients	Federal Expenditures
U.S. Department of Education				
Passed-through State of Maine - Department of Education and Cultural Services:				
Special Education Cluster (IDEA):				
Special Education-Grants to States (IDEA Part B)	84.027A	013-3046	-	15,682
Subtotal Special Education Cluster (IDEA)			-	15,682
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)				
	84.425U	025-7072	-	120
Total U.S. Department of Education			-	15,802
TOTAL FEDERAL ASSISTANCE			\$ -	\$ 15,802

TOWN OF DAMARISCOTTA, MAINE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Town of Damariscotta, Maine under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Damariscotta, Maine, it is not intended to and does not present the financial position, changes in net position or cash flows of the Town of Damariscotta, Maine.

2. Summary of Significant Accounting Policies

- a. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- b. The Town of Damariscotta, Maine has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

3. The Town of Damariscotta, Maine is not required to have a federal 2 C.F.R. Part 200 Uniform Guidance Audit.



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## INDEPENDENT AUDITOR'S REPORT ON STATE REQUIREMENTS

Selectboard  
Town of Damariscotta  
Damariscotta, Maine

We have audited the financial statements of the Town of Damariscotta, Maine for the year ended June 30, 2023 and have issued our report thereon dated **FS DATE 2025**. Our audit was made in accordance with auditing standards generally accepted in the United States of America and applicable state and federal laws relating to financial and compliance audits and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our audit, we reviewed the budgetary controls that are in place and have reviewed the annual financial report that was submitted to the Maine Department of Education for accuracy. In addition, we have reviewed the Town of Damariscotta, Maine's compliance with applicable provisions of the Maine Finance Act as noted under MRSA Title 20A, section 6051 as we considered necessary in obtaining our understanding.

The results of our procedures indicate that with respect to the items tested, the Town of Damariscotta, Maine complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Damariscotta, Maine was in noncompliance with or in violation of, those provisions.

Management has determined that adjustments were necessary to the fiscal books of the Town of Damariscotta, Maine and have attached the following schedule as it relates to the reconciliation of audit adjustments to the updated annual financial data submitted to the Maine Education Financial System maintained at the Maine Department of Education.

This report is intended solely for the information of the Board of Selectmen, School Board, management and the Maine Department of Education. This report is not intended to be and should not be used by anyone other than the specified parties.

Buxton, Maine  
**FS DATE 2025**

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)

DAMARISCOTTA SCHOOL DEPARTMENT

RECONCILIATION OF AUDIT ADJUSTMENTS TO ANNUAL FINANCIAL DATA SUBMITTED  
TO THE MAINE EDUCATION FINANCIAL SYSTEM  
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund (1000)	Special Revenue Funds (2000)	Total
June 30, 2023 Balance Per MEFS	\$ 683,912	\$ -	\$ 683,912
<b>Beginning Balance Adjustment</b>	-	-	-
<b>Revenue Adjustments</b>	2,759	-	2,759
<b>Expense Adjustments</b>	-	-	-
Audited GAAP Basis Fund Balance June 30, 2023	<u>\$ 686,671</u>	<u>\$ -</u>	<u>\$ 686,671</u>



Town of Damariscotta  
21 School St  
Damariscotta, ME 04543  
(207) 563-5168 | (207) 563-6862 Fax  
damariscottame.com

## MEMO

To: Select Board  
From: Andrew Dorr, Town Manager  
Date: June 21, 2025  
Re: Strategic Planning Proposals

---

Two proposals have been solicited from consultants that could assist with the board's (potentially first) 3-year strategic plan. I had inquired with a third company, but they never replied. This is an expense that I did not anticipate, but had hoped the Maine Community Foundation Grant would have offset this effort, indirectly. Looking at the FYE numbers, we do have the funds to engage in a contract to complete this work which will extend into the next fiscal year.

One proposal utilizes staff to assist with some of the preparations, which is already underway. The other proposal proposes they'll do all of the work and seek staff input to learn about the interest/priorities. Both propose multiple in-person workshops to ensure the plan will be representative of the board's goals without feeling rushed.

This effort will produce a working document that will guide the staff and inform the community of the board's priorities. My expectation is that our budgeting process will be more informed and plan for what is coming rather than maintaining a status quo. Discussion about budgeting will be better linked to activities/strategies/goals than we are accustomed to and I hope will move us beyond simple reactions to a \$ or % change. With the strategic plan as a foundation for budget considerations, we can discuss which priorities can or cannot be completed in any ensuing year.

Both proposals are included and I would lean towards the one presented by Resilient Communities LLC. The consultant has worked with many communities and regional organizations in Maine, often emphasizing community resiliency, a core focus of our comprehensive plan. The in-house work will utilize Megan and then the Island Fellow's time to bring this plan to life.

***Possible motion(s):***

1. To authorize the use of funds and for the Town Manager to execute any necessary contract(s) related to the Select Board's strategic planning project.



mejorando group

## DRAFT PROPOSAL

April 23, 2025



# *Strategic Planning Facilitation Services*

Submitted By:

Patrick Ibarra  
The Mejorando Group  
13 Muirfield Road  
Cumberland, ME 04021  
925-518-0187

[www.gettingbetterallthetime.com](http://www.gettingbetterallthetime.com)

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April 23, 2025

Andy Dorr  
Town Manager  
Town of Damariscotta

Dear Andy:

On behalf of the Mejorando Group, I am pleased to offer our expertise to the Town of Damariscotta as a partner engaged in assisting with your efforts aimed at creating the Town's inaugural Strategic Plan to ensure it reflects the governing body's vision and direction.

Maintaining a healthy balance between the status quo and innovation is hard work. Striking the right balance between sustaining a legacy organization and building for the future requires judgment. In fact, strategic planning is most effective when it is balanced between being responsive and proactive. More than a project, strategic planning capitalizes on the community's strengths and serves as a catalyst to marshal precious resources towards the desired goals.

Our Strategic Plan process produces results that guide future decision-making. Described in detail further in this proposal, our process will:

- ☑ Guide the Damariscotta governing body and members of the executive leadership team through a credible and modern process necessary to execute an *effective* and *sustainable* strategic plan.
- ☑ Facilitate the Select Board and executive staff members in activities to reaffirm and/or develop the Town's vision and mission.
- ☑ Facilitate the development of strategic initiatives (Select Board) and high-level department goals (Executive Leadership Team).
- ☑ Synthesize inputs into a 'living' Strategic Plan which serves as a *roadmap* for success and a *tool* used for future budgeting and policy; and
- ☑ Develop a framework for communicating goals and progress town wide.

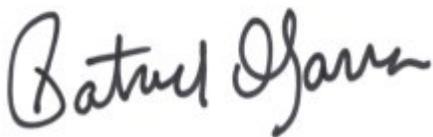
We pride ourselves on the ability to effectively disrupt the status quo thinking of the "we've always done it that way" approach and replace it with a forward-looking mindset on how community leaders can realize their community's potential.

Our qualifications are highly relevant in terms of performing your specific tasks and providing quality deliverables, which will be useful. The Mejorando Group, a Certified Minority-Business Enterprise (MBE) – Hispanic owned, has **extensive experience and in-depth expertise facilitating Strategic Planning** processes and has performed a large number of similar engagements for **cities nationwide including several of comparable size to Damariscotta including Amery (Wisconsin) and Osage Beach (Missouri)**. The Mejorando Group considers [Strategic Planning facilitation services](#) to be our core competencies in our overall consulting practice.

Offering consultation, facilitation, and training, my firm brings fresh thinking, innovation and “next practices” to help governments succeed in the 21st century. Established in 2002, we take our name from the Spanish word, Mejorando, which means “Getting Better All the Time.” This reflects our commitment to our approach to clients who are seeking new ways to improve constantly. **As a former city manager, and a person who invested over 15 years of my career in local government**, I am extremely familiar with the issues and constraints confronted by those dedicated individuals, within organizations who choose daily to recommit themselves to high quality public service. Based on my experience and expertise, I bring government leaders a valuable perspective and offer practical advice and contributions enabling them to lead their organizations more effectively in their desire to build stronger communities.

If you have any questions regarding the content of this proposals or need more information, please contact me at 925-518-0187 or via e-mail at [patrick@gettingbetterallthetime.com](mailto:patrick@gettingbetterallthetime.com).

Sincerely,



Patrick Ibarra  
Co-Founder and Partner

## A. SCOPE OF SERVICES

### 1. Background and Understanding

Damariscotta, Maine, is a charming town in Lincoln County known for its rich history, scenic beauty, and thriving oyster industry. Often referred to as the oyster capital of New England, Damariscotta is famous for its fresh Pemaquid oysters and picturesque waterfront.

The town's name originates from an Algonquian word meaning “place of abundance of small fish,” reflecting its deep connection to the local waterways. Historically, the area was inhabited by the Wawenock Abenaki people, who left behind ancient oyster shell middens along the banks of the Damariscotta River. Today, visitors can explore the Whaleback Shell Midden State Historic Site, a fascinating remnant of this past.

Damariscotta is also known for its “quaint downtown”, featuring art galleries, locally owned restaurants, and unique shops. The town shares a close bond with its neighboring village, Newcastle, connected by the “Main Street bridge” over the Damariscotta River. Whether you're strolling through town, kayaking on the river, or enjoying fresh seafood, Damariscotta offers a quintessential “small-town Maine experience”.

The Damariscotta community isn't static, it's highly dynamic with lots of disruption and change so what got you here may not get you there. This is where convening members of the governing body along with the executive leadership team in a process to enhance trust among members and determine organizational priorities into the foreseeable future, is beneficial. An effective and robust process will fortify relationships, clarify roles, increase a shared understanding about the future, serve to prioritize services and resources, and determine the best path forward in the collective quest to deliver high quality public services and programs towards helping Damariscotta realize its potential.

**According to recent research the Town of Damariscotta, like many communities, faces a variety of challenges. Here are some of the key issues:**

- **Managing Growth:** The town has worked to balance its thriving tourist economy with the needs of local residents. In the past, major development proposals, such as a Wal-Mart, sparked controversy, leading to restrictions on large retail buildings.
- **Climate Resilience:** Damariscotta is actively working on climate adaptation strategies through Maine's Community Resilience Partnership. The town has sought community input to prioritize climate concerns and projects.
- **Healthcare & Senior Services:** Like much of Maine, Damariscotta faces staffing shortages in healthcare. Plans for a new nursing home were scaled back due to rising costs and difficulty in hiring qualified staff.

Despite these challenges, the town remains deeply engaged in community-driven planning efforts to ensure sustainable growth and resilience.

Organizations are continually presented with unexpected opportunities and unanticipated problems. Hard choices must be made, sometimes quickly, often under conditions in which little is certain. It can be easy to become distracted by these challenges expending time, money, and energy on activities that divert people's attention from the organization's principal goals. To avoid these distractions, organization members – including staff from top to bottom – need to understand clearly what the organization's goals are and what it will take to achieve them.

The strategic planning process will involve the Town formally asking and answering:

- What profound trends are or will influence our future?
- How strong are our internal relationships to realize our potential as a community?
- What will remain the same and what will change?
- What is our direction and response to these shifts?
- How will we describe our desired results in measurable terms?
- What are the best ways and means to get there?

There are several purposes for undertaking this process:

- *Increased effectiveness.* The Town's performance is enhanced, the mission is furthered, mandates are met, values are honored, and real public value is created. In addition, the Town government responds effectively and plans for rapidly changing circumstances.
- *Increased efficiency.* The same or better results are achieved with fewer resources.
- *Improved understanding and better learning.* The Town understands its situation far more clearly. Leaders are able to re-conceptualize the situation and establish an interpretive framework that can guide strategy development and implementation.
- *Better decision making.* A coherent, focused and prudent basis for decision making is established, and today's decisions are made in light of their future consequences.
- *Enhanced organizational capabilities.* Broadly based organizational leadership is improved, and the capacity for further strategic thought, action and learning is enhanced.

Creating a shared understanding about the future of Damariscotta and activating a path towards its realization is the ultimate outcome. Moreover, for any organization, the ability to concurrently run the business (i.e., government is in the business of public service) and reinventing it has become a determinant of long-term success.

## 2. Our Approach to Strategic Planning

Since our [firm](#) was founded in 2002, we have partnered with leaders from hundreds of local governments across the nation, helping translate the headwinds of change into a tailwind. In particular, designing and facilitating strategic planning processes for governments of all sizes. We create a thought-provoking, enjoyable environment, with a blend of practicality and imagination, where leaders can exchange ideas and increase their capability to effectively toggle between being reactive and proactive in their pursuit to build a stronger community. Our purpose is to help the Town of Damariscotta continue to succeed by choice, not by chance. We are fortunate to have several repeat clients with whom we have partnered over the course of several years. Our firm's name, Mejorando, is translated from Spanish into "getting better all the time" and describes our mission to help leaders serious about continuous improvement in their quest to build stronger, more vibrant communities.

Strategic planning is crucial because it helps to create a long-term vision, allocate resources effectively, and respond to changing needs and circumstances. **Here are some key reasons why local governments pursue strategic planning:**

- 1) **Vision and Direction:** Strategic planning allows local governments to define clear goals and objectives. This helps to provide direction and a sense of purpose, ensuring that all efforts are aligned with the community's long-term vision.
- 2) **Resource Allocation:** By identifying priorities and setting goals, strategic planning helps local governments to allocate resources—such as budgets, personnel, and infrastructure—more effectively. This ensures that funds are directed towards the most critical areas and that resources are used efficiently.
- 3) **Community Engagement:** Strategic planning involves input from various stakeholders, including residents, businesses, and community organizations. This engagement fosters a sense of ownership and collaboration, leading to more inclusive and well-informed decision-making.
- 4) **Adaptability:** A strategic plan provides a framework for local governments to respond to changes and unforeseen challenges, such as economic shifts, natural disasters, or demographic trends. It allows for flexibility and adaptability while maintaining focus on long-term goals.
- 5) **Performance Measurement:** Strategic planning includes setting measurable objectives and key performance indicators (KPIs). This enables local governments to track progress, evaluate outcomes, and make data-driven decisions to improve performance over time.
- 6) **Economic Development:** A well-crafted strategic plan can attract investments, foster economic growth, and create job opportunities. It signals to businesses and investors that the local government is committed to sustainable development and has a clear plan for the future.

- 7) Accountability and Transparency: Strategic planning promotes transparency by clearly communicating the goals, priorities, and progress to the public. It also holds elected and appointed officials accountable for achieving the objectives set out in the plan.

Overall, strategic planning helps local governments to be proactive rather than reactive, ensuring that they are better equipped to meet the needs of their communities and achieve long-term success.

Our view is that strategic planning must be seen as **both a process and a product**. Regarding the **process**, strategic planning is to obtain input from a broad range of stakeholders and equip policy makers with the ability to toggle between being responsive and proactive while recognizing the limited capacity for Town finances and staff time. It's a priority-setting process to enhance the quality of life for your residents and operationalizing intent into action. Concerning the **product**, the Strategic Plan is a document that once adopted by the governing body is shared with the public and updated periodically to demonstrate progress on the various items. While not entirely a budget-centric document, a strategic plan is intended to provide a link between authorized spending and broad organizational goals.

Conversations among elected officials will deal with two worlds – the world of facts and data, and the world of ideas and perceptions. Dialogue, conversation quality, and engagement will allow them to experiment with ideas and perceptions by taking facts and data into imagined or speculative worlds for the future of your community.

### 3. Work Plan

The intent for this undertaking is to enlist key members in a collaborative process to pursue Damariscotta's potential. Not a deficit closing strategy, the purpose is to capitalize on the community's strengths and establish priorities for the near- and short-term. Every community has identical ingredients, but what differentiates them is their recipe and that's where priority setting comes into play. A robust and well-designed set of priorities that emphasize execution is the equivalent of the community's recipe for success and serves as community insurance.

The Mejorando Group is uniquely qualified to provide professional facilitation services for the Town of Damariscotta. ***We are experts at striking a healthy balance between our two roles: content and process.*** Based on our in-depth experience of local government and our extensive record of consulting with other governments we can provide substantive content to the Select Board and Executive Leadership Team members as they seek practical and imaginative solutions (i.e., content) to adopt top priorities, along with seasoned facilitation skills in helping elected officials blend their capabilities and approach as colleagues.

Our approach and accompanying work plan in developing the strategic plan satisfies the criteria by which successful strategic planning efforts are evaluated, and the Town of Damariscotta is seeking:

- Evaluates current conditions to identify opportunities to maximize and potential issues to mitigate.
- Leads to action that is both innovative and effective.
- Is an inclusive, participatory process in which elected officials and Town staff take on a shared ownership role.
- Helps the governing body coalesce around their role as community builders.
- Vision for the future is reaffirmed.
- Establishes a Mission statement.
- Serves as a means to prioritize Goals.
- Develop an Implementation plan.

We honor the history and heritage of a community and tailor our approach according to what best suits their needs. Our role during the process is to serve as a “flashlight” and a “mirror” helping Town officials identify the impacts of trends on the vitality of Damariscotta, incorporate feedback from the various sources into themes, share how other municipalities are addressing similar issues/challenges and helping craft a **Strategic Plan that achieves:**

- ☑ Cohesion among elected officials and staff
- ☑ Clarity about priorities and
- ☑ Commitment to implementation.

**Our work plan** merges the experience and insight from key stakeholders along with a reliable process and the capable facilitation and consulting services from the Mejorando Group. Our Approach is based on the **Five E’s**:



Execution is the strategy so our results-based approach will ensure a genuinely collaborative process for prudent and thoughtful risk-taking by elected officials and executives in their desire to build a more vibrant community, while maintaining a strong emphasis on creating a

meaningful outcome – a credible road map that accelerates your upward trajectory towards an even better future.

## 1. Engage – Initiate Process

The Mejorando Group believes in fully supporting the process from start to finish – from collaboratively developing the agenda for the session to providing a final deliverable that summarizes the decision by the Select Board and articulates a forward-looking Strategic Plan.

We will begin the planning process by meeting with the Town Manager to discuss the engagement to clarify expectations and finalize the schedule.

## 2. Enlist - Obtain Input

To ensure the content of the session, and the overall process, is aligned with the expectations of members of the governing body, individual interviews/meetings will be held with the Select Board. Our experience has taught us that having an opportunity to engage in individual conversations with elected officials prior to the session helps set the stage for a productive experience. It also provides us with the necessary information to develop a meeting agenda with clear objectives.

Specific questions may include:

- What topics/subjects need to be addressed in the near, short- and long-term?
- In what ways is the community changing and what is the town's role in translating those headwinds of change into a tailwind?
- What do you want to achieve at the end of the process?

The same process – an interview(s) - will be replicated with the Town Manager and department directors - to obtain their perspective about a variety of issues that will/may serve as the focus of the strategic planning process. Interviews with key stakeholders will reveal opinions, facts, experiences, beliefs, history, and more. Most important, interviews reveal what members are most concerned about. Information from the interviews will be summarized and shared with the Town Manager.

Information from the interviews will be summarized and an agenda finalized with the Town Manager.

## 3. & 4. Examine and Explore Design and Facilitate Retreat Workshop over 1 ½ consecutive days.

Creating a **Strategic Plan involves multiple parts**, and it can be a daunting undertaking even for those who are seasoned in the process. Our role is to provide guidance throughout the process, enabling elected officials and executive leadership team members the opportunity to examine through various lenses – microscope, binoculars and kaleidoscope –

those factors impacting the community's future, determine their potential impact and engage in meaningful and strategic discussions about the various elements (vision, mission, goals and strategies) which serve as the prescription for Damariscotta realizing its potential.

***At the actual retreat (Meeting Facilitation):***

- 2) **Examine**– the focus (subject to additional discussion and subsequent customization) of this segment of the session is to:
  - ❖ Examine the role of local government in general and the Town of Damariscotta in particular.
  - ❖ Discuss the foundations of healthy governing bodies in their pursuit as community builders.
- 3) **Explore** – While the input has not yet been gathered for this process, **here is a sample agenda** based on experience in similar situations with other local governments:
  - a) “Why Strategic Planning? It’s Value and Purpose” – Examine the intent supporting Strategic Planning and the benefits to be realized from its implementation.
  - b) Benefits of Good Government – Group discussion about the positive impacts to the quality of life for residents in Damariscotta, which are the result of decisions made by the Select Board.
  - c) Governing Body/Team Effectiveness – Review and discuss the keys to the group’s effectiveness.
  - d) Enhancing Credibility as a Governing Body - Review and discuss the Seven Factors which comprise a credible Governing Body.
  - e) “Headwinds: Review external and internal factors” - Similar to an environmental scan, trends (emerging, existing and disappearing) will be examined to determine their individual and collective impact on the operations of the town both at the present and in the future. Types of questions that may be asked during this segment may include:
    - What are the relevant population trends for the next two to five years? Five to 10 years?
    - What types of services will residents require in the future that are not already provided? What might be required to fund and staff these services?
    - What types of infrastructure additions or expansions will be required to handle our anticipated growth? What financial resources are required to fund this work?
  - f) SWOC (Strengths, Weaknesses, Opportunities, and Challenges) Analysis: After thoroughly analyzing the environment, members will undertake a SWOC Analysis.

The SWOC technique, a simple and effective tool for collecting information, helps focus the process by dividing it into four broad categories:

S - Determine the organization's internal **S**trengths to include identification of the organization's distinctive competencies (those abilities that enable the organization to perform well against key performance indicators).

W - Identify and describe the organization's internal **W**eaknesses and options to minimize or overcome each.

O - Identify and describe the organization's **O**pportunities and options to take advantage of each.

C - Identify and describe the organization's **C**hallenges and options to overcome each.

- g) Present to the Future activity will establish where the Town is now, where it wants to be and the gap between. Determining the width of the gap will help those attending to have a shared understanding of the Town's focus and associated priorities.
- h) Vision Statement – A vision should be a clear and concise statement of the community's "desired future." Setting a vision is a fundamental element of the strategic planning process. All goals, objectives and strategies are directed toward achieving an established vision for the future.

The entire strategic plan starts with and must consistently relate to the vision statement. The ideal view of Damariscotta sets the tone for the process and plan. It is important to recognize that because the vision reflects an ideal, it is unlikely that it will ever be fully achieved. The best vision statements are broad without being so broad as to be common and are expressive of the ideal without being inane.

- i) Mission Statement - A mission statement states the purpose of the organization and guides the prioritization of opportunities. It defines what the organization stands for and what it will do. The mission also directs the day-to-day actions of the organization and Town employees.

Four Key Questions to be answered by a Mission Statement:

1. What does the organization do; that is, what customer needs or wants does it meet?
2. Who is the organization in business to serve?
3. How do we go about fulfilling these wants and needs?
4. Why does the organization exist?

A discussion will be held to reaffirm and/or revise the Mission statement to enable the pursuit of the Vision statement.

- j) *Strategic Priority Areas (SPAs)* – SPAs are intended to translate the Vision and Mission statements into directed action. Typically, local government establish six to eight SPAs .

Strategies are the means to achieve multi-year goals. They are measurable, with specific resources assigned, timeframes allocated, and responsibilities determined.

In communities of any size, there are dozens or hundreds of competing and often conflicting priorities. The intent of honing priorities down to a handful can force leaders to surface, discuss, and ultimately make a call on the most consequential trade-offs the organization faces in the next few years. When leaders make the hard calls and communicate them, they provide clear guidance on the contentious issues likely to arise when executing strategy. But making trade-offs among competing priorities is difficult — they are dubbed “tough calls” for a reason.

This segment encourages elected officials to expand their imaginations and envision a wider range of possible futures and consequently, be much better positioned to take advantage of the unexpected opportunities that will come along. Discussions about the various ways the Town of Damariscotta’s potential can be realized, will include a blend of practicality and imagination.

The desired outcome at the conclusion of the session with the governing body is to have a unified group with a laser focus on building an even stronger, more vibrant Damariscotta community.

***Our recommendation is to pause at this point in the process and provide the executive team the opportunity, after this meeting, to identify particular Goals and Objectives for the SPAs.***

The number of **Goals and Objectives** cannot be predicted. Strategic plans may concentrate on four or five goals, or they may list dozens of areas that are component parts of the focus for Damariscotta for 2026 and into the near future. The plan must consist of what the Select Board feel comfortable with and believes the Town and community can implement in a reasonable amount of time.

Overall, the strategic planning process will be a disciplined effort that captures a compelling vision, establishes a mission statement, produces goals, and actions that will enhance the present and future operations of the Town, specifically, and in general, the community. The Mejorando Group approach is focused on achieving the outcomes expected: to revise the strategic plan that enables decision-making to be consistent with desired outcomes.

## 5. Execute – Implement

Subsequent to the session, a summary will be prepared, and the draft plan will be finalized and brought before the Select Board for their adoption. Based on the plan adopted implementation will ensue. The Summary will include:

- ☑ Description of the process.
- ☑ Vision, mission, and values
- ☑ Multi-year goals
- ☑ Several strategies for each goal
- ☑ Environmental scan results
- ☑ Reporting and accountability mechanisms for the strategic plan

Reporting on progress in implementing the strategic plan is a key element. As part of the process, a reporting structure and timeline is created. It can range from a quarterly update of each goal and strategy, to a semi-annual review, once as part of the budget process and again in six months, with adjustments made to reflect changing conditions and accomplishments.

## 4. Approach to Facilitation

Increasingly, leaders are reconsidering their approach by referencing the following shift in mindset:

Old Mindset	Modern Mindset
<ul style="list-style-type: none"> <li>• Adoption of the plan is strategy.</li> <li>• Deficit closing strategy.</li> <li>• Change is dangerous.</li> <li>• An event.</li> <li>• Wish list – the longer the better.</li> <li>• Arithmetic - sequential</li> <li>• Assumption that existing advantages will persist.</li> <li>• Community is static.</li> <li>• Conversations that reinforce existing perspectives.</li> <li>• Precise but slow.</li> <li>• Prediction oriented.</li> <li>• Extending a trajectory</li> </ul>	<ul style="list-style-type: none"> <li>• Execution of the strategy.</li> <li>• Capitalize on strengths.</li> <li>• Stability is dangerous.</li> <li>• A process.</li> <li>• Prioritize list – less is more.</li> <li>• Calculus – lots of moving parts</li> <li>• Assumption that existing advantages will come under pressure.</li> <li>• Community is dynamic.</li> <li>• Conversations that candidly question the status quo.</li> <li>• Fast and roughly right</li> <li>• Discovery driven.</li> <li>• Promoting continual shifts</li> </ul>

In brief, the benefits of our approach to strategic planning are to address the key ingredients:

- **Board management** – Is a springboard for helping the governing body be intentional, purposeful, and deliberate.
- **Group Relationships** – Strengthen the relationships among members.
- **Goals and Objectives** – Are a plan for what to do.

- **Decision aid** – Serves as a guide for making tough decisions in difficult situations such as where to invest energy, where to invest capital, and how to adjust to a rapidly changing environment.
- **Inspiration** – Acts as a tool for generating organization and community motivation and excitement.

As a **former city manager** who invested over fifteen years in local government management, and consultant for over eighteen years collaborating with leaders of public-sector agencies nationwide, I consider myself extremely effective as a catalyst partnering with groups by utilizing my in-depth understanding about local government operations with a highly interactive, stimulating, and practical approach to group facilitation. The result is a group recommitted to tackling, with a laser-like focus, today's toughest challenges confronting local government leaders.

Beyond meeting facilitation, I bring expertise partnering with city managers and elected officials in navigating team building/group development and priority-setting processes – blending a productive process with valuable and contemporary insight on how local governments nationwide are leveraging the headwinds of change into a tailwind.

We refer to the gatherings of elected and appointed officials we design and facilitate as an **Advance** as opposed to a Retreat, the commonly referred term applied to these types of meetings. Our work is aimed at helping governing bodies perform better while satisfying individual needs at the same time.

My role as **meeting facilitator** is an essential element to a successful process and achieving desired outcomes. These key skill sets reflect my philosophy and approach:

- ✓ Effective facilitation skills and meeting management
- ✓ Extensive knowledge of local government
- ✓ Add value during the discussion and throughout the process.
- ✓ Fair, objective, and impartial to all participants.
- ✓ Stimulate and encourage discussion and creative ideas.

I will facilitate the meeting by utilizing an approach that encourages the full participation of attendees, creates a relaxed and productive meeting environment, and keeps the group on-track with accomplishing agreed upon objectives.

## **B. FEE**

The Fee to design (i.e. conduct interviews, develop agenda, prepare a summary report) and facilitate one 1 ½ day session is \$12,000.

DRAFT

## C. REPRESENTATIVE EXPERIENCE

### City of Kingsburg, California (pop. 12,662)

In 2023, we designed and facilitated a revision to the existing Strategic Plan. The processes involved developing a vision statement, mission for the organization, set of values, multi-year goals, strategies to achieve the goals, and preparation of an implementation action plan. Stakeholder input was gathered from various sources including members of the governing body, employees, management staff and the public. The process resulted in a revised [Strategic Plan](#) which reflects the community's aspirational focus of moving forward in all directions. **Reference:** Alex Henderson, City Manager, [ahenderson@cityofkingsburg-ca.gov](mailto:ahenderson@cityofkingsburg-ca.gov), (559) 897-5821.

### City of Lake Forest, Illinois (pop. 19,253)

In 2024, we designed and facilitated a revision to the existing strategic plan. A Steering Committee of city staff oversaw the process. Extensive public outreach sessions were held to refresh and slightly reset the focus for the governing body as they pursue the community's future. Mission and vision were reaffirmed, goals were adjusted and new objectives were included in the revised [Strategic Plan](#). **Reference:** George Issakoo, Assistant City Manager, (847) 810-3680 [issakoog@cityoflakeforest.com](mailto:issakoog@cityoflakeforest.com)

### City of Durango, Colorado (pop. 18,588)

In 2021, designed and facilitated a Strategic Planning process, including community outreach to clarify direction and prioritize initiatives to accelerate the transition of a newly appointed city manager. Facilitated annual updates each year since resulting in the existing [Strategic Plan](#). **Reference:** Jose Madrigal, [jose.madrigal@durangogov.org](mailto:jose.madrigal@durangogov.org) City Manager, 970.375.5009.

### City of Bartlesville, Oklahoma (pop. 36,412)

In 2022, designed and facilitated the city's inaugural strategic plan. Extensive community outreach was a high priority including an online questionnaire and "community conversations" (i.e., focus groups). The [Strategic Plan](#), currently being implemented, includes a Vision, Values and Mission accompanied by goals, objectives and a schedule. **Reference:** Mike Bailey, City Manager, (918) 338-4282 [mlbailey@cityofbartlesville.org](mailto:mlbailey@cityofbartlesville.org)

## D. FIRM QUALIFICATIONS

Founded in 2002, the Mejorando Group, a Hispanic owned and Certified Minority-Business Enterprise (MBE), is a consulting practice focused on improving the management and operation of government organizations. Offering consultation, facilitation, and training services the Mejorando Group values building and sustaining customer relationships by helping align your most important resource – your people – so that your organization moves faster and more successfully toward accomplishing your goal of high-quality public service. **We take our name from the Spanish word, Mejorando, which translated means “Getting Better All The Time.” This reflects our commitment to our approach to clients who are seeking new ways to improve constantly.**

Against a backdrop of changing mission requirements, shifting workforce demographics and increased public expectations of what the government can deliver, local governments are striving to attain the next level of performance – incorporating mission changes while they implement new technologies, equip an emerging workforce, adapt operating practices, and maintain stable budgets and respond to fluctuating budgets. These multiple challenges are having a profound effect on the resources public sector agencies require, creating a need for organizations to adjust the size and mix of their workforce, leverage alternate workforce resources, and strengthen workforce capabilities.

We have earned a national reputation by delivering quality work products to our clients, helping them accelerate high performance. We feature a proven record of partnering with organizations through the myriads of issues influencing individual performance, group/team interactions, and overall organizational effectiveness. Our “hands-on” approach and ability to collaborate with all levels, from field personnel to executive management, enable us to integrate strategy, structure, process, quality, and culture to the desired end: optimal performance.

The Mejorando Group is comprised of professionals that have served as executives and managers in organizations from both the public and private sectors and together have several years of experience working in all aspects of local government management. As a result, we bring you extensive experience, breadth of expertise, strong people management skills, seasoned judgment and a valuable perspective that provides for an immediate connection with your organization’s employees.

Our full range of services includes the following:

- **Facilitation Services** – Our approach to facilitation, from group development to strategic planning, enables a group to focus on future conditions and generate progressive strategies and innovative tactics to effectively anticipate and respond to those often-changing circumstances. This results in a proactive and dynamic approach to sustaining a high-quality, high-performance organization. We are certified in Facilitation Skills from Development Dimensions International (DDI).

- **Talent Management Programs and Services:**

- **Succession Planning Programs** – We are one of the country’s leading experts in effectively addressing the impacts from the changing workforce and designing succession planning programs. We design and implement all aspects of a robust Succession Planning Program which focuses on establishing job-level Competencies and recommending targeted improvements to Recruitment, Selection, Leadership Development, Workforce Learning/Training, and Promotional processes – in which all are synchronized towards equipping an agency’s workforce with the skills and capabilities to maintain high-quality service delivery and effective local government.
- **Learning/Training – Design and Delivery** - We develop learning/training strategies, design workshops, deliver and evaluate training, and provide coaching to executives and managers. Our “instructor-led, participant centered” approach to training limits lecture and focuses on using a variety of instructional methods (e.g., discussions, video-clips, case studies, small group exercises, handouts to complete, skill-practices, and group discussions) to maximize the use of Adult Learning. Our goal is for participants to master the knowledge, skills and behaviors emphasized in the training program and apply them to their day-to-day activities. We feature over 25 competency-based training workshops for workforce members from all areas of your organization, front-line to executives.

- **Organizational Analysis and Process Improvement** – We review and analyze various functional areas within an organization to help discover more effective ways to manage and perform management and organizational activities. The Mejorando Group helps organizations succeed in their efforts to excel by utilizing a results-oriented approach that assesses the current effectiveness of existing strategies, structures, programs, work processes, and measurement systems. Strategies and tactics are provided to disrupt the status quo, and breakthrough practical solutions are implemented to align the organization’s people and work processes toward high performance.

Ours is a virtual consulting firm in which we blend our expertise and experience with that of other boutique-type firms to benefit our clients. This arrangement generates multiple dividends, including the application of extensive subject-matter experts and seasoned organizational development practitioners combined with the vast experience and expertise of former local government executives. Together, we help to effectively disrupt the status quo and bring leading-edge solutions to improve employee performance and organizational effectiveness.

## E. PROFILE

### ***Patrick Ibarra***

### ***Co-Founder and Partner, The Mejorando Group***

As co-founder and partner, Patrick Ibarra is responsible for Strategic Planning Processes and Facilitation, Talent Management (i.e., Succession Planning), and Organizational Effectiveness services. As a Consultant and Manager in both public and private sector organizations, **including as a city manager**, Mr. Ibarra brings organizations over 39 years of experience and a shared understanding of the particular demands and constraints placed on government organizations and their employees.

Patrick has **designed and facilitated group development and strategic planning processes since 2022 (marked in bold)** for the following cities and counties:

#### Arizona

1. Chandler (pop. 249,146)
2. Kingman (pop. 29,726)
3. **Queen Creek (pop. 66,146)**

#### California

4. Alhambra (pop. 84,647)
5. **Artesia (pop. 15,944)**
6. **Bakersfield (pop. 407,715)**
7. **Banning (pop. 30,273)**
8. **Claremont (pop. 36,090)**
9. Clayton (pop. 12,083)
10. Coachella (pop. 45,181)
11. **Coalinga (pop. 17,369)**
12. **Concord (pop. 129,183)**
13. **Costa Mesa (pop. 110,750)**
14. **Downey (pop. 108,816)**
15. **Fillmore (pop. 16,496)**
16. **Kingsburg (pop. 12,662)**
17. Martinez (pop. 38,373)
18. Montebello (pop. 62,742)
19. **Monterey Park (pop. 60,439)**
20. **Norwalk (pop. 106,084)**
21. **Palmdale (pop. 169,450)**
22. **Pico Rivera (pop. 64,001)**
23. **Pinole (pop. 18,821)**
24. **Pittsburg (pop. 72,141)**
25. **Placentia (pop. 51,274)**
26. San Bruno (pop. 43,083)
27. San Gabriel (pop. 40, 108)

- 28. **San Pablo (pop. 31,124)**
- 29. **San Ramon (pop. 75,648)**
- 30. **South Pasadena (pop. 26,314)**
- 31. **Tracy (pop. 98,010)**

Colorado

- 32. **Durango (pop. 19,223)**
- 33. **Rifle (pop. 9,650)**

Connecticut

- 34. **Manchester (37,015)**

Florida

- 35. **Pasco County (pop. 584,067)**

Illinois

- 36. **Lake Forest (pop. 19,253)**

Kansas

- 37. **Hutchinson (pop. 39,712)**

Maine

- 38. **Augusta (19,066)**
- 39. **Franklin County (30,474)**

Michigan

- 40. **Ingham County (pop. 284,034)**

North Carolina

- 41. **Town of Mooresville (pop. 53,721)**

Oklahoma

- 42. **Bartlesville (pop. 36,412)**

Texas

- 43. **Arlington (pop. 395,477)**
- 44. **Carrollton (pop. 135,834)**
- 45. **Corpus Christi (pop. 325,780)**
- 46. **Denton (pop. 136,195)**
- 47. **Flower Mound (pop. 78,854)**
- 48. **Georgetown (pop. 96,312)**
- 49. **Hutto (pop. 30,855) – 2024 and 2025**
- 50. **Kyle (pop. 42,706)**
- 51. **Lewisville (pop. 112,944)**
- 52. **Pearland (pop. 125,990) – 2024 and 25**

Patrick utilizes thought-provoking and relevant exercises to actively engage the group, uses consensus decision-making techniques, guides group discussions to stay on track, manages conflict using a collaborative approach, and creates an environment where members enjoy a positive, growing experience while they work to attain group goals.

### **Employment History**

- The Mejorando Group Consulting Practice, Co-Founder and Partner
- City of Port Angeles, Washington City Manager
- City of Mason, Ohio Assistant City Manager/Human Resource Director
- City of Emporia, Kansas, Management Assistant, Office of the City Manager
- City of Phoenix, Arizona, Management Assistant, Public Works Department

### **Education**

- Master of Human Resources and Organization Development, University of San Francisco
- Master of Public Administration, Arizona State University
- Bachelor of Science degree, Political Science, Central Missouri State University
- Graduate of the University of Virginia Senior Executive Institute for Public Service
- Certified to administer Assessment and Performance Support tools, Center for Creative Leadership
- Certified Facilitator, Development Dimensions International

### **Publications** (recent)

- “Design Thinking and the Consumer Experience” – August 2024 issue of Public Management published by ICMA
- “Comprehensive Guide to Succession Planning: The Time is Right Now!” – January 2024 issue of Public Management published by ICMA
- “Break Glass: 10 Emergency Ways to Combat the Hiring Crisis” – February 2023 issue of Public Management published by ICMA.
- “Help Wanted Part Two: The Rapidly Changing Role of Human Resources” – August 2022 issue of Public Management published by ICMA.
- “Help Wanted Part One: Turning Your Workplace into a Talent Magnet” – June 2022 issue of Public Management by ICMA
- “A Healthy Workplace Culture is the “Secret Sauce” for Success, Part 2” – September 2021 issue of Public Management by ICMA
- “A Healthy Workplace Culture is the “Secret Sauce” for Success, Part 1” – August 2021 issue of Public Management by ICMA
- “We’ve Always Done It That Way Is Over: Part Four – Innovating Your Future” December 2020 issue of Public Management by ICMA
- “We’ve Always Done It That Way Is Over: Part Three – Reimagining Your Community” August 2020 issue of Public Management by ICMA

## F. THE MEJORANDO GROUP ADVANTAGE

Taking control of uncertainty and successfully steering the organization and community through frequent bends in the road is the fundamental leadership challenge of our time. And it will call for a distinctly different type of leadership than traditionally expected. The advantage now goes to those who don't just learn to live with change, but who create change and fashion themselves as catalysts. The most effective leaders anticipate where their community is headed and see changes before others do.

The Mejorando Group is the firm most qualified to partner with the Town of Damariscotta in strengthening the governing body's effectiveness and ensuring a Strategic Plan consisting of forward-looking goals as evidenced by the following five factors:



- **Government Experience** - Our team members have extensive local government experience, serving in senior leadership and management positions, including as a city manager, and we blend this with excellent client-relations skills, first-rate facilitation capabilities and being well-versed in designing and helping execute strategic planning processes in a variety of communities.
- **Partnership** – We approach each engagement with our clients as a partnership fully understanding our role as a resource to the community and its leaders. We appreciate the existing culture in an organization and in their community, and forge productive

relationships with key leaders to help effectively disrupt the status quo so sustainable change is achieved.

- **Strategic Planning Expertise** - We possess extensive expertise and have a proven track record of partnering with elected officials in fortifying their internal relationships and navigating the strategic planning route – blending an efficient and productive process with valuable and contemporary insight on how local governments nationwide are leveraging the headwinds of change into a tailwind.
- **Results-Based Approach** – Our approach for the Town of Damariscotta strategic planning process will ensure a genuinely collaborative process for input, while maintaining a strong emphasis on creating a meaningful outcome – a credible strategic plan that accelerates the community’s upward trajectory towards an even better future.
- **Practical Innovation** – Our team operates from a practical innovation mind-set contributing ideas that reflect a “next practices” way of providing public service which enhances both the strategic planning process and enriches the dialogue culminating in the adoption of a forward-looking strategic plan.

Patrick Ibarra is an active speaker at events and authors articles for ICMA, GFOA and Governing sharing emerging trends impacting local government and offering a series of targeted solutions designed to disrupt the status quo and make sustainable and significant changes. He speaks on community building, innovation, talent management, leadership, and the changing workforce.



RESILIENT  
COMMUNITIES

June 2025

# Project Proposal

Damariscotta Select Board Strategic Doing

Prepared for  
**Town of Damariscotta**

Presented to  
**Andrew Dorr**  
Damariscotta Town Manager

Presented by  
**Gabe McPhail**  
Principle, Resilient Communities, L3C



## Project Overview

The Town of Damariscotta has completed a robust strategic planning process—resulting in a thoughtful and comprehensive roadmap for the future. The next phase of work requires a shift from strategic planning to strategic doing. Strategic planning helps a community define its long-term vision and set broad goals. Strategic doing, by contrast, focuses on how to move those goals into action through agile, collaborative, and capacity-aware decision-making.

This proposed scope of work outlines a process to support the Select Board in translating the Comprehensive Plan into a practical, 3-year Implementation Roadmap—one that reflects current capacity, adapts to emerging opportunities, and clarifies roles and responsibilities for moving key strategies forward.

## Purpose

The purpose of this project is to develop a clear and feasible **3-year Implementation Roadmap** to guide the Damariscotta Select Board in advancing the town’s Comprehensive Plan. This roadmap will:

- Prioritize strategies based on feasibility, capacity, funding availability, and community value.
- Align actions with capital planning and budget cycles.
- Establish a consistent process to annually review and adapt the roadmap in response to changing conditions, new opportunities (e.g., grants, partnerships, staffing), and time-sensitive community needs.

The **final deliverable will be a visual roadmap** that the Select Board—and potentially the Comprehensive Plan Implementation Committee—can use to monitor progress and track implementation over time. The roadmap will be updated annually (or at another chosen interval) as milestones are achieved, priorities shift, or new strategies are introduced and others are retired. In addition, the roadmap will serve as a practical tool for staff and partners, supporting the development of actionable work plans to advance priority strategies efficiently and collaboratively.



## Final Deliverables

- Implementation Roadmap (2025–2028)
- Workshop Materials
- Decision Matrix
- Annual Review & Adjustment Protocol

## Project Timeline

July 1, 2025 – January 31, 2026

## Scope of Work

### Task 1: Foundation Building

*Timeline: Early July to mid/late August*

#### **Task 1A. Conduct Preliminary Capacity and Resource Analysis**

##### **Key Activities:**

- Track staff time to understand how current time is allocated
- Review and analyze available vs. used staff capacity
- Assess whether current capacity allows for new or more efficient activities within the existing budget
- Identify opportunities to create efficiencies across departments

##### **Key Personnel:**

Megan and Andy

**Estimated Time:** 12 hours (staff)

**Deliverables:** Spreadsheet of capacity data and analysis

**Task 1B. Develop Comprehensive Plan Strategies Inventory**

**Key Activities:**

Focus on Phase 1 strategies (Years 1–3), and also include strategies that:

- Are ongoing
- Have already been initiated
- Could begin earlier due to available resources or opportunity
- Categorize each strategy by:
  - Focus Area
  - Guiding Value
  - Phase (1–10 years)
  - Status
  - Capacity Required
  - Recommended Lead
  - Milestones
  - Timeline (months)
  - Estimated Hours per Milestone
  - Existing Capacity (in hours)
  - Additional Capacity Needed (in hours)
  - Additional Funding Needed (in dollars)
  - Existing Funding Available (in dollars)
  - Funding Source(s)
  - Capacity Source(s)

**Key Personnel:**

Megan: Develop and revise inventory

Andy: Guide, review, and provide feedback

Gabe: Guide, review, and provide feedback

**Estimated Time:**

32 hours (staff)

4 hours (consultant)

**Deliverables:** Comprehensive Plan Strategy Inventory



### **Task 1C. Plan Select Board Workshop 1**

#### **Key Activities:**

- Confirm workshop date with the Select Board
- Develop workshop materials, including:
  - Process outline and agenda
  - Decision-making matrix based on the Strategy Inventory
  - Guidance document explaining the matrix
  - Pre-work packet for Board review
- Distribute materials in advance to support informed participation

#### **Key Personnel:**

Megan: Support development of materials

Andy: Guide, review, confirm workshop date, and distribute materials

Gabe: Lead development and revision of materials

#### **Estimated Time:**

18 hours (staff)

20 hours (consultant)

**Deliverables:** Final workshop materials (agenda, matrix, guidance document, and pre-work packet)

### **Task 2: Host Select Board Workshop 1 – Strategy Prioritization**

*Timeline: Late August / Early September*

**Workshop Goal:** Use the Strategy Inventory and decision matrix to assess feasibility and prioritize strategies for inclusion in the Implementation Roadmap.

#### **Key Activities:**

- Review and discuss Strategy Inventory (guided by pre-work)
- Use matrix to evaluate and rank strategies
- Facilitate consensus-building discussion to determine priority strategies for further evaluation

#### **Key Personnel:**

Megan: Support workshop

Andy: Participate and/or support

Gabe: Facilitate workshop

#### **Estimated Time:**

15 hours (staff)

10 hours (consultant)

**Deliverables:** Prioritized strategy list

### Task 3: Staff Review + Capacity Mapping

*Timeline: Mid-September to Mid-October*

**Key Activities:**

- Facilitate staff review of prioritized strategies
- Assess each strategy for:
- Feasibility based on current capacity
- Resource and partnership needs
- Milestones, timelines, and deliverables
- Staff-prioritized ranking
- Categorize strategies:
  - Can do now
  - Needs additional resources
  - Requires external partner
- Outline implementation timeframes and deliverables
- Return refined list and draft staff work plans to Select Board

**Key Personnel:**

Andy: Guide internal staff process

Island Fellow: Support process

Gabe: Develop framework and synthesize input

**Estimated Time:**

20 hours (staff)

20 hours (consultant)

**Deliverables:** Refined strategy list with feasibility assessment; Preliminary staff work plans

### Task 4: Plan Select Board Workshop 2

*Timeline: Mid-to-late October*

**Key Activities:**

- Confirm workshop date
- Develop facilitation materials based on refined strategy list, including:
- Process outline and agenda
- Updated decision-making matrix
- Matrix guidance and staff capacity summary
- Pre-work packet for the Board
- Distribute materials to the Board

**Key Personnel:**

Island Fellow: Support drafting and formatting

Andy: Review and coordinate with Board

Gabe: Lead content development and workshop planning

**Estimated Time:**

12 hours (staff)

12 hours (consultant)

**Deliverables:** Final workshop materials (agenda, matrix, guidance, and pre-work packet)



## Task 5: Host Select Board Workshop 2 – Final Strategy Prioritization

**Timeline:** Late October / Early November

**Workshop Goal:** Use refined strategy list and staff input to finalize priorities for the 3-year Implementation Roadmap, clarify commitments, and define the Annual Review & Adjustment Protocol.

**Key Activities:**

- Review and discuss refined strategies and work plans
- Use decision matrix to evaluate feasibility and alignment
- Facilitate consensus to:
- Finalize roadmap strategies
- Clarify Board/staff commitments
- Establish process for adjusting the roadmap over time

**Key Personnel:**

Island Fellow: Support logistics and note-taking

Andy: Participate and provide strategic support

Gabe: Facilitate and synthesize outputs

**Estimated Time:**

15 hours (staff)

10 hours (consultant)

**Deliverables:** Draft Implementation Roadmap (2025–2028); Draft Annual Review & Adjustment Protocol

## Task 6: Develop and Launch Final Implementation Roadmap and Review Protocol

**Timeline:** November 2025 – January 2026

**Key Activities:**

- Draft final Implementation Roadmap including:
  - Priority strategies
  - Key milestones and timelines
  - Responsible staff and partners
  - Budget linkages
  - Guidance for staff work plans
- Finalize and integrate the Annual Review & Adjustment Protocol
- Format and publish roadmap for adoption by January 1, 2026

**Key Personnel:**

Island Fellow: Assemble final roadmap and protocol

Andy: Lead internal review and adoption

Gabe: Support drafting and formatting

**Estimated Time:**

35 hours (staff)

10 hours (consultant)

**Deliverables:** Final Implementation Roadmap (2025–2028); Final Annual Review & Adjustment Protocol; Work Plan Guidance Document for departments and staff



## Estimated Cost

This estimate is based on a low-capacity community rate of \$90/hour for process design and consultation, and \$125/hour for facilitation. The project relies on a combined 159 hours of staff and fellow time. Costs include travel to Damariscotta for two in-person workshops; all other work will be conducted remotely. Optional workshop-related expenses—such as supplies, food, and printing—are not included in this estimate and are expected to be covered by the Town.

TASK	RATE	HOUR	TOTAL
Task 1A-C: Foundation Building	\$90	24	\$2,160
Task 2: Host Select Board Workshop 1 – Strategy Prioritization	\$125	10	\$1,250
Task 3: Staff Review + Capacity Mapping	\$90	20	\$1,800
Task 4: Plan Select Board Workshop 2	\$90	12	\$1,080
Task 5: Host Select Board Workshop 2 – Final Strategy Prioritization	\$125	10	\$1,250
Task 6: Develop and Launch Final Implementation Roadmap and Review Protocol	\$90	10	\$900
<b>ESTIMATED TOTAL</b>			<b>\$8,440</b>



## About Us

Resilient Communities is a Maine-based consulting practice that supports towns and regions in building stronger, more sustainable futures. Founded by community strategist and planner Gabe McPhail, Resilient Communities brings over two decades of experience in climate resilience, public engagement, and project implementation across rural and coastal communities.

Gabe leads with empathy, creativity, and deep respect for local knowledge. Whether facilitating a public workshop, designing a community engagement process, or managing a multimillion-dollar infrastructure initiative, her work is rooted in inclusive, place-based solutions that reflect the voices of those most impacted.

We serve as a  
trusted partner to  
your community  
—helping translate  
vision into action  
through  
thoughtful  
planning, capacity  
building, and care.

## Contact

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