



**Town of Damariscotta
Board of Assessors and Select Board
Meeting**

July 16, 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 Board of Assessors' Meeting to Order**
 - i. FY 26 Tax Commitment Review and Possible Action
- 3. Call Select Board Meeting to Order**
- 4. Minutes**
 - i. July 2, 2025
- 5. Financial Reports**
 - i. Payroll Warrants #___
 - ii. Accounts Payable Warrants #___
- 6. Citizen Comments and General Correspondence**
- 7. Town Manager's Report**
- 8. Official Action Items**
 - i. Police Officer Oath Ceremony
 - ii. Ladder Truck Bid Acceptance
 - iii. Liquor License Renewal
 1. Maine Boats LLC @ 47 Main St
 2. Damariscotta River Grill @ 155 Main St
 - iv. Qualified Catering Permit Maurer and Partners @ 12 Round Top Ln
 - v. Accept FY 23 Audit
 - vi. FY 25 Carryforward Request
- 9. Select Board's Discussion Items**
 - i. Police Chief Search Next Steps
- 10. Adjournment**

2025 - 2026 MUNICIPAL TAX RATE CALCULATION FORM

7/12/2025

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSOR WARRANT

1 Local Taxable Real Estate Valuation	\$ 406,422,079.00	
2 Local Taxable Personal Property Valuation	\$ 9,708,900.00	
3 Total Taxable Valuation (Line 1 plus line 2)		\$ 416,130,979.00
4 Total of Homestead Exemption Valuation	\$ 9,860,160.00	
Homestead Exemption reimbursement value 76%	\$ 7,493,721.60	
5 Total of BETE Exemption Valuation	\$ 3,005,600.00	
Statutory reimbursement is 50%	\$ 1,502,800.00	
6 Total Valuation Base (Sum Line 3, 4, 5)		\$ 425,127,500.60

Municipal Fiscal Year = 07/01/25 to 06/30/26
mo/day/yr mo/day/yr

APPROPRIATIONS

7. County Tax	\$ 666,755.00	
8. Municipal Appropriation	\$ 4,559,057.05	
9. TIF Financing Plan Account	\$ 82,297.59	
10. School/Educational Appropriations	\$ 4,847,664.09	
(Adjusted to Municipal Fiscal Year)		
11. Total Appropriations (Add lines 7 through 10)		\$ 10,155,773.73

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing	\$ 331,816.98	
13. Other Revenues: (Revenues not accounted for in Municipal Appropriation which may be used to reduce the commitment such as Tree Growth and Veterans reimbursement, trust fund income, etc.)	\$ 921,630.00	
14. Total Deductions (Line 12 plus line 13)		\$ 1,253,446.98

15. Net to be raised by local property tax rate (Line 11 minus line 14) \$ 8,902,326.75

16. $\frac{\$ 8,902,326.75}{\text{(Amount from line 15)}} \times 1.05 = \underline{\$ 9,347,443.09}$ Maximum Allowable Tax

17. $\frac{\$ 8,902,326.75}{\text{(Amount from line 15)}} \div \frac{\$ 425,127,500.60}{\text{(Amount from line 6)}} = \underline{0.020940}$ Minimum Tax Rate

18. $\frac{\$ 9,347,443.09}{\text{(Amount from line 16)}} \div \frac{\$ 425,127,500.60}{\text{(Amount from line 6)}} = \underline{0.021987}$ Maximum Tax Rate

19. $\frac{\$ 416,130,979.00}{\text{(Amount from line 3)}} \times \underline{0.02099} = \underline{\$ 8,734,589.25}$ Tax for Commitment

20. $\frac{\$ 8,902,326.75}{\text{(Amount from line 15)}} \times 0.05 = \underline{\$ 445,116.34}$ Maximum Overlay

21. $\frac{\$ 7,493,721.60}{\text{(Amount from line 4b)}} \times \frac{0.02099}{\text{(Selected Rate)}} = \underline{\$ 157,293.22}$ Homestead Reimbursement
(Enter on line 8, Assessment Warrant)

22. $\frac{\$ 1,502,800.00}{\text{(Amount from line 5b)}} \times \frac{0.02099}{\text{(Selected Rate)}} = \underline{\$ 31,543.77}$ BETE Reimbursement
(Enter on line 9, Assessment Warrant)

23. $\frac{\$ 8,923,426.24}{\text{(Line 19 plus line 21 and 22)}} - \frac{\$ 8,902,326.75}{\text{(Amount from line 15)}} = \underline{\$ 21,099.49}$ Overlay
(Enter on line 5, Assessment Warrant)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to

Home Value	\$200,000.00	\$250,000.00	\$1,000,000.00
Proposed FY 26 Mil Rate	\$4,198.00	\$5,247.50	\$20,990.00
FY 25 Mil Rate	\$3,700.00	\$4,625.00	\$18,500.00
Tax Bill Inc/(Dec)	\$498.00	\$622.50	\$2,490.00

**Town of Damariscotta
Tax Rate Comparison**

7/12/2025

	FY 2025	FY 2026
County Tax	\$630,896.00	\$666,755.00
Municipal Appropriation Expenses	\$4,053,318.91	\$4,559,057.05
Less: Municipal Revenue Sharing	\$314,209.21	\$331,816.98
Other Non-Property Tax Revenue	\$899,975.00	\$921,630.00
Net Municipal Appropriation	\$2,839,134.70	\$3,305,610.07
TIF	\$16,827.60	\$82,297.59
Local Education Assessment Overlay	\$4,285,229.25	\$4,847,664.09
	\$69,317.71	\$21,099.49
Total Appropriation	\$7,841,405.26	\$8,923,426.24
Less: Other	\$0.00	\$0.00
Total Appropriation	\$7,841,405.26	\$8,923,426.24
Less: Homestead	\$186,778.66	\$157,293.22
BETE	\$33,625.60	\$31,543.77
(these included in the tax commitment)		
Tax Commitment	\$7,621,001.00	\$8,734,589.25
Total Taxable Value	\$411,946,000.00	\$416,130,979.00
Tax Rate	\$18.50	\$20.99

	Changes (FY 25 vs FY 26)	
	in \$	in %
County Tax	\$35,859.00	5.68%
Municipal Appropriation Expenses	\$505,738.14	12.48%
Less: Municipal Revenue Sharing	\$17,607.77	5.60%
Other Non-Property Tax Revenue	\$21,655.00	2.41%
Net Municipal Appropriation	\$466,475.37	16.43%
TIF	\$65,469.99	389.06%
Local Education Assessment Overlay	\$562,434.84	13.12%
	-\$48,218.23	-69.56%
Total Appropriation	\$1,082,020.97	13.80%
Less: Other	\$0.00	0.00%
Total Appropriation	\$1,082,020.97	13.80%
Less: Homestead	-\$29,485.45	-15.79%
BETE	-\$2,081.83	-6.19%
(these included in the tax commitment)		
Tax Commitment	\$1,113,588.25	14.61%
Total Taxable Value	\$4,184,979.00	1.02%
Tax Rate	\$2.49	13.46%

2025 - 2026 MUNICIPAL TAX RATE CALCULATION FORM

7/12/2025

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSOR WARRANT

1 Local Taxable Real Estate Valuation	\$ 406,165,579.00	
2 Local Taxable Personal Property Valuation	\$ 8,632,200.00	
3 Total Taxable Valuation (Line 1 plus line 2)		\$ 414,797,779.00
4 Total of Homestead Exemption Valuation	\$ 9,860,160.00	
Homestead Exemption reimbursement value 76%	\$ 7,493,721.60	
5 Total of BETE Exemption Valuation	\$ 3,005,600.00	
Statutory reimbursement is 50%	\$ 1,502,800.00	
6 Total Valuation Base (Sum Line 3, 4, 5)		\$ 423,794,300.60

Municipal Fiscal Year = 07/01/25 to 06/30/26
mo/day/yr mo/day/yr

APPROPRIATIONS

7. County Tax	\$ 666,755.00	
8. Municipal Appropriation	\$ 4,559,057.05	
9. TIF Financing Plan Account	\$ 110,964.48	
10. School/Educational Appropriations	\$ 4,847,664.09	
(Adjusted to Municipal Fiscal Year)		
11. Total Appropriations (Add lines 7 through 10)		\$ 10,184,440.62

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing	\$ 331,816.98	
13. Other Revenues: (Revenues not accounted for in Municipal Appropriation which may be used to reduce the commitment such as Tree Growth and Veterans reimbursement, trust fund income, etc.)	\$ 921,630.00	
14. Total Deductions (Line 12 plus line 13)		\$ 1,253,446.98
15. Net to be raised by local property tax rate (Line 11 minus line 14)		\$ 8,930,993.64

16. $\frac{\$ 8,930,993.64}{\text{(Amount from line 15)}} \times 1.05 = \underline{\$ 9,377,543.32}$ Maximum Allowable Tax	
17. $\frac{\$ 8,930,993.64}{\text{(Amount from line 15)}} \div \frac{\$ 423,794,300.60}{\text{(Amount from line 6)}} = \underline{0.021074}$ Minimum Tax Rate	
18. $\frac{\$ 9,377,543.32}{\text{(Amount from line 16)}} \div \frac{\$ 423,794,300.60}{\text{(Amount from line 6)}} = \underline{0.022128}$ Maximum Tax Rate	
19. $\frac{\$ 414,797,779.00}{\text{(Amount from line 3)}} \times \underline{0.02112} = \underline{\$ 8,760,529.09}$ Tax for Commitment	
20. $\frac{\$ 8,930,993.64}{\text{(Amount from line 15)}} \times 0.05 = \underline{\$ 446,549.68}$ Maximum Overlay	
21. $\frac{\$ 7,493,721.60}{\text{(Amount from line 4b)}} \times \frac{0.02112}{\text{(Selected Rate)}} = \underline{\$ 158,267.40}$ Homestead Reimbursement (Enter on line 8, Assessment Warrant)	
22. $\frac{\$ 1,502,800.00}{\text{(Amount from line 5b)}} \times \frac{0.02112}{\text{(Selected Rate)}} = \underline{\$ 31,739.14}$ BETE Reimbursement (Enter on line 9, Assessment Warrant)	
23. $\frac{\$ 8,950,535.63}{\text{(Line 19 plus line 21 and 22)}} - \frac{\$ 8,930,993.64}{\text{(Amount from line 15)}} = \underline{\$ 19,541.99}$ Overlay (Enter on line 5, Assessment Warrant)	

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to

Home Value	\$200,000.00	\$250,000.00	\$1,000,000.00
Proposed FY 26 Mil Rate	\$4,224.00	\$5,280.00	\$21,120.00
FY 25 Mil Rate	\$3,700.00	\$4,625.00	\$18,500.00
Tax Bill Inc/(Dec)	\$524.00	\$655.00	\$2,620.00

**Town of Damariscotta
Tax Rate Comparison**

7/12/2025

	FY 2025	FY 2026
County Tax	\$630,896.00	\$666,755.00
Municipal Appropriation Expenses	\$4,053,318.91	\$4,559,057.05
Less: Municipal Revenue Sharing	\$314,209.21	\$331,816.98
Other Non-Property Tax Revenue	\$899,975.00	\$921,630.00
Net Municipal Appropriation	\$2,839,134.70	\$3,305,610.07
TIF	\$16,827.60	\$110,964.48
Local Education Assessment Overlay	\$4,285,229.25	\$4,847,664.09
	\$69,317.71	\$19,541.99
Total Appropriation	\$7,841,405.26	\$8,950,535.63
Less: Other	\$0.00	\$0.00
Total Appropriation	\$7,841,405.26	\$8,950,535.63
Less: Homestead	\$186,778.66	\$158,267.40
BETE	\$33,625.60	\$31,739.14
(these included in the tax commitment)		
Tax Commitment	\$7,621,001.00	\$8,760,529.09
Total Taxable Value	\$411,946,000.00	\$414,797,779.00
Tax Rate	\$18.50	\$21.12

	Changes (FY 25 vs FY 26)	
	in \$	in %
County Tax	\$35,859.00	5.68%
Municipal Appropriation Expenses	\$505,738.14	12.48%
Less: Municipal Revenue Sharing	\$17,607.77	5.60%
Other Non-Property Tax Revenue	\$21,655.00	2.41%
Net Municipal Appropriation	\$466,475.37	16.43%
TIF	\$94,136.88	559.42%
Local Education Assessment Overlay	\$562,434.84	13.12%
	-\$49,775.73	-71.81%
Total Appropriation	\$1,109,130.36	14.14%
Less: Other	\$0.00	0.00%
Total Appropriation	\$1,109,130.36	14.14%
Less: Homestead	-\$28,511.26	-15.26%
BETE	-\$1,886.46	-5.61%
(these included in the tax commitment)		
Tax Commitment	\$1,139,528.09	14.95%
Total Taxable Value	\$2,851,779.00	0.69%
Tax Rate	\$2.62	14.16%



Town of Damariscotta Select Board Meeting

July 2, 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, Darryl Day

Other: Andrew Dorr, Town Manager; Brian Harnish, Green Alien Cannabis Company, Kevin Edwards, RHR Smith & Co. , (Virtual) Heather Hunter, RHR Smith & Co. (Virtual)

- 1. Pledge of Allegiance**
- 2. Call Select Board Meeting to Order**
Fraser called the meeting to order at 5:30

7. Official Action Items

- iii. Renewal for Adult Use Marijuana Store: Green Alien Cannabis Company @ 53a Chapman St

Motion by Fraser to approve the renewal for the Adult Use Marijuana Store:
Green Alien Cannabis Company @ 53a Chapman St.

Second by Day
Vote 5/0/0

3. Minutes

- i. June 25, 2025

Motion by Anderson to approve the minutes from June 25, 2025.
Second by Keushguerian
Vote: 5/0/0

4. Financial Reports

- i. Payroll Warrants #____
N/A

ii. Accounts Payable Warrants #____

Hunter asked whether the Civic Plus invoice was just for the renewal. Dorr replied that the invoice was for the website, emergency/ mass notification platform, licensing and training.

Motion by Fraser to approve accounts payable warrant numbers 62 (FY25) and 1 (FY26).

Second by Keushguerian

Vote: 5/0/0

5. Citizen Comments and General Correspondence

6. Town Manager's Report

Dorr reported that Theatre St was closed 7/2 for repair and would stay closed overnight to cure.

He received an email resignation from the Police Chief. Anderson asked how much notice Warlick was giving. Dorr replied he was given 30 days. Dorr went on to ask if the Board wanted to hire a firm for assistance in the hiring process. The Board did feel that would be appropriate.

Keen Woods has a few punch list items to complete and that project will be finished. Work on Backmeadow/Standpipe Roads should be about two more weeks before they wrap up that work. Church St to Pleasant St is the next project.

Dorr is working on the RFP the culvert projects. He was hoping an amendment could be made to the current vendor's contract, however a request for qualifications was not part of the original process, so that could not happen. The letter of intent for the utility feasibility study was submitted. The roofer for the Fire House showed interest in doing the insulation work, Dorr will investigate this more. Dorr was in contact with Lincoln County and the State regarding the lighting project. He is waiting for notification of an efficiency rating change before proceeding with next steps. Hunter mentioned he was wandering around the parking lot and wondered what the status of the placement of EV chargers stood. Dorr replied he had reached out to a couple property owners, but Taco Alley seemed like the more probable site with a couple of feet to spare. The transformer was capable, but they may need to run some additional conduit, which would require digging up the asphalt, this was really not desirable. One final note, small cars were parking in the designated oversized parking spots on Water St. Dorr said it is new, but he would keep an eye on it.

7. Official Action Items

- i. Qualified Catering Permit Special Event

1. NCS LLC - July 22 @ Round Top Field

Motion by Fraser to approve the Qualified Catering Permit for a Special Event for NCS LLC- July 22 @ Round Top Field

Second by Hunter

Vote: 5/0/0

2. Maurer and Partners Corp - August 13 @ Newcastle Realty Offices

Motion by Fraser to approve the Qualified Catering Permit for a Special Event for Maurer and Partners Corp - August 13 @ Newcastle Realty Offices

Second by Anderson

Vote: 5/0/0

ii. Public Vending License - Peony Queen @ 88 Main St

Motion by Fraser to approve the Public Vending License - Peony Queen @ 88 Main St. contingent on receiving written permission from the property owner.

Second by Day

Vote: 5/0/0

iii. FY 23 Financial Audit

Kevin Edwards and Heather Hunter from RHR Smith & Company, Certified Public Accountants presented a draft report of the Fiscal year ending June 30, 2023.

Edwards began by saying "congratulations". There were no difficulties noted in the required management letter. H. Hunter went on to discuss the management discussion and analysis and statement of net position pages of the draft document. She said the Town is very liquid, having 40% cash. She highlighted 3 major funds in FY2023. The sidewalk bond, general fund and education fund. \$640,000 was in investment funds and she suggested the Town could potentially do more as interest rates were high. They reviewed items on a cash basis and modified accrued basis. H. Hunter presented a pie chart which showed departmental areas in the budget disbursed relatively equitably. Dan Hunter asked if this was typical and how Damariscotta compared to similar towns. H. Hunter responded that MMA or the GFOA might have peer information. H. Hunter continued her review showing budget vs actual expenses for FY 23. She stated there overall, there was approximately \$600,000+ that would be returned to the general fund and would be good to use in future years. She said "The Town looks well

positioned to navigate the future.” “Damariscotta was financially sound, in good shape, and had no red flags. While most Towns had 8-15% in their general fund, Damariscotta had approximately 40%. There are a couple of loose ends to tie up and then the final report will be released. FY 2024 audit would begin as soon as FY 2023 was finalized.

Fraser stated that this report was reassuring and thanked the audits for their work.

iv. Annual Appointments

Motion by Hunter to approve the annual appointments per Charter as presented.

Second by Day

Vote: 5/0/0

Fraser suggested posting the open positions out on social media.

8. Select Board's Discussion Items

i. FY 26 Commitment - Valuation Trends

Dorr presented a draft of the 2025-2026 municipal tax rate calculation form. He is hoping to have the FY26 commitment by the third week in July. Dorr thought it would be helpful if Rob Duplisea, Assessor Agent would be available for the next Select Board meeting to answer any questions the Board may have regarding the total taxable valuation figure. Dorr explained that, as things stood right now, the homestead exemption would be impacted and people would not receive the full \$25,000 exemption. Hunter also wondered how other Town's appropriations in Lincoln County, such as Boothbay, Wiscasset, and Waldoboro compared to Damariscotta's. Dorr said he would reach out.

Keushguerian asked if the Town had been reimbursed for the municipal parking lot project yet.

Dorr replied that a \$900,000 request had been sent in May, there was one for approximately \$400,000 pending and then there would be one final one left to do.

She also passed along a question from a resident concerning the potential of pedestrian walkways in the parking lot. Dorr replied that that would require a reduction in the number of parking spots which no one was inclined to want to do.

Hunter found in the June edition of News from around the State that Camden had established business licensing fees. He passed info along to Dorr. Fraser announced that the next joint meeting of the Newcastle and Damariscotta group exploring Public Works would be at 6:00 pm on 7/9/2025 at the Newcastle Fire House. He added that the Schooner Landing was having their soft opening July 3rd and Fireworks would be held at dark on Friday July 4th.

Anderson asked about dates and times for Chamber of Commerce meetings. Dorr said there was not a schedule yet, but he was hoping for 3-4 meeting times at varying times of day. He was hearing from businesses that they wished the Town did more. Anderson commented that everything costs money.

9. Adjournment

Motion made by Anderson to adjourn the meeting.

Second by Day

Vote: 5/0/0



Town Manager's Report

July 12, 2025

Department Updates

- Administration
 - I am working on updates to the Personnel Policy. This has been on my radar for a few months now. Our attorney has drafted some updates and I am aiming to involve some staff in the coming weeks before bringing the draft to the board in August. Updates range from compliance with changes in the law to updates that reflect more accurately the norm.
 - Tax Commitment should be ready for your consideration. There are two mil rate scenarios in your board packet. One shows the recommended calculation whereas the second reflects the maximum captured value allowed for the TIF district. The reason for using a different value has to do with the fact that some of the captured value that is acceptable would result in tax shift and I would recommend limiting that. The program's biggest increases in captured value reflect the finished Camden National Bank building, the change in ownership of Ledgewood Court from non-profit to private, and Hannaford's investment. The difference between the two scenarios is \$0.13 per \$1,000 of assessed value (\$13 per \$100,000).
- Planning
 - Recent law changes will require our Land Use and Subdivision ordinances to be updated. LD 1829 requires the following...
 - Modifying 30-A M.R.S. 4360(2) to prohibit municipalities from enacting rate of growth ordinances that limit residential development in designated growth areas, with few exceptions.
 - Allowing, other than in the shoreland zone and other limited at-risk areas, affordable housing projects to exceed local height restrictions by fourteen (14) feet; and
 - Mandating that, with limited exceptions, municipalities allow at least four dwelling units on any lot in a zoned residential district that is also located in a growth area or that is serviced by a public sewer system. The law further

requires that three dwelling units be permitted on any other lot located in a residential area.

- Restricting the ability of municipalities to regulate dimensional requirements, including the size and placement of structures, building height, lot area, minimum frontage, lot depth, and setbacks. Specifically, the legislation establishes low minimum lot sizes, and further prohibits municipalities from establishing dimensional requirements for multiple unit lots that differ from such requirements applying to lots with single-family dwelling units.
- Fast-tracking construction approvals. Specifically, it prohibits municipalities from withholding a certificate of occupancy for waste or wastewater concerns after receipt of written verification from the local plumbing inspector that a housing structure meets all applicable requirements. In addition, 30-A M.R.S. 4364-A is amended to prohibit municipalities from requiring planning board approval for four or fewer dwelling units in a structure.
- Requiring any municipal authority reviewing land use applications, or a board of appeals hearing zoning disputes, to attend a training on land use planning offered either by the state or a statewide association representing municipalities within 180 days of appointment.

- Police

- Following Chief Warlick's resignation, we will need to embark on a search for the next Police Chief. I have reached out to numerous colleagues and talked to a couple of firms that may be able to assist in various aspects of the transition. The last board meeting also had a request from Dan to consider a conversation about service levels of the department. In the interest of minimizing negative impacts within the department or community, I would suggest the board consider both either concurrently, or in a hybrid fashion.
- Interim Police Chief considerations will require some additional thought and discussion internally. I anticipate having a recommendation to the board at the first meeting in August, or sooner.

- Fire

- Chief Roberts has provided you with his review of the ladder truck bids and will discuss this in detail on Wednesday. There are some customized options that the department would like to consider including and will be discussed further at the meeting.

- Public Works

- Catch Basin cleaning was scheduled for June as the crew was going to rent a vac trailer and complete the task themselves. Due to the availability of the trailer, they have been unable to do that. We are next on the list to receive the trailer and the crew will complete as many basins as they can during the week.
- The restroom addition at the garage still has not been started. The contractor has stated a few times that he would be able to start, but has not done so. This amount should be carried forward as we look to get that addition built.

- The Dam~New Public Works Committee met and discussed the scope of the assessment that will be conducted. The conversation focused heavily on the desired services and the service levels to be completed. Consideration to the legal organizational structure was also noted to minimize conflict. Notes from the meeting are included with my report.

Capital Project Updates

- **Keene Woods** – This project is substantially complete and may warrant one final walk-through. The finished product is a dramatic improvement from what was there last fall.
- **Chapman St Drainage** – Quotes for survey, permitting, and construction bid docs have been solicited from Gartley & Dorsky, Haley Ward, Tata & Howard, and Sewall. I anticipate getting quotes by July 30 so the board can consider these at their August 6th meeting.
- **Upcoming RFPs**
 - DECD Housing Opportunity Grant (Dama/Newc)
 - ARPA Housing Assessment Grant
 - Community Action Grant
 - Current RFPs - Insulation and LED Lighting
 - Future CAG - HVAC Upgrade
 - PPI (Bus Rt 1)
 - Castner Creek @ Church St Design

Upcoming Meetings

- Tuesday, July 15 @ 9:00 AM – Lincoln County Commissioners [County Courthouse]
- Wednesday, July 16 @ 5:30 PM – Board of Assessors/Select Board Meeting [Town Office]
- Wednesday, July 30 @ 6:00 PM – Dam~New Public Works Committee [Town Office]
- Thursday, July 31 @ 10:00 AM - Cemetery Trustees [Virtual]
- Monday, August 4 @ 6:00 PM – Planning Board [Town Office]
- Tuesday, August 5 @ 9:00 AM – Lincoln County Commissioners [County Courthouse]
- Wednesday, August 6 @ 5:30 PM - Select Board Meeting [Town Office]
- Wednesday, August 13 – Friday, August 15 – MTCMA Annual Institute [Sunday River]



**Town of Damariscotta &
Town of Newcastle**

Dam~New Public Works Committee



July 9, 2025
Newcastle Fire Station
86 River Road, Newcastle, ME 04553
6:00 PM

MINUTES

I. Introductions

1. Experiences related to road work/excavation/business planning
Members' experiences range from general interest to excavation contractor to construction management by training. Paul brings over 40 years of snow/ice and construction experience at nearly all levels.

II. Review Purpose/Mission

1. Scope of Services
 - i. Road/Highway - the range of services that the department would complete is important. A policy review is one of the best places to start and can set the stage for the services and service levels that will be mapped or considered. Policies range from snow and ice control to road surface management systems. The desired policies will identify standards and expectations that will then drive service and costs.
 1. Summer Maintenance - 39.8 miles (15.5 Dam/24.3 New)
 2. Winter Maintenance - 64.5 Miles (24.9 Dam/42.6 New)Paul shared a few benchmarks as we look ahead,
 - Contracted work tends to be 30-40% higher than in-house costs
 - The employee ratio is about 1 person per 10 miles of road. This would equate to at least 6 for winter operations.
 - Chassis build times are pushing 12-18 months for the heavy truck/equipment options.
 - Construction times for buildings are likely a 12-mo + process from design/bid to completion.
 - ii. Transfer Station - should consider identifying land that could accommodate a future operation, at the least and could look to estimate the cost of said operation with siting concepts.
 - iii. Cemetery/Park/Property Mowing & Maintenance - at the very least, review the current budgets and determine if this is something that is worthy of consideration at this time. Could always scale up in the future if there was a need. Should consider the staff/space needs in the building assessment now.
2. Quality of Services

It will be critical to determine and build out models for various service levels. An ultimate decision to run the department like a business meeting the current contract standards will look and cost very different from one that meets the community's priorities with a cost-effective approach. There does not have to be a significant reduction in the services, but there will be different priority levels for the same tasks, for example, Main Street sidewalks may be clear within 24 hours after a storm, rather than by 10 am as is often the case.

- i. Cadillac
- ii. Toyota
- iii. Yugo

This is a VERY important factor in the analysis as it will drive service level and cost. A quick analysis of our current winter contracts shows that we are setting high expectations and may need to ask ourselves, "what are we willing to do without?" If we are going to meet the same standards in our current contracts, we need to then purchase many additional pieces of equipment and staffing whereas we can look earnestly at the use of resources to be "lean and mean" instead of "fat and happy."

III. Review Timeline

The first meeting of the group was about a month behind the proposed schedule. There is a good amount of work already completed. Given the lead time to build, completing this analysis before the end of the calendar year, as presented, is important to the group.

IV. Discussion

1. How do we want the department/joint venture structured in a legal-sense?
 - i. Interlocal agreements with clear understandings and a partnership with the town managers/road commissioner
 - ii. "council of government" like the Nobleboro/Jefferson Transfer Station
 - iii. Something else
2. Priority setting/work plan - to minimize the blowback or criticism of why crews are spending more time in one town over another, view the total miles and workplan as if it were one town. This will require each town to identify and agree on a plan that can be set into motion by the road commissioner. Priorities should be determined with actual measurements and assessments rather than a subjective review/approach.

V. NEXT STEPS:

- Create Google Drive folder for the workgroup (Andy)
- Send current contracts (winter and routine maintenance) (Kevin and Andy)
- Send current policies (Kevin and Andy)
- Send sample policies (Paul)
- Send last interlocal agreement (Andy)
- Next meeting July 30 @ 6:00 PM
 - Review the policies and think about service levels
 - Discuss a draft org chart

VI. Adjournment

Massasoit Engine Company Damariscotta Fire Department 2025 Ladder Quint Purchase

16 July 2025

Chief John Roberts



Agenda



- Ladder-Quint Bid Solicitations
- Bid Responses
 - Bid Summary Table
- Bid Scoring Methodology
- Pros/Cons
- Engine Company's Selection
 - Bid Details
- Recommendations

Special Thanks to



- Truck Committee Members
 - Volunteered over 200 hours
 - Researching
 - Writing specifications
 - Meeting with vendors
 - Scoring proposals
 - Providing a recommendation

Bid Solicitations



- Damariscotta Fire went out to bid of an approved ladder/quint specification on 21 May
 - At least 100' of aerial vertical reach
 - 2000 gallon per minute pump capacity
 - 500 gallons of water
 - Six-person cab dual-rear axle
 - Must hold all equipment for pumper required by NFPA-1900
 - 35' & 28' Extension Ladders, 20', 2-18', 16' Roof Ladders, 12' Closet Ladder
 - Bidders encouraged to maximize compartment space
 - Maximum height of 11'-10"



Bid Solicitations

- Seven (7) Companies were requested to Submit Bids, solicitations sent on 21 May
 - E-One
 - Pierce
 - Sutphen
 - Seagrave
 - Rosenbauer
 - Ferrara
 - KME

Bid Responses



- Three (3) Companies responded with bid packages. All were determined to meet the intent of the specification
 - E-One
 - Pierce
 - Rosenbauer
- Two (2) bidders chose not to submit
 - Seagrave based budget and aluminum body
 - Sutphen based on truck height requirement

Summary of Bid Packages



Damariscotta Fire Department 2025 Aerial Ladder/Quint Bid Summary	E-One	Pierce	Rosenbauer
Total Price	\$1,748,626	\$1,759,968	\$1,724,419
Pre-pay Discount	\$78,000	\$50,416	\$49,100
Performance Bond Cost	\$0	\$0	\$0
Chassis Type	Typhoon HR100	Enforcer	Viper - Commander
Cab Size (front wheel to back in.)	58	70	70
Number of Seats	6	6	6
Engine HP	450	510	565
Front Axle Rating	22,100	22,800	24,000
Number of Rear Axles	2	2	2
Rear Axle(s) Total Rating (lbs.)	48,000	48,000	54,000
Wheelbase (from center of axles)	240	256	254
Overall Length	41'-6"	41'-10.5"	42'-7.4"
Overall Height	11'-7"	11'-9"	11'-10.5"
Number of Compartments	12	11	11
Est Volume of Compartments (cubic ft)	206	238	224
Aerial Vertical Reach (ft.)	100	107	108.6
Aerial Horizontal Reach (ft.)	92	100	101.9
Dry Tip Load (lbs.)	500	500	500
Jack Spread (ft.)	12	14	15.5
EMS Compartment	Yes	Yes	Yes
Ground Ladder Sizes	1 35' ext. 2-fly, 1 28' ext., 1 24' ext., 0 20' roof, 1 18' roof, 1 16' roof, 1 12' fresno, 1 little giant	1 35' ext. 2-fly, 1 28' ext., 0 24' ext., 1 20' roof, 2 18' roof, 1 16' roof, 1 12' fresno, 1 little giant	1 35' ext. 2-fly, 1 28' ext., 1 24' ext., 1 20' roof, 2 18' roof, 1 16' roof, 1 12' fresno, 1 little giant
Pump Size (gpm)	1500	2000	2000
Tank Size (gal.)	500	500	500
Closest Maintenance Station	Brunswick, Maine	Auburn, Maine	Plainville, MA* Mobile Service within 50 miles
Distance to Damariscotta	27	50	206
5" LDH Capacity (ft.)	1000	1000	1000
Pump panel in compartment	Yes	Yes	Yes
Speed Lays	Yes	Yes	Yes
Scene Light Deductions	4	0	0

Bid Scoring Methodology



- Bid scoring based on best value. Eleven (11) categories were evaluated and scored 1 to 10. The following weights were assigned to each category to determine an overall weighted and normalized score in order to determine the best value.
 - Price (Weight of 20)
 - A Score of 10 = Truck (with discounts) less than or equal to \$1,760,000; 1 point deducted if price is over \$1,760,000 and an additional point for each \$14,000 over this price.
 - Aerial Reach (Weight of 10)
 - A Score of 10 = Aerial vertical reach and horizontal reach is at least 100'; 1 point deducted if either reach is less than 100' and an additional point for each two feet shorter than this length.
 - Pump Capacity and Water Tank Capacity (Weight of 10)
 - A Score of 10 = Pump capacity of at least 2,000 gpm and a tank capacity of 500 gallons; 5 points deducted for pump capacity under 2,000 gpm; 1 point deducted for water tank capacity under 500 gallons with an additional point for each 50 gallons below this capacity.
 - Ground Ladder Capacity (Weight of 10)
 - A Score of 10 = Full specified complement of specified ladders included with number of flys specified (1-35' 2-section extension ladder; 1-28' 2-section extension ladder; 1-20' roof ladder; 2-18' roof ladders; 1-16' roof ladder; 12' fresno closet ladder); 2 points deducted for 3-section 35' extension ladder; 2 points deducted for each ladder that does not conform to the full specified compliment.
 - Seating Capacity and Cab Layout/Size (Weight of 10)
 - A Score of 10 = Seating room for 6 firefighters, one EMS compartment, A/C, at least a 60" cab, and tool mounting locations provided; 5 points deducted for fewer seating locations; 3 points deducted for no EMS compartment; 2 points deducted for no tool mounting, 3 points deducted for no A/C.

Bid Scoring Methodology



- Pre-piped Waterway and Nozzle (Weight of 10)
 - A Score of 10 = 1000 gpm nozzle able to be directed horizontally in either direction and to have a slight upward facing angle, has 1.5" NPSH connection with manual valves to turn be able to turn on-off the master stream as well as the 1.5" connection, master stream nozzle to be controlled at the nozzle and turn-table, waterway able to be pinned at the 3rd or 4th fly; 3 points deducted if side to side motion cannot be obtained; 3 points deducted if nozzle cannot point upward facing angle; 4 points deducted if 1.5" connection is not present; 3 points deducted if waterway cannot be pinned at a second location; 3 points deducted if fog to straight stream not controllable.
- Tip Load Capacity and Jack Spread (Weight of 5)
 - A Score of 10 = 500 pound tip load flowing 1,000 gpm at any angle and any extension with 14' or narrower jack spread; 4 points deducted for restrictions on weight with any configuration; 4 points deducted for less than 500 pound dry tip load; 3 points deducted with wider jack spread distance.
- Compartment Space (Weight of 5)
 - A Score of 10 = Maximum compartment space, and 1,000' for 5" large-diameter hose capacity; 5 point deduction for less LDH capacity; 5 point deduction if compartment space if less than 145 cubic feet not including ground ladder storage area.
- Pump Panel (Weight of 5)
 - A Score of 10 = Low profile panel with speed lays, stokes basket storage and most of the panel protected with a door; 5 point deduction if panel is not contained behind door; 5 point deduction if speed lays are not present.
- Repair Center Location (Weight of 10)
 - A Score of 10 = Within 75 miles. A Score of 6 = 75 to 125 miles. A Score of 3 = 125-200 miles. A Score of 0 = greater than 200 miles.
- Scene Lighting (Weight of 5)
 - A Score of 10 = Scene lighting provided on all four sides, and at least four light fixtures on tip; 4 points deducted if less than 4 lights at tip; 2 points deducted for each side with insufficient lighting.

Scoring Summary



- Bids were evaluated and discussed with the truck committee
 - Pierce: 100
 - Rosenbauer: 88.5
 - Lost points for location of closest service center (206 miles from Damariscotta) and jack spread width
 - Over height requirement 11'-10.5"
 - E-One: 82.0
 - Lost points for pump size, horizontal reach, ground ladder compliment, cab size, and scene lighting

Pierce Bid



- Pros
 - Best pump option
 - Very Reputable Company
 - Local Sales Rep
 - Jacking system
 - Ladder load capacity and water flow
 - Ground ladders
- Cons
 - Cost a bit higher (~2.2% over Rosenbauer)
 - Delivery timeline

Rosenbauer Bid



- Pros
 - Compartment Space
 - Best reach vertical and horizontal
 - Price
 - Load management system
- Cons
 - Service center location (206 miles from Damariscotta)
 - Apparatus Height [11'-10.5" loaded height, with up to 4" higher when unloaded]
 - Jacking spread

E-One Bid



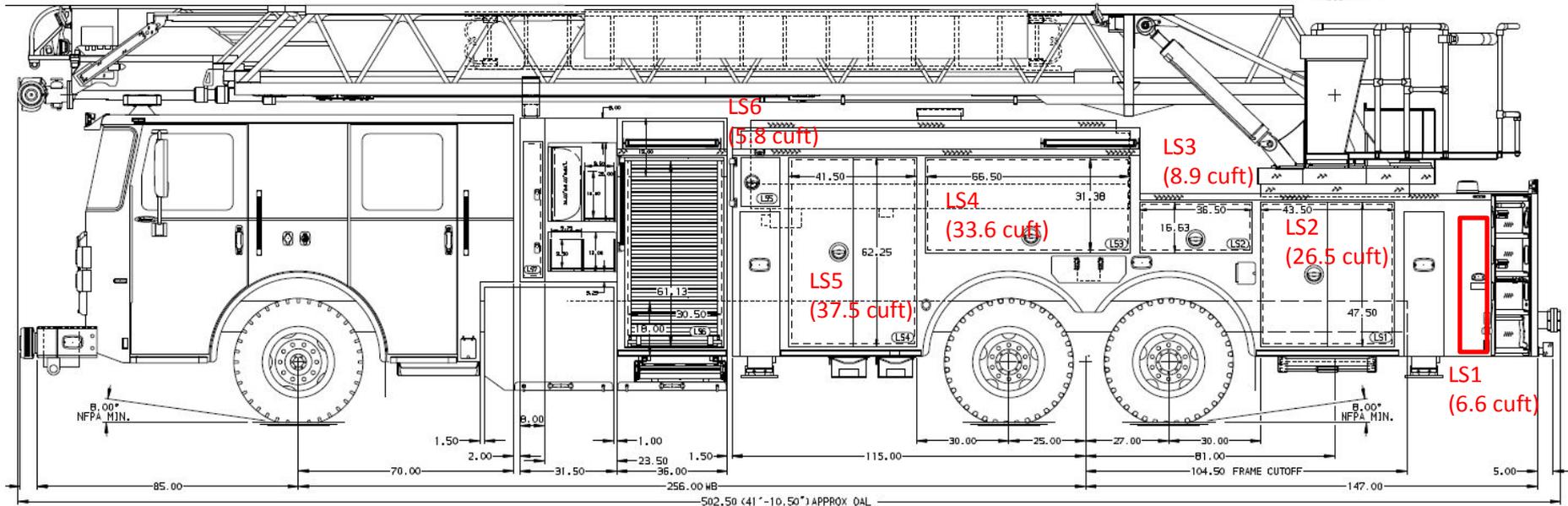
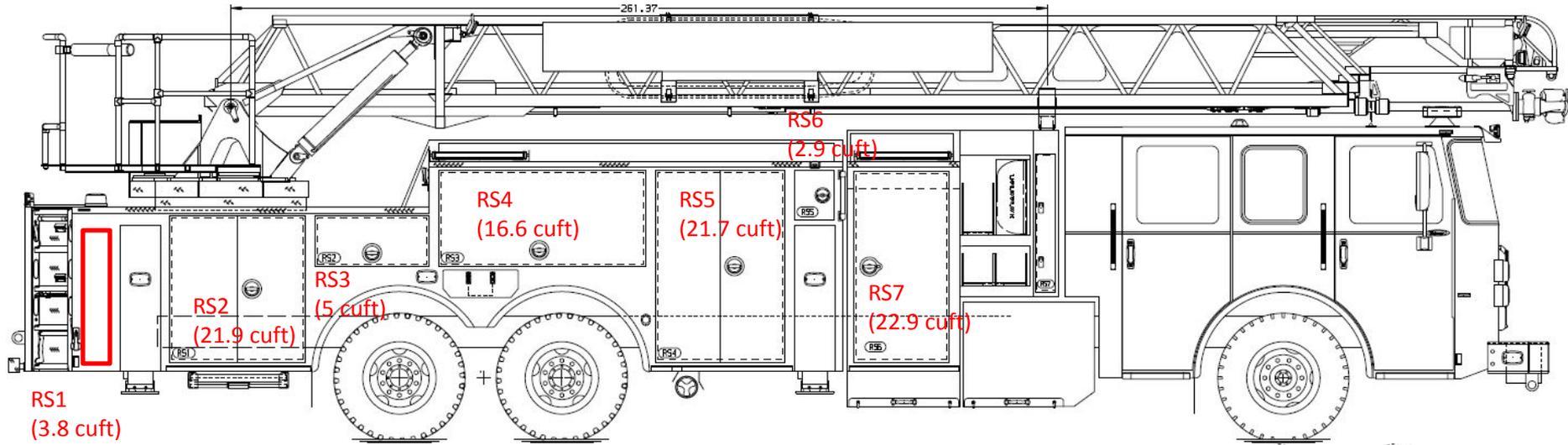
- Pros
 - Jacking system and Spread Distance
 - Brand Performance Record of Aerials
 - Familiarity
 - Service center location (Brunswick)
- Cons
 - Aerial reach
 - Pump size (want to maintain at current level)
 - Ground ladder selection
 - Cab Size



Company's Recommendation

- After the evaluation, Pierce was chosen as the best value. This was based primarily on the following factors:
 - Scoring Criteria established for the bid specification
 - Available Compartment Space
 - Ladder reach and pump configuration
 - Jacking capability
 - Service Center Location (Auburn)

Pierce Bid



Compartments and Storage



- The current apparatus replacement plan includes a long-term decrease in the number of fire trucks
 - This will drive the need maximize compartment space to allow for more equipment for multi-functional roles for the remaining trucks
 - More efficient compartment layout will also be needed to fit the equipment AND be able to access it quickly and safely

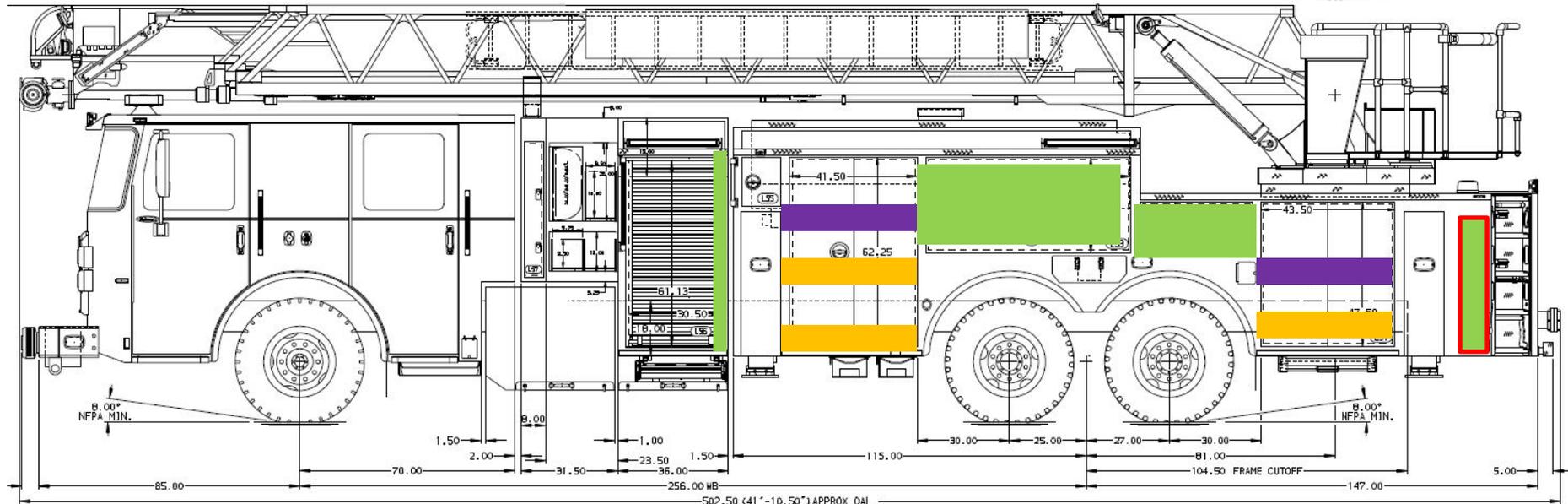
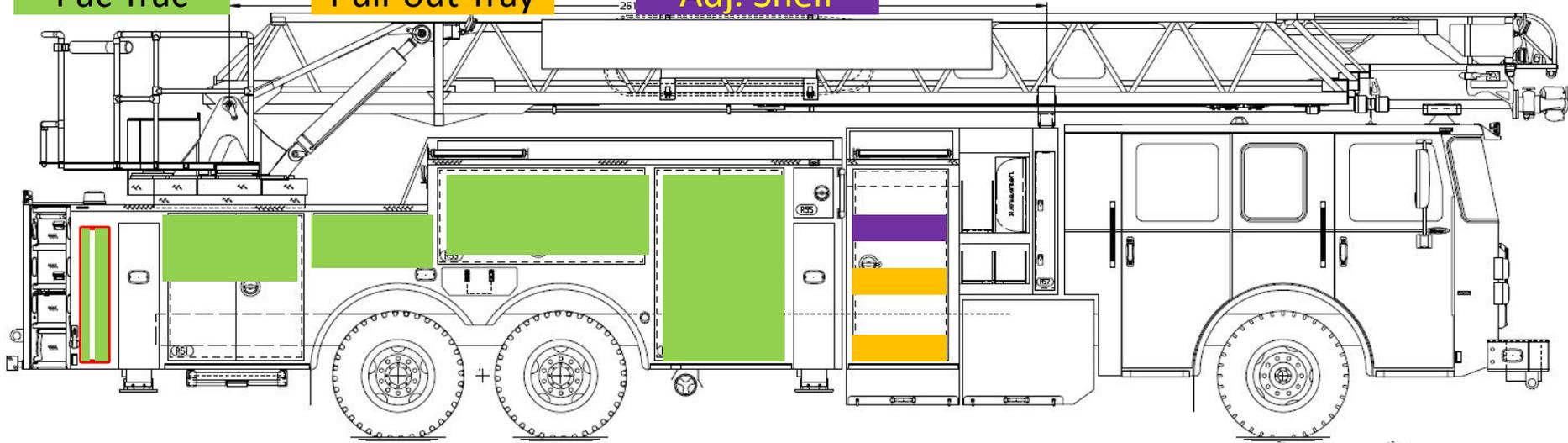
Pierce Comp. Layout Mods



Denotes:
Pac Trac

Denotes:
Pull-out Tray

Denotes:
Adj. Shelf



Pierce Ascendant 107



- One set of outriggers that go out, rear ones only go down



- Short jacking allows for no restrictions on regular jacked side

Demonstration Truck



Options to Pierce Bid



- Recommended options to Pierce Proposal

Pierce Ladder-Quint Original Price Proposal	\$1,759,968.00
Add rear compartments to gain 10 cu-ft of storage	\$4,626.01
Change shelving and add Pac Trac to compartment walls	\$16,609.48
Change wheel chocks to non-folding	\$128.00
Remove jumper cables (unnecessary equipment)	-\$437.80
Add bottle and fire extinguisher holders to wheel wells	\$2,473.58
Change jack spread to allow for additional tip load	-\$1,611.36
Add tool tubes to speed lay compartment	\$634.41
Split front scene lights on either side of aerial	\$1,026.25
\$500,000 Pre-payment Discount	-\$50,416.00
Truck Adjusted Purchase Price	\$1,733,000.57

Recommendation



- Approve Purchase of Pierce Proposal with options – Ladder/Quint cost up to \$1,733,001
 - Utilize \$500,000 pre-payment from Truck Reserve
 - Balance to be paid on completion of Truck by Bond
 - Delivery timeframe approximately 40-43 months after contract signed
 - Authorize Town Manager to sign Contract
 - Authorize contingency of \$25,000 for change orders that can be approved by the Fire Chief
 - Total remains within the original budget of \$1.76M



Application Copy

File Number: 81427

Job Type: Renewal Application

LICENSE # VES-13-104117	APPLICATION DATE RECEIVED 2025-06-27
LICENSE TYPE On-Premises: Beer, Wine & Spirits	LICENSEE MAINE BOATS LLC
AGENT NAME	EFFECTIVE DATE 2024-07-22
EXPIRES 2025-07-21	STATUS Active
PREMISES NAME DAMARISCOTTA RIVER CRUISES	
NEW SECONDARY LICENSE(S) None selected	
PREMISES TYPE Vessel Corporation	PREMISES NAME DAMARISCOTTA RIVER CRUISES
OPERATOR MAINE BOATS LLC	
PHYSICAL ADDRESS 47 MAIN ST DAMARISCOTTA ME 04543	
MAILING ADDRESS 47 MAIN ST DAMARISCOTTA ME 04543	
CONTACT NAME OLGA OROS	PREFERRED CONTACT METHOD Email

CONTACT PHONE

(207) 315-5544

ALTERNATE PHONE

FAX

EMAIL

olga.oros@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.

Yes

20132760DC

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?

Yes

Damariscotta

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

No

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?

280 Pond Rd,
Newcastle, ME 04553

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

May 1 - Oct 18, Mo-Sun, 8am to 8pm

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.

Second Congregational Church of Newcastle UCC - 0.3miles
Lincoln Academy - 0.6 miles

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?

about \$21,000

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

about \$22,000

24 Do you have a food menu?

Yes

(document uploaded)

DOCUMENTS

TYPE	FILE NAME	DESCRIPTION
Food Menu	2025 oyster menu.pdf	
Premises Floor Plan	floor plan.HEIC.pdf	
Corporate Supplemental Form	supplemental ownership form.pdf	
Maine Health or Agriculture License	ME Health NOT REQUIRED for vessels.pdf	Not required for vessels

APPLICANT

MAINE BOATS LLC

DECLARATION

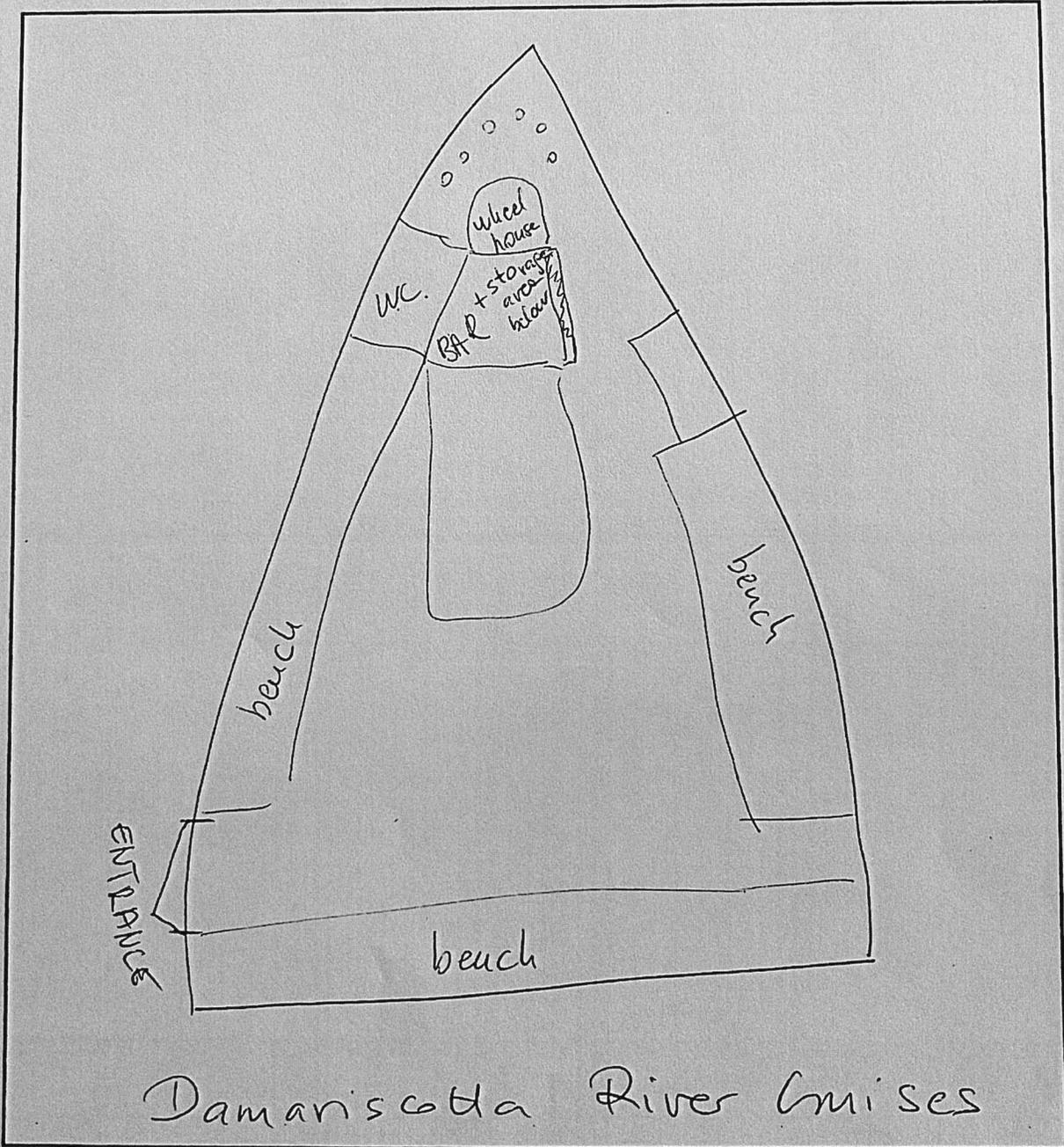
I certify that I am the applicant as described in this application, or that I am duly authorized to submit this application on the applicant's behalf.

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.





STATE OF MAINE
 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
 BUREAU OF ALCOHOLIC BEVERAGES AND LOTTERY OPERATIONS
 DIVISION OF LIQUOR LICENSING AND ENFORCEMENT

Supplemental Ownership Form

28-A M.R.S. §651

All Questions Must Be Answered Completely.

1. Company or sole proprietor legal name: Maine Boats LLC	2. Date of incorporation/registration: 3/13/2013	3. State of incorporation: Maine
--	---	-------------------------------------

List the following information for officers, directors, owners equal to or over 10%, and persons with indirect financial interest in the applicant.

Name	Date of Birth	Phone or E-mail	Address	Title	Ownership Stake (%)
Olga Oros	9/1/73	207-315-5544	280 Pond Rd, Newcastle, ME 04553	co-owner	50
Charles C Holmes	6/5/65	207-592-4637	280 Pond Rd, Newcastle, ME 04553	co-owner	50



Application Copy

File Number: 84832

Job Type: Renewal Application

LICENSE #

CAR-19-103952

APPLICATION DATE RECEIVED

2025-07-01

LICENSE TYPE

On-Premises: Beer, Wine & Spirits

LICENSEE

T&T RESTAURANTS, INC.

AGENT NAME

EFFECTIVE DATE

2024-09-29

EXPIRES

2025-09-28

STATUS

Active

PREMISES NAME

DAMARISCOTTA RIVER GRILL

NEW SECONDARY LICENSE(S)

None selected

PREMISES TYPE

Class A Restaurant

PREMISES NAME

DAMARISCOTTA RIVER GRILL

OPERATOR

T&T RESTAURANTS, INC.

PHYSICAL ADDRESS

155 MAIN ST DAMARISCOTTA ME 04543

MAILING ADDRESS

PO BOX 61 DAMARISCOTTA ME 04543-0061

CONTACT NAME

TIM BEAL

PREFERRED CONTACT METHOD

Email

CONTACT PHONE

(207) 563-2992

ALTERNATE PHONE

FAX

EMAIL

timandtamara@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.

Yes

20190910 D

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?

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?

155 Main St Damariscotta ME 04543

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

Sun-Sat 4pm-9:00pm

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.

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?

\$1.2m

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

\$288,000

24 Do you have a food menu?

Yes

(document uploaded)

DOCUMENTS

TYPE	FILE NAME	DESCRIPTION
Food Menu	Menu - Dinner 4-10.pdf	Menu Sample
Maine Health or Agriculture License	2025-DRG business license.pdf	
Corporate Supplemental Form	2025-corp ownership .pdf	
Premises Floor Plan	2025-floor plan.pdf	

APPLICANT

T&T RESTAURANTS, INC.

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 ADMINISTRATIVE AND FINANCIAL SERVICES
 BUREAU OF ALCOHOLIC BEVERAGES AND LOTTERY OPERATIONS
 DIVISION OF LIQUOR LICENSING AND ENFORCEMENT

Supplemental Ownership Form

28-A M.R.S. 3651

All Questions Must Be Answered Completely.

1. Company or sole proprietor legal name: TRC Restaurants 2. Date of Incorporation/registration: 4/24/2019 3. State of Incorporation: MAINE

List the following information for officers, directors, owners equal to or over 10%, and persons with indirect financial interest in the applicant.

Name	Date of Birth	Phone or E-mail	Address	Title	Ownership Stake (%)
Tim Beac	6/24/75	617-312-8654	TRC 120 Newcastle, ME 04583	Pres	50
TAMARA KRA	10/10/68	508-340-7244		V-Pres.	50



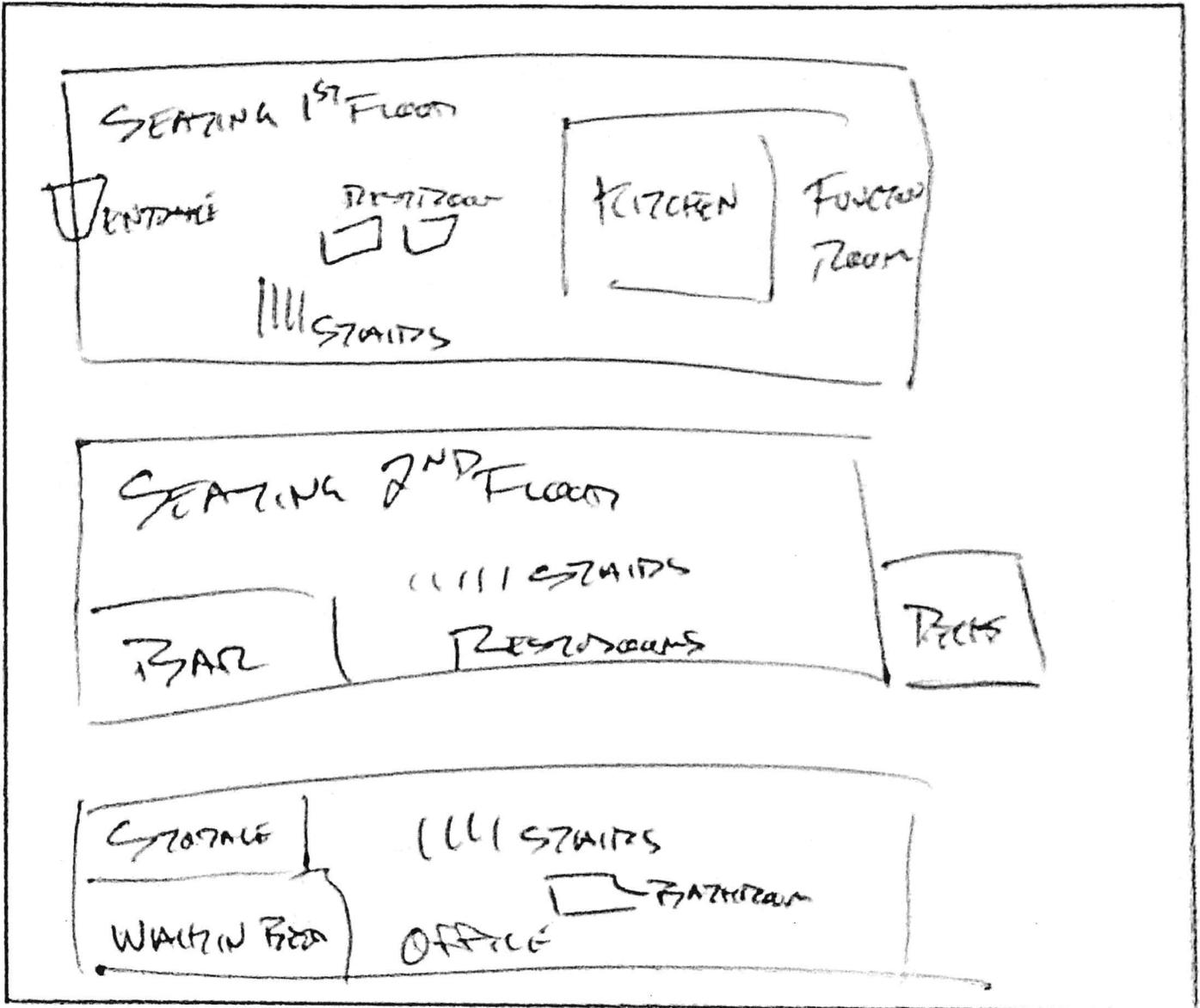
STATE OF MAINE

DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
BUREAU OF ALCOHOLIC BEVERAGES AND LOTTERY OPERATIONS
DIVISION OF LIQUOR LICENSING AND ENFORCEMENT

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.



04543



DETACH HERE

Jeanne M. Lamborn
Commissioner

NON-TRANS...

State of Maine

DEPARTMENT OF HEALTH AND HUMAN SERVICES

EST ID: 10285

EATING AND CATERING 122 Seats (in)

DAMARISCOTTA RIVER GRILL
155 MAIN ST

DAMARISCOTTA ME 04543

ATTN TIM BEAL
T & T RESTAURANTS
DAMARISCOTTA RIVER GRILL
PO BOX 61
DAMARISCOTTA ME 04543

EXPIRES: 06/12/2026

SEE: \$300.00



Jeanne M. Lamborn
Commissioner

NON-TRANSFERABLE

DAMARISCOTTA RIVER GRILL
PO BOX 61
DAMARISCOTTA ME 04543

Jeanne M. Lamborn
Commissioner

DETACH HERE

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For free
Tobacco

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---Training Coordinator



21 School Street
Damariscotta, Maine 04543
Office (207)563-1909 cell (207) 315-1416 fax (207) 563-8986
email: jwarlick@damariscottame.com

TOGETHER WE MAKE A DIFFERENCE

07/02/2025

I have reviewed the last 12 months of calls for service regarding Damariscotta River Grill located at 155 Main Street.

There have been no incidents at that location related to alcohol or disorderly issues.

I support the renewal of a liquor license at this location

A handwritten signature in black ink, appearing to read "Jason Warlick", written in a cursive style with a long horizontal flourish extending to the right.

Chief Jason Warlick



Application Copy

File Number: 85973

Job Type: New Application

LICENSE TYPE / EVENT TYPE

Qualified Catering Permit
Special Event

APPLICATION DATE RECEIVED

2025-07-08

LICENSEE

Maurer and Partners Corp.

LICENSEE TYPE

Corporation

PARENT LICENSE(S)

LICENSE

License QCS-08-101316 (Active) - On-Premises: Beer, Wine & Spirits
Stone Cove Catering (Maurer and Partners Corp.)

MANAGED BY AGENT

Yes

AGENT

Maurer and Partners Corp.

AGENT TYPE

Corporation

LOCATION

Round Top Farm/Field

EVENT DATE(S)

July 22, 2025

NUMBER OF EVENT DAYS

1

EVENT HOURS OF OPERATION

5:00 pm - 7:00 pm

EVENT CONTACT INFORMATION

Sarah Maurer
Stone Cove Catering
PO Box 40
Bristol, ME 04539
sarah@stonecovecatering.com

EVENT ADDRESS

12 Round Top Lane Damariscotta ME 04539

Municipality

Damariscotta

County

Lincoln

QUESTIONS

Qualified Catering Permit

1. What is the purpose of the event?
Membership celebration
2. Is the event open to the public?
No
3. Will the event be outdoors?
Yes
(document uploaded)
4. How many people are expected at the event?
200
5. Please provide the following details about the person or entity requesting your contracted services.
Entity Name if business or non-profit:
Contact Name:
Address:
Town/City:
State:
Zip Code:
Telephone Number:
Email address:

Hannah McGhee (207) 563-1393 x370; hmcghee@coastalrivers.org
Coastal Rivers Conservation Trust
12 Round Top Lane
Damariscotta, ME 04543

DOCUMENTS

TYPE	FILE NAME	DESCRIPTION
Event Area Description and Diagram	Round Top Farm-Field.jpg	tent location

APPLICANT

Sarah Maurer

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 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: July 17, 2025

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

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.

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

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

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

Both of the above-mentioned financial statements have 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,

	2023	2022 (Restated)
Assets:		
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
Deferred Outflows of Resources:		
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
Liabilities:		
Current Liabilities	265,455	240,813
Noncurrent Liabilities	2,270,124	2,184,876
Total Liabilities	2,535,579	2,425,689
Deferred Inflows of Resources:		
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
Net Position:		
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,

	2023	2022
Revenues		
<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
Expenses		
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	\$ 11,573,628	\$ 10,587,975

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,

	2023	2022 (Restated)	Increase (Decrease)
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 \$15,892. All revenue categories were within or exceeded budgeted amounts except for Intergovernmental - state education subsidy and other.

The education fund actual expenditures were below budgeted amounts by \$216,663. All expenditures categories were below budgeted amounts with the exception of student and staff support, system administration and program expenses.

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,**

	2023	2022 (Restated)
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	2,929,327	3,067,039
Total	\$ 7,614,693	\$ 5,841,844

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 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
REVENUES					
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
TOTAL REVENUES	7,408,400	584,813	-	270,141	8,263,354
EXPENDITURES					
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
TOTAL EXPENDITURES	5,628,610	1,364,309	1,215,330	866,382	9,074,631
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,779,790	(779,496)	(1,215,330)	(596,241)	(811,277)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	938,861	-	424,100	1,362,961
Transfers (out)	(1,362,961)	-	-	-	(1,362,961)
TOTAL OTHER FINANCING SOURCES (USES)	(1,362,961)	938,861	-	424,100	-
NET CHANGE IN FUND BALANCES	416,829	159,365	(1,215,330)	(172,141)	(811,277)
FUND BALANCES - JULY 1, RESTATED	1,925,618	527,306	2,255,000	2,351,222	7,059,146
FUND BALANCES - JUNE 30	\$ 2,342,447	\$ 686,671	\$ 1,039,670	\$ 2,179,081	\$ 6,247,869

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



Town of Damariscotta
21 School St, Damariscotta, ME 04543
(207) 563-5168 | Damariscotta.maine.gov

Ronald H.R. Smith, Principal
RHR Smith & Company, CPAs
3 Old Orchard Road
Buxton, Maine 04093

Dear Ron:

This representation letter is provided in connection with your audit of the financial statements of the Town of Damariscotta which comprise

1. the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information as of June 30, 2023 and
2. the respective changes in financial position and, where applicable,
3. cash flows for the period then ended and
4. the related notes to the financial statements (“disclosures”),

for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 2, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the Town of Damariscotta required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
5. The methods, significant assumptions and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with U.S. GAAP.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements for which U.S. GAAP would require adjustment to, or disclosure in, the financial statements.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
9. The effects of all known actual or possible litigation, claims and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the Town of Damariscotta is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the Town of Damariscotta from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Selectmen or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the Town of Damariscotta and involves:
 - Management,
 - Employees who have significant roles in internal control or
 - Others where the fraud could have a material effect on the financial statements.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the Town of Damariscotta's financial statements communicated by employees, former employees, regulators or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the names and identity of the Town of Damariscotta's related parties and all the related party relationships and transactions, including any side agreements of which we are aware.

Government-specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.
21. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
22. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements and we have not consulted a lawyer concerning litigation, claims or assessments.
23. The Town of Damariscotta has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or equity (fund balance and/or net position).
24. We are responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts and legal and contractual provisions for reporting specific activities in separate funds.
25. We have appropriately identified, recorded and disclosed all leases in accordance with GASBS No. 87.
26. We have identified and disclosed to you all instances that have occurred, or are likely to have occurred, of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements that we believe have a material effect on the financial statements or other financial data significant to the audit objectives and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances that have occurred, or are likely to have occurred, of waste or abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
28. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency or for reporting on noncompliance.

29. As part of your audit, you assisted with preparation of the financial statements and disclosures, based on management's chart of accounts and trial balance and any adjusting, correcting and closing entries that have been approved by management; draft Management's Discussion and Analysis and notes to the financial statements based on information determined and approved by management; maintaining depreciation schedules for which management has determined the method of depreciation, rate of depreciation and salvage value of the asset, all in conformity with U.S. generally accepted accounting principles, permissible nonattest services under the AICPA Code of Conduct and nonaudit services under *Government Auditing Standards* for attest/audit engagements. We acknowledge our responsibility as it relates to those nonaudit services, including that we:
- a. assume all management responsibilities;
 - b. oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience;
 - c. evaluate the adequacy and results of the services performed,
 - d. accept responsibility for the results of the services; and
 - e. ensure that the data and records are complete and that we have sufficient information to oversee the services.
- We have reviewed, approved and accepted responsibility for those financial statements and disclosures.
30. The Town of Damariscotta has satisfactory title to all owned assets and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
31. The Town of Damariscotta has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
32. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations, as well as joint ventures with an equity interest and properly disclose all other joint ventures and other related organizations.
33. The Town of Damariscotta has identified all fiduciary activities required by GASBS No 84, as amended, and has presented them appropriately in the financial statements.
34. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
35. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets, restricted and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
37. Investments, derivative instruments and land and other real estate held by endowments are properly valued.
38. Provisions for uncollectible receivables have been properly identified and recorded.
39. Expenses have been appropriately classified in, or allocated to, functions and programs in the statement of activities and allocations have been made on a reasonable basis.
40. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments or contributions to permanent fund principal.
41. Interfund, internal and intra-entity activity and balances have been appropriately classified and reported.

42. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
43. Tax abatement agreements have been properly disclosed in the notes to financial statements, including the names of all governments involved, the gross amount and specific taxes abated and additional commitments.
44. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
45. We acknowledge that the amount of “uncollateralized” deposits and/or investments or “uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity’s name” during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.
46. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported and, if applicable, depreciated or amortized.
47. The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
48. Inventory quantities at the financial statement dates were determined from physical counts or from the Town of Damariscotta’s perpetual inventory records, which have been adjusted on the basis of physical inventories taken by competent employees during the year.
49. Direct borrowings and direct placements of debt have been properly separated from other debt, and unused lines of credit, collateral pledged to secure debt, terms in debt agreements related significant default or termination events with finance-related consequences, and significant subjective acceleration clauses have been properly disclosed.
50. We have appropriately disclosed the Town of Damariscotta's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
51. We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
52. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
53. With respect to any other supplementary information on which an in-relation-to opinion is issued,
 - a. We acknowledge our responsibility for presenting the other supplementary information in accordance with accounting principles generally accepted in the United States of America and we believe the other supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the other supplementary information have not changed from those used in the prior period and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the other supplementary information.
54. We acknowledge that oral communications were made by the auditor throughout and at the conclusion of the audit.

Preparation Services

In regard to the financial statement preparation services performed by you, we have—

- 55. Assumed all management responsibilities.
- 56. Designated Cheryl Pinkham, who has suitable skill, knowledge or experience to oversee the services.
- 57. Evaluated the adequacy and results of the services performed.
- 58. Accepted responsibility for the results of the services.
- 59. Insured that the data and records are complete and we have sufficient information to oversee the services.
- 60. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures. Please provide _____ bound copies of the financial statements.

Signed: _____

Signed: _____

Title: _____

Title: _____

Date: _____

Date: _____

	Dept/Expense	FY 25 Budget (Adj)	FYE Balance	Carryforward Request	Requested Amount	Est FYE Balance
General Government	Admin	\$579,665.55	\$28,308.28	Strategic Planning (8,500), MTCCA (30), Retirement (350)	\$8,880.00	\$19,428.28
	Assessing	\$45,890.00	\$9,316.96	Personal Property Follow-up (2,800)	\$2,800.00	\$6,516.96
	Planning & Development	\$192,440.35	\$51,254.71	Mileage Reimbursement (1,200), MCOG Site Plan (16,000)	\$17,200.00	\$34,054.71
	Solid Waste	\$178,770.00	-\$4,495.76			-\$4,495.76
	Municipal Building	\$86,230.00	\$4,307.24	Town Office Doors (10,000), Shared Maintenace (1,000), Floor Refinish (4,000)	\$15,000.00	-\$10,692.76
	Legal Services	\$25,000.00	\$3,075.00			\$3,075.00
	Insurance	\$14,625.00	\$399.79			\$399.79
	General Assistance	\$6,500.00	\$3,090.14			\$3,090.14
	Contingency	\$18,000.00	\$5,455.31	Hydrants (19,324 represents the add'l increase in the 2025 rates)	\$19,324.00	-\$13,868.69
	Gen Gov't Total	\$1,147,120.90	\$100,711.67		\$63,204.00	\$37,507.67
Police	Police Total	\$870,950.00	\$74,906.87	PC Search (6,000), PD Evaluation (8,000), PC PTO Buyout (2,750), HiViz Grant (100)	\$17,750.00	\$57,156.87
Public Safety	Animal Control	\$7,400.00	-\$1,015.96			-\$1,015.96
	Fire Dept	\$161,235.00	\$20,942.11	KnoxBox Upgrade (4,000), LOSAP (7,000), HiViz Grant (1,500)	\$12,500.00	\$8,442.11
	Emergency Mgt	\$2,700.00	\$303.45			\$303.45
	Hydrants	\$163,103.00	-\$19,324.00	(Journaled the balance of the 2025 rate increase to contingency \$28,348.50 6-mo increase)	-\$19,324.00	\$0.00
	Street Lights	\$6,000.00	-\$1,714.58			-\$1,714.58
	Traffic Lights	\$2,200.00	-\$737.55			-\$737.55
	CLC Ambulance	\$99,027.01	\$0.00			\$0.00
	Public Safety Total	\$441,665.01	-\$1,546.53		-\$6,824.00	\$5,277.47
Public Works	Highway	\$809,493.00	\$69,804.21	Bathroom Addition (12,500), Catch Basin Cleaning (5,000), HiViz Grant (3,500)	\$21,000.00	\$48,804.21
	Cemetery	\$59,385.00	\$10,249.40	Tree Work (4,000)	\$4,000.00	\$6,249.40
	Biscay Beach	\$1,400.00	\$260.00			\$260.00
	Public Works Total	\$870,278.00	\$80,313.61		\$25,000.00	\$55,313.61
Debt Service	Debt Service Total	\$201,975.00	\$0.00		\$0.00	\$0.00
Revenue	Revenue Total	\$749,975.00	\$237,348.42		\$0.00	\$237,348.42
	Total FY 25 (Est Balances)		\$17,037.20		\$99,130.00	\$392,604.04



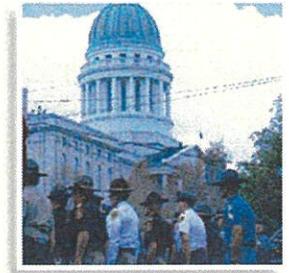
MAINE CHIEFS OF POLICE ASSOCIATION

DEPARTMENTAL EVALUATION PROGRAM



EXECUTIVE DIRECTOR MIKE TRACY
207-838-6583 or mcopa@maine.rr.com
P.O. Box 2431, South Portland, ME 04116-2431

www.mainechiefs.com



NEED AN INDEPENDENT ASSESSMENT OF YOUR DEPARTMENT'S OPERATIONS?

The Maine Chiefs of Police Association (MCOPA) has provided professional development opportunities and guidance to the Maine's law enforcement community for the last 60 years. Occasionally, communities feel the need to undertake a comprehensive review of their police department's operations to establish an agenda for future enhancements. Over the years, most of these communities have turned to MCOPA to provide them with these professional assessments.

WHO CONDUCTS THE EVALUATION?

In most instances the MCOPA assembles a team of three highly respected Maine police chiefs to conduct the assessment. This peer review panel is fully versed in the requirements for effective police agency management in Maine and therefore in the best position to not only understand the policing environment but also make real-world recommendations for improvements that will positively impact the public safety of the community involved.

WHAT AREAS ARE EXAMINED?

A comprehensive evaluation will involve a review of the following:

- Administration
- Budget
- Community Relations
- Crime Analysis
- Record Keeping
- Facilities
- Investigations
- Equipment
- Personnel (Hiring, Promotions, Staffing, Morale, Labor Relations)
- Internal Investigations
- Policies and Procedures
- Training
- Communications

IS IT EXPENSIVE?

The MCOPA understands that Maine communities are often fiscally challenged and therefore provides its services at reasonable and affordable prices. The MCOPA is willing to work with the community to narrow the focus of the assessment in those instances where budget or other considerations suggest that a full evaluation is not warranted.

Visit us online at www.mainechiefs.com



The Maine Chiefs of Police Association

Proposal For a

Police Chief's Selection Process

The Maine Chiefs of Police Association (“the Association”) offers the following proposal for a Police Chief’s Selection process for the Town of XXXXX, Maine

Goal

The goal of the selection process is to assist in the advertising, collection of applications, screening of applications with the Town Manager and to assist with the interview process. If requested the Association will assist in scheduling psychological and polygraph testing and conducting a background investigation of the selected candidate(s). This is all done in cooperation with the administration of the Town of XXXXX

Selection Process

- The Association will use the timeline as requested by the Town Manager.
- Job Announcement – Utilize approved publications for advertisement.
- Applications will close on a date TBD. Applications must be postmarked no later than 5 PM on a date TBD.
- The Town Manager will receive the applications. The Town Manager and the Executive Director will meet to review the applications as soon as possible after the date TBD deadline.
- If requested, the Executive Director will convene a committee of police chiefs to review the applications and select the top five candidates who are qualified for the position.
- Set up interviews and assessments with committees selected jointly by the Executive Director and Town Manager.
- Facilitate a Town Hall meeting with the top two candidates.
- If requested, provide a *Conditional Offer of Employment* to the selected candidate.

Release of Information

The release of any information to the media on any candidate or the status of the selection process will be the sole responsibility of the Town of XXXXX.

Indemnification

In the event that any actions, complaints, demands, notices of claims, or other claims for damage arise out of this selection process made by the Association as a result of the town accepting this proposal, the town agrees to reimburse, indemnify, and hold harmless the Association for any money and other costs or damages that it may have to pay to any party as a result of such claims, including reasonable attorney's fees.

Cost of Selection Process

Within thirty (30) days of the completion of the selection process the Association will provide the town with an invoice to include the fee of **\$6,000**, and all other costs associated with the selection process, to wit; the cost of any testing such as a psychological or polygraph examination, a background investigation, and all other documented expenses.

Binding Agreement

By signing below, you are indicating that on behalf of the Town of XXXXX, Maine you accept and agree to be bound by the terms set forth in this proposal.

Respectfully submitted this date TBD.

Michael D. Tracy
Executive Director
Maine Chiefs of Police Association

Read, Understood, Confirmed and Agreed:

Town of XXXXXX, Maine

Printed Name: _____

Title: _____

Dated: _____