

**Agenda for Waterboro Board of Selectmen Meeting  
November 22, 2016 at Waterboro Town Hall**

**6:00 p.m. Public Hearing and Regular Meeting**

**1. PLEDGE OF ALLEGIANCE**

**2. PUBLIC HEARINGS** – to receive comment regarding a proposed amendment to the Zoning Ordinance, Article 7, Section 7.10 – Performance Standards

**3. ANNOUNCEMENTS**

**4. ADDITIONS OR DELETIONS TO AGENDA**

**5. APPOINTMENT**

- a. RHR Smith and Company - FY 2016 Audit Presentation
- b. James Harriman – Discuss/vote on a Consent Agreement

**6. PUBLIC COMMENTS**

**7. CORRESPONDENCE**

- a. Treasurer's reports
- b. Motor Vehicle and Excise Tax reports
- c. ecomaine recycling reports

**8. REPORTS & STAFF INITIATIVES**

- a. Selectmen's reports
- b. Town Administrator Gary Lamb's report

**9. NEW BUSINESS**

- a. Discuss/vote to approve State Games of Chance Licenses for the Massabesic Lions Club for Beano and Sealed Tickets.
- b. Election wrap-up discussion and next steps for Central Fire Station building concerns
- c. Discuss/vote to approve and sign a Municipal Quitclaim Deed for Tax Map 17, Lot 006

**10. OLD BUSINESS**

- a. Discuss/possible vote on the Shoreland Zoning Ordinance
- b. Discuss/possible vote on the Article 7, Section 7.10 – Performance Standards amendment

**11. OTHER**

- a. Discuss /vote to approve the minutes of the November 1, 2016 regular meeting.

**12. PENDING DECISIONS**

- a. Review Comprehensive Plan task list.

**13. WEEK'S ACTION LIST**

**14. DISCUSSION OF AGENDA ITEMS**

**15. ITEMS NEEDING SIGNATURE**

- a. Minutes of the November 1, 2016 regular meeting
- b. Massabesic Lions Club for Beano and Sealed Tickets Application
- c. Municipal Quitclaim Deed for Tax Map 17, Lot 006
- d. Consent Agreement

**16. REMINDERS**

Wed	Nov 30	7:00 p.m.	Waterboro Land Trust	Old Town Hall
Mon	Dec 5	6:00 p.m.	Community Garden	Old Town Hall
Wed	Dec 7	6:00 p.m.	Water District	Old Town Hall
Wed	Dec 7	7:00 p.m.	Planning Board	Town Hall Annex
Thur	Dec 8	6:00 p.m.	Economic Development Committee	Town Hall Annex
Thur	Dec 8	6:30 p.m.	Library Board of Trustees	Public Library
Mon	Dec 12	6:30 p.m.	Parks and Recreation Committee	Old Town Hall
Mon	Dec 12	6:30 p.m.	10 Town Group	Town Hall Annex

**17. ADJOURN**



**To:** Waterboro Selectmen  
**From:** Lee Jay Feldman, Director of Planning  
**Date:** 10/27/2016  
**Re:** **Planning Board review of Design Standards**

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In the spring of 2016, The Planning Board took up the issue of Design Guidelines for the zoning ordinance. At that time there was a great deal of deliberation on the matter of where to require these standards. At that time, the board chose to limit the standards to the properties that have frontage on the Route 202/4 & 5 corridors rather than requiring them throughout the community.

Once they sent a recommendation to you the Selectboard, The same discussion occurred with you that there was at least a question to why not the whole community? At that time, you had asked the Planning Board if there was any thought put into expanding the area to be all inclusive and what their thoughts might be about that. As I recall, some of the Selectboard thinking at the time was that if you do not require it throughout the whole town, than the developer may look to build their projects in areas of town that will not require them meeting these standards.

This issue was brought back to the planning board and discussed. It was the boards feeling that this would not create sprawl, and that limiting them to the main corridor(s) where commercial development want to be would be a starting point to introduce this concept to. If there was a need in the future to expand the areas where the Design Guidelines would be effective that the ordinance could be amended at that time to expand the areas of the community that need this type of influence.

*An Ordinance to Amend  
Waterboro Zoning Ordinance  
Article 7 Performance Standards  
Section 7.10*

**Note: The symbol of “\* \* \* \*” indicates that there is missing text that will remain unchanged, which has been left out of this document for the purpose of brevity. Underlines indicate proposed language to add, and strikeouts indicate proposed removals of language.**

**7.10 Commercial Design Standards**

A. Purpose. To protect, enhance and perpetuate the town's historic, cultural and architectural heritage and to enhance the town's attraction to residents and visitors and to serve as a support and stimulus to business and industry, construction of a new building or structure or addition to an existing structure shall be of such design, form, proportion, mass, configuration, building material, texture and location on a lot as to conform with the following guidelines as deemed practicable by the Planning Board. In areas of the town where structures have little or no historic value (e.g., franchise architecture), new construction or renovations shall enhance the area rather than replicate existing structures.

(1) Applicability. These design standards apply to all new commercial buildings, structures in the Town of Waterboro with properties that have frontage or access on route(s) 202 & 5 and which require Site Plan approval per the Site Plan Review Ordinance.

2. Standards

(a) Proposed buildings, improvements and additions shall not be stylized to the point that the building or improvements are more an advertisement than an architectural form.

(b) Long or continuous facades do not provide visual interest. Facades shall be articulated every 50 feet using varied designs, rooflines, materials and heights. The front facade shall be designed to look like more than one building entrance when the façade is proposed to be greater than 50 feet in width.

(c) The relationship of the width of the building to the height of the front elevation shall be visually compatible with buildings, structures and open spaces where it is visually related. In reviewing a proposed new building or structure shall break up uninteresting box-like forms into smaller, varied masses comparable to a variety of form and massing which are often elements essential to the character of the streetscape. Avoid single, monolithic forms that are not relieved by variations in massing.

(d) The roof shape of a building shall be visually compatible with that of buildings to which it is visually related. When no clear pattern exists, a roof pitch of 5/12 or steeper shall be used, or the building should be designed so as to appear to have a pitched roof. The design of the roofline or parapet wall shall screen any air conditioning or other utilities placed on the roof on 3 sides most visible to the public.

(e) Where mechanical equipment such as HVAC are located at ground level, appropriate vegetative screening shall be used to hide the equipment while spaced to allow for routine maintenance.

(f) For trash receptacles located on the property, where possible, natural vegetative screening and or stockade fencing shall be used to screen the containers from public view.

Audited Financial Statements and  
Other Financial Information

Town of Waterboro, Maine

June 30, 2016



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TOWN OF WATERBORO, MAINE

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JUNE 30, 2016

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## INDEPENDENT AUDITORS' REPORT

Board of Selectmen  
Town of Waterboro  
Waterboro, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Waterboro, Maine, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Waterboro, Maine's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates

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made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Waterboro, Maine as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4 through 10 and 45 through 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Waterboro, Maine's basic financial statements. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2016, on our consideration of the Town of Waterboro, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Waterboro, Maine's internal control over financial reporting and compliance.

*RHR Smith & Company*

Buxton, Maine  
October 24, 2016

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2016**

**(UNAUDITED)**

The following management's discussion and analysis of the Town of Waterboro, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2016. Please read it in conjunction with the Town's financial statements.

**Financial Statement Overview**

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

**Basic Financial Statements**

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

**Government-Wide Financial Statements**

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

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

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

The above mentioned financial statements have one column for the Town's activity. The type of activity presented for the Town of Waterboro 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, health and sanitation, education, parks and recreation, library, municipal building 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 Waterboro, 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 Waterboro are categorized as governmental 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 funds financial statement.

The Town of Waterboro presents only two 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 fund is the general fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

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

### **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 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities.

### **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, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions 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 regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

### **Government-Wide Financial Analysis**

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities increased by \$800,906 from \$6,987,112 to \$7,788,018.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of \$4,855,426 at the end of this year.

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

	<b>2016</b>	<b>2015 (Restated)</b>
<b>Assets:</b>		
Current Assets	\$ 5,499,482	\$ 4,583,840
Capital Assets	3,459,235	3,019,519
Total Assets	<u>8,958,717</u>	<u>7,603,359</u>
<b>Deferred Outflows of Resources:</b>		
Deferred Outflows Related to Pensions	130,966	10,911
Total Deferred Outflows of Resources	<u>130,966</u>	<u>10,911</u>
<b>Liabilities:</b>		
Current Liabilities	414,076	376,147
Long-term Debt Outstanding	810,773	231,931
Total Liabilities	<u>1,224,849</u>	<u>608,078</u>
<b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	33,159	19,080
Deferred Inflows Related to Pensions	43,657	-
Total Deferred Inflows of Resources	<u>76,816</u>	<u>19,080</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	2,511,388	2,634,113
Restricted	421,204	22,816
Unrestricted	4,855,426	4,330,183
Total Net Position	<u>\$ 7,788,018</u>	<u>\$ 6,987,112</u>

**Revenues and Expenses**

Revenues for the Town's governmental activities increased by 2.16%, while total expenses increased by 2.40%.

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

	<u>2016</u>	<u>2015</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 647,451	\$ 604,973
Operating grants and contributions	115,081	107,571
<i>General Revenues:</i>		
Property taxes	10,747,450	10,613,647
Excise taxes	1,334,963	1,219,703
Grants and contributions not restricted to specific programs	530,672	520,730
Miscellaneous	151,788	174,807
Total Revenues	<u>13,527,405</u>	<u>13,241,431</u>
<b>Expenses</b>		
General government	995,009	945,714
Insurance	209,361	203,480
Library	94,855	87,558
Parks and recreation	248,721	245,063
Public safety	1,111,320	1,073,797
Health and sanitation	384,556	318,973
Public works	1,131,964	1,092,029
Unclassified	90,313	136,162
Capital outlay	34,644	-
Education	7,792,967	7,682,188
Municipal building	74,361	75,267
County tax	421,208	425,697
Overlay	61,572	55,632
Interest on long-term debt	20,049	31,046
Unallocated depreciation (Note 4)	55,599	55,932
Total Expenses	<u>12,726,499</u>	<u>12,428,538</u>
Change in Net Position	800,906	812,893
Net Position - July 1, Restated	<u>6,987,112</u>	<u>6,174,219</u>
Net Position - June 30	<u><u>\$ 7,788,018</u></u>	<u><u>\$ 6,987,112</u></u>

## Financial Analysis of the Town's Fund Statements

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

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

	2016	2015
Major Funds:		
General Fund:		
Restricted	\$ -	\$ 3,542
Committed	1,771,523	1,635,435
Assigned	-	422,869
Unassigned	2,441,238	1,588,175
	\$ 4,212,761	\$ 3,650,021
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 401,919	\$ -
Assigned	162,179	161,273
Capital Projects Funds:		
Assigned	97,338	97,338
Permanent Funds:		
Restricted	19,285	19,274
Total Nonmajor Funds	\$ 680,721	\$ 277,885

The general fund total fund balance increased by \$562,740 over the prior fiscal year. The nonmajor fund balances increased by \$402,836 from the prior fiscal year.

### Budgetary Highlights

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

The general fund actual revenues exceeded the budget by \$461,978. This was primarily the result of excise taxes and charges for services being in excess of budgeted amounts.

The general fund actual expenditures were under budget by \$508,339. All expenditure categories were under budget with the exception of insurance.

## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2016, the net book value of capital assets recorded by the Town increased by \$439,716 from the prior year. This increase is the result of current year capital additions of \$658,409 less current year depreciation expense of \$218,693.

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

	<u>2016</u>	<u>2015</u>
Land and improvements	\$ 1,076,294	\$ 775,179
Buildings and improvements	895,088	861,328
Machinery and equipment	153,445	201,839
Vehicles	581,569	676,033
Infrastructure	752,839	505,140
Total	<u>\$ 3,459,235</u>	<u>\$ 3,019,519</u>

### Debt

At June 30, 2016, the Town had \$700,000 in bonds outstanding versus \$0 last year. Other obligations include capital leases payable, accrued vacation and sick time and net pension liability as shown in Note 5 of Notes to Financial Statements.

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

The Town's unassigned fund balance is currently at a level to sustain government operations for a period of approximately two months, which is the Town's targeted amount for unassigned fund balance. The Town has been working to build this balance. As evidence of this, the Town's unassigned fund balance has increased to \$2,441,238 for the year ended June 30, 2016, from \$1,588,175 for the same period in 2015. The Town also maintains reserves for future capital and other program needs. These reserves have increased over the prior period by \$402,836, to a balance of \$680,721 at June 30, 2016.

### Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 24 Townhouse Road, East Waterboro, Maine 04030.

## TOWN OF WATERBORO, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2016

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 4,293,295
Investments	2,671
Accounts receivable (net of allowance for uncollectibles):	
Taxes	491,533
Liens	254,615
Other	457,368
Total current assets	<u>5,499,482</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,044,779
Infrastructure, buildings, land improvements, vehicles and equipment, net of accumulated depreciation	<u>2,414,456</u>
Total noncurrent assets	<u>3,459,235</u>
<b>TOTAL ASSETS</b>	<u>8,958,717</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	<u>130,966</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>130,966</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 9,089,683</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 79,843
Accrued expenses	26,576
Current portion of long-term obligations	<u>307,657</u>
Total current liabilities	<u>414,076</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	630,000
Capital leases payable	111,743
Net pension liability	<u>69,030</u>
Total noncurrent liabilities	<u>810,773</u>
<b>TOTAL LIABILITIES</b>	<u>1,224,849</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Prepaid taxes	33,159
Deferred inflows related to pensions	<u>43,657</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>76,816</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,511,388
Restricted	421,204
Unrestricted	<u>4,855,426</u>
<b>TOTAL NET POSITION</b>	<u>7,788,018</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 9,089,683</u>

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

TOWN OF WATERBORO, MAINE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 995,009	\$ 104,105	\$ 33,345	\$ -	\$ (857,559)
Insurance	209,361	-	-	-	(209,361)
Library	94,855	2,414	-	-	(92,441)
Parks and recreation	248,721	160,201	-	-	(88,520)
Public safety	1,111,320	291,121	-	-	(820,199)
Health and sanitation	384,556	89,610	-	-	(294,946)
Public works	1,131,964	-	81,736	-	(1,050,228)
Unclassified	90,313	-	-	-	(90,313)
Capital outlay	34,644	-	-	-	(34,644)
Education	7,792,967	-	-	-	(7,792,967)
Municipal building	74,361	-	-	-	(74,361)
County tax	421,208	-	-	-	(421,208)
Overlay	61,572	-	-	-	(61,572)
Interest on long-term debt	20,049	-	-	-	(20,049)
Unallocated depreciation (Note 4)*	55,599	-	-	-	(55,599)
Total government	<u>\$ 12,726,499</u>	<u>\$ 647,451</u>	<u>\$ 115,081</u>	<u>\$ -</u>	<u>(11,963,967)</u>

\*This amount excludes the depreciation that is included in the direct expenses of the various programs.

STATEMENT B (CONTINUED)  
TOWN OF WATERBORO, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016

	Governmental Activities
Changes in net position:	
Net (expense) revenue	(11,963,967)
General revenues:	
Taxes:	
Property taxes, levied for general purposes	10,747,450
Excise taxes	1,334,963
Grants and contributions not restricted to specific programs	530,672
Miscellaneous	151,788
Total general revenues	12,764,873
Change in net position	800,906
NET POSITION - JULY 1, RESTATED	6,987,112
NET POSITION - JUNE 30	\$ 7,788,018

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

## TOWN OF WATERBORO, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,293,295	\$ -	\$ 4,293,295
Investments	-	2,671	2,671
Accounts receivable (net of allowance for uncollectibles):			
Taxes	491,533	-	491,533
Liens	254,615	-	254,615
Other	457,368	-	457,368
Due from other funds	-	678,050	678,050
<b>TOTAL ASSETS</b>	<b>\$ 5,496,811</b>	<b>\$ 680,721</b>	<b>\$ 6,177,532</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 79,843	\$ -	\$ 79,843
Accrued expenses	26,576	-	26,576
Due to other funds	678,050	-	678,050
<b>TOTAL LIABILITIES</b>	<b>784,469</b>	<b>-</b>	<b>784,469</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	33,159	-	33,159
Deferred tax revenues	466,422	-	466,422
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>499,581</b>	<b>-</b>	<b>499,581</b>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	-	421,204	421,204
Committed	1,771,523	-	1,771,523
Assigned	-	259,517	259,517
Unassigned	2,441,238	-	2,441,238
<b>TOTAL FUND BALANCES</b>	<b>4,212,761</b>	<b>680,721</b>	<b>4,893,482</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 5,496,811</b>	<b>\$ 680,721</b>	<b>\$ 6,177,532</b>

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

## TOWN OF WATERBORO, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2016

	Total Governmental Funds
	Funds
Total Fund Balances	\$ 4,893,482
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	3,459,235
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	466,422
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	130,966
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(700,000)
Capital leases payable	(247,847)
Accrued compensated absences	(85,420)
Net pension liability	(85,163)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(43,657)
	\$ 7,788,018
Net position of governmental activities	

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

## TOWN OF WATERBORO, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes:			
Property	\$ 10,764,950	\$ -	\$ 10,764,950
Excise	1,334,963	-	1,334,963
Intergovernmental revenues	641,753	4,000	645,753
Charges for services	642,644	4,807	647,451
Investment income, net of unrealized gains/(losses)	58,519	11	58,530
Miscellaneous revenues	81,794	11,464	93,258
<b>TOTAL REVENUES</b>	<b>13,524,623</b>	<b>20,282</b>	<b>13,544,905</b>
<b>EXPENDITURES</b>			
Current:			
General government	968,012	-	968,012
Insurance	209,361	-	209,361
Library	94,355	-	94,355
Parks and recreation	246,589	-	246,589
Public safety	1,035,371	-	1,035,371
Health and sanitation	373,261	-	373,261
Public works	1,061,298	-	1,061,298
Unclassified	81,646	8,667	90,313
Education	7,792,967	-	7,792,967
Municipal building	74,361	-	74,361
County tax	421,208	-	421,208
Overlay	61,572	-	61,572
Capital outlay	384,274	308,779	693,053
Debt service	157,608	-	157,608
<b>TOTAL EXPENDITURES</b>	<b>12,961,883</b>	<b>317,446</b>	<b>12,428,668</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>562,740</b>	<b>(297,164)</b>	<b>265,576</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond proceeds	-	700,000	700,000
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>700,000</b>	<b>700,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>562,740</b>	<b>402,836</b>	<b>965,576</b>
<b>FUND BALANCES, JULY 1</b>	<b>3,650,021</b>	<b>277,885</b>	<b>3,927,906</b>
<b>FUND BALANCES, JUNE 30</b>	<b>\$ 4,212,761</b>	<b>\$ 680,721</b>	<b>\$ 4,893,482</b>

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

## TOWN OF WATERBORO, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2016

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 965,576</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	658,409
Depreciation expense	<u>(218,693)</u>
	<u>439,716</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>(17,500)</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	
	<u>120,055</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	
	<u>137,559</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	
	<u>(700,000)</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	
	<u>(43,657)</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(15,680)
Net pension liability	<u>(85,163)</u>
	<u>(100,843)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 800,906</u>

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

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

***Reporting Entity***

The Town of Waterboro was incorporated under the laws of the State of Maine. The Town operates under selectmen-administrator form of government and provides the following services: general government, public safety, public works, health and sanitation, education, parks and recreation, library, municipal building and unclassified.

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

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

***Implementation of New Accounting Standards***

During the year ended June 30, 2016, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 72, "*Fair Value Measurement and Application*". The objective of the Statement is to expand comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will improve fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

Statement No. 76, "*The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*". The objective of this Statement is to identify-in the

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

context of the current governmental financial reporting environment-the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 79, “*Certain External Investment Pools and Pool Participants*”. This Statement establishes specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share.

This Statement also establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals. Management has determined the impact of this Statement is not material to the financial statements.

***Government-Wide and Fund Financial Statements***

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

Both the government-wide and fund financial statements categorize primary activities as governmental.

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

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

1. Governmental Funds:

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

Major Funds

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

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Nonmajor Funds

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

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

**Basis of Accounting**

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

1. Accrual

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

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Budget**

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

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

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.
4. The Town does not adopt budgets for Special Revenue Funds.

**Deposits and Investments**

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

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

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

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Town of Waterboro has a no formal investment policy, but instead follows the State of Maine statutes.

**Interfund Receivables and Payables**

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

**Transactions Between Funds**

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

**Allowance for Uncollectible Accounts**

The allowance for uncollectible accounts is estimated to be \$79,609 for the rescue fund accounts receivable as of June 30, 2016.

**Capital Assets**

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

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

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

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimated useful lives are as follows:

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

**Long-term Obligations**

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

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

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

**Compensated Absences**

The Town's policies regarding vacation and sick time permits employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources. As of June 30, 2016, the Town's liability for compensated absences is \$85,420.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Participating Local District (PLD) Consolidated Plan and additions to/deductions from the PLD Consolidated Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidated Plan. For this purpose, benefit payments (including refunds of

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Net Position**

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

**Fund Balance**

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

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

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

**Committed** – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. Please refer to the budgeting process for the authority for committing items within the budget.

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

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

**Deferred Outflows and Inflows of Resources**

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

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

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

The Town's property tax for the current year was levied September 3, 2015 on the assessed value listed as of April 1, 2015, for all real and personal property located in the Town. Taxes were due in two installments on October 16, 2015 and April 15,

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2016. Interest on unpaid taxes commenced on October 17, 2015 and April 16, 2016, at 7% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$128,267 for the year ended June 30, 2016.

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

**Program Revenues**

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

**Encumbrance Accounting**

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

**Use of Estimates**

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

TOWN OF WATERBORO, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 2 - DEPOSITS AND INVESTMENTS

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

**Deposits:**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2016, the Town's deposits amounting to \$4,293,295 were comprised of bank deposits of \$4,313,918. Of these bank deposits, \$477,358 were insured by federal depository insurance and consequently were not exposed to custodial credit risk. The remaining deposits of \$3,836,560 were collateralized with securities held by the financial institution in the Town's name.

Account Type	Bank Balance
Checking accounts	\$ 156,050
Sweep accounts	3,836,560
Money market accounts	321,308
	\$ 4,313,918

**Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments. At June 30, 2016, the Town's investments of \$2,671 were fully insured by federal depository insurance and consequently were not exposed to custodial credit risk.

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2016, the Town had the following investments and maturities:

Investment Type	Fair Value	Maturity		
		N/A	<1 Year	1 - 5 Years
Certificates of deposit	\$ 2,671	\$ -	\$ 2,671	\$ -
	<u>\$ 2,671</u>	<u>\$ -</u>	<u>\$ 2,671</u>	<u>\$ -</u>

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

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

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2016 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General fund	\$ -	\$ 678,050
Nonmajor special revenue funds	564,098	-
Nonmajor capital projects funds	97,338	-
Nonmajor permanent funds	16,614	-
	<u>\$ 678,050</u>	<u>\$ 678,050</u>

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2016:

	Balance, 7/1/15	Additions	Disposals	Balance, 6/30/16
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 736,000	\$ -	\$ -	\$ 736,000
Construction in progress	-	308,779	-	308,779
	<u>736,000</u>	<u>308,779</u>	<u>-</u>	<u>1,044,779</u>
Depreciated assets:				
Land improvements	422,324	-	-	422,324
Buildings	1,685,905	75,364	-	1,761,269
Machinery and equipment	908,527	-	-	908,527
Vehicles	1,292,281	-	-	1,292,281
Infrastructure	713,599	274,266	-	987,865
	<u>5,022,636</u>	<u>349,630</u>	<u>-</u>	<u>5,372,266</u>
Less: accumulated depreciation	<u>(2,739,117)</u>	<u>(218,693)</u>	<u>-</u>	<u>(2,957,810)</u>
	<u>2,283,519</u>	<u>130,937</u>	<u>-</u>	<u>2,414,456</u>
Net capital assets	<u>\$ 3,019,519</u>	<u>\$ 439,716</u>	<u>\$ -</u>	<u>\$ 3,459,235</u>
<u>Current year depreciation</u>				
Town Hall				\$ 2,552
Public Works				70,666
Fire Department				75,949
Transfer Station				11,295
Library				500
Parks and Recreation				2,132
Town-wide				55,599
Total depreciation expense				<u>\$ 218,693</u>

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2016:

	Balance, 7/1/15	Additions	Deletions	Balance, 6/30/16	Current Portion
Bonds payable	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ 70,000
Capital leases payable	385,406	-	(137,559)	247,847	136,104
Accrued compensated absences	69,740	15,680	-	85,420	85,420
Net pension liability	-	128,820	(43,657)	85,163	16,133
	<u>\$ 455,146</u>	<u>\$ 844,500</u>	<u>\$ (181,216)</u>	<u>\$ 1,118,430</u>	<u>\$ 307,657</u>

The following is a summary of the outstanding bond payable:

\$700,000 General Obligation Bond with Biddeford Savings Bank, due in annual principal payments of \$70,000 through November of 2025. Interest is charged at rate of 2.72% per annum.

\$ 700,000

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

	Principal	Interest	Total Debt Service
2017	\$ 70,000	\$ 19,040	\$ 89,040
2018	70,000	17,136	87,136
2019	70,000	15,232	85,232
2020	70,000	13,328	83,328
2021	70,000	11,424	81,424
2022-2026	350,000	28,560	378,560
	<u>\$ 700,000</u>	<u>\$ 104,720</u>	<u>\$ 804,720</u>

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ending June 30, 2016 was \$0.

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 5 - LONG-TERM DEBT (CONTINUED)

The following is a summary of outstanding capital leases payable:

<p>The Town leases a pumper and chassis under a non-cancelable lease agreement with Bank of America. The term of the lease is for a four-year period expiring in 2017. Annual payments of principal and interest are \$20,419. Interest is charged at a rate of 5.4% per annum.</p>	\$ 19,371
<p>The Town leases a ladder truck under a non-cancelable lease agreement with North Fork Bank. The term of the lease is for a five-year period expiring in July of 2017. Annual payments of principal and interest are \$49,411. Interest is charged at a rate of 4.84% per annum.</p>	92,084
<p>The Town leases a GMC plow truck lease under a non-cancelable lease agreement with Gorham Leasing. The term of the lease is for a four-year period expiring in July of 2017. Annual payments of principal and interest are \$9,460. Interest is charged at a rate of 3.30% per annum.</p>	9,157
<p>The Town leases a ladder truck under a non-cancelable lease agreement with Caterpillar Finance. The term of the lease is for a five-year period expiring in January of 2017. Monthly payments of principal and interest are \$1,417. Interest is charged at a rate of 3.20% per annum.</p>	9,817
<p>The Town leases a Takeuchi excavator under a non-cancelable lease agreement with Gorham Leasing. The term of the lease is for a four-year period expiring in September of 2016. Annual payments of principal and interest are 21,704. Interest is charged at a rate of 3.911% per annum.</p>	20,887
<p>The Town leases a Horton International Ambulance under a non-cancelable lease agreement with Gorham Leasing. The term of the lease is for a six-year period expiring in April of 2019. Annual payments of principal and interest are \$32,670. Interest is charged at a rate of 3.150% per annum.</p>	92,143
<p>The Town leases a copier under a non-cancelable lease agreement with Gorham Leasing. The term of the lease is for a five-year period expiring in June of 2018. Monthly payments of principal and interest are \$191. Interest is charged at a rate of 4.0% per annum.</p>	4,388
	\$ 247,847

TOWN OF WATERBORO, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Future minimum lease payments by year and in the aggregate under these leases are as follows:

Year Ending June 30:	
<u>2017</u>	\$ 146,367
2018	84,472
2019	31,670
2020	-
2021	-
Total minimum lease payments	<u>262,509</u>
Less amount representing interest	(14,662)
Present value of future minimum lease payments	<u><u>\$ 247,847</u></u>

NOTE 6 - RESTRICTED FUND BALANCES

The Town had the following restricted fund balances at June 30, 2016:

Nonmajor Special Revenue Funds (Schedule E)	\$ 401,919
Nonmajor Permanent Funds (Schedule I)	19,285
	<u><u>\$ 421,204</u></u>

NOTE 7 - COMMITTED FUND BALANCES

The Town had the following committed fund balances at June 30, 2016:

General Fund:	
Crisis reserve	\$ 1,115,000
Community garden account	2,349
Town roads account	39,751
Hot top account	51,446
CIP account - upgrade road	18,533
Traffic lights	5,353
Transfer station - buildings	13,102
Municipal building - repairs	25,989
Reserved for FY 2017 budget	500,000
	<u><u>\$ 1,771,523</u></u>

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 8 - ASSIGNED FUND BALANCES

The Town had the following assigned fund balances at June 30, 2016:

Nonmajor Special Revenue Funds (Schedule E)	\$ 162,179
Nonmajor Capital Projects Funds (Schedule G)	97,338
	\$ 259,517

NOTE 9 - EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2016, the Town had the following expenditures over appropriations:

	Excess
Treasurer	\$ 1,059
Zoning board	186
Insurance	4,361
Dispatch	825
Photo day	818
	\$ 7,249

NOTE 10 - OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At June 30, 2016, the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
County of York	\$ 6,405,767	2.35%	\$ 150,612
RSU #57	15,759,398	34.27%	5,401,408
			\$ 5,552,020

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 11 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

**Plan Description**

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at [www.mainePers.org](http://www.mainePers.org) or by contacting the System at (800) 451-9800.

**Benefits Provided**

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

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 5.0%.

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 11 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Contributions**

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are required to contribute 7.5% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 5.6% of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2016 was \$34,060.

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

At June 30, 2016, the Town reported a liability of \$85,163 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2015, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2015, the Town's proportion was .026692%, which was an increase of .026692% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the Town recognized total pension expense of \$8,765. At June 30, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 11 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,439	\$ 10,938
Changes of assumptions	7,526	-
Net difference between projected and actual earnings on pension plan investments	26,284	32,719
Changes in proportion and differences between contributions and proportionate share of contributions	59,657	-
Contributions subsequent to the measurement date	34,060	-
<b>Total</b>	<b>\$ 130,966</b>	<b>\$ 43,657</b>

\$34,060 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Year ended June 30:	
2017	\$ 16,133
2018	16,133
2019	14,414
2020	6,571
2021	-
Thereafter	-

**Actuarial Methods and Assumptions**

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2015 and 2014, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 11 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*Actuarial Cost Method*

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

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

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

*Asset Valuation Method*

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

*Amortization*

The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of fifteen years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2015 and June 30, 2014 are as follows:

*Investment Rate of Return* - For the PLD Plan, 7.125% per annum for the year ended June 30, 2015 and 7.25% per annum for the year ended June 30, 2014, compounded annually.

*Salary Increases, Merit and Inflation* - Members of the consolidated plan for PLDs, 3.50% to 9.50% per year.

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 11 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*Mortality Rates* - For participating local districts, the RP2000 Tables projected forward to 2015 using Scale AA are used; for all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

*Cost of Living Benefit Increases* – 2.55% per annum for the year ended June 30, 2015 and 3.12% for the year ended June 30, 2014.

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2015 are summarized in the following table.

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
US equities	20%	5.2%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real assets:		
Real estate	10%	3.7%
Infrastructure	10%	4.0%
Hard assets	5%	4.8%
Fixed income	25%	0.7%

*Discount Rate*

The discount rate used to measure the collective total pension liability was 7.125% for 2015 and 7.25% for 2014. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 11 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/(asset) as of June 30, 2015 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 7.125% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	6.125%	7.125%	8.125%
Town's proportionate share of the net pension liability	\$ 169,670	\$ 85,163	\$ 5,045

**Changes in Net Pension Liability**

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2015 with the following exceptions.

*Differences between Expected and Actual Experience*

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For 2015 and 2014, this was 4 years for the PLD Consolidated Plan.

*Differences between Projected and Actual Investment Earnings*

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period.

*Changes in Assumptions*

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For the PLD Plan, the discount rate was decreased from 7.25% to 7.125% and the cost of living benefit increase assumption was changed from 3.12% to 2.55%.

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 11 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

**Pension Plan Fiduciary Net Position**

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2015 Comprehensive Annual Financial Report available online at [www.mainebers.org](http://www.mainebers.org) or by contacting the System at (800) 451-9800.

NOTE 12 - DEFINED CONTRIBUTION PLAN

NATIONWIDE RETIREMENT INNOVATOR ADVANTAGE PROGRAM

**Plan Description**

The Town offers its employees a defined contribution plan created in accordance with Internal Revenue Code Section 401. All employees are eligible to enroll in the 401 plan. Employees who were enrolled in the MainePERS plan as of January 1, 2016, also have the option of changing to the 401 plan. The plan was established as a money purchase pension plan and trust to be known as the Money Purchase Pension Plan and Trust. The plan is administered by the Nationwide Life Insurance Company.

**Funding Policy**

Plan provisions and contribution requirements are established and may be amended by the Board of Selectmen. Under the 401 plan, the Town is required to contribute 6.5% of a participant's earnings for the plan year, beginning with the first payroll period in the thirteenth month of full time employment. For the year ended June 30, 2016, employee contributions totaled \$14,577, and the Town recognized pension expense of \$14,133.

Employees are immediately vested in their own contributions and earnings on those contributions and become vested in Town contributions and earnings on Town contributions after completion of 60 months of creditable service with the Town.

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 12 - DEFINED CONTRIBUTION PLAN (CONTINUED)

Nonvested employee contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the pension plan's administrative expenses. For the year ended June 30, 2016, there were no forfeited contributions.

NOTE 13 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town either carries commercial insurance or participates in a public entity and self-insured risk pool sponsored by the Maine Municipal Association.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2016. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 14 - CONTINGENCIES

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

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

NOTE 15 - JOINT VENTURE

The Town is a member of a joint venture with 45 other municipalities throughout Cumberland, Oxford and York counties. ecomaine is a solid waste management corporation that creates electricity through its processing of waste and also operates an extensive recycling program. A joint committee, made up of the Town of Waterboro and 20 other member communities owns and controls the corporation. Interlocal (waste handling) agreements between ecomaine and participating communities obligate the members to deliver certain solid waste produced within the community to ecomaine for processing, and to make service payments and pay tipping fees for such processing. The Town has no explicit, measurable equity interest and therefore has not reported an

TOWN OF WATERBORO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 15 - JOINT VENTURE (CONTINUED)

asset in the financial statements in connection with its participation in ecomaine. The Town of Waterboro has an owner membership of 4.04% in ecomaine as of June 30, 2015 (the most current period available).

ecomaine has issued bonds to fund the design, construction and start-up of a resource recovery system. The bonds are special revenue obligations of ecomaine, payable from and secured by a pledge of ecomaine revenues. The bonds do not constitute a debt or liability within the meaning of any constitutional or statutory provision of the State of Maine, or a pledge of the full faith and credit of a political subdivision of the State of Maine. ecomaine has no taxing power. The obligations of the participating municipalities under the Waste Handling Agreements are secured by the full faith and credit of the participating municipalities subject to certain limitations. On June 30, 2015 (the most current period available), ecomaine had no outstanding debt. Additionally, the Town's share of the projected landfill closure and post closure cost relating to ecomaine is estimated to be \$665,017.

NOTE 16 - RELATED PARTY TRANSACTIONS

The Town's Road Commissioner owns a business that provides construction and maintenance services to the Town. The Town requests contract proposals for this service annually. We believe the road Commissioner recuses himself from the contract award process. During the fiscal year ended June 30, 2016, payments to this vendor for construction and maintenance services totaled \$536,605.

NOTE 17 - RESTATEMENT

The net position of the governmental activities has been restated at July 1, 2015 to account for the implementation of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27 (Issued 06/12)*. As a result, the beginning balance has been increased by \$10,911 to a balance of \$6,987,112.

NOTE 18 - COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Town's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

## Required Supplementary Information

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

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions
- Notes to Required Supplementary Information

## TOWN OF WATERBORO, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 3,650,021	\$ 3,650,021	\$ 3,650,021	\$ -
Revenues (Inflows):				
Taxes:				
Property taxes	10,728,374	10,728,374	10,764,950	36,576
Excise taxes	1,109,106	1,109,106	1,334,963	225,857
Intergovernmental revenues	576,199	576,199	641,753	65,554
Charges for services	509,735	509,735	642,644	132,909
Interest income	63,000	63,000	58,519	(4,481)
Miscellaneous revenues	76,231	76,231	81,794	5,563
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>16,712,666</u>	<u>16,712,666</u>	<u>17,174,644</u>	<u>461,978</u>
Charges to Appropriations (Outflows):				
General government	1,030,997	1,030,997	968,012	62,985
Insurance	205,000	205,000	209,361	(4,361)
Library	98,985	98,985	94,355	4,630
Parks and recreation	257,138	257,138	246,589	10,549
Public safety	1,074,570	1,074,570	1,035,371	39,199
Health and sanitation	425,604	436,604	373,261	63,343
Public works	1,107,300	1,160,644	1,061,298	99,346
Unclassified	98,378	100,104	81,646	18,458
Capital outlay	450,000	461,275	384,274	77,001
Education	7,792,967	7,792,967	7,792,967	-
Municipal building	82,600	100,855	74,361	26,494
Debt service	192,816	192,816	157,608	35,208
County tax	430,000	430,000	421,208	8,792
Overlay	128,267	128,267	61,572	66,695
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	<u>13,374,622</u>	<u>13,470,222</u>	<u>12,961,883</u>	<u>508,339</u>
Budgetary Fund Balance, June 30	<u>\$ 3,338,044</u>	<u>\$ 3,242,444</u>	<u>\$ 4,212,761</u>	<u>\$ 970,317</u>
Utilization of assigned fund balance	<u>\$ 311,977</u>	<u>\$ 407,577</u>	<u>\$ -</u>	<u>\$ (407,577)</u>
	<u>\$ 311,977</u>	<u>\$ 407,577</u>	<u>\$ -</u>	<u>\$ (407,577)</u>

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

## TOWN OF WATERBORO, MAINE

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

	<u>2016</u>	<u>2015</u>
<u>PLD Plan:</u>		
Proportion of the net pension liability (asset)	0.03%	0.00%
Proportionate share of the net pension liability (asset)	\$ 85,163	\$ -
Covered-employee payroll	\$ 608,214	\$ 266,122
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	14.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	88.30%	94.10%

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

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

## TOWN OF WATERBORO, MAINE

SCHEDULE OF CONTRIBUTIONS  
LAST 10 FISCAL YEARS\*

	<u>2016</u>	<u>2015</u>
<u>PLD Plan:</u>		
Contractually required contribution	\$ 34,060	\$ 10,911
Contributions in relation to the contractually required contribution	<u>(34,060)</u>	<u>(10,911)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 608,214	\$ 266,122
Contributions as a percentage of covered- employee payroll	5.60%	4.10%

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

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

TOWN OF WATERBORO, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2016

**Changes of Assumptions**

There was a change in the investment rate of return assumption this year from 7.25% to 7.125%. This change was made in the other MainePERS Programs with the 2014 valuation, but is first being recognized in the PLD Consolidated Plan in 2015. In addition to this change, the cost of living benefit increase assumption was changed from 3.12% to 2.55%. Further, those PLDs who had an IUUAL Surplus account received a refund of that account. As a result, there will be no more IUUAL surplus payments reflected beginning with the 2015 valuation. Finally, the amortization methodology for the Pooled Unfunded Actuarial Liability (PUAL) was changed from a fifteen-year open level dollar method to a method where a separate twenty-year closed period is established annually for the gain or loss in that year with these amortizations being developed as a level percentage of payroll and amortizing the existing PUAL at the time of this change, July 1, 2015, over a closed fifteen-year period beginning on this date.

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

## Other Supplementary Information

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

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

SCHEDULE A

TOWN OF WATERBORO, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND REVENUES  
 FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues (Inflows):					
Taxes:					
Property taxes	\$ 10,728,374	\$ -	\$ 10,728,374	\$ 10,764,950	\$ 36,576
Auto excise	1,095,906	-	1,095,906	1,318,992	223,086
Boat excise	13,200	-	13,200	15,971	2,771
Intergovernmental revenues:					
State revenue sharing	316,000	-	316,000	357,588	41,588
Homestead reimbursement	120,000	-	120,000	125,721	5,721
Highway block grant	88,000	-	88,000	81,736	(6,264)
BETE reimbursement	1,156	-	1,156	1,157	1
Tree growth/tree growth penalty	16,500	-	16,500	20,292	3,792
General assistance	30,043	-	30,043	33,345	3,302
Other reimbursements	4,500	-	4,500	21,914	17,414
Charges for services:					
Rescue billing fees	212,690	-	212,690	286,314	73,624
Code enforcement	30,225	-	30,225	60,320	30,095
Library fees	1,500	-	1,500	2,414	914
Transfer station	68,097	-	68,097	89,610	21,513
Parks and recreation	154,283	-	154,283	157,184	2,901
Motor vehicle agent fees	21,000	-	21,000	23,366	2,366
Planning board	4,510	-	4,510	5,100	590
Zoning fees	300	-	300	-	(300)
Certified copies	5,000	-	5,000	6,199	1,199
Fish/game fees	3,200	-	3,200	3,017	(183)
Other general government fees	3,530	-	3,530	4,258	728
Dog fines/charges	5,400	-	5,400	4,862	(538)
Interest income:					
Tax and lien interest	53,000	-	53,000	44,723	(8,277)
Interest income	10,000	-	10,000	13,796	3,796
Miscellaneous revenues:					
Cable tv franchise fees	76,231	-	76,231	73,532	(2,699)
Miscellaneous receipts	-	-	-	8,262	8,262
Transfers from other funds	-	-	-	-	-
Amounts Available for Appropriation	<u>\$ 13,062,645</u>	<u>\$ -</u>	<u>\$ 13,062,645</u>	<u>\$ 13,524,623</u>	<u>\$ 461,978</u>

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

TOWN OF WATERBORO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government:					
Administration	\$ 416,450	\$ -	\$ 416,450	\$ 396,971	\$ 19,479
Town clerk	58,311	-	58,311	50,890	7,421
Tax collector	47,865	-	47,865	47,389	476
Treasurer	64,715	-	64,715	65,774	(1,059)
IT department	124,091	-	124,091	119,988	4,103
Tax assessor	60,000	-	60,000	55,561	4,439
CEO	69,707	-	69,707	68,903	804
Planning board	9,945	-	9,945	3,166	6,779
Planning department	104,262	-	104,262	98,380	5,882
Zoning board	2,375	-	2,375	2,561	(186)
General assistance	73,276	-	73,276	58,429	14,847
	<u>1,030,997</u>	<u>-</u>	<u>1,030,997</u>	<u>968,012</u>	<u>62,985</u>
Insurance	<u>205,000</u>	<u>-</u>	<u>205,000</u>	<u>209,361</u>	<u>(4,361)</u>
Library	<u>98,985</u>	<u>-</u>	<u>98,985</u>	<u>94,355</u>	<u>4,630</u>
Parks and Recreation	<u>257,138</u>	<u>-</u>	<u>257,138</u>	<u>246,589</u>	<u>10,549</u>
Public Safety:					
Fire department	719,552	-	719,552	692,320	27,232
EMS	108,600	-	108,600	96,300	12,300
Dispatch	60,175	-	60,175	61,000	(825)
Hydrant rental	42,000	-	42,000	42,000	-
Ross Corner	8,743	-	8,743	8,743	-
Sheriff/Deputy	108,000	-	108,000	108,000	-
ACO	27,500	-	27,500	27,008	492
	<u>1,074,570</u>	<u>-</u>	<u>1,074,570</u>	<u>1,035,371</u>	<u>39,199</u>
Debt Service:					
Leases	<u>192,816</u>	<u>-</u>	<u>192,816</u>	<u>157,608</u>	<u>35,208</u>
	<u>192,816</u>	<u>-</u>	<u>192,816</u>	<u>157,608</u>	<u>35,208</u>

SCHEDULE B (CONTINUED)  
TOWN OF WATERBORO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Health and Sanitation:					
Transfer/recycle center	425,604	11,000	436,604	373,261	63,343
	<u>425,604</u>	<u>11,000</u>	<u>436,604</u>	<u>373,261</u>	<u>63,343</u>
Public Works:					
Repairs/maintenance	1,107,300	53,344	1,160,644	1,061,298	99,346
	<u>1,107,300</u>	<u>53,344</u>	<u>1,160,644</u>	<u>1,061,298</u>	<u>99,346</u>
Unclassified:					
Misc committees	87,278	-	87,278	69,702	17,576
Local area agencies	11,100	-	11,100	10,600	500
Photo day	-	-	-	818	(818)
Community garden	-	1,726	1,726	526	1,200
	<u>98,378</u>	<u>1,726</u>	<u>100,104</u>	<u>81,646</u>	<u>18,458</u>
Capital Outlay:					
Projects	450,000	11,275	461,275	384,274	77,001
	<u>450,000</u>	<u>11,275</u>	<u>461,275</u>	<u>384,274</u>	<u>77,001</u>
Education:					
MSAD #57	7,792,967	-	7,792,967	7,792,967	-
	<u>7,792,967</u>	<u>-</u>	<u>7,792,967</u>	<u>7,792,967</u>	<u>-</u>
Municipal Building	82,600	18,255	100,855	74,361	26,494
County Tax	430,000	-	430,000	421,208	8,792
Overlay	128,267	-	128,267	61,572	66,695
Total Departmental Operations	<u>\$ 13,374,622</u>	<u>\$ 95,600</u>	<u>\$ 13,470,222</u>	<u>\$ 12,961,883</u>	<u>\$ 508,339</u>

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

TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2016

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Investments	-	-	2,671	2,671
Due from other funds	564,098	97,338	16,614	678,050
<b>TOTAL ASSETS</b>	<b>\$ 564,098</b>	<b>\$ 97,338</b>	<b>\$ 19,285</b>	<b>\$ 680,721</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	401,919	-	19,285	421,204
Committed	-	-	-	-
Assigned	162,179	97,338	-	259,517
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>564,098</b>	<b>97,338</b>	<b>19,285</b>	<b>680,721</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 564,098</b>	<b>\$ 97,338</b>	<b>\$ 19,285</b>	<b>\$ 680,721</b>

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

TOWN OF WATERBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ -	\$ -	\$ 11	\$ 11
Intergovernmental revenues	4,000	-	-	4,000
Charges for services	4,807	-	-	4,807
Other revenues	11,464	-	-	11,464
TOTAL REVENUES	<u>20,271</u>	<u>-</u>	<u>11</u>	<u>20,282</u>
EXPENDITURES				
Unclassified	8,667	-	-	8,667
Capital outlay	308,779	-	-	308,779
TOTAL EXPENDITURES	<u>317,446</u>	<u>-</u>	<u>-</u>	<u>317,446</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(297,175)</u>	<u>-</u>	<u>11</u>	<u>(297,164)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	700,000	-	-	700,000
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>700,000</u>	<u>-</u>	<u>-</u>	<u>700,000</u>
NET CHANGE IN FUND BALANCES	402,825	-	11	402,836
FUND BALANCES, JULY 1	<u>161,273</u>	<u>97,338</u>	<u>19,274</u>	<u>277,885</u>
FUND BALANCES, JUNE 30	<u>\$ 564,098</u>	<u>\$ 97,338</u>	<u>\$ 19,285</u>	<u>\$ 680,721</u>

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

## Special Revenue Funds

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

TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2016

	<u>Rescue Fund Billing</u>	<u>Christmas Donations</u>	<u>Fuel Donations</u>	<u>Rescue Equipment</u>	<u>Conservation Funds</u>	<u>Ambulance Subscription</u>	<u>Old Home Days</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	16,680	759	7,751	64,039	37,396	17,302	19,068
<b>TOTAL ASSETS</b>	<u>\$ 16,680</u>	<u>\$ 759</u>	<u>\$ 7,751</u>	<u>\$ 64,039</u>	<u>\$ 37,396</u>	<u>\$ 17,302</u>	<u>\$ 19,068</u>
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	759	7,751	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	16,680	-	-	64,039	37,396	17,302	19,068
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>16,680</u>	<u>759</u>	<u>7,751</u>	<u>64,039</u>	<u>37,396</u>	<u>17,302</u>	<u>19,068</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 16,680</u>	<u>\$ 759</u>	<u>\$ 7,751</u>	<u>\$ 64,039</u>	<u>\$ 37,396</u>	<u>\$ 17,302</u>	<u>\$ 19,068</u>

TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2016

	Taylor House	American Legion	Community Center Project	Ossipee Fire Tower	State of ME Walking Grant	Sand/Salt Shed	Total
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	2,912	2,990	1,186	606	2,188	391,221	564,098
<b>TOTAL ASSETS</b>	<u>\$ 2,912</u>	<u>\$ 2,990</u>	<u>\$ 1,186</u>	<u>\$ 606</u>	<u>\$ 2,188</u>	<u>\$ 391,221</u>	<u>\$ 564,098</u>
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	2,188	391,221	401,919
Committed	-	-	-	-	-	-	-
Assigned	2,912	2,990	1,186	606	-	-	162,179
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>2,912</u>	<u>2,990</u>	<u>1,186</u>	<u>606</u>	<u>2,188</u>	<u>391,221</u>	<u>564,098</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,912</u>	<u>\$ 2,990</u>	<u>\$ 1,186</u>	<u>\$ 606</u>	<u>\$ 2,188</u>	<u>\$ 391,221</u>	<u>\$ 564,098</u>

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

TOWN OF WATERBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Rescue Fund Billing	Christmas Donations	Fuel Donations	Rescue Equipment	Conservation Funds	Ambulance Subscription	Old Home Days
REVENUES							
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-	4,807
Other revenues	-	2,075	9,139	-	-	-	250
TOTAL REVENUES	-	2,075	9,139	-	-	-	5,057
EXPENDITURES							
Unclassified	-	2,025	4,621	-	-	-	209
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	2,025	4,621	-	-	-	209
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	50	4,518	-	-	-	4,848
OTHER FINANCING SOURCES (USES)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	50	4,518	-	-	-	4,848
FUND BALANCES, JULY 1	16,680	709	3,233	64,039	37,396	17,302	14,220
FUND BALANCES, JUNE 30	\$ 16,680	\$ 759	\$ 7,751	\$ 64,039	\$ 37,396	\$ 17,302	\$ 19,068

TOWN OF WATERBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Taylor House	American Legion	Community Center Project	Ossipee Fire Tower	State of ME Walking Grant	Sand/Salt Shed	Total
REVENUES							
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
Charges for services	-	-	-	-	-	-	4,807
Other revenues	-	-	-	-	-	-	11,464
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>20,271</b>
EXPENDITURES							
Unclassified	-	-	-	-	1,812	-	8,667
Capital outlay	-	-	-	-	-	308,779	308,779
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,812</b>	<b>308,779</b>	<b>317,446</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	2,188	(308,779)	(297,175)
OTHER FINANCING SOURCES (USES)							
Bond proceeds	-	-	-	-	-	700,000	700,000
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700,000</b>	<b>700,000</b>
NET CHANGE IN FUND BALANCES	-	-	-	-	2,188	391,221	402,825
FUND BALANCES, JULY 1	2,912	2,990	1,186	606	-	-	161,273
FUND BALANCES, JUNE 30	<u>\$ 2,912</u>	<u>\$ 2,990</u>	<u>\$ 1,186</u>	<u>\$ 606</u>	<u>\$ 2,188</u>	<u>\$ 391,221</u>	<u>\$ 564,098</u>

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

## Capital Projects Funds

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

TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2016

	North Station Capital	Transfer Station	Safety EMS	Library	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	25,000	26,170	21,417	24,751	97,338
<b>TOTAL ASSETS</b>	<u>\$ 25,000</u>	<u>\$ 26,170</u>	<u>\$ 21,417</u>	<u>\$ 24,751</u>	<u>\$ 97,338</u>
<b>LIABILITIES</b>					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	25,000	26,170	21,417	24,751	97,338
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>25,000</u>	<u>26,170</u>	<u>21,417</u>	<u>24,751</u>	<u>97,338</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 25,000</u>	<u>\$ 26,170</u>	<u>\$ 21,417</u>	<u>\$ 24,751</u>	<u>\$ 97,338</u>

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

## TOWN OF WATERBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2016

	North Station Capital	Transfer Station	Safety EMS	Library	Total
REVENUES					
Other revenues	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Unclassified	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES, JULY 1	<u>25,000</u>	<u>26,170</u>	<u>21,417</u>	<u>24,751</u>	<u>97,338</u>
FUND BALANCES, JUNE 30	<u>\$ 25,000</u>	<u>\$ 26,170</u>	<u>\$ 21,417</u>	<u>\$ 24,751</u>	<u>\$ 97,338</u>

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

## Permanent Funds

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

## TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2016

	<u>Library</u>	<u>Cemeteries</u>	<u>Total</u>
<b>ASSETS</b>			
Investments	\$ 2,671	\$ -	\$ 2,671
Due from other funds	-	16,614	16,614
<b>TOTAL ASSETS</b>	<u>\$ 2,671</u>	<u>\$ 16,614</u>	<u>\$ 19,285</u>
<b>LIABILITIES</b>			
Due to other funds	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	2,671	16,614	19,285
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>2,671</u>	<u>16,614</u>	<u>19,285</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,671</u>	<u>\$ 16,614</u>	<u>\$ 19,285</u>

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

## TOWN OF WATERBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR PERMANENT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Library</u>	<u>Cemeteries</u>	<u>Total</u>
REVENUES			
Interest income	\$ 11	\$ -	\$ 11
TOTAL REVENUES	<u>11</u>	<u>-</u>	<u>11</u>
EXPENDITURES			
Unclassified	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>11</u>	<u>-</u>	<u>11</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	11	-	11
FUND BALANCES, JULY 1	<u>2,660</u>	<u>16,614</u>	<u>19,274</u>
FUND BALANCES, JUNE 30	<u>\$ 2,671</u>	<u>\$ 16,614</u>	<u>\$ 19,285</u>

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

## General Capital Assets

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

## TOWN OF WATERBORO, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2016

	Land and Non-depreciable Assets	Buildings, Building Improvements & Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Total
Town Hall	\$ 82,000	\$ 127,863	\$ 67,795	\$ -	\$ 277,658
Library	223,700	10,000	-	-	233,700
Public Works	-	77,076	399,528	574,461	1,051,065
Fire Department	98,200	580,763	1,454,156	-	2,133,119
Transfer Station	29,500	54,000	80,228	-	163,728
Parks and Recreation	73,600	74,884	-	-	148,484
Town-wide	229,000	1,259,007	199,101	722,183	2,409,291
Total General Capital Assets	736,000	2,183,593	2,200,808	1,296,644	6,417,045
Less: Accumulated Depreciation	-	(1,256,990)	(1,465,794)	(235,026)	(2,957,810)
Net General Capital Assets	\$ 736,000	\$ 926,603	\$ 735,014	\$ 1,061,618	\$ 3,459,235

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

## TOWN OF WATERBORO, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2016

	General Capital Assets 7/1/15	Additions	Deletions	General Capital Assets 6/30/16
Town Hall	\$ 202,294	\$ 75,364	\$ -	\$ 277,658
Library	233,700	-	-	233,700
Public Works	742,286	308,779	-	1,051,065
Fire Department	2,133,119	-	-	2,133,119
Transfer Station	163,728	-	-	163,728
Parks and Recreation	148,484	-	-	148,484
Town-wide	<u>2,135,025</u>	<u>274,266</u>	<u>-</u>	<u>2,409,291</u>
Total General Capital Assets	5,758,636	658,409	-	6,417,045
Less: Accumulated Depreciation	<u>(2,739,117)</u>	<u>(218,693)</u>	<u>-</u>	<u>(2,957,810)</u>
Net General Capital Assets	<u>\$ 3,019,519</u>	<u>\$ 439,716</u>	<u>\$ -</u>	<u>\$ 3,459,235</u>

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



*Proven Expertise and Integrity*

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

Board of Selectmen  
Town of Waterboro  
Waterboro, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Waterboro, Maine as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Waterboro, Maine's basic financial statements, and have issued our report thereon dated October 24, 2016.

Internal Control Over Financial Reporting

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

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

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

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

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Waterboro, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Purpose of this Report

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

*RHR Smith & Company*

Buxton, Maine  
October 24, 2016

ADMINISTRATIVE CONSENT AGREEMENT

This AGREEMENT is entered into this \_\_\_ day of \_\_\_\_\_ 2016, by and between **James S. Harriman** (hereinafter the “Property Owner”) and the **Town of Waterboro**, a municipal corporation located in the County of York, State of Maine (hereinafter, the “Town”).

**WHEREAS**, the Property Owner owns real property located at 710 West Road, Waterboro, Maine and further identified on Town Assessor’s Map 6 as Lot 20-2 (the “Premises”) and as more particularly described in a deed from Jane M. Harriman to James S. Harriman, dated January 6, 2006 and recorded in the York County Registry of Deeds in Book 15831, Page 889; and

**WHEREAS**, in conjunction with the Property Owner’s anticipated sale of the Premises, a survey of the Premises was prepared by John Bruckler, PLS; and

**WHEREAS**, the survey plan, dated September 22, 2015, shows that the dwelling with attached garage on the Premises does not meet the required side setback because the building is only twenty-one (21) feet from the property line, but the required side setback is thirty-five (35) feet under the Agriculture/Residential zoning district in which the Premises is located, as established by Section 3.03 of the Waterboro Zoning Ordinance; and

**WHEREAS**, the survey plan further shows that the driveway on the Premises crosses the property line shared with the abutting lot owned by Dawna Dolloff (Map 6, Lot 20A); and

**WHEREAS**, this situation constitutes a violation of the Waterboro Zoning Ordinance; and

**WHEREAS**, the Town’s Code Enforcement Officer has determined that this zoning violation occurred when the Property Owner constructed the attached garage pursuant to a building permit issued on August 15, 2003, and that there is no evidence to indicate that the violation by the Property Owner was willful when it occurred; and

**WHEREAS**, the Waterboro Board of Selectmen, at its meeting held on \_\_\_\_\_, 2016, has determined that the public health, safety and welfare would not be adversely affected by allowing the dwelling with attached garage to continue in existence in its current location subject to the terms of this Agreement, provided that the driveway is removed from the abutting lot, and the Board has therefore authorized the execution of this Agreement; and

**WHEREAS**, the Property Owner and the Town wish to avoid litigation over the zoning violation;

**NOW THEREFORE**, in consideration of the mutual promises and covenants contained herein, the parties agree as follows:

1. The Property Owner acknowledges that the circumstances of the zoning violation do not warrant the granting of a variance under the variance criteria of the Waterboro Zoning Ordinance. The Property Owner releases and waives his right to apply for a variance for this setback.

2. The Property Owner agrees to pay to the Town a penalty in lieu of legal action in the amount of \$\_\_\_\_\_.

3. By accepting the penalty established in Section 2, receipt of which is hereby acknowledged, the Town waives its rights under the Waterboro Zoning Ordinance and 30-A M.R.S.A. § 4452 to seek judicial relief against the particular zoning violation described above as it exists on the date of this Agreement.

4. The existing dwelling with attached garage on the Premises shall be allowed to remain and continue in its current location notwithstanding the setback violation identified herein. The structure shall not be treated as a lawful nonconforming structure under the provisions of the Waterboro Zoning Ordinance and no addition or alteration to the structure shall be allowed that does not comply with the provisions of the Waterboro Zoning Ordinance in effect at the time of the addition or alteration. The location of the existing dwelling with attached garage is shown on the survey plan, a copy of which is attached as Exhibit 1 and incorporated as part of this Agreement.

5. The Property Owner shall remove the portion of the driveway that crosses the property boundary shared with the abutting lot owned by Dawna Dolloff within \_\_ days of the effective date of this Agreement.

6. This Agreement shall be binding on the Property Owner, his successors and assigns, and it shall be duly recorded by the Property Owner at the York County Registry of Deeds within thirty (30) days of the date of execution of this Agreement, with a copy of the duly recorded instrument contemporaneously provided to the Code Enforcement Officer. The Property Owner shall be responsible for all recording costs.

7. The Property Owner acknowledges that he has reviewed this Agreement and understands the requirements and terms set forth herein.

**PROPERTY OWNER**

\_\_\_\_\_, 2016

\_\_\_\_\_  
James S. Harriman

**TOWN OF WATERBORO  
BOARD OF SELECTMEN**

\_\_\_\_\_, 2016

\_\_\_\_\_  
Dennis Abbott, Chairman

\_\_\_\_\_, 2016

\_\_\_\_\_  
Gordon Littlefield, Vice Chairman

\_\_\_\_\_, 2016

\_\_\_\_\_  
Dwayne Woodsome

\_\_\_\_\_, 2016

\_\_\_\_\_  
Tim Neill

\_\_\_\_\_, 2016

\_\_\_\_\_  
John Gale

STATE OF MAINE  
COUNTY OF YORK

\_\_\_\_\_, 2016

Personally appeared before me the above-named James S. Harriman and acknowledged the foregoing instrument to be his free act and deed.

Before me,

\_\_\_\_\_  
Notary Public/Attorney at Law

Print Name: \_\_\_\_\_

STATE OF MAINE  
COUNTY OF YORK

\_\_\_\_\_, 2016

Personally appeared before me \_\_\_\_\_ of the above-named Board of Selectmen and acknowledged the foregoing instrument to be his/her free act and deed in his/her said capacity and the free act and deed of said Board of Selectmen and the Town of Waterboro.

Before me,

\_\_\_\_\_  
Notary Public/Attorney at Law

Print Name: \_\_\_\_\_

- LEGEND**
- Iron Pipe
  - Checkered Cast Iron Pipe
  - Cast Iron Pipe - 24" dia. (see spec. p. 12)
  - Cast Iron Pipe - 18" dia. (see spec. p. 12)
  - 4" dia. Pipe
  - 2" dia. Pipe
  - 1" dia. Pipe
  - 1/2" dia. Pipe
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## Expense Summary Report

ALL Departments  
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
10 - GENERAL GOVERNMENT	432,892.00	25,176.69	153,670.10	279,221.90	35.50
<b>01 - GENERAL</b>	<b>432,892.00</b>	<b>25,176.69</b>	<b>153,670.10</b>	<b>279,221.90</b>	<b>35.50</b>
10 - PERSONAL SERVICES	295,267.00	20,896.42	111,639.70	183,627.30	37.81
5000 - SALARIES	244,517.00	14,259.42	91,659.59	152,857.41	37.49
5005 - OVERTIME	750.00	0.00	0.00	750.00	0.00
5040 - HEALTH INSURANCE	36,000.00	5,961.54	15,366.77	20,633.23	42.69
5050 - RETIREMENT	14,000.00	675.46	4,613.34	9,386.66	32.95
15 - EMPLOYEE COSTS	12,600.00	202.82	3,140.83	9,459.17	24.93
5100 - TRAVEL	1,500.00	44.82	91.37	1,408.63	6.09
5110 - TRAINING	1,200.00	0.00	408.50	791.50	34.04
5115 - LODGING	500.00	158.00	210.96	289.04	42.19
5120 - MEALS	400.00	0.00	0.00	400.00	0.00
5125 - DUES & SUBSCRIPTIONS	9,000.00	0.00	2,430.00	6,570.00	27.00
20 - SUPPLIES	31,000.00	659.13	10,125.74	20,874.26	32.66
5200 - OFFICE	17,500.00	191.31	4,612.82	12,887.18	26.36
5205 - POSTAGE	9,000.00	467.82	1,131.39	7,868.61	12.57
5275 - TAX BILLS	4,500.00	0.00	4,381.53	118.47	97.37
25 - UTILITIES	7,000.00	511.24	2,566.12	4,433.88	36.66
5320 - TELEPHONE	7,000.00	511.24	2,566.12	4,433.88	36.66
30 - REPAIRS & MAINTENANCE	525.00	43.75	218.75	306.25	41.67
5430 - RADIOS	525.00	43.75	218.75	306.25	41.67
40 - CONTRACTUAL SERVICES	52,000.00	1,709.50	16,719.14	35,280.86	32.15
5600 - LEGAL	35,000.00	309.50	9,319.14	25,680.86	26.63
5640 - AUDITOR	14,000.00	1,400.00	7,400.00	6,600.00	52.86
5660 - TOWN REPORT	3,000.00	0.00	0.00	3,000.00	0.00
60 - UNCLASSIFIED	7,000.00	390.74	1,491.56	5,508.44	21.31
5905 - ADVERTISING	2,500.00	360.74	1,059.78	1,440.22	42.39
5985 - TEN TOWN GROUP	500.00	0.00	0.00	500.00	0.00
5995 - INCIDENTALS	4,000.00	30.00	431.78	3,568.22	10.79
65 - ACO	27,500.00	763.09	7,768.26	19,731.74	28.25
6100 - ACO EXPENSE	27,500.00	763.09	7,768.26	19,731.74	28.25
<b>13 - LEASES</b>	<b>346,635.00</b>	<b>3,814.50</b>	<b>131,548.92</b>	<b>215,086.08</b>	<b>37.95</b>
<b>01 - GENERAL</b>	<b>346,635.00</b>	<b>3,814.50</b>	<b>131,548.92</b>	<b>215,086.08</b>	<b>37.95</b>
70 - DEBT SERVICE	346,635.00	3,814.50	131,548.92	215,086.08	37.95
6000 - PRINCIPAL	330,755.00	1,716.53	123,991.13	206,763.87	37.49
6005 - INTEREST	15,880.00	2,097.97	7,557.79	8,322.21	47.59
<b>15 - INSURANCE</b>	<b>238,232.00</b>	<b>7,032.20</b>	<b>86,390.87</b>	<b>151,841.13</b>	<b>36.26</b>
<b>01 - GENERAL</b>	<b>238,232.00</b>	<b>7,032.20</b>	<b>86,390.87</b>	<b>151,841.13</b>	<b>36.26</b>
10 - PERSONAL SERVICES	195,732.00	7,032.20	66,710.37	129,021.63	34.08
5010 - FICA/MEDI TAX	123,482.00	7,032.20	46,565.21	76,916.79	37.71
5020 - 457 SET UP	750.00	0.00	0.00	750.00	0.00
5025 - ACCRUED VACATION--SICK TIME	10,000.00	0.00	0.00	10,000.00	0.00
5030 - WORKERS COMPENSATION	49,500.00	0.00	14,743.80	34,756.20	29.79
5035 - UNEMPLOYMENT	12,000.00	0.00	5,401.36	6,598.64	45.01
35 - INSURANCE	42,500.00	0.00	19,680.50	22,819.50	46.31
5500 - LIABILITY	22,500.00	0.00	162.00	22,338.00	0.72
5520 - PROPERTY & CASUALTY	20,000.00	0.00	19,518.50	481.50	97.59
<b>20 - TOWN CLERK</b>	<b>57,725.00</b>	<b>5,973.50</b>	<b>21,254.97</b>	<b>36,470.03</b>	<b>36.82</b>
<b>01 - GENERAL</b>	<b>57,725.00</b>	<b>5,973.50</b>	<b>21,254.97</b>	<b>36,470.03</b>	<b>36.82</b>
10 - PERSONAL SERVICES	46,650.00	3,510.69	17,519.29	29,130.71	37.55

# Expense Summary Report

ALL Departments  
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
<b>20 - TOWN CLERK CONT'D</b>					
5000 - SALARIES	35,000.00	2,562.56	13,603.51	21,396.49	38.87
5005 - OVERTIME	350.00	29.63	29.63	320.37	8.47
5040 - HEALTH INSURANCE	9,000.00	750.00	3,000.00	6,000.00	33.33
5050 - RETIREMENT	2,300.00	168.50	886.15	1,413.85	38.53
15 - EMPLOYEE COSTS	2,075.00	0.00	977.07	1,097.93	47.09
5100 - TRAVEL	1,000.00	0.00	565.66	434.34	56.57
5110 - TRAINING	500.00	0.00	280.00	220.00	56.00
5115 - LODGING	250.00	0.00	52.97	197.03	21.19
5120 - MEALS	175.00	0.00	78.44	96.56	44.82
5125 - DUES & SUBSCRIPTIONS	150.00	0.00	0.00	150.00	0.00
20 - SUPPLIES	8,500.00	2,462.81	2,758.61	5,741.39	32.45
5285 - ELECTION EXPENSE	8,500.00	2,462.81	2,758.61	5,741.39	32.45
60 - UNCLASSIFIED	500.00	0.00	0.00	500.00	0.00
5905 - ADVERTISING	500.00	0.00	0.00	500.00	0.00
<b>25 - TAX COLLECTOR</b>	<b>49,300.00</b>	<b>2,981.68</b>	<b>18,018.74</b>	<b>31,281.26</b>	<b>36.55</b>
<b>01 - GENERAL</b>	<b>49,300.00</b>	<b>2,981.68</b>	<b>18,018.74</b>	<b>31,281.26</b>	<b>36.55</b>
10 - PERSONAL SERVICES	48,950.00	2,981.68	18,018.74	30,931.26	36.81
5000 - SALARIES	37,500.00	2,176.59	14,426.53	23,073.47	38.47
5040 - HEALTH INSURANCE	9,000.00	663.62	2,654.48	6,345.52	29.49
5050 - RETIREMENT	2,450.00	141.47	937.73	1,512.27	38.27
15 - EMPLOYEE COSTS	350.00	0.00	0.00	350.00	0.00
5100 - TRAVEL	175.00	0.00	0.00	175.00	0.00
5110 - TRAINING	150.00	0.00	0.00	150.00	0.00
5125 - DUES & SUBSCRIPTIONS	25.00	0.00	0.00	25.00	0.00
<b>30 - TREASURER</b>	<b>69,924.00</b>	<b>6,172.27</b>	<b>28,583.64</b>	<b>41,340.36</b>	<b>40.88</b>
<b>01 - GENERAL</b>	<b>69,924.00</b>	<b>6,172.27</b>	<b>28,583.64</b>	<b>41,340.36</b>	<b>40.88</b>
10 - PERSONAL SERVICES	68,464.00	6,163.63	28,389.24	40,074.76	41.47
5000 - SALARIES	55,834.00	3,221.16	21,417.09	34,416.91	38.36
5040 - HEALTH INSURANCE	9,000.00	2,733.10	5,580.07	3,419.93	62.00
5050 - RETIREMENT	3,630.00	209.37	1,392.08	2,237.92	38.35
15 - EMPLOYEE COSTS	1,460.00	8.64	194.40	1,265.60	13.32
5100 - TRAVEL	1,000.00	8.64	194.40	805.60	19.44
5110 - TRAINING	300.00	0.00	0.00	300.00	0.00
5120 - MEALS	100.00	0.00	0.00	100.00	0.00
5125 - DUES & SUBSCRIPTIONS	60.00	0.00	0.00	60.00	0.00
<b>32 - IT DEPARTMENT</b>	<b>128,952.00</b>	<b>9,049.41</b>	<b>61,291.49</b>	<b>67,660.51</b>	<b>47.53</b>
<b>01 - GENERAL</b>	<b>128,952.00</b>	<b>9,049.41</b>	<b>61,291.49</b>	<b>67,660.51</b>	<b>47.53</b>
10 - PERSONAL SERVICES	69,867.00	4,792.85	27,247.87	42,619.13	39.00
5000 - SALARIES	57,152.00	3,258.23	21,721.54	35,430.46	38.01
5040 - HEALTH INSURANCE	9,000.00	1,322.83	4,114.39	4,885.61	45.72
5050 - RETIREMENT	3,715.00	211.79	1,411.94	2,303.06	38.01
15 - EMPLOYEE COSTS	1,400.00	0.00	140.40	1,259.60	10.03
5100 - TRAVEL	400.00	0.00	140.40	259.60	35.10
5110 - TRAINING	1,000.00	0.00	0.00	1,000.00	0.00
25 - UTILITIES	960.00	80.00	400.00	560.00	41.67
5320 - TELEPHONE	960.00	80.00	400.00	560.00	41.67
30 - REPAIRS & MAINTENANCE	10,500.00	833.13	8,097.39	2,402.61	77.12
5425 - EQUIPMENT	10,500.00	833.13	8,097.39	2,402.61	77.12
40 - CONTRACTUAL SERVICES	34,225.00	3,343.43	24,025.84	10,199.16	70.20

# Expense Summary Report

ALL Departments  
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
<b>32 - IT DEPARTMENT CONT'D</b>					
5605 - SOFTWARE	32,260.00	3,343.43	23,524.04	8,735.96	72.92
5680 - WEB	1,965.00	0.00	501.80	1,463.20	25.54
60 - UNCLASSIFIED	12,000.00	0.00	1,379.99	10,620.01	11.50
5976 - EMERGENCY REPAIR	12,000.00	0.00	1,379.99	10,620.01	11.50
<b>35 - MUNICIPAL BUILDINGS</b>	76,500.00	3,785.08	20,475.14	56,024.86	26.76
<b>01 - GENERAL</b>	<b>76,500.00</b>	<b>3,785.08</b>	<b>20,475.14</b>	<b>56,024.86</b>	<b>26.76</b>
15 - EMPLOYEE COSTS	2,500.00	142.56	1,056.78	1,443.22	42.27
5100 - TRAVEL	2,500.00	142.56	1,056.78	1,443.22	42.27
20 - SUPPLIES	7,000.00	567.16	1,374.99	5,625.01	19.64
5210 - BUILDING	7,000.00	567.16	1,374.99	5,625.01	19.64
25 - UTILITIES	53,500.00	2,225.67	14,031.72	39,468.28	26.23
5300 - ELECTRICITY	36,000.00	1,979.94	12,821.60	23,178.40	35.62
5305 - HEAT	17,500.00	245.73	1,210.12	16,289.88	6.91
30 - REPAIRS & MAINTENANCE	11,000.00	849.69	4,011.65	6,988.35	36.47
5400 - GENERAL	5,000.00	9.51	415.71	4,584.29	8.31
5425 - EQUIPMENT	1,000.00	0.00	2,140.30	-1,140.30	214.03
5435 - BUILDING	5,000.00	840.18	1,455.64	3,544.36	29.11
60 - UNCLASSIFIED	2,500.00	0.00	0.00	2,500.00	0.00
5915 - TRAFFIC LIGHTS	2,500.00	0.00	0.00	2,500.00	0.00
<b>40 - TAX ASSESSORS OFFICE</b>	60,000.00	4,666.00	27,330.00	32,670.00	45.55
<b>01 - GENERAL</b>	<b>60,000.00</b>	<b>4,666.00</b>	<b>27,330.00</b>	<b>32,670.00</b>	<b>45.55</b>
10 - PERSONAL SERVICES	56,000.00	4,666.00	23,330.00	32,670.00	41.66
5000 - SALARIES	56,000.00	4,666.00	23,330.00	32,670.00	41.66
20 - SUPPLIES	4,000.00	0.00	4,000.00	0.00	100.00
5215 - MAPS	4,000.00	0.00	4,000.00	0.00	100.00
<b>45 - CODE ENFORCEMENT</b>	73,870.00	3,942.98	27,394.97	46,475.03	37.09
<b>01 - GENERAL</b>	<b>73,870.00</b>	<b>3,942.98</b>	<b>27,394.97</b>	<b>46,475.03</b>	<b>37.09</b>
10 - PERSONAL SERVICES	64,954.00	3,846.82	24,197.17	40,756.83	37.25
5000 - SALARIES	52,500.00	2,988.92	20,237.02	32,262.98	38.55
5040 - HEALTH INSURANCE	9,000.00	663.62	2,654.48	6,345.52	29.49
5050 - RETIREMENT	3,454.00	194.28	1,305.67	2,148.33	37.80
15 - EMPLOYEE COSTS	2,300.00	56.16	880.30	1,419.70	38.27
5100 - TRAVEL	1,500.00	56.16	825.30	674.70	55.02
5110 - TRAINING	500.00	0.00	20.00	480.00	4.00
5120 - MEALS	100.00	0.00	0.00	100.00	0.00
5125 - DUES & SUBSCRIPTIONS	200.00	0.00	35.00	165.00	17.50
20 - SUPPLIES	1,136.00	0.00	0.00	1,136.00	0.00
5290 - BOOKS/PER.	1,136.00	0.00	0.00	1,136.00	0.00
25 - UTILITIES	480.00	40.00	200.00	280.00	41.67
5320 - TELEPHONE	480.00	40.00	200.00	280.00	41.67
40 - CONTRACTUAL SERVICES	5,000.00	0.00	2,117.50	2,882.50	42.35
5600 - LEGAL	3,500.00	0.00	2,117.50	1,382.50	60.50
5700 - CONSULTANTS	1,500.00	0.00	0.00	1,500.00	0.00
<b>49 - OVERLAY</b>	0.00	0.00	46,031.80	-46,031.80	----
<b>01 - OVERLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>46,031.80</b>	<b>-46,031.80</b>	<b>----</b>
60 - UNCLASSIFIED	0.00	0.00	46,031.80	-46,031.80	----
5999 - ABATEMENTS	0.00	0.00	46,031.80	-46,031.80	----

# Expense Summary Report

ALL Departments  
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Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
50 - LIBRARY CONT'D					
50 - LIBRARY	100,245.00	14,256.38	38,259.94	61,985.06	38.17
<b>01 - GENERAL</b>	<b>100,245.00</b>	<b>14,256.38</b>	<b>38,259.94</b>	<b>61,985.06</b>	<b>38.17</b>
10 - PERSONAL SERVICES	76,670.00	3,662.35	23,361.67	53,308.33	30.47
5000 - SALARIES	59,670.00	2,960.90	21,061.59	38,608.41	35.30
5040 - HEALTH INSURANCE	14,000.00	612.14	1,603.57	12,396.43	11.45
5050 - RETIREMENT	3,000.00	89.31	696.51	2,303.49	23.22
15 - EMPLOYEE COSTS	275.00	0.00	45.00	230.00	16.36
5100 - TRAVEL	100.00	0.00	0.00	100.00	0.00
5110 - TRAINING	100.00	0.00	0.00	100.00	0.00
5125 - DUES & SUBSCRIPTIONS	75.00	0.00	45.00	30.00	60.00
20 - SUPPLIES	11,090.00	1,154.95	3,361.13	7,728.87	30.31
5200 - OFFICE	1,500.00	389.14	389.14	1,110.86	25.94
5205 - POSTAGE	90.00	0.00	138.60	-48.60	154.00
5290 - BOOKS/PER.	9,500.00	765.81	2,833.39	6,666.61	29.83
25 - UTILITIES	7,560.00	36.20	1,230.53	6,329.47	16.28
5300 - ELECTRICITY	2,300.00	0.00	1,084.37	1,215.63	47.15
5305 - HEAT	4,500.00	0.00	0.00	4,500.00	0.00
5320 - TELEPHONE	760.00	36.20	146.16	613.84	19.23
30 - REPAIRS & MAINTENANCE	4,000.00	9,340.93	10,188.84	-6,188.84	254.72
5425 - EQUIPMENT	1,000.00	177.51	327.50	672.50	32.75
5435 - BUILDING	3,000.00	9,163.42	9,861.34	-6,861.34	328.71
60 - UNCLASSIFIED	650.00	61.95	72.77	577.23	11.20
5905 - ADVERTISING	250.00	0.00	0.00	250.00	0.00
5925 - PROGRAM EXPENSES	400.00	61.95	61.95	338.05	15.49
5995 - INCIDENTALS	0.00	0.00	10.82	-10.82	----
55 - PARKS & RECREATION	273,133.00	14,852.78	123,589.57	149,543.43	45.25
<b>01 - GENERAL</b>	<b>273,133.00</b>	<b>14,852.78</b>	<b>123,589.57</b>	<b>149,543.43</b>	<b>45.25</b>
10 - PERSONAL SERVICES	209,828.00	9,670.66	85,118.21	124,709.79	40.57
5000 - SALARIES	87,302.00	4,925.05	36,939.81	50,362.19	42.31
5003 - PROGRAM PAYROLL	110,000.00	3,901.25	43,661.89	66,338.11	39.69
5040 - HEALTH INSURANCE	9,000.00	640.87	3,163.48	5,836.52	35.15
5050 - RETIREMENT	3,526.00	203.49	1,353.03	2,172.97	38.37
15 - EMPLOYEE COSTS	7,575.00	767.88	3,194.04	4,380.96	42.17
5100 - TRAVEL	6,500.00	767.88	2,984.04	3,515.96	45.91
5110 - TRAINING	825.00	0.00	0.00	825.00	0.00
5125 - DUES & SUBSCRIPTIONS	250.00	0.00	210.00	40.00	84.00
20 - SUPPLIES	2,000.00	0.00	118.39	1,881.61	5.92
5250 - GAS/DIESEL	2,000.00	0.00	118.39	1,881.61	5.92
25 - UTILITIES	3,980.00	40.00	907.20	3,072.80	22.79
5300 - ELECTRICITY	3,500.00	0.00	707.20	2,792.80	20.21
5320 - TELEPHONE	480.00	40.00	200.00	280.00	41.67
30 - REPAIRS & MAINTENANCE	7,100.00	1,438.57	2,646.23	4,453.77	37.27
5422 - GROUNDS MAINTENANCE	6,000.00	1,319.19	2,526.85	3,473.15	42.11
5425 - EQUIPMENT	1,100.00	119.38	119.38	980.62	10.85
60 - UNCLASSIFIED	42,650.00	2,935.67	31,605.50	11,044.50	74.10
5905 - ADVERTISING	3,400.00	150.20	1,665.20	1,734.80	48.98
5924 - TICKET SALES	5,000.00	0.00	2,750.00	2,250.00	55.00
5925 - PROGRAM EXPENSES	30,500.00	1,105.47	25,360.30	5,139.70	83.15
5940 - TOILETS	3,250.00	1,680.00	1,830.00	1,420.00	56.31
5995 - INCIDENTALS	500.00	0.00	0.00	500.00	0.00

# Expense Summary Report

ALL Departments  
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Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
58 - REC DEPT WALKING GRANT CONT'D					
58 - REC DEPT WALKING GRANT	0.00	16.40	496.20	-496.20	----
<b>01 - REC DEPT WALKING GRANT</b>	<b>0.00</b>	<b>16.40</b>	<b>496.20</b>	<b>-496.20</b>	<b>----</b>
60 - UNCLASSIFIED	0.00	16.40	496.20	-496.20	----
5926 - GRANT EXPENSES	0.00	16.40	496.20	-496.20	----
60 - PLANNING BOARD	10,450.00	0.00	625.00	9,825.00	5.98
<b>01 - GENERAL</b>	<b>10,450.00</b>	<b>0.00</b>	<b>625.00</b>	<b>9,825.00</b>	<b>5.98</b>
10 - PERSONAL SERVICES	4,500.00	0.00	625.00	3,875.00	13.89
5000 - SALARIES	4,500.00	0.00	625.00	3,875.00	13.89
20 - SUPPLIES	100.00	0.00	0.00	100.00	0.00
5290 - BOOKS/PER.	100.00	0.00	0.00	100.00	0.00
40 - CONTRACTUAL SERVICES	4,500.00	0.00	0.00	4,500.00	0.00
5600 - LEGAL	4,000.00	0.00	0.00	4,000.00	0.00
5700 - CONSULTANTS	500.00	0.00	0.00	500.00	0.00
60 - UNCLASSIFIED	1,350.00	0.00	0.00	1,350.00	0.00
5905 - ADVERTISING	1,100.00	0.00	0.00	1,100.00	0.00
5995 - INCIDENTALS	250.00	0.00	0.00	250.00	0.00
62 - PLANNING DEPARTMENT	101,875.00	6,309.10	32,804.53	69,070.47	32.20
<b>01 - GENERAL</b>	<b>101,875.00</b>	<b>6,309.10</b>	<b>32,804.53</b>	<b>69,070.47</b>	<b>32.20</b>
10 - PERSONAL SERVICES	101,100.00	6,309.10	32,729.53	68,370.47	32.37
5000 - SALARIES	89,500.00	5,497.28	28,402.90	61,097.10	31.74
5040 - HEALTH INSURANCE	9,000.00	663.62	3,340.71	5,659.29	37.12
5050 - RETIREMENT	2,600.00	148.20	985.92	1,614.08	37.92
15 - EMPLOYEE COSTS	700.00	0.00	0.00	700.00	0.00
5100 - TRAVEL	400.00	0.00	0.00	400.00	0.00
5115 - LODGING	200.00	0.00	0.00	200.00	0.00
5120 - MEALS	100.00	0.00	0.00	100.00	0.00
60 - UNCLASSIFIED	75.00	0.00	75.00	0.00	100.00
5905 - ADVERTISING	75.00	0.00	75.00	0.00	100.00
65 - ZONING BOARD OF APPEALS	2,225.00	0.00	0.00	2,225.00	0.00
<b>01 - GENERLA</b>	<b>2,225.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,225.00</b>	<b>0.00</b>
10 - PERSONAL SERVICES	800.00	0.00	0.00	800.00	0.00
5000 - SALARIES	800.00	0.00	0.00	800.00	0.00
20 - SUPPLIES	175.00	0.00	0.00	175.00	0.00
5205 - POSTAGE	25.00	0.00	0.00	25.00	0.00
5290 - BOOKS/PER.	150.00	0.00	0.00	150.00	0.00
40 - CONTRACTUAL SERVICES	1,000.00	0.00	0.00	1,000.00	0.00
5600 - LEGAL	1,000.00	0.00	0.00	1,000.00	0.00
60 - UNCLASSIFIED	250.00	0.00	0.00	250.00	0.00
5905 - ADVERTISING	250.00	0.00	0.00	250.00	0.00
70 - PUBLIC SAFETY	983,186.00	47,437.66	345,348.92	637,837.08	35.13
<b>01 - GENERAL FIRE</b>	<b>814,114.00</b>	<b>40,782.10</b>	<b>258,546.08</b>	<b>555,567.92</b>	<b>31.76</b>
10 - PERSONAL SERVICES	625,319.00	35,341.11	220,784.02	404,534.98	35.31
5000 - SALARIES	324,256.00	18,571.38	113,746.93	210,509.07	35.08
5001 - PER DIEM	223,818.00	11,813.64	84,893.23	138,924.77	37.93
5005 - OVERTIME	3,500.00	0.00	0.00	3,500.00	0.00
5040 - HEALTH INSURANCE	54,000.00	3,813.95	15,218.01	38,781.99	28.18
5050 - RETIREMENT	19,745.00	1,142.14	6,925.85	12,819.15	35.08
15 - EMPLOYEE COSTS	7,900.00	156.80	215.80	7,684.20	2.73

# Expense Summary Report

ALL Departments  
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Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
<b>70 - PUBLIC SAFETY CONT'D</b>					
5100 - TRAVEL	400.00	6.80	65.80	334.20	16.45
5110 - TRAINING	7,500.00	150.00	150.00	7,350.00	2.00
20 - SUPPLIES	19,200.00	0.00	3,351.10	15,848.90	17.45
5250 - GAS/DIESEL	19,200.00	0.00	3,351.10	15,848.90	17.45
25 - UTILITIES	29,780.00	1,069.01	7,599.02	22,180.98	25.52
5300 - ELECTRICITY	13,700.00	0.00	4,298.87	9,401.13	31.38
5305 - HEAT	9,800.00	588.63	879.68	8,920.32	8.98
5320 - TELEPHONE	6,280.00	480.38	2,420.47	3,859.53	38.54
30 - REPAIRS & MAINTENANCE	125,645.00	3,880.53	23,316.77	102,328.23	18.56
5405 - VEHICLE	57,000.00	3,227.50	13,615.68	43,384.32	23.89
5425 - EQUIPMENT	38,985.00	0.00	3,487.94	35,497.06	8.95
5430 - RADIOS	14,660.00	43.75	953.86	13,706.14	6.51
5435 - BUILDING	15,000.00	609.28	5,259.29	9,740.71	35.06
60 - UNCLASSIFIED	6,270.00	334.65	3,279.37	2,990.63	52.30
5944 - EMA & CODE RED	6,270.00	334.65	3,279.37	2,990.63	52.30
<b>02 - EMS</b>	<b>107,897.00</b>	<b>6,218.06</b>	<b>30,015.34</b>	<b>77,881.66</b>	<b>27.82</b>
10 - PERSONAL SERVICES	38,047.00	1,709.81	8,090.11	29,956.89	21.26
5002 - CALL PAY	38,047.00	1,709.81	8,090.11	29,956.89	21.26
15 - EMPLOYEE COSTS	12,500.00	316.00	2,730.00	9,770.00	21.84
5110 - TRAINING	4,500.00	0.00	50.00	4,450.00	1.11
5125 - DUES & SUBSCRIPTIONS	5,500.00	245.00	2,609.00	2,891.00	47.44
5130 - TEST & SHOTS	2,500.00	71.00	71.00	2,429.00	2.84
20 - SUPPLIES	24,600.00	2,091.11	10,801.69	13,798.31	43.91
5200 - OFFICE	7,600.00	448.89	1,388.95	6,211.05	18.28
5245 - UNIFORMS	7,000.00	933.13	4,168.12	2,831.88	59.54
5295 - AMBULANCE	10,000.00	709.09	5,244.62	4,755.38	52.45
30 - REPAIRS & MAINTENANCE	8,000.00	915.14	934.14	7,065.86	11.68
5405 - VEHICLE	2,000.00	915.14	934.14	1,065.86	46.71
5425 - EQUIPMENT	6,000.00	0.00	0.00	6,000.00	0.00
40 - CONTRACTUAL SERVICES	20,500.00	1,186.00	6,710.52	13,789.48	32.73
5665 - HEALTH OFFICER	500.00	0.00	0.00	500.00	0.00
5685 - RESCUE COLLECTION FEE	20,000.00	1,186.00	6,710.52	13,289.48	33.55
60 - UNCLASSIFIED	4,250.00	0.00	748.88	3,501.12	17.62
0050 - AMBULANCE SUBSCRIPTION F/B	1,050.00	0.00	748.88	301.12	71.32
5947 - HONORARY	3,200.00	0.00	0.00	3,200.00	0.00
<b>03 - DISPATCH</b>	<b>61,175.00</b>	<b>437.50</b>	<b>56,787.50</b>	<b>4,387.50</b>	<b>92.83</b>
40 - CONTRACTUAL SERVICES	61,175.00	437.50	56,787.50	4,387.50	92.83
5675 - DISPATCH	61,175.00	437.50	56,787.50	4,387.50	92.83
<b>77 - HYDRANT RENTAL</b>	<b>42,000.00</b>	<b>0.00</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>50.00</b>
<b>01 - GENERAL</b>	<b>42,000.00</b>	<b>0.00</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>50.00</b>
60 - UNCLASSIFIED	42,000.00	0.00	21,000.00	21,000.00	50.00
5935 - HYDRANTS	42,000.00	0.00	21,000.00	21,000.00	50.00
<b>79 - ROSS CORNER FIRE COMPANY</b>	<b>11,777.00</b>	<b>0.00</b>	<b>11,743.34</b>	<b>33.66</b>	<b>99.71</b>
<b>01 - GENERAL</b>	<b>11,777.00</b>	<b>0.00</b>	<b>11,743.34</b>	<b>33.66</b>	<b>99.71</b>
25 - UTILITIES	11,777.00	0.00	11,743.34	33.66	99.71
5330 - ROSS CORNER	11,777.00	0.00	11,743.34	33.66	99.71
<b>80 - HEALTH &amp; SANITATION</b>	<b>430,524.00</b>	<b>18,695.33</b>	<b>129,256.43</b>	<b>301,267.57</b>	<b>30.02</b>
<b>01 - GENERAL</b>	<b>430,524.00</b>	<b>18,695.33</b>	<b>129,256.43</b>	<b>301,267.57</b>	<b>30.02</b>
10 - PERSONAL SERVICES	113,705.00	6,431.36	38,901.60	74,803.40	34.21

### Expense Summary Report

ALL Departments  
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Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
<b>80 - HEALTH &amp; SANITATION CONT'D</b>					
5000 - SALARIES	91,103.00	4,791.45	31,998.02	59,104.98	35.12
5005 - OVERTIME	2,000.00	146.43	278.40	1,721.60	13.92
5040 - HEALTH INSURANCE	18,000.00	1,334.17	5,622.90	12,377.10	31.24
5050 - RETIREMENT	2,602.00	159.31	1,002.28	1,599.72	38.52
15 - EMPLOYEE COSTS	1,550.00	46.98	140.98	1,409.02	9.10
5100 - TRAVEL	500.00	46.98	46.98	453.02	9.40
5110 - TRAINING	1,000.00	0.00	39.00	961.00	3.90
5125 - DUES & SUBSCRIPTIONS	50.00	0.00	55.00	-5.00	110.00
20 - SUPPLIES	3,800.00	0.00	827.84	2,972.16	21.79
5200 - OFFICE	1,200.00	0.00	199.84	1,000.16	16.65
5240 - SIGNS	400.00	0.00	0.00	400.00	0.00
5246 - PERSONAL PROTECT EQUIP	1,500.00	0.00	200.00	1,300.00	13.33
5270 - LICENSES	700.00	0.00	428.00	272.00	61.14
25 - UTILITIES	9,900.00	81.34	1,671.78	8,228.22	16.89
5300 - ELECTRICITY	8,500.00	0.00	1,346.47	7,153.53	15.84
5320 - TELEPHONE	1,400.00	81.34	325.31	1,074.69	23.24
30 - REPAIRS & MAINTENANCE	21,000.00	4,630.12	5,383.47	15,616.53	25.64
5405 - VEHICLE	6,000.00	0.00	24.60	5,975.40	0.41
5423 - ROLL OFF CONTAINERS	7,000.00	63.29	566.75	6,433.25	8.10
5425 - EQUIPMENT	4,000.00	3,140.80	3,282.80	717.20	82.07
5435 - BUILDING	4,000.00	17.98	101.27	3,898.73	2.53
5445 - TOWN ROADS	0.00	1,408.05	1,408.05	-1,408.05	----
40 - CONTRACTUAL SERVICES	247,369.00	7,415.53	81,840.66	165,528.34	33.08
5620 - PLOWING	3,000.00	0.00	0.00	3,000.00	0.00
5626 - OBW --SINGLE SORT	45,000.00	3,042.69	18,819.41	26,180.59	41.82
5627 - NON RECYCABLES TIPPING	15,225.00	1,595.79	12,819.48	2,405.52	84.20
5628 - NON RECYCABLES HAULING	5,535.00	930.00	4,185.00	1,350.00	75.61
5631 - ECOME TIPPING FEES	134,000.00	0.00	37,291.76	96,708.24	27.83
5632 - HAULING CHARGES TO ECO	26,180.00	1,750.00	7,525.00	18,655.00	28.74
5635 - CPRC SHINGLES/SHEETROCK	6,713.00	97.05	890.01	5,822.99	13.26
5636 - CPRC HAULING	1,716.00	0.00	310.00	1,406.00	18.07
5638 - GRINDING	10,000.00	0.00	0.00	10,000.00	0.00
45 - PURCHASES CAPITAL	20,000.00	0.00	0.00	20,000.00	0.00
7000 - EQUIPMENT	15,000.00	0.00	0.00	15,000.00	0.00
7015 - BUILDINGS	5,000.00	0.00	0.00	5,000.00	0.00
60 - UNCLASSIFIED	13,200.00	90.00	490.10	12,709.90	3.71
5905 - ADVERTISING	200.00	0.00	0.00	200.00	0.00
5993 - SPRING CLEAN-UP	10,000.00	0.00	304.44	9,695.56	3.04
5995 - INCIDENTALS	3,000.00	90.00	185.66	2,814.34	6.19
<b>85 - PUBLIC WORKS</b>	<b>1,228,310.00</b>	<b>236,935.98</b>	<b>383,673.69</b>	<b>844,636.31</b>	<b>31.24</b>
<b>01 - GENERAL</b>	<b>1,228,310.00</b>	<b>236,935.98</b>	<b>383,673.69</b>	<b>844,636.31</b>	<b>31.24</b>
10 - PERSONAL SERVICES	133,100.00	7,809.86	50,160.48	82,939.52	37.69
5000 - SALARIES	111,000.00	6,473.31	42,437.71	68,562.29	38.23
5005 - OVERTIME	4,100.00	32.06	1,650.47	2,449.53	40.26
5040 - HEALTH INSURANCE	18,000.00	1,304.49	6,072.30	11,927.70	33.74
15 - EMPLOYEE COSTS	4,000.00	0.00	945.00	3,055.00	23.63
5100 - TRAVEL	4,000.00	0.00	945.00	3,055.00	23.63
20 - SUPPLIES	458,750.00	104,834.80	127,620.99	331,129.01	27.82
5201 - NEW EQUIPMENT	5,000.00	0.00	240.37	4,759.63	4.81
5220 - CULVERTS	14,000.00	0.00	12,744.23	1,255.77	91.03
5230 - HOT TOP	280,000.00	81,812.03	87,812.03	192,187.97	31.36
5235 - SAND & SALT	140,000.00	22,542.74	22,542.74	117,457.26	16.10

# Expense Summary Report

ALL Departments  
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
<b>85 - PUBLIC WORKS CONT'D</b>					
5240 - SIGNS	3,000.00	0.00	1,742.59	1,257.41	58.09
5246 - PERSONAL PROTECT EQUIP	2,000.00	0.00	455.62	1,544.38	22.78
5250 - GAS/DIESEL	14,000.00	480.03	2,083.41	11,916.59	14.88
5270 - LICENSES	750.00	0.00	0.00	750.00	0.00
<b>25 - UTILITIES</b>	<b>8,500.00</b>	<b>183.52</b>	<b>1,452.79</b>	<b>7,047.21</b>	<b>17.09</b>
5300 - ELECTRICITY	2,000.00	0.00	385.01	1,614.99	19.25
5305 - HEAT	3,500.00	0.00	150.04	3,349.96	4.29
5320 - TELEPHONE	3,000.00	183.52	917.74	2,082.26	30.59
<b>30 - REPAIRS &amp; MAINTENANCE</b>	<b>165,960.00</b>	<b>6,155.90</b>	<b>82,732.05</b>	<b>83,227.95</b>	<b>49.85</b>
5405 - VEHICLE	12,000.00	724.47	9,182.85	2,817.15	76.52
5418 - PIT RESTORATION	10,000.00	0.00	9,875.00	125.00	98.75
5430 - RADIOS	960.00	43.75	218.75	741.25	22.79
5435 - BUILDING	20,000.00	341.38	341.38	19,658.62	1.71
5445 - TOWN ROADS	123,000.00	5,046.30	63,114.07	59,885.93	51.31
<b>40 - CONTRACTUAL SERVICES</b>	<b>458,000.00</b>	<b>117,951.90</b>	<b>120,762.38</b>	<b>337,237.62</b>	<b>26.37</b>
5610 - CRUSHING	40,000.00	0.00	0.00	40,000.00	0.00
5612 - ENGINEERING	20,000.00	0.00	2,810.48	17,189.52	14.05
5620 - PLOWING	398,000.00	117,951.90	117,951.90	280,048.10	29.64
<b>86 - SALT SHED FUNDS</b>	<b>68,778.82</b>	<b>0.00</b>	<b>146,315.24</b>	<b>-77,536.42</b>	<b>212.73</b>
<b>01 - SALT SHED FUNDS</b>	<b>68,778.82</b>	<b>0.00</b>	<b>146,315.24</b>	<b>-77,536.42</b>	<b>212.73</b>
45 - PURCHASES CAPITAL	68,778.82	0.00	146,315.24	-77,536.42	212.73
7015 - BUILDINGS	68,778.82	0.00	146,315.24	-77,536.42	212.73
<b>87 - GENERAL ASSISTANCE</b>	<b>68,290.00</b>	<b>1,841.16</b>	<b>12,830.22</b>	<b>55,459.78</b>	<b>18.79</b>
<b>01 - GENERAL</b>	<b>68,290.00</b>	<b>1,841.16</b>	<b>12,830.22</b>	<b>55,459.78</b>	<b>18.79</b>
10 - PERSONAL SERVICES	9,480.00	277.26	3,019.59	6,460.41	31.85
5000 - SALARIES	8,900.00	277.26	3,019.59	5,880.41	33.93
5050 - RETIREMENT	580.00	0.00	0.00	580.00	0.00
15 - EMPLOYEE COSTS	1,010.00	0.00	30.00	980.00	2.97
5100 - TRAVEL	500.00	0.00	0.00	500.00	0.00
5110 - TRAINING	300.00	0.00	0.00	300.00	0.00
5115 - LODGING	100.00	0.00	0.00	100.00	0.00
5120 - MEALS	50.00	0.00	0.00	50.00	0.00
5125 - DUES & SUBSCRIPTIONS	60.00	0.00	30.00	30.00	50.00
50 - GENERAL ASSISTANCE	57,800.00	1,563.90	9,780.63	48,019.37	16.92
5700 - HEAT	10,000.00	189.90	375.80	9,624.20	3.76
5705 - FOOD	2,000.00	0.00	527.92	1,472.08	26.40
5706 - PROPANE	750.00	0.00	0.00	750.00	0.00
5710 - RENT	40,000.00	1,374.00	8,786.00	31,214.00	21.97
5720 - MEDICINE	500.00	0.00	0.00	500.00	0.00
5721 - CREMATION	1,500.00	0.00	0.00	1,500.00	0.00
5725 - ELECTRICITY	3,000.00	0.00	90.91	2,909.09	3.03
5730 - GAS	50.00	0.00	0.00	50.00	0.00
<b>90 - EDUCATION</b>	<b>8,047,207.00</b>	<b>670,600.58</b>	<b>3,353,002.94</b>	<b>4,694,204.06</b>	<b>41.67</b>
<b>01 - GENERAL</b>	<b>8,047,207.00</b>	<b>670,600.58</b>	<b>3,353,002.94</b>	<b>4,694,204.06</b>	<b>41.67</b>
55 - EDUCATION	8,047,207.00	670,600.58	3,353,002.94	4,694,204.06	41.67
5800 - MSAD #57	8,047,207.00	670,600.58	3,353,002.94	4,694,204.06	41.67
<b>91 - FUEL DONATIONS</b>	<b>0.00</b>	<b>904.60</b>	<b>1,289.40</b>	<b>-1,289.40</b>	<b>----</b>
<b>01 - FUEL DONATIONS</b>	<b>0.00</b>	<b>904.60</b>	<b>1,289.40</b>	<b>-1,289.40</b>	<b>----</b>

# Expense Summary Report

ALL Departments  
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
<b>91 - FUEL DONATIONS CONT'D</b>					
60 - UNCLASSIFIED	0.00	904.60	1,289.40	-1,289.40	----
9999 - MISC EXPENSE	0.00	904.60	1,289.40	-1,289.40	----
<b>92 - CAPITAL IMPROVEMENT PROGRAMS</b>	260,000.00	124,089.84	232,063.46	27,936.54	89.26
<b>01 - GENERAL</b>	<b>260,000.00</b>	<b>124,089.84</b>	<b>232,063.46</b>	<b>27,936.54</b>	<b>89.26</b>
45 - PURCHASES CAPITAL	260,000.00	124,089.84	232,063.46	27,936.54	89.26
7015 - BUILDINGS	10,000.00	0.00	36,775.12	-26,775.12	367.75
7030 - UPGRADE ROADS	250,000.00	124,089.84	195,288.34	54,711.66	78.12
<b>95 - UNCLASSIFIED</b>	726,398.00	29,324.45	454,078.68	272,319.32	62.51
<b>01 - GENERAL</b>	<b>726,398.00</b>	<b>29,324.45</b>	<b>454,078.68</b>	<b>272,319.32</b>	<b>62.51</b>
40 - CONTRACTUAL SERVICES	221,000.00	0.00	10,519.59	210,480.41	4.76
5670 - SHERIFF PATROL	221,000.00	0.00	10,519.59	210,480.41	4.76
60 - UNCLASSIFIED	505,398.00	29,324.45	443,559.09	61,838.91	87.76
5900 - YORK COUNTY TAXES	425,000.00	0.00	381,196.67	43,803.33	89.69
5945 - ROAD REVIEW COMMITTEE	2,000.00	0.00	195.00	1,805.00	9.75
5946 - ECONOMIC DEVELOPMENT COMMITTEE	2,500.00	72.45	372.45	2,127.55	14.90
5948 - LAKE ARROWHEAD CONSERVATON COM	3,000.00	0.00	3,000.00	0.00	100.00
5955 - OLD HOME DAYS	19,700.00	0.00	12,390.31	7,309.69	62.89
5960 - CEMETERIES	5,000.00	62.00	3,046.66	1,953.34	60.93
5965 - TAYLOR HOUSE	5,000.00	0.00	5,010.00	-10.00	100.20
5970 - MEMORIAL DAY	1,000.00	0.00	100.00	900.00	10.00
5975 - CABLE TV ACCESS	29,500.00	29,190.00	29,190.00	310.00	98.95
5991 - AGENCIES	12,698.00	0.00	9,008.00	3,690.00	70.94
5995 - INCIDENTALS	0.00	0.00	50.00	-50.00	----
<b>97 - OLD HOME DAYS</b>	0.00	0.00	100.71	-100.71	----
<b>01 - OLD HOME DAYS</b>	<b>0.00</b>	<b>0.00</b>	<b>100.71</b>	<b>-100.71</b>	<b>----</b>
60 - UNCLASSIFIED	0.00	0.00	100.71	-100.71	----
5955 - OLD HOME DAYS	0.00	0.00	100.71	-100.71	----
<b>Final Totals</b>	<b>13,888,428.82</b>	<b>1,237,858.57</b>	<b>5,908,468.91</b>	<b>7,979,959.91</b>	<b>42.54</b>

# Revenue Summary Report

Department(s): ALL  
November

Account	Budget Net	- C U R R Debits	M O N T H - Credits	YTD Net	Uncollected Balance	Percent Collected
<b>10 - GENERAL GOVERNMENT</b>	1,946,342.82	17.92	69,861.12	11,774,964.25	-9,828,621.43	604.98
<b>01 - GENERAL</b>	<b>1,946,342.82</b>	<b>17.92</b>	<b>69,861.12</b>	<b>11,774,964.25</b>	<b>-9,828,621.43</b>	<b>604.98</b>
4000 - FAX FEES	500.00	0.00	17.00	133.00	367.00	26.60
4005 - PHOTOCOPIES	300.00	0.00	6.50	52.00	248.00	17.33
4010 - FILING FEES	80.00	0.00	0.00	30.00	50.00	37.50
4015 - CERTIFIED COPIES	5,500.00	0.00	211.40	2,848.20	2,651.80	51.79
4040 - LIQUOR LICENSE	500.00	0.00	0.00	200.00	300.00	40.00
4050 - MARRIAGE LICENSE	600.00	0.00	0.00	40.00	560.00	6.67
4055 - NOTARY FEES & NOTARY MARRIGE	200.00	0.00	0.00	140.00	60.00	70.00
4060 - HALL RENTAL	600.00	0.00	0.00	120.00	480.00	20.00
4065 - NSF FEES	800.00	0.00	40.00	200.00	600.00	25.00
4070 - TAX COMMITMENT	0.00	0.00	0.00	10,856,779.35	-10,856,779.35	----
4100 - TAX INTEREST	0.00	0.00	0.00	117.65	-117.65	----
4105 - LIEN INTERES	30,000.00	0.00	1,119.65	12,390.34	17,609.66	41.30
4110 - LIEN FEES	13,000.00	0.00	253.79	5,634.92	7,365.08	43.35
4115 - INVESTMENT INTEREST	12,000.00	0.00	0.00	3,128.33	8,871.67	26.07
4118 - FISH & GAME	3,200.00	0.00	64.00	797.50	2,402.50	24.92
4120 - CABLE TV FRANCHISE	76,231.00	0.00	0.00	18,829.51	57,401.49	24.70
4125 - BOAT EXCISE	11,000.00	0.00	3.00	1,501.00	9,499.00	13.65
4126 - BOAT RAPID RENEWALS	3,200.00	0.00	0.00	358.00	2,842.00	11.19
4133 - MOTOR VEHICLE EXCISE TAX	950,000.00	0.00	51,595.81	422,025.16	527,974.84	44.42
4134 - MOTOR VEHICLE RAPID RENEWAL	200,000.00	0.00	13,643.76	97,161.43	102,838.57	48.58
4135 - MOTOR VEHICLE AGENT FEES	21,000.00	0.00	989.00	8,688.00	12,312.00	41.37
4137 - TRUCK EXCISE TAX REFUND	500.00	0.00	0.00	420.22	79.78	84.04
4140 - DOG LICENSES	5,000.00	0.00	54.00	425.00	4,575.00	8.50
4145 - DOG FINES	400.00	0.00	50.00	175.00	225.00	43.75
4160 - REVENUE SHARING	349,753.00	0.00	0.00	122,094.20	227,658.80	34.91
4165 - HOMESTEAD REIMBURSEMENT	165,000.00	0.00	0.00	140,847.00	24,153.00	85.36
4170 - VETERAN EXEM	4,500.00	0.00	0.00	2,702.00	1,798.00	60.04
4175 - BETE	1,000.00	0.00	0.00	0.00	1,000.00	0.00
4240 - COMMUNITY GARDEN	1,000.00	17.90	0.00	-319.54	1,319.54	-31.95
4245 - PHOTO DAY WATERBORO	500.00	0.00	0.00	0.00	500.00	0.00
4275 - REIMBURSEMENTS	0.00	0.00	0.00	5,286.00	-5,286.00	----
4277 - TREE GROWTH	20,000.00	0.00	1,813.19	1,813.19	18,186.81	9.07
4285 - MCLUCAS RD TOWER SITE	1,200.00	0.00	0.00	1,480.96	-280.96	123.41
4290 - MISCELLANEOUS	68,778.82	0.00	0.00	68,955.82	-177.00	100.26
4300 - OVER/SHORT	0.00	0.02	0.02	-89.99	89.99	----
<b>13 - LEASES</b>	0.00	0.00	0.00	31,409.43	-31,409.43	----
<b>01 - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,409.43</b>	<b>-31,409.43</b>	<b>----</b>
4320 - RESCUE BILLING ACCOUNT	0.00	0.00	0.00	31,409.43	-31,409.43	----
<b>45 - CODE ENFORCEMENT</b>	37,100.00	0.00	2,128.46	14,182.62	22,917.38	38.23
<b>01 - GENERAL</b>	<b>37,100.00</b>	<b>0.00</b>	<b>2,128.46</b>	<b>14,182.62</b>	<b>22,917.38</b>	<b>38.23</b>
4020 - PERMITS- JUNKYARD	100.00	0.00	0.00	100.00	0.00	100.00
4025 - PERMITS-PLUMBING	10,000.00	0.00	720.00	4,530.00	5,470.00	45.30
4026 - PERMIT-GROWTH	1,500.00	0.00	200.00	1,200.00	300.00	80.00
4030 - PERMITS-BUILDING	22,500.00	0.00	1,208.46	8,033.62	14,466.38	35.70
4032 - BLD FINE	2,500.00	0.00	0.00	219.00	2,281.00	8.76
4033 - PLMB FINE	0.00	0.00	0.00	100.00	-100.00	----
4035 - PERMITS-CONSENT DECREE	500.00	0.00	0.00	0.00	500.00	0.00
<b>50 - LIBRARY</b>	1,600.00	0.00	62.95	91.67	1,508.33	5.73

# Revenue Summary Report

Department(s): ALL  
November

Account	Budget Net	- C U R R Debits	M O N T H - Credits	YTD Net	Uncollected Balance	Percent Collected
<b>50 - LIBRARY CONT'D</b>						
<b>01 - GENERAL</b>	<b>1,600.00</b>	<b>0.00</b>	<b>62.95</b>	<b>91.67</b>	<b>1,508.33</b>	<b>5.73</b>
4175 - OVERDUE BOOK FINES	1,000.00	0.00	28.50	461.05	538.95	46.11
4193 - DONATION IN WILLIS LORDS NAM	0.00	0.00	0.00	-620.98	620.98	----
4195 - FEES	600.00	0.00	34.45	251.60	348.40	41.93
<b>55 - PARKS &amp; RECREATION</b>	<b>153,000.00</b>	<b>0.00</b>	<b>8,095.00</b>	<b>72,466.97</b>	<b>80,533.03</b>	<b>47.36</b>
<b>01 - GENERAL</b>	<b>153,000.00</b>	<b>0.00</b>	<b>8,095.00</b>	<b>72,466.97</b>	<b>80,533.03</b>	<b>47.36</b>
4200 - FUNERGY	72,000.00	0.00	7,815.00	24,174.00	47,826.00	33.58
4204 - TICKET SALES	5,000.00	0.00	0.00	1,876.00	3,124.00	37.52
4205 - SPORTS	10,000.00	0.00	280.00	3,010.00	6,990.00	30.10
4206 - SUMMER CAMP	65,000.00	0.00	0.00	42,414.97	22,585.03	65.25
4210 - ADULT FEES/DONATIONS	1,000.00	0.00	0.00	0.00	1,000.00	0.00
4310 - SIGN DONATION PROJECT	0.00	0.00	0.00	992.00	-992.00	----
<b>60 - PLANNING BOARD</b>	<b>5,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,300.00</b>	<b>2,200.00</b>	<b>60.00</b>
<b>01 - GENERAL</b>	<b>5,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,300.00</b>	<b>2,200.00</b>	<b>60.00</b>
4221 - SITE PLAN REVIEW	2,000.00	0.00	0.00	0.00	2,000.00	0.00
4223 - FEES	1,000.00	0.00	0.00	550.00	450.00	55.00
4225 - SUBDIVISION FEES	2,500.00	0.00	0.00	2,750.00	-250.00	110.00
<b>65 - ZONING BOARD OF APPEALS</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>330.00</b>	<b>-30.00</b>	<b>110.00</b>
<b>01 - GENERLA</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>330.00</b>	<b>-30.00</b>	<b>110.00</b>
4230 - FEES	300.00	0.00	0.00	330.00	-30.00	110.00
<b>70 - PUBLIC SAFETY</b>	<b>213,000.00</b>	<b>489.80</b>	<b>2,020.00</b>	<b>70,357.44</b>	<b>142,642.56</b>	<b>33.03</b>
<b>01 - GENERAL FIRE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,765.26</b>	<b>-1,765.26</b>	<b>----</b>
4320 - RESCUE BILLING	0.00	0.00	0.00	1,765.26	-1,765.26	----
<b>02 - EMS</b>	<b>213,000.00</b>	<b>489.80</b>	<b>2,020.00</b>	<b>68,592.18</b>	<b>144,407.82</b>	<b>32.20</b>
4115 - EMS INVESTMENT	750.00	0.00	0.00	647.32	102.68	86.31
4310 - EMS DONATION	2,000.00	0.00	0.00	1,455.00	545.00	72.75
4312 - FINES & PERMITS	250.00	0.00	0.00	0.00	250.00	0.00
4320 - BILLING ACCOUNT	195,000.00	489.80	1,845.00	52,594.86	142,405.14	26.97
4340 - AMBULANCE SUBSCRIPTION	15,000.00	0.00	175.00	13,895.00	1,105.00	92.63
<b>80 - HEALTH &amp; SANITATION</b>	<b>79,847.00</b>	<b>199.00</b>	<b>3,631.00</b>	<b>51,825.52</b>	<b>28,021.48</b>	<b>64.91</b>
<b>01 - GENERAL</b>	<b>79,847.00</b>	<b>199.00</b>	<b>3,631.00</b>	<b>51,825.52</b>	<b>28,021.48</b>	<b>64.91</b>
4235 - DUMP STICKER	25,397.00	0.00	806.00	20,569.00	4,828.00	80.99
4236 - HOLLIS DUMP STICKERS	200.00	0.00	100.00	658.00	-458.00	329.00
4238 - METAL	15,000.00	0.00	0.00	0.00	15,000.00	0.00
4245 - RECYCLING	12,000.00	0.00	970.00	7,138.00	4,862.00	59.48
4250 - TIRES	750.00	0.00	62.00	461.00	289.00	61.47
4260 - HOUSEHOLD WASTE	2,000.00	0.00	76.00	688.00	1,312.00	34.40
4262 - COMPACTED HHW	5,000.00	0.00	180.00	1,960.00	3,040.00	39.20
4265 - NON RECYCLABLES	18,000.00	0.00	1,418.00	11,389.75	6,610.25	63.28
4266 - MISC CHGS	1,500.00	0.00	0.00	835.37	664.63	55.69
4270 - STUMPS	0.00	0.00	0.00	35.00	-35.00	----
4271 - SMALL BAGS	0.00	0.00	0.00	4.00	-4.00	----
4272 - LARGE BAGS	0.00	0.00	0.00	12.00	-12.00	----
4273 - CHARGES	0.00	199.00	19.00	8,761.40	-8,761.40	----
4275 - OVERAGES/SHORTAGE	0.00	0.00	0.00	-686.00	686.00	----
<b>85 - PUBLIC WORKS</b>	<b>82,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>425.00</b>	<b>81,975.00</b>	<b>0.52</b>

# Revenue Summary Report

Department(s): ALL  
November

Account	Budget Net	- C U R R Debits	M O N T H - Credits	YTD Net	Uncollected Balance	Percent Collected
<b>85 - PUBLIC WORKS CONT'D</b>						
<b>01 - GENERAL</b>	<b>82,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>425.00</b>	<b>81,975.00</b>	<b>0.52</b>
4155 - URIP	80,000.00	0.00	0.00	0.00	80,000.00	0.00
4157 - ROADS & BRIDGES	0.00	0.00	0.00	425.00	-425.00	----
4160 - 2550' PLOWING DEERING RDGE-LY	2,400.00	0.00	0.00	0.00	2,400.00	0.00
<b>87 - GENERAL ASSISTANCE</b>	<b>30,000.00</b>	<b>0.00</b>	<b>3,181.98</b>	<b>8,359.07</b>	<b>21,640.93</b>	<b>27.86</b>
<b>01 - GENERAL</b>	<b>30,000.00</b>	<b>0.00</b>	<b>3,181.98</b>	<b>8,359.07</b>	<b>21,640.93</b>	<b>27.86</b>
4290 - MISDC REIMBURSEMENTS	30,000.00	0.00	3,181.98	8,359.07	21,640.93	27.86
<b>91 - FUEL DONATIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>1,770.00</b>	<b>3,614.04</b>	<b>-3,614.04</b>	<b>----</b>
<b>01 - FUEL DONATIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>1,770.00</b>	<b>3,614.04</b>	<b>-3,614.04</b>	<b>----</b>
0001 - DONATIONS	0.00	0.00	1,770.00	3,614.04	-3,614.04	----
<b>93 - SPARE</b>	<b>5,465.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,330.00</b>	<b>4,135.00</b>	<b>24.34</b>
<b>01 - SPARE</b>	<b>5,465.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,330.00</b>	<b>4,135.00</b>	<b>24.34</b>
0001 - VENDOR/AD FEES	2,525.00	0.00	0.00	970.00	1,555.00	38.42
0002 - KIDS TENT	50.00	0.00	0.00	0.00	50.00	0.00
0004 - DONATIONS	170.00	0.00	0.00	0.00	170.00	0.00
0006 - TRIPS	2,720.00	0.00	0.00	360.00	2,360.00	13.24
<b>Final Totals</b>	<b>2,554,554.82</b>	<b>706.72</b>	<b>90,750.51</b>	<b>12,032,656.01</b>	<b>-9,478,101.19</b>	<b>471.03</b>

# Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GEN GOV'T					
<b>REVENUES</b>					
<b>01 GENERAL</b>	<b>1,946,342.82</b>	<b>69,843.20</b>	<b>11,774,964.25</b>	<b>-9,828,621.43</b>	<b>604.98</b>
4000 FAX FEES	500.00	17.00	133.00	367.00	26.60
4005 PHOTOCOPIES	300.00	6.50	52.00	248.00	17.33
4010 FILING FEES	80.00	0.00	30.00	50.00	37.50
4015 CERTFD COPS	5,500.00	211.40	2,848.20	2,651.80	51.79
4040 LIQUOR LICS	500.00	0.00	200.00	300.00	40.00
4050 MARRIAGE LIC	600.00	0.00	40.00	560.00	6.67
4055 NOTARY FEES	200.00	0.00	140.00	60.00	70.00
4060 HALL RENTAL	600.00	0.00	120.00	480.00	20.00
4065 NSF FEES	800.00	40.00	200.00	600.00	25.00
4070 TAX COMMITMT	0.00	0.00	10,856,779.35	-10,856,779.35	0.00
4100 TAX INTEREST	0.00	0.00	117.65	-117.65	0.00
4105 LIEN INTERES	30,000.00	1,119.65	12,390.34	17,609.66	41.30
4110 LIEN FEES	13,000.00	253.79	5,634.92	7,365.08	43.35
4115 INVSTMT INTE	12,000.00	0.00	3,128.33	8,871.67	26.07
4118 FISH & GAME	3,200.00	64.00	797.50	2,402.50	24.92
4120 CABLE TV FRA	76,231.00	0.00	18,829.51	57,401.49	24.70
4125 BOAT EXCISE	11,000.00	3.00	1,501.00	9,499.00	13.65
4126 BOAT RAPRNWL	3,200.00	0.00	358.00	2,842.00	11.19
4133 MV EXC TAX	950,000.00	51,595.81	422,025.16	527,974.84	44.42
4134 RAPID RENWL	200,000.00	13,643.76	97,161.43	102,838.57	48.58
4135 MTR VEH AG F	21,000.00	989.00	8,688.00	12,312.00	41.37
4137 TRK EX REFND	500.00	0.00	420.22	79.78	84.04
4140 DOG LICENSES	5,000.00	54.00	425.00	4,575.00	8.50
4145 DOG FINES	400.00	50.00	175.00	225.00	43.75
4160 REV SHARING	349,753.00	0.00	122,094.20	227,658.80	34.91
4165 HMSTD REIMB	165,000.00	0.00	140,847.00	24,153.00	85.36
4170 VETERAN EXEM	4,500.00	0.00	2,702.00	1,798.00	60.04
4175 BETE	1,000.00	0.00	0.00	1,000.00	0.00
4240 COMM GARDEN	1,000.00	-17.90	-319.54	1,319.54	-31.95
4245 PHOTO DAY	500.00	0.00	0.00	500.00	0.00
4275 REIMBURSEMEN	0.00	0.00	5,286.00	-5,286.00	0.00
4277 TREE GROWTH	20,000.00	1,813.19	1,813.19	18,186.81	9.07
4285 TOWER SITE	1,200.00	0.00	1,480.96	-280.96	123.41
4290 MISC	68,778.82	0.00	68,955.82	-177.00	100.26
4300 OVER/SHORT	0.00	0.00	-89.99	89.99	0.00
Revenue Total	1,946,342.82	69,843.20	11,774,964.25	-9,828,621.43	604.98
<b>EXPENSES</b>					
<b>01 GENERAL</b>	<b>432,892.00</b>	<b>25,176.69</b>	<b>153,670.10</b>	<b>279,221.90</b>	<b>35.50</b>
10 PERSONAL SER	295,267.00	20,896.42	111,639.70	183,627.30	37.81
5000 SALARIES	244,517.00	14,259.42	91,659.59	152,857.41	37.49
5005 OVERTIME	750.00	0.00	0.00	750.00	0.00
5040 HEALTH INS	36,000.00	5,961.54	15,366.77	20,633.23	42.69
5050 RETIREMENT	14,000.00	675.46	4,613.34	9,386.66	32.95
15 EMPLOYEE CST	12,600.00	202.82	3,140.83	9,459.17	24.93
5100 TRAVEL	1,500.00	44.82	91.37	1,408.63	6.09
5110 TRAINING	1,200.00	0.00	408.50	791.50	34.04
5115 LODGING	500.00	158.00	210.96	289.04	42.19
5120 MEALS	400.00	0.00	0.00	400.00	0.00
5125 DUES & SUBSP	9,000.00	0.00	2,430.00	6,570.00	27.00
20 SUPPLIES	31,000.00	659.13	10,125.74	20,874.26	32.66
5200 OFFICE	17,500.00	191.31	4,612.82	12,887.18	26.36
5203 E-ZPASS	0.00	0.00	0.00	0.00	0.00
5205 POSTAGE	9,000.00	467.82	1,131.39	7,868.61	12.57

### Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>10 GEN GOV'T CONT'D</b>					
5275 TAX BILLS	4,500.00	0.00	4,381.53	118.47	97.37
25 UTILITIES	7,000.00	511.24	2,566.12	4,433.88	36.66
5320 TELEPHONE	7,000.00	511.24	2,566.12	4,433.88	36.66
30 REPRS & MAIN	525.00	43.75	218.75	306.25	41.67
5430 RADIOS	525.00	43.75	218.75	306.25	41.67
40 CONTRL SERV	52,000.00	1,709.50	16,719.14	35,280.86	32.15
5600 LEGAL	35,000.00	309.50	9,319.14	25,680.86	26.63
5640 AUDITOR	14,000.00	1,400.00	7,400.00	6,600.00	52.86
5660 TOWN REPORT	3,000.00	0.00	0.00	3,000.00	0.00
60 UNCLASSIFIED	7,000.00	390.74	1,491.56	5,508.44	21.31
5905 ADVERTISING	2,500.00	360.74	1,059.78	1,440.22	42.39
5985 TEN TWN GRP	500.00	0.00	0.00	500.00	0.00
5995 INCIDENTALS	4,000.00	30.00	431.78	3,568.22	10.79
65 ACO	27,500.00	763.09	7,768.26	19,731.74	28.25
6100 ACO EXPENSE	27,500.00	763.09	7,768.26	19,731.74	28.25
Expense Total	432,892.00	25,176.69	153,670.10	279,221.90	35.50
<b>Net Profit / (Loss)</b>	<b>1,513,450.82</b>	<b>44,666.51</b>	<b>11,621,294.15</b>	<b>10,107,843.33</b>	

13 LEASES

REVENUES

<b>01 GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>31,409.43</b>	<b>-31,409.43</b>	<b>0.00</b>
4320 RESCUE BILL	0.00	0.00	31,409.43	-31,409.43	0.00
Revenue Total	0.00	0.00	31,409.43	-31,409.43	0.00

EXPENSES

<b>01 GENERAL</b>	<b>346,635.00</b>	<b>3,814.50</b>	<b>131,548.92</b>	<b>215,086.08</b>	<b>37.95</b>
70 DEBT SERVICE	346,635.00	3,814.50	131,548.92	215,086.08	37.95
6000 PRINCIPAL	330,755.00	1,716.53	123,991.13	206,763.87	37.49
6005 INTEREST	15,880.00	2,097.97	7,557.79	8,322.21	47.59
6010 LEASES	0.00	0.00	0.00	0.00	0.00
Expense Total	346,635.00	3,814.50	131,548.92	215,086.08	37.95
<b>Net Profit / (Loss)</b>	<b>(346,635.00)</b>	<b>(3,814.50)</b>	<b>(100,139.49)</b>	<b>246,495.51</b>	

15 INSURANCE

EXPENSES

<b>01 GENERAL</b>	<b>238,232.00</b>	<b>7,032.20</b>	<b>86,390.87</b>	<b>151,841.13</b>	<b>36.26</b>
10 PERSONAL SER	195,732.00	7,032.20	66,710.37	129,021.63	34.08
5010 FICA/MEDI TX	123,482.00	7,032.20	46,565.21	76,916.79	37.71
5020 457 SET-UP	750.00	0.00	0.00	750.00	0.00
5025 ACC VAC-SICK	10,000.00	0.00	0.00	10,000.00	0.00
5030 WRKS COMP	49,500.00	0.00	14,743.80	34,756.20	29.79
5035 UNEMPLOYMENT	12,000.00	0.00	5,401.36	6,598.64	45.01
35 INSURANCE	42,500.00	0.00	19,680.50	22,819.50	46.31
5500 LIABILITY	22,500.00	0.00	162.00	22,338.00	0.72
5520 PROP & CSLTY	20,000.00	0.00	19,518.50	481.50	97.59
Expense Total	238,232.00	7,032.20	86,390.87	151,841.13	36.26
<b>Net Profit / (Loss)</b>	<b>(238,232.00)</b>	<b>(7,032.20)</b>	<b>(86,390.87)</b>	<b>151,841.13</b>	

20 TOWN CLERK

EXPENSES

<b>01 GENERAL</b>	<b>57,725.00</b>	<b>5,973.50</b>	<b>21,254.97</b>	<b>36,470.03</b>	<b>36.82</b>
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### Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>20 TOWN CLERK CONT'D</b>					
10 PERSONAL SER	46,650.00	3,510.69	17,519.29	29,130.71	37.55
5000 SALARIES	35,000.00	2,562.56	13,603.51	21,396.49	38.87
5005 OVERTIME	350.00	29.63	29.63	320.37	8.47
5040 HEALTH INS	9,000.00	750.00	3,000.00	6,000.00	33.33
5050 RETIREMENT	2,300.00	168.50	886.15	1,413.85	38.53
15 EMPLOYEE CST	2,075.00	0.00	977.07	1,097.93	47.09
5100 TRAVEL	1,000.00	0.00	565.66	434.34	56.57
5110 TRAINING	500.00	0.00	280.00	220.00	56.00
5115 LODGING	250.00	0.00	52.97	197.03	21.19
5120 MEALS	175.00	0.00	78.44	96.56	44.82
5125 DUES & SUBSP	150.00	0.00	0.00	150.00	0.00
20 SUPPLIES	8,500.00	2,462.81	2,758.61	5,741.39	32.45
5285 ELECTION EXP	8,500.00	2,462.81	2,758.61	5,741.39	32.45
60 UNCLASSIFIED	500.00	0.00	0.00	500.00	0.00
5905 ADVERTISING	500.00	0.00	0.00	500.00	0.00
Expense Total	57,725.00	5,973.50	21,254.97	36,470.03	36.82
<b>Net Profit / (Loss)</b>	<b>(57,725.00)</b>	<b>(5,973.50)</b>	<b>(21,254.97)</b>	<b>36,470.03</b>	

25 TAX COLLECTO

EXPENSES

<b>01 GENERAL</b>	<b>49,300.00</b>	<b>2,981.68</b>	<b>18,018.74</b>	<b>31,281.26</b>	<b>36.55</b>
10 PERSONAL SER	48,950.00	2,981.68	18,018.74	30,931.26	36.81
5000 SALARIES	37,500.00	2,176.59	14,426.53	23,073.47	38.47
5040 HEALTH INS	9,000.00	663.62	2,654.48	6,345.52	29.49
5050 RETIREMENT	2,450.00	141.47	937.73	1,512.27	38.27
15 EMPLOYEE CST	350.00	0.00	0.00	350.00	0.00
5100 TRAVEL	175.00	0.00	0.00	175.00	0.00
5110 TRAINING	150.00	0.00	0.00	150.00	0.00
5125 DUES & SUBSP	25.00	0.00	0.00	25.00	0.00
Expense Total	49,300.00	2,981.68	18,018.74	31,281.26	36.55
<b>Net Profit / (Loss)</b>	<b>(49,300.00)</b>	<b>(2,981.68)</b>	<b>(18,018.74)</b>	<b>31,281.26</b>	

30 TREASURER

EXPENSES

<b>01 GENERAL</b>	<b>69,924.00</b>	<b>6,172.27</b>	<b>28,583.64</b>	<b>41,340.36</b>	<b>40.88</b>
10 PERSONAL SER	68,464.00	6,163.63	28,389.24	40,074.76	41.47
5000 SALARIES	55,834.00	3,221.16	21,417.09	34,416.91	38.36
5040 HEALTH INS	9,000.00	2,733.10	5,580.07	3,419.93	62.00
5050 RETIREMENT	3,630.00	209.37	1,392.08	2,237.92	38.35
15 EMPLOYEE CST	1,460.00	8.64	194.40	1,265.60	13.32
5100 TRAVEL	1,000.00	8.64	194.40	805.60	19.44
5110 TRAINING	300.00	0.00	0.00	300.00	0.00
5120 MEALS	100.00	0.00	0.00	100.00	0.00
5125 DUES & SUBSP	60.00	0.00	0.00	60.00	0.00
Expense Total	69,924.00	6,172.27	28,583.64	41,340.36	40.88
<b>Net Profit / (Loss)</b>	<b>(69,924.00)</b>	<b>(6,172.27)</b>	<b>(28,583.64)</b>	<b>41,340.36</b>	

32 IT DEPARTMEN

EXPENSES

<b>01 GENERAL</b>	<b>128,952.00</b>	<b>9,049.41</b>	<b>61,291.49</b>	<b>67,660.51</b>	<b>47.53</b>
10 PERSONAL SER	69,867.00	4,792.85	27,247.87	42,619.13	39.00

### Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>32 IT DEPARTMEN CONT'D</b>					
5000 SALARIES	57,152.00	3,258.23	21,721.54	35,430.46	38.01
5040 HEALTH INS	9,000.00	1,322.83	4,114.39	4,885.61	45.72
5050 RETIREMENT	3,715.00	211.79	1,411.94	2,303.06	38.01
15 EMPLOYEE CST	1,400.00	0.00	140.40	1,259.60	10.03
5100 TRAVEL	400.00	0.00	140.40	259.60	35.10
5110 TRAINING	1,000.00	0.00	0.00	1,000.00	0.00
25 UTILITIES	960.00	80.00	400.00	560.00	41.67
5320 TELEPHONE	960.00	80.00	400.00	560.00	41.67
30 REPRS & MAIN	10,500.00	833.13	8,097.39	2,402.61	77.12
5425 EQUIPMENT	10,500.00	833.13	8,097.39	2,402.61	77.12
40 CONTRL SERV	34,225.00	3,343.43	24,025.84	10,199.16	70.20
5605 SOFTWARE	32,260.00	3,343.43	23,524.04	8,735.96	72.92
5680 WEB	1,965.00	0.00	501.80	1,463.20	25.54
60 UNCLASSIFIED	12,000.00	0.00	1,379.99	10,620.01	11.50
5976 EMG REPAIR	12,000.00	0.00	1,379.99	10,620.01	11.50
Expense Total	128,952.00	9,049.41	61,291.49	67,660.51	47.53
<b>Net Profit / (Loss)</b>	<b>(128,952.00)</b>	<b>(9,049.41)</b>	<b>(61,291.49)</b>	<b>67,660.51</b>	

35 MUNIPL BLDG

EXPENSES

<b>01 GENERAL</b>	<b>76,500.00</b>	<b>3,785.08</b>	<b>20,475.14</b>	<b>56,024.86</b>	<b>26.76</b>
15 EMPLOYEE CST	2,500.00	142.56	1,056.78	1,443.22	42.27
5100 TRAVEL	2,500.00	142.56	1,056.78	1,443.22	42.27
20 SUPPLIES	7,000.00	567.16	1,374.99	5,625.01	19.64
5210 BUILDING	7,000.00	567.16	1,374.99	5,625.01	19.64
25 UTILITIES	53,500.00	2,225.67	14,031.72	39,468.28	26.23
5300 ELECTRICITY	36,000.00	1,979.94	12,821.60	23,178.40	35.62
5305 HEAT	17,500.00	245.73	1,210.12	16,289.88	6.91
30 REPRS & MAIN	11,000.00	849.69	4,011.65	6,988.35	36.47
5400 GENERAL	5,000.00	9.51	415.71	4,584.29	8.31
5425 EQUIPMENT	1,000.00	0.00	2,140.30	-1,140.30	214.03
5435 BUILDING	5,000.00	840.18	1,455.64	3,544.36	29.11
60 UNCLASSIFIED	2,500.00	0.00	0.00	2,500.00	0.00
5915 TRAFFIC LTS	2,500.00	0.00	0.00	2,500.00	0.00
Expense Total	76,500.00	3,785.08	20,475.14	56,024.86	26.76
<b>Net Profit / (Loss)</b>	<b>(76,500.00)</b>	<b>(3,785.08)</b>	<b>(20,475.14)</b>	<b>56,024.86</b>	

40 TAX ASSESSOR

EXPENSES

<b>01 GENERAL</b>	<b>60,000.00</b>	<b>4,666.00</b>	<b>27,330.00</b>	<b>32,670.00</b>	<b>45.55</b>
10 PERSONAL SER	56,000.00	4,666.00	23,330.00	32,670.00	41.66
5000 SALARIES	56,000.00	4,666.00	23,330.00	32,670.00	41.66
20 SUPPLIES	4,000.00	0.00	4,000.00	0.00	100.00
5215 MAPS	4,000.00	0.00	4,000.00	0.00	100.00
Expense Total	60,000.00	4,666.00	27,330.00	32,670.00	45.55
<b>Net Profit / (Loss)</b>	<b>(60,000.00)</b>	<b>(4,666.00)</b>	<b>(27,330.00)</b>	<b>32,670.00</b>	

45 CODE ENFORCE

REVENUES

<b>01 GENERAL</b>	<b>37,100.00</b>	<b>2,128.46</b>	<b>14,182.62</b>	<b>22,917.38</b>	<b>38.23</b>
4020 PERMITS-JKTD	100.00	0.00	100.00	0.00	100.00

### Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>45 CODE ENFORCE CONT'D</b>					
4025 PERMITS-PLBG	10,000.00	720.00	4,530.00	5,470.00	45.30
4026 PERMITS-GROW	1,500.00	200.00	1,200.00	300.00	80.00
4030 PERMITS-BLDG	22,500.00	1,208.46	8,033.62	14,466.38	35.70
4032 BLDG FINES	2,500.00	0.00	219.00	2,281.00	8.76
4033 PLUMB FINE	0.00	0.00	100.00	-100.00	0.00
4035 PERMITS-CONC	500.00	0.00	0.00	500.00	0.00
Revenue Total	37,100.00	2,128.46	14,182.62	22,917.38	38.23
<b>EXPENSES</b>					
<b>01 GENERAL</b>	<b>73,870.00</b>	<b>3,942.98</b>	<b>27,394.97</b>	<b>46,475.03</b>	<b>37.09</b>
10 PERSONAL SER	64,954.00	3,846.82	24,197.17	40,756.83	37.25
5000 SALARIES	52,500.00	2,988.92	20,237.02	32,262.98	38.55
5040 HEALTH INS	9,000.00	663.62	2,654.48	6,345.52	29.49
5050 RETIREMENT	3,454.00	194.28	1,305.67	2,148.33	37.80
15 EMPLOYEE CST	2,300.00	56.16	880.30	1,419.70	38.27
5100 TRAVEL	1,500.00	56.16	825.30	674.70	55.02
5110 TRAINING	500.00	0.00	20.00	480.00	4.00
5120 MEALS	100.00	0.00	0.00	100.00	0.00
5125 DUES & SUBSP	200.00	0.00	35.00	165.00	17.50
20 SUPPLIES	1,136.00	0.00	0.00	1,136.00	0.00
5290 BOOKS/PER.	1,136.00	0.00	0.00	1,136.00	0.00
25 UTILITIES	480.00	40.00	200.00	280.00	41.67
5320 TELEPHONE	480.00	40.00	200.00	280.00	41.67
40 CONTRL SERV	5,000.00	0.00	2,117.50	2,882.50	42.35
5600 LEGAL	3,500.00	0.00	2,117.50	1,382.50	60.50
5700 CONSULTANTS	1,500.00	0.00	0.00	1,500.00	0.00
Expense Total	73,870.00	3,942.98	27,394.97	46,475.03	37.09
<b>Net Profit / (Loss)</b>	<b>(36,770.00)</b>	<b>(1,814.52)</b>	<b>(13,212.35)</b>	<b>23,557.65</b>	

49 OVERLAY

**EXPENSES**

<b>01 OVERLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>46,031.80</b>	<b>-46,031.80</b>	<b>0.00</b>
60 UNCLASSIFIED	0.00	0.00	46,031.80	-46,031.80	0.00
5999 ABATEMENTS	0.00	0.00	46,031.80	-46,031.80	0.00
Expense Total	0.00	0.00	46,031.80	-46,031.80	0.00
<b>Net Profit / (Loss)</b>	<b>0.00</b>	<b>0.00</b>	<b>(46,031.80)</b>	<b>(46,031.80)</b>	

50 LIBRARY

**REVENUES**

<b>01 GENERAL</b>	<b>1,600.00</b>	<b>62.95</b>	<b>91.67</b>	<b>1,508.33</b>	<b>5.73</b>
4175 OVERDUE FINE	1,000.00	28.50	461.05	538.95	46.11
4193 W LORD GIFTS	0.00	0.00	-620.98	620.98	0.00
4195 FEES	600.00	34.45	251.60	348.40	41.93
Revenue Total	1,600.00	62.95	91.67	1,508.33	5.73

**EXPENSES**

<b>01 GENERAL</b>	<b>100,245.00</b>	<b>14,256.38</b>	<b>38,259.94</b>	<b>61,985.06</b>	<b>38.17</b>
10 PERSONAL SER	76,670.00	3,662.35	23,361.67	53,308.33	30.47
5000 SALARIES	59,670.00	2,960.90	21,061.59	38,608.41	35.30
5040 HEALTH INS	14,000.00	612.14	1,603.57	12,396.43	11.45
5050 RETIREMENT	3,000.00	89.31	696.51	2,303.49	23.22
15 EMPLOYEE CST	275.00	0.00	45.00	230.00	16.36

### Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>50 LIBRARY CONT'D</b>					
5100 TRAVEL	100.00	0.00	0.00	100.00	0.00
5110 TRAINING	100.00	0.00	0.00	100.00	0.00
5125 DUES & SUBSP	75.00	0.00	45.00	30.00	60.00
<b>20 SUPPLIES</b>	<b>11,090.00</b>	<b>1,154.95</b>	<b>3,361.13</b>	<b>7,728.87</b>	<b>30.31</b>
5200 OFFICE	1,500.00	389.14	389.14	1,110.86	25.94
5205 POSTAGE	90.00	0.00	138.60	-48.60	154.00
5290 BOOKS/PER.	9,500.00	765.81	2,833.39	6,666.61	29.83
<b>25 UTILITIES</b>	<b>7,560.00</b>	<b>36.20</b>	<b>1,230.53</b>	<b>6,329.47</b>	<b>16.28</b>
5300 ELECTRICITY	2,300.00	0.00	1,084.37	1,215.63	47.15
5305 HEAT	4,500.00	0.00	0.00	4,500.00	0.00
5320 TELEPHONE	760.00	36.20	146.16	613.84	19.23
<b>30 REPRS &amp; MAIN</b>	<b>4,000.00</b>	<b>9,340.93</b>	<b>10,188.84</b>	<b>-6,188.84</b>	<b>254.72</b>
5425 EQUIPMENT	1,000.00	177.51	327.50	672.50	32.75
5435 BUILDING	3,000.00	9,163.42	9,861.34	-6,861.34	328.71
<b>60 UNCLASSIFIED</b>	<b>650.00</b>	<b>61.95</b>	<b>72.77</b>	<b>577.23</b>	<b>11.20</b>
5905 ADVERTISING	250.00	0.00	0.00	250.00	0.00
5925 PROG EXPSE	400.00	61.95	61.95	338.05	15.49
5995 INCIDENTALS	0.00	0.00	10.82	-10.82	0.00
Expense Total	100,245.00	14,256.38	38,259.94	61,985.06	38.17
<b>Net Profit / (Loss)</b>	<b>(98,645.00)</b>	<b>(14,193.43)</b>	<b>(38,168.27)</b>	<b>60,476.73</b>	

**55 PARKS & REC**

REVENUES

<b>01 GENERAL</b>	<b>153,000.00</b>	<b>8,095.00</b>	<b>72,466.97</b>	<b>80,533.03</b>	<b>47.36</b>
4200 FUNERGY	72,000.00	7,815.00	24,174.00	47,826.00	33.58
4204 TICKET SALES	5,000.00	0.00	1,876.00	3,124.00	37.52
4205 SPORTS	10,000.00	280.00	3,010.00	6,990.00	30.10
4206 SUMMER CAMP	65,000.00	0.00	42,414.97	22,585.03	65.25
4210 ADULT FEES/D	1,000.00	0.00	0.00	1,000.00	0.00
4310 SIGN DONATE	0.00	0.00	992.00	-992.00	0.00
Revenue Total	153,000.00	8,095.00	72,466.97	80,533.03	47.36

EXPENSES

<b>01 GENERAL</b>	<b>273,133.00</b>	<b>14,852.78</b>	<b>123,589.57</b>	<b>149,543.43</b>	<b>45.25</b>
10 PERSONAL SER	209,828.00	9,670.66	85,118.21	124,709.79	40.57
5000 SALARIES	87,302.00	4,925.05	36,939.81	50,362.19	42.31
5003 PROGRAM PAYR	110,000.00	3,901.25	43,661.89	66,338.11	39.69
5040 HEALTH INS	9,000.00	640.87	3,163.48	5,836.52	35.15
5050 RETIREMENT	3,526.00	203.49	1,353.03	2,172.97	38.37
15 EMPLOYEE CST	7,575.00	767.88	3,194.04	4,380.96	42.17
5100 TRAVEL	6,500.00	767.88	2,984.04	3,515.96	45.91
5110 TRAINING	825.00	0.00	0.00	825.00	0.00
5125 DUES & SUBSP	250.00	0.00	210.00	40.00	84.00
20 SUPPLIES	2,000.00	0.00	118.39	1,881.61	5.92
5250 GAS/DIESEL	2,000.00	0.00	118.39	1,881.61	5.92
25 UTILITIES	3,980.00	40.00	907.20	3,072.80	22.79
5300 ELECTRICITY	3,500.00	0.00	707.20	2,792.80	20.21
5320 TELEPHONE	480.00	40.00	200.00	280.00	41.67
30 REPRS & MAIN	7,100.00	1,438.57	2,646.23	4,453.77	37.27
5422 GROUNDS	6,000.00	1,319.19	2,526.85	3,473.15	42.11
5425 EQUIPMENT	1,100.00	119.38	119.38	980.62	10.85
60 UNCLASSIFIED	42,650.00	2,935.67	31,605.50	11,044.50	74.10
5905 ADVERTISING	3,400.00	150.20	1,665.20	1,734.80	48.98
5924 TICKETS SALE	5,000.00	0.00	2,750.00	2,250.00	55.00

### Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>55 PARKS &amp; REC CONT'D</b>					
5925 PROG EXPSE	30,500.00	1,105.47	25,360.30	5,139.70	83.15
5940 TOILETS	3,250.00	1,680.00	1,830.00	1,420.00	56.31
5995 INCIDENTALS	500.00	0.00	0.00	500.00	0.00
Expense Total	273,133.00	14,852.78	123,589.57	149,543.43	45.25
<b>Net Profit / (Loss)</b>	<b>(120,133.00)</b>	<b>(6,757.78)</b>	<b>(51,122.60)</b>	<b>69,010.40</b>	

58 REC GRANT

E X P E N S E S

<b>01 REC GRANT</b>	<b>0.00</b>	<b>16.40</b>	<b>496.20</b>	<b>-496.20</b>	<b>0.00</b>
60 UNCLASSIFIED	0.00	16.40	496.20	-496.20	0.00
5926 GRANT EXPENS	0.00	16.40	496.20	-496.20	0.00
Expense Total	0.00	16.40	496.20	-496.20	0.00
<b>Net Profit / (Loss)</b>	<b>0.00</b>	<b>(16.40)</b>	<b>(496.20)</b>	<b>(496.20)</b>	

60 PLANNING BRD

R E V E N U E S

<b>01 GENERAL</b>	<b>5,500.00</b>	<b>0.00</b>	<b>3,300.00</b>	<b>2,200.00</b>	<b>60.00</b>
4221 SITE REVIEW	2,000.00	0.00	0.00	2,000.00	0.00
4223 FEES	1,000.00	0.00	550.00	450.00	55.00
4225 SUBDIV FEES	2,500.00	0.00	2,750.00	-250.00	110.00
Revenue Total	5,500.00	0.00	3,300.00	2,200.00	60.00

E X P E N S E S

<b>01 GENERAL</b>	<b>10,450.00</b>	<b>0.00</b>	<b>625.00</b>	<b>9,825.00</b>	<b>5.98</b>
10 PERSONAL SER	4,500.00	0.00	625.00	3,875.00	13.89
5000 SALARIES	4,500.00	0.00	625.00	3,875.00	13.89
20 SUPPLIES	100.00	0.00	0.00	100.00	0.00
5290 BOOKS/PER.	100.00	0.00	0.00	100.00	0.00
40 CONTRL SERV	4,500.00	0.00	0.00	4,500.00	0.00
5600 LEGAL	4,000.00	0.00	0.00	4,000.00	0.00
5700 CONSULTANTS	500.00	0.00	0.00	500.00	0.00
60 UNCLASSIFIED	1,350.00	0.00	0.00	1,350.00	0.00
5905 ADVERTISING	1,100.00	0.00	0.00	1,100.00	0.00
5995 INCIDENTALS	250.00	0.00	0.00	250.00	0.00
Expense Total	10,450.00	0.00	625.00	9,825.00	5.98
<b>Net Profit / (Loss)</b>	<b>(4,950.00)</b>	<b>0.00</b>	<b>2,675.00</b>	<b>7,625.00</b>	

62 PLANNING DEP

E X P E N S E S

<b>01 GENERAL</b>	<b>101,875.00</b>	<b>6,309.10</b>	<b>32,804.53</b>	<b>69,070.47</b>	<b>32.20</b>
10 PERSONAL SER	101,100.00	6,309.10	32,729.53	68,370.47	32.37
5000 SALARIES	89,500.00	5,497.28	28,402.90	61,097.10	31.74
5040 HEALTH INS	9,000.00	663.62	3,340.71	5,659.29	37.12
5050 RETIREMENT	2,600.00	148.20	985.92	1,614.08	37.92
15 EMPLOYEE CST	700.00	0.00	0.00	700.00	0.00
5100 TRAVEL	400.00	0.00	0.00	400.00	0.00
5115 LODGING	200.00	0.00	0.00	200.00	0.00
5120 MEALS	100.00	0.00	0.00	100.00	0.00
60 UNCLASSIFIED	75.00	0.00	75.00	0.00	100.00
5905 ADVERTISING	75.00	0.00	75.00	0.00	100.00

### Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
Expense Total	101,875.00	6,309.10	32,804.53	69,070.47	32.20
<b>Net Profit / (Loss)</b>	<b>(101,875.00)</b>	<b>(6,309.10)</b>	<b>(32,804.53)</b>	<b>69,070.47</b>	

65 ZONING BOARD

REVENUES

<b>01 GENERLA</b>	<b>300.00</b>	<b>0.00</b>	<b>330.00</b>	<b>-30.00</b>	<b>110.00</b>
4230 FEES	300.00	0.00	330.00	-30.00	110.00
Revenue Total	300.00	0.00	330.00	-30.00	110.00

EXPENSES

<b>01 GENERLA</b>	<b>2,225.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,225.00</b>	<b>0.00</b>
10 PERSONAL SER	800.00	0.00	0.00	800.00	0.00
5000 SALARIES	800.00	0.00	0.00	800.00	0.00
20 SUPPLIES	175.00	0.00	0.00	175.00	0.00
5205 POSTAGE	25.00	0.00	0.00	25.00	0.00
5290 BOOKS/PER.	150.00	0.00	0.00	150.00	0.00
40 CONTRL SERV	1,000.00	0.00	0.00	1,000.00	0.00
5600 LEGAL	1,000.00	0.00	0.00	1,000.00	0.00
60 UNCLASSIFIED	250.00	0.00	0.00	250.00	0.00
5905 ADVERTISING	250.00	0.00	0.00	250.00	0.00
Expense Total	2,225.00	0.00	0.00	2,225.00	0.00
<b>Net Profit / (Loss)</b>	<b>(1,925.00)</b>	<b>0.00</b>	<b>330.00</b>	<b>2,255.00</b>	

70 PUBLIC SAFTY

REVENUES

<b>01 GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,765.26</b>	<b>-1,765.26</b>	<b>0.00</b>
4320 BILLING ACCO	0.00	0.00	1,765.26	-1,765.26	0.00
<b>02 GENERAL</b>	<b>213,000.00</b>	<b>1,530.20</b>	<b>68,592.18</b>	<b>144,407.82</b>	<b>32.20</b>
4115 EMS INVSTMT	750.00	0.00	647.32	102.68	86.31
4310 EMS DONATION	2,000.00	0.00	1,455.00	545.00	72.75
4312 FINES-PERMIT	250.00	0.00	0.00	250.00	0.00
4320 BILLING ACCO	195,000.00	1,355.20	52,594.86	142,405.14	26.97
4340 AMBLUC SUBSC	15,000.00	175.00	13,895.00	1,105.00	92.63
Revenue Total	213,000.00	1,530.20	70,357.44	142,642.56	33.03

EXPENSES

<b>01 GENERAL</b>	<b>814,114.00</b>	<b>40,782.10</b>	<b>258,546.08</b>	<b>555,567.92</b>	<b>31.76</b>
10 PERSONAL SER	625,319.00	35,341.11	220,784.02	404,534.98	35.31
5000 SALARIES	324,256.00	18,571.38	113,746.93	210,509.07	35.08
5001 PER DIEM	223,818.00	11,813.64	84,893.23	138,924.77	37.93
5005 OVERTIME	3,500.00	0.00	0.00	3,500.00	0.00
5040 HEALTH INS	54,000.00	3,813.95	15,218.01	38,781.99	28.18
5050 RETIREMENT	19,745.00	1,142.14	6,925.85	12,819.15	35.08
15 EMPLOYEE CST	7,900.00	156.80	215.80	7,684.20	2.73
5100 TRAVEL	400.00	6.80	65.80	334.20	16.45
5110 TRAINING	7,500.00	150.00	150.00	7,350.00	2.00
20 SUPPLIES	19,200.00	0.00	3,351.10	15,848.90	17.45
5250 GAS/DIESEL	19,200.00	0.00	3,351.10	15,848.90	17.45
25 UTILITIES	29,780.00	1,069.01	7,599.02	22,180.98	25.52
5300 ELECTRICITY	13,700.00	0.00	4,298.87	9,401.13	31.38
5305 HEAT	9,800.00	588.63	879.68	8,920.32	8.98
5320 TELEPHONE	6,280.00	480.38	2,420.47	3,859.53	38.54
30 REPRS & MAIN	125,645.00	3,880.53	23,316.77	102,328.23	18.56

### Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>70 PUBLIC SAFETY CONT'D</b>					
5405 VEHICLE	57,000.00	3,227.50	13,615.68	43,384.32	23.89
5425 EQUIPMENT	38,985.00	0.00	3,487.94	35,497.06	8.95
5430 RADIOS	14,660.00	43.75	953.86	13,706.14	6.51
5435 BUILDING	15,000.00	609.28	5,259.29	9,740.71	35.06
<b>60 UNCLASSIFIED</b>	<b>6,270.00</b>	<b>334.65</b>	<b>3,279.37</b>	<b>2,990.63</b>	<b>52.30</b>
5944 EMA/CODE RED	6,270.00	334.65	3,279.37	2,990.63	52.30
<b>02 GENERAL</b>	<b>107,897.00</b>	<b>6,218.06</b>	<b>30,015.34</b>	<b>77,881.66</b>	<b>27.82</b>
10 PERSONAL SER	38,047.00	1,709.81	8,090.11	29,956.89	21.26
5002 CALL PAY	38,047.00	1,709.81	8,090.11	29,956.89	21.26
15 EMPLOYEE CST	12,500.00	316.00	2,730.00	9,770.00	21.84
5110 TRAINING	4,500.00	0.00	50.00	4,450.00	1.11
5125 DUES & SUBSP	5,500.00	245.00	2,609.00	2,891.00	47.44
5130 TEST & SHOTS	2,500.00	71.00	71.00	2,429.00	2.84
20 SUPPLIES	24,600.00	2,091.11	10,801.69	13,798.31	43.91
5200 OFFICE	7,600.00	448.89	1,388.95	6,211.05	18.28
5245 UNIFORMS	7,000.00	933.13	4,168.12	2,831.88	59.54
5295 AMBULANCE	10,000.00	709.09	5,244.62	4,755.38	52.45
30 REPRS & MAIN	8,000.00	915.14	934.14	7,065.86	11.68
5405 VEHICLE	2,000.00	915.14	934.14	1,065.86	46.71
5425 EQUIPMENT	6,000.00	0.00	0.00	6,000.00	0.00
40 CONTRL SERV	20,500.00	1,186.00	6,710.52	13,789.48	32.73
5665 HEALTH OFFCR	500.00	0.00	0.00	500.00	0.00
5685 REC COL FEE	20,000.00	1,186.00	6,710.52	13,289.48	33.55
60 UNCLASSIFIED	4,250.00	0.00	748.88	3,501.12	17.62
0050 AMBLE SUBPT	1,050.00	0.00	748.88	301.12	71.32
5947 HONORARY	3,200.00	0.00	0.00	3,200.00	0.00
<b>03 GENERAL</b>	<b>61,175.00</b>	<b>437.50</b>	<b>56,787.50</b>	<b>4,387.50</b>	<b>92.83</b>
40 CONTRL SERV	61,175.00	437.50	56,787.50	4,387.50	92.83
5675 DISPATCH	61,175.00	437.50	56,787.50	4,387.50	92.83
Expense Total	983,186.00	47,437.66	345,348.92	637,837.08	35.13
<b>Net Profit / (Loss)</b>	<b>(770,186.00)</b>	<b>(45,907.46)</b>	<b>(274,991.48)</b>	<b>495,194.52</b>	

77 HYDRANT RENT

EXPENSES

<b>01 GENERAL</b>	<b>42,000.00</b>	<b>0.00</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>50.00</b>
60 UNCLASSIFIED	42,000.00	0.00	21,000.00	21,000.00	50.00
5935 HYDRANTS	42,000.00	0.00	21,000.00	21,000.00	50.00
Expense Total	42,000.00	0.00	21,000.00	21,000.00	50.00
<b>Net Profit / (Loss)</b>	<b>(42,000.00)</b>	<b>0.00</b>	<b>(21,000.00)</b>	<b>21,000.00</b>	

79 ROSS CORNER

EXPENSES

<b>01 GENERAL</b>	<b>11,777.00</b>	<b>0.00</b>	<b>11,743.34</b>	<b>33.66</b>	<b>99.71</b>
25 UTILITIES	11,777.00	0.00	11,743.34	33.66	99.71
5330 ROSS CORNER	11,777.00	0.00	11,743.34	33.66	99.71
Expense Total	11,777.00	0.00	11,743.34	33.66	99.71
<b>Net Profit / (Loss)</b>	<b>(11,777.00)</b>	<b>0.00</b>	<b>(11,743.34)</b>	<b>33.66</b>	

80 HEALTH/SANT.

REVENUES

# Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>80 HEALTH/SANT. CONT'D</b>					
<b>01 GENERAL</b>	<b>79,847.00</b>	<b>3,432.00</b>	<b>51,825.52</b>	<b>28,021.48</b>	<b>64.91</b>
4235 DUMP STICKER	25,397.00	806.00	20,569.00	4,828.00	80.99
4236 HOLLIS STICK	200.00	100.00	658.00	-458.00	329.00
4238 METAL	15,000.00	0.00	0.00	15,000.00	0.00
4245 RECYCLING	12,000.00	970.00	7,138.00	4,862.00	59.48
4250 TIRES	750.00	62.00	461.00	289.00	61.47
4260 NON COM HHW	2,000.00	76.00	688.00	1,312.00	34.40
4262 COMP HHW	5,000.00	180.00	1,960.00	3,040.00	39.20
4265 NON RECYLBS	18,000.00	1,418.00	11,389.75	6,610.25	63.28
4266 MISC CHGS	1,500.00	0.00	835.37	664.63	55.69
4270 STUMPS	0.00	0.00	35.00	-35.00	0.00
4271 SMALL BAGS	0.00	0.00	4.00	-4.00	0.00
4272 LARGE BAGS	0.00	0.00	12.00	-12.00	0.00
4273 CHARGES	0.00	-180.00	8,761.40	-8,761.40	0.00
4275 OVER/SHORT	0.00	0.00	-686.00	686.00	0.00
Revenue Total	79,847.00	3,432.00	51,825.52	28,021.48	64.91
<b>EXPENSES</b>					
<b>01 GENERAL</b>	<b>430,524.00</b>	<b>18,695.33</b>	<b>129,256.43</b>	<b>301,267.57</b>	<b>30.02</b>
10 PERSONAL SER	113,705.00	6,431.36	38,901.60	74,803.40	34.21
5000 SALARIES	91,103.00	4,791.45	31,998.02	59,104.98	35.12
5005 OVERTIME	2,000.00	146.43	278.40	1,721.60	13.92
5040 HEALTH INS	18,000.00	1,334.17	5,622.90	12,377.10	31.24
5050 RETIREMENT	2,602.00	159.31	1,002.28	1,599.72	38.52
15 EMPLOYEE CST	1,550.00	46.98	140.98	1,409.02	9.10
5100 TRAVEL	500.00	46.98	46.98	453.02	9.40
5110 TRAINING	1,000.00	0.00	39.00	961.00	3.90
5125 DUES & SUBSP	50.00	0.00	55.00	-5.00	110.00
20 SUPPLIES	3,800.00	0.00	827.84	2,972.16	21.79
5200 OFFICE	1,200.00	0.00	199.84	1,000.16	16.65
5240 SIGNS	400.00	0.00	0.00	400.00	0.00
5246 PERS PROTECT	1,500.00	0.00	200.00	1,300.00	13.33
5270 LICENSES	700.00	0.00	428.00	272.00	61.14
25 UTILITIES	9,900.00	81.34	1,671.78	8,228.22	16.89
5300 ELECTRICITY	8,500.00	0.00	1,346.47	7,153.53	15.84
5320 TELEPHONE	1,400.00	81.34	325.31	1,074.69	23.24
30 REPRS & MAIN	21,000.00	4,630.12	5,383.47	15,616.53	25.64
5405 VEHICLE	6,000.00	0.00	24.60	5,975.40	0.41
5423 ROLL OFF CON	7,000.00	63.29	566.75	6,433.25	8.10
5425 EQUIPMENT	4,000.00	3,140.80	3,282.80	717.20	82.07
5435 BUILDING	4,000.00	17.98	101.27	3,898.73	2.53
5445 TOWN ROADS	0.00	1,408.05	1,408.05	-1,408.05	0.00
40 CONTRL SERV	247,369.00	7,415.53	81,840.66	165,528.34	33.08
5620 PLOWING	3,000.00	0.00	0.00	3,000.00	0.00
5626 OBW-S/S	45,000.00	3,042.69	18,819.41	26,180.59	41.82
5627 NON RECY TPY	15,225.00	1,595.79	12,819.48	2,405.52	84.20
5628 NON RECY HAL	5,535.00	930.00	4,185.00	1,350.00	75.61
5631 ECO TPNG	134,000.00	0.00	37,291.76	96,708.24	27.83
5632 HLNG TO ECO	26,180.00	1,750.00	7,525.00	18,655.00	28.74
5635 CPRC SNG/SHT	6,713.00	97.05	890.01	5,822.99	13.26
5636 CPRC HAUL	1,716.00	0.00	310.00	1,406.00	18.07
5638 GRINDING	10,000.00	0.00	0.00	10,000.00	0.00
45 PURCHASES CP	20,000.00	0.00	0.00	20,000.00	0.00
7000 EQUIPMENT	15,000.00	0.00	0.00	15,000.00	0.00
7015 BUILDINGS	5,000.00	0.00	0.00	5,000.00	0.00
60 UNCLASSIFIED	13,200.00	90.00	490.10	12,709.90	3.71

### Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>80 HEALTH/SANT. CONT'D</b>					
5905 ADVERTISING	200.00	0.00	0.00	200.00	0.00
5993 SPG CLEAN-UP	10,000.00	0.00	304.44	9,695.56	3.04
5995 INCIDENTALS	3,000.00	90.00	185.66	2,814.34	6.19
Expense Total	430,524.00	18,695.33	129,256.43	301,267.57	30.02
<b>Net Profit / (Loss)</b>	<b>(350,677.00)</b>	<b>(15,263.33)</b>	<b>(77,430.91)</b>	<b>273,246.09</b>	

**85 PUBLIC WORKS**

R E V E N U E S

<b>01 GENERAL</b>	<b>82,400.00</b>	<b>0.00</b>	<b>425.00</b>	<b>81,975.00</b>	<b>0.52</b>
4155 URIP	80,000.00	0.00	0.00	80,000.00	0.00
4157 ROADS & BRDG	0.00	0.00	425.00	-425.00	0.00
4160 OUTSIDE PLOW	2,400.00	0.00	0.00	2,400.00	0.00
Revenue Total	82,400.00	0.00	425.00	81,975.00	0.52

E X P E N S E S

<b>01 GENERAL</b>	<b>1,228,310.00</b>	<b>236,935.98</b>	<b>383,673.69</b>	<b>844,636.31</b>	<b>31.24</b>
10 PERSONAL SER	133,100.00	7,809.86	50,160.48	82,939.52	37.69
5000 SALARIES	111,000.00	6,473.31	42,437.71	68,562.29	38.23
5005 OVERTIME	4,100.00	32.06	1,650.47	2,449.53	40.26
5040 HEALTH INS	18,000.00	1,304.49	6,072.30	11,927.70	33.74
15 EMPLOYEE CST	4,000.00	0.00	945.00	3,055.00	23.63
5100 TRAVEL	4,000.00	0.00	945.00	3,055.00	23.63
20 SUPPLIES	458,750.00	104,834.80	127,620.99	331,129.01	27.82
5201 NEW EQUIP.	5,000.00	0.00	240.37	4,759.63	4.81
5220 CULVERTS	14,000.00	0.00	12,744.23	1,255.77	91.03
5230 HOT TOP	280,000.00	81,812.03	87,812.03	192,187.97	31.36
5235 SAND & SALT	140,000.00	22,542.74	22,542.74	117,457.26	16.10
5240 SIGNS	3,000.00	0.00	1,742.59	1,257.41	58.09
5246 PERS PROTECT	2,000.00	0.00	455.62	1,544.38	22.78
5250 GAS/DIESEL	14,000.00	480.03	2,083.41	11,916.59	14.88
5270 LICENSES	750.00	0.00	0.00	750.00	0.00
25 UTILITIES	8,500.00	183.52	1,452.79	7,047.21	17.09
5300 ELECTRICITY	2,000.00	0.00	385.01	1,614.99	19.25
5305 HEAT	3,500.00	0.00	150.04	3,349.96	4.29
5320 TELEPHONE	3,000.00	183.52	917.74	2,082.26	30.59
30 REPRS & MAIN	165,960.00	6,155.90	82,732.05	83,227.95	49.85
5405 VEHICLE	12,000.00	724.47	9,182.85	2,817.15	76.52
5418 PIT RESTOR.	10,000.00	0.00	9,875.00	125.00	98.75
5430 RADIOS	960.00	43.75	218.75	741.25	22.79
5435 BUILDING	20,000.00	341.38	341.38	19,658.62	1.71
5445 TOWN ROADS	123,000.00	5,046.30	63,114.07	59,885.93	51.31
40 CONTRL SERV	458,000.00	117,951.90	120,762.38	337,237.62	26.37
5610 CRUSHING	40,000.00	0.00	0.00	40,000.00	0.00
5612 ENGINEERING	20,000.00	0.00	2,810.48	17,189.52	14.05
5620 PLOWING	398,000.00	117,951.90	117,951.90	280,048.10	29.64
Expense Total	1,228,310.00	236,935.98	383,673.69	844,636.31	31.24
<b>Net Profit / (Loss)</b>	<b>(1,145,910.00)</b>	<b>(236,935.98)</b>	<b>(383,248.69)</b>	<b>762,661.31</b>	

**86 SALT SHED**

E X P E N S E S

<b>01 SALT SHED</b>	<b>68,778.82</b>	<b>0.00</b>	<b>146,315.24</b>	<b>-77,536.42</b>	<b>212.73</b>
45 PURCHASES CP	68,778.82	0.00	146,315.24	-77,536.42	212.73
7015 BUILDINGS	68,778.82	0.00	146,315.24	-77,536.42	212.73

### Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>86 SALT SHED CONT'D</b>					
Expense Total	68,778.82	0.00	146,315.24	-77,536.42	212.73
<b>Net Profit / (Loss)</b>	<b>(68,778.82)</b>	<b>0.00</b>	<b>(146,315.24)</b>	<b>(77,536.42)</b>	
<b>87 GENR'L ASST</b>					
R E V E N U E S					
<b>01 GENERAL</b>	<b>30,000.00</b>	<b>3,181.98</b>	<b>8,359.07</b>	<b>21,640.93</b>	<b>27.86</b>
4290 MISC REIMB	30,000.00	3,181.98	8,359.07	21,640.93	27.86
Revenue Total	30,000.00	3,181.98	8,359.07	21,640.93	27.86
E X P E N S E S					
<b>01 GENERAL</b>	<b>68,290.00</b>	<b>1,841.16</b>	<b>12,830.22</b>	<b>55,459.78</b>	<b>18.79</b>
10 PERSONAL SER	9,480.00	277.26	3,019.59	6,460.41	31.85
5000 SALARIES	8,900.00	277.26	3,019.59	5,880.41	33.93
5050 RETIREMENT	580.00	0.00	0.00	580.00	0.00
15 EMPLOYEE CST	1,010.00	0.00	30.00	980.00	2.97
5100 TRAVEL	500.00	0.00	0.00	500.00	0.00
5110 TRAINING	300.00	0.00	0.00	300.00	0.00
5115 LODGING	100.00	0.00	0.00	100.00	0.00
5120 MEALS	50.00	0.00	0.00	50.00	0.00
5125 DUES & SUBSP	60.00	0.00	30.00	30.00	50.00
50 GENRL ASSTS	57,800.00	1,563.90	9,780.63	48,019.37	16.92
5700 HEAT	10,000.00	189.90	375.80	9,624.20	3.76
5705 FOOD	2,000.00	0.00	527.92	1,472.08	26.40
5706 PROPANE	750.00	0.00	0.00	750.00	0.00
5710 RENT	40,000.00	1,374.00	8,786.00	31,214.00	21.97
5720 MEDICINE	500.00	0.00	0.00	500.00	0.00
5721 CREMATION	1,500.00	0.00	0.00	1,500.00	0.00
5725 ELECTRICITY	3,000.00	0.00	90.91	2,909.09	3.03
5730 GAS	50.00	0.00	0.00	50.00	0.00
Expense Total	68,290.00	1,841.16	12,830.22	55,459.78	18.79
<b>Net Profit / (Loss)</b>	<b>(38,290.00)</b>	<b>1,340.82</b>	<b>(4,471.15)</b>	<b>33,818.85</b>	
<b>90 EDUCATION</b>					
E X P E N S E S					
<b>01 GENERAL</b>	<b>8,047,207.00</b>	<b>670,600.58</b>	<b>3,353,002.94</b>	<b>4,694,204.06</b>	<b>41.67</b>
55 EDUCATION	8,047,207.00	670,600.58	3,353,002.94	4,694,204.06	41.67
5800 MSAD #57	8,047,207.00	670,600.58	3,353,002.94	4,694,204.06	41.67
Expense Total	8,047,207.00	670,600.58	3,353,002.94	4,694,204.06	41.67
<b>Net Profit / (Loss)</b>	<b>(8,047,207.00)</b>	<b>(670,600.58)</b>	<b>(3,353,002.94)</b>	<b>4,694,204.06</b>	
<b>91 FUEL DONATIO</b>					
R E V E N U E S					
<b>01 FUEL DONATIO</b>	<b>0.00</b>	<b>1,770.00</b>	<b>3,614.04</b>	<b>-3,614.04</b>	<b>0.00</b>
0001 DONATIONS	0.00	1,770.00	3,614.04	-3,614.04	0.00
Revenue Total	0.00	1,770.00	3,614.04	-3,614.04	0.00
E X P E N S E S					
<b>01 FUEL DONATIO</b>	<b>0.00</b>	<b>904.60</b>	<b>1,289.40</b>	<b>-1,289.40</b>	<b>0.00</b>
60 UNCLASSIFIED	0.00	904.60	1,289.40	-1,289.40	0.00
9999 MISC EXPENSE	0.00	904.60	1,289.40	-1,289.40	0.00

### Exp / Rev Summary Report

ALL Departments  
November

Account	Budget	Current Month	Year To Date	Balance	Percent
Expense Total	0.00	904.60	1,289.40	-1,289.40	0.00
<b>Net Profit / (Loss)</b>	<b>0.00</b>	<b>865.40</b>	<b>2,324.64</b>	<b>2,324.64</b>	

92 CIP PROGRAMS

E X P E N S E S

<b>01 GENERAL</b>	<b>260,000.00</b>	<b>124,089.84</b>	<b>232,063.46</b>	<b>27,936.54</b>	<b>89.26</b>
45 PURCHASES CP	260,000.00	124,089.84	232,063.46	27,936.54	89.26
7015 BUILDINGS	10,000.00	0.00	36,775.12	-26,775.12	367.75
7030 UPGRADE ROAD	250,000.00	124,089.84	195,288.34	54,711.66	78.12
Expense Total	260,000.00	124,089.84	232,063.46	27,936.54	89.26
<b>Net Profit / (Loss)</b>	<b>(260,000.00)</b>	<b>(124,089.84)</b>	<b>(232,063.46)</b>	<b>27,936.54</b>	

93 SPARE

R E V E N U E S

<b>01 SPARE</b>	<b>5,465.00</b>	<b>0.00</b>	<b>1,330.00</b>	<b>4,135.00</b>	<b>24.34</b>
0001 VENDOR/AD FE	2,525.00	0.00	970.00	1,555.00	38.42
0002 KIDS TENT	50.00	0.00	0.00	50.00	0.00
0004 DONATIONS	170.00	0.00	0.00	170.00	0.00
0006 TRIPS	2,720.00	0.00	360.00	2,360.00	13.24
Revenue Total	5,465.00	0.00	1,330.00	4,135.00	24.34
<b>Net Profit / (Loss)</b>	<b>5,465.00</b>	<b>0.00</b>	<b>1,330.00</b>	<b>(4,135.00)</b>	

95 UNCLASSIFIED

E X P E N S E S

<b>01 GENERAL</b>	<b>726,398.00</b>	<b>29,324.45</b>	<b>454,078.68</b>	<b>272,319.32</b>	<b>62.51</b>
40 CONTRL SERV	221,000.00	0.00	10,519.59	210,480.41	4.76
5670 SHERIFF PTRL	221,000.00	0.00	10,519.59	210,480.41	4.76
60 UNCLASSIFIED	505,398.00	29,324.45	443,559.09	61,838.91	87.76
5900 YORK COUNTY	425,000.00	0.00	381,196.67	43,803.33	89.69
5945 ROAD COMM	2,000.00	0.00	195.00	1,805.00	9.75
5946 EDC	2,500.00	72.45	372.45	2,127.55	14.90
5948 LACC	3,000.00	0.00	3,000.00	0.00	100.00
5955 OLD HOME DAY	19,700.00	0.00	12,390.31	7,309.69	62.89
5960 CEMETERIES	5,000.00	62.00	3,046.66	1,953.34	60.93
5965 TAYLOR HOUSE	5,000.00	0.00	5,010.00	-10.00	100.20
5970 MEMORIAL DAY	1,000.00	0.00	100.00	900.00	10.00
5975 CABLE TV AC	29,500.00	29,190.00	29,190.00	310.00	98.95
5991 AGENCIES	12,698.00	0.00	9,008.00	3,690.00	70.94
5995 INCIDENTALS	0.00	0.00	50.00	-50.00	0.00
Expense Total	726,398.00	29,324.45	454,078.68	272,319.32	62.51
<b>Net Profit / (Loss)</b>	<b>(726,398.00)</b>	<b>(29,324.45)</b>	<b>(454,078.68)</b>	<b>272,319.32</b>	

97 OLD HOME DAY

E X P E N S E S

<b>01 OLD HOME DAY</b>	<b>0.00</b>	<b>0.00</b>	<b>100.71</b>	<b>-100.71</b>	<b>0.00</b>
60 UNCLASSIFIED	0.00	0.00	100.71	-100.71	0.00
5955 OLD HOME DAY	0.00	0.00	100.71	-100.71	0.00
Expense Total	0.00	0.00	100.71	-100.71	0.00
<b>Net Profit / (Loss)</b>	<b>0.00</b>	<b>0.00</b>	<b>(100.71)</b>	<b>(100.71)</b>	

# General Ledger Summary Report

Fund(s): ALL  
November

Account	Beginning Balance	- C U R R M O N T H - Debits	Credits	--- Y T D --- Debits	Credits	Balance Net
<b>01 - GENERAL FUND</b>	0.00	1,570,820.06	1,570,820.06	39,349,826.58	39,349,826.58	0.00
<b>Assets</b>	<b>4,739,282.49</b>	<b>276,045.22</b>	<b>1,422,807.43</b>	<b>18,837,027.72</b>	<b>12,707,806.66</b>	<b>10,916,609.86</b>
005-00 PETTY CASH	830.00	0.00	0.00	0.00	0.00	830.00
010-00 POINT & PAY DEPOSIT GEN CKNG	10,802.06	23,350.30	37,000.00	228,558.63	231,000.00	8,263.11
011-00 BIDDEFORD SAVINGS CHECKING AC	3,965,095.86	240,703.64	1,264,953.56	7,030,734.55	6,381,957.06	4,615,699.94
023-00 RESCUE BIL CHKNG BIDDEFORD SA	328,031.09	2,020.00	0.00	102,256.67	0.00	430,424.69
075-00 NON-SUFFICIENT FUNDS	1,206.65	734.34	210.42	2,332.87	1,537.46	2,002.06
077-00 PRIOR O/S CHK LISTING BALANCE	-13,329.78	0.00	0.00	0.00	0.00	-13,329.78
200-01 2001 TAX RECEIVABLE	6.94	0.00	0.00	0.00	0.00	6.94
200-03 2003 TAX RECEIVABLE	0.10	0.00	0.00	0.00	0.00	0.10
200-14 2014 TAX RECEIVABLE	34.54	0.00	0.00	0.00	0.00	34.54
200-15 2015 TAX RECEIVABLE	1,264.69	0.00	0.00	0.00	0.00	1,264.69
200-16 2016 TAX RECEIVABLE	446,963.46	0.00	0.00	0.00	449,035.14	-2,071.68
200-17 2017 TAX RECEIVABLE	-33,156.75	8,180.84	99,277.34	10,718,470.24	5,165,396.84	5,519,916.65
200-18 2018 TAX RECEIVABLE	0.00	135.10	3,161.53	135.10	3,717.15	-3,582.05
200-98 98 TAX RECEIVABLE	609.39	0.00	0.00	0.00	0.00	609.39
200-99 99 TAX RECEIVABLE	606.06	0.00	0.00	0.00	0.00	606.06
205-08 2008 PERSONAL PROPERTY TAX	5.30	0.00	0.00	0.00	0.00	5.30
205-09 2009 PERSONAL PROPERTY TAX	393.64	0.00	0.00	0.00	0.00	393.64
205-10 2010 PERSONAL PROPERTY TAX	899.41	0.00	0.00	0.00	0.00	899.41
205-11 2011 PERSONAL PROPERTY TAX	1,877.25	0.00	0.00	0.00	0.00	1,877.25
205-12 2012 PERSONAL PROPERTY TAX	2,894.40	0.00	0.00	0.00	0.00	2,894.40
205-13 2013 PERSONAL PROPERTY TAX	4,047.36	0.00	0.00	0.00	0.00	4,047.36
205-14 2014 PERSONAL PROPERTY TAX	4,549.02	0.00	0.00	0.00	47.74	4,501.28
205-15 2015 PERSONAL PROPERTY TAX	4,870.80	0.00	0.00	0.00	65.76	4,805.04
205-16 2016 PERSONAL PROPERTY TAX	4,274.28	0.00	41.85	0.00	975.75	3,298.53
205-17 2017 PERSONAL PROPERTY TAX	-2.69	0.00	1,238.83	135,174.27	103,156.82	32,014.76
207-00 2000 TAX ACQUIRED	-5,378.94	0.00	0.00	0.00	17,137.58	-22,516.52
207-16 2016 TAX ACQUIRED	23,646.66	0.00	0.00	0.00	0.00	23,646.66
207-17 2017 TAX ACQUIRED	0.00	0.00	0.00	11,315.68	0.00	11,315.68
208-03 2003 TAX ACQUIRED LIENS	136.50	0.00	0.00	0.00	0.00	136.50
208-04 2004 TAX ACQUIRED LIENS	411.79	0.00	0.00	0.00	0.00	411.79
208-05 2005 TAX ACQUIRED LIENS	649.62	0.00	0.00	0.00	0.00	649.62
208-06 2006 TAX ACQUIRED LIENS	1,100.30	0.00	0.00	0.00	0.00	1,100.30
208-07 2007 TAX ACQUIRED LIENS	1,597.23	0.00	0.00	0.00	0.00	1,597.23
208-08 2008 TAX ACQUIRED LIENS	2,558.00	0.00	0.00	0.00	0.00	2,558.00
208-09 2009 TAX ACQUIRED LIENS	16,006.37	0.00	0.00	0.00	0.00	16,006.37
208-10 2010 TAX ACQUIRED LIENS	6,766.99	0.00	0.00	0.00	0.00	6,766.99
208-11 2011 TAX ACQUIRED LIENS	9,155.25	0.00	0.00	0.00	0.00	9,155.25
208-12 2012 TAX ACQUIRED LIENS	10,647.34	0.00	0.00	0.00	108.00	10,539.34
208-13 2013 TAX ACQUIRED LIENS	14,532.16	0.00	0.00	0.00	1,098.78	13,433.38
208-14 2014 TAX ACQUIRED LIENS	17,029.52	0.00	0.00	0.00	1,066.68	15,962.84
208-15 2015 TAX ACQUIRED LIENS	17,466.57	0.00	0.00	0.00	125.91	17,340.66
208-16 2016 TAX ACQUIRED LIENS	0.00	0.00	0.00	17,137.58	125.55	17,012.03
210-00 2000 TAX LIENS	788.10	0.00	0.00	0.00	0.00	788.10
210-01 2001 TAX LIENS	223.20	0.00	0.00	0.00	0.00	223.20
210-12 2012 TAX LIENS	1,707.75	0.00	0.00	0.00	0.00	1,707.75
210-14 2014 TAX LIENS	19,130.03	0.00	92.18	0.00	5,543.51	13,586.52
210-15 2015 TAX LIENS	135,211.77	0.00	5,708.87	0.00	33,484.90	101,726.87
210-16 2016 TAX LIENS	0.00	0.00	3,620.21	242,710.58	32,770.53	209,940.05
210-91 1991 TAX LIENS	288.36	0.00	0.00	0.00	0.00	288.36
210-92 1992 TAX LIENS	576.72	0.00	0.00	0.00	0.00	576.72

# General Ledger Summary Report

Fund(s): ALL  
November

Account	Beginning Balance	- C U R R M O N T H - Debits	Credits	---- Y T D ---- Debits	Credits	Balance Net
<b>01 - GENERAL FUND CONT'D</b>						
210-98 1998 TAX LIENS	170.19	0.00	0.00	0.00	0.00	170.19
210-99 1999 TAX LIENS	169.26	0.00	0.00	0.00	0.00	169.26
212-00 ALLOWANCE FOR UNCLL A/R RESCU	-79,609.38	0.00	0.00	0.00	0.00	-79,609.38
223-00 A/R SEPTIC CASE #B	0.00	0.00	5,732.64	0.00	5,732.64	-5,732.64
224-00 A/R RESCUE	139,756.54	0.00	0.00	0.00	0.00	185,770.91
300-02 CAPITAL PROJECTS	-97,338.00	0.00	0.00	0.00	0.00	-97,338.00
300-03 DUE TO/FROM SPECIAL REVENUE	-214,276.49	921.00	1,770.00	348,201.55	273,722.86	-139,571.80
300-04 DUE TO/FROM PERMANENT FUND	-16,614.00	0.00	0.00	0.00	0.00	-16,614.00
<b>Liabilities</b>	<b>534,677.60</b>	<b>57,140.18</b>	<b>59,041.75</b>	<b>532,523.33</b>	<b>463,078.60</b>	<b>521,158.79</b>
405-00 ACCOUNTS PAYABLE PRIOR YEAR	-2,747.30	0.00	0.00	0.00	0.00	-2,747.30
406-01 PRIOR YEAR A/P	0.00	0.00	0.00	57,975.33	25.39	0.00
409-00 SALES TAX	5,952.70	851.24	101.75	18,982.18	13,288.29	101.75
410-00 STATE MOTOR VEHICLE FEES	7,450.04	23,943.64	21,987.75	202,162.71	199,685.49	4,974.55
411-00 STATE RV FEES	9,505.00	846.00	661.00	21,063.00	12,219.00	661.00
412-00 STATE IF&W FEES	2,267.00	771.75	527.00	6,504.50	4,728.50	527.00
413-00 STATE DOG FEES	729.00	121.00	81.00	276.00	292.00	81.00
414-00 STATE PLUMBING FEES	723.00	180.50	270.00	2,147.50	1,705.00	270.00
415-00 STATE VITALS	459.60	0.00	27.60	527.20	422.00	102.40
450-00 P/R FED TAX W/H	-72.61	8,271.96	8,271.96	55,065.98	55,065.98	0.00
451-00 P/R FICA TAX W/H	-158.32	14,064.40	14,064.40	93,130.42	93,130.42	0.00
452-00 P/R STATE TAX W/H	192.18	2,780.16	2,780.16	18,701.18	18,701.18	0.00
454-00 DEFERRED RETIREMENT	0.00	1,425.96	7,245.47	40,201.29	45,712.83	5,511.54
458-00 LIFE INS DED	222.72	124.65	121.14	862.00	631.96	-7.32
461-00 ACCURED IPP PREMIUM	-122.74	733.45	558.08	2,830.72	3,361.00	407.54
468-00 ACCURED HEALTH INS DED	-1,033.37	2,008.65	1,465.56	7,523.32	8,658.02	101.33
469-00 GARNISHMENTS	0.00	2.02	2.02	100.43	100.43	0.00
470-00 ACCURED DENTAL INS DED	-63.15	500.21	444.84	2,041.71	2,665.14	560.28
471-00 VISION INS DED ACCRUED	-283.73	131.94	97.70	527.76	604.58	-206.91
472-00 LONG TERM DISABILITY	143.58	232.65	184.32	900.10	1,081.39	324.87
480-00 EMPLOYEE WITHHOLDINGS	0.00	150.00	150.00	1,000.00	1,000.00	0.00
485-00 ACCRUED EXPENSES	27,592.00	0.00	0.00	0.00	0.00	26,575.06
490-00 DEFERRED TAX REVENUES	483,922.00	0.00	0.00	0.00	0.00	483,922.00
<b>Fund Balance</b>	<b>4,204,604.89</b>	<b>1,237,634.66</b>	<b>88,970.88</b>	<b>19,980,275.53</b>	<b>26,178,941.32</b>	<b>10,395,451.07</b>
600-00 UNDESIGNATED FUND BALANCE	2,704,604.89	0.00	0.00	11,519,339.00	180,000.00	-8,642,553.72
601-00 DESIGNATED FUND BALANCE	1,500,000.00	0.00	0.00	0.00	0.00	1,500,000.00
610-00 EXPENSE CONTROL	0.00	1,236,945.57	8.00	5,765,471.43	13,824,854.07	8,059,382.64
611-00 REVENUE CONTROL	0.00	689.09	88,962.88	2,695,465.10	12,174,087.25	9,478,622.15
<b>02 - CAPITAL PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Assets</b>	<b>97,338.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>97,338.00</b>
300-01 DUE TO/DUE FROM GENERAL FUND	97,338.00	0.00	0.00	0.00	0.00	97,338.00
<b>Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance</b>	<b>97,338.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>97,338.00</b>
620-00 NORTH STATION FUND BALANCE	25,000.00	0.00	0.00	0.00	0.00	25,000.00
621-00 TRANSFER STATION FUND BALANCE	26,170.00	0.00	0.00	0.00	0.00	26,170.00

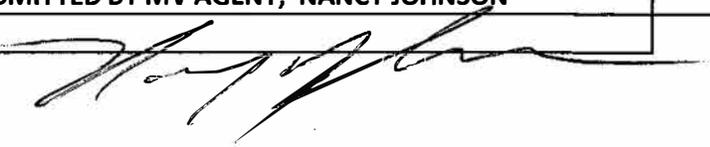
# General Ledger Summary Report

Fund(s): ALL  
November

Account	Beginning Balance	- C U R R M O N T H - Debits	Credits	---- Y T D ---- Debits	Credits	Balance Net
<b>02 - CAPITAL PROJECTS CONT'D</b>						
622-00 SAFETY EMS FUND BALANCE	21,417.00	0.00	0.00	0.00	0.00	21,417.00
623-00 LIBRARY FUND BALANCE	24,751.00	0.00	0.00	0.00	0.00	24,751.00
<b>03 - SPECIAL REVENUE FUND</b>	0.00	2,691.00	2,691.00	627,389.41	627,389.41	0.00
<b>Assets</b>	<b>214,276.44</b>	<b>1,770.00</b>	<b>921.00</b>	<b>273,722.86</b>	<b>348,201.55</b>	<b>139,571.75</b>
300-01 DUE TO/DUE FROM GENERAL FUND	214,276.44	1,770.00	921.00	273,722.86	348,201.55	139,571.75
<b>Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance</b>	<b>214,276.44</b>	<b>921.00</b>	<b>1,770.00</b>	<b>353,666.55</b>	<b>279,187.86</b>	<b>139,571.75</b>
600-00 UNDESIG F/B	0.00	0.00	0.00	0.00	5,465.00	-344,535.00
610-00 EXP CONTROL	0.00	921.00	0.00	348,201.55	268,778.82	-79,422.73
611-00 REV CONTROL	0.00	0.00	1,770.00	5,465.00	4,944.04	-520.96
620-00 RESCUE BILLING FUND BALANCE	16,680.43	0.00	0.00	0.00	0.00	16,680.43
621-00 CHRISTMAS DONATIONS FB	759.15	0.00	0.00	0.00	0.00	759.15
623-00 RESCUE EQUIPMENT FUND BALANCE	64,038.34	0.00	0.00	0.00	0.00	64,038.34
624-00 CONSERVATION FUND BALANCE	37,396.00	0.00	0.00	0.00	0.00	37,396.00
625-00 AMBULANCE SUBSCRIPTION FB	17,302.00	0.00	0.00	0.00	0.00	17,302.00
626-00 OLD HOME DAYS FUND BALANCE	19,067.89	0.00	0.00	0.00	0.00	19,067.89
627-00 TAYLOR HOUSE FUND BALANCE	2,912.00	0.00	0.00	0.00	0.00	2,912.00
628-00 AMERICAN LEGION FUND BALANCE	2,989.91	0.00	0.00	0.00	0.00	2,989.91
629-00 COMMUNITY CENTER FUND BALANCE	1,186.14	0.00	0.00	0.00	0.00	1,186.14
630-00 OSSIPEE FIRE TOWER FB	606.40	0.00	0.00	0.00	0.00	606.40
632-00 FUEL DONATIONS	7,750.70	0.00	0.00	0.00	0.00	7,750.70
635-00 REC WALKING GRANT	2,366.30	0.00	0.00	0.00	0.00	2,140.30
636-00 SALT SED	41,221.18	0.00	0.00	0.00	0.00	391,221.18
<b>04 - PERMANENT FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Assets</b>	<b>19,274.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,284.73</b>
100-00 LIBRARY CASH	2,660.04	0.00	0.00	0.00	0.00	2,670.73
300-01 DUE TO/FROM GENERAL FUND	16,614.00	0.00	0.00	0.00	0.00	16,614.00
<b>Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance</b>	<b>19,274.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,284.73</b>
620-00 LIBRARY FUND BALANCE	2,660.04	0.00	0.00	0.00	0.00	2,670.73
621-00 CEMETERY FUND BALANCE	16,614.00	0.00	0.00	0.00	0.00	16,614.00
<b>Final Totals</b>	<b>0.00</b>	<b>1,573,511.06</b>	<b>1,573,511.06</b>	<b>39,977,215.99</b>	<b>39,977,215.99</b>	<b>0.00</b>

**Agenda Item #7b**

<b>MOTOR VEHICLE AGENT REPORT</b>	
<b>MONTH OCTOBER      YEAR    2016</b>	
<b>THE FOLLOWING IS A LIST OF VEHICLES REGISTERED THROUGH</b>	
<b>THIS OFFICE DURING THE PAST MONTH.</b>	
	<b>QUANTITY</b>
<b>PASSENGER</b>	334
<b>COMMERCIAL</b>	21
<b>TRAILERS</b>	34
<b>TRACTORS FARM &amp; SPECIAL EQUIPMENT</b>	2
<b>MOTORCYCLES and MOTOR HOMES</b>	2
<b>TRANSFERS</b>	41
<b>AMOUNT OF EXCISE TAX COLLECTED IN THIS OFFICE</b>	70,520.30
<b>YEARLY EXCISE TAX REIMBURSEMENT FROM STATE</b>	0.00
<b>AMOUNT OF EXCISE TAX COLLECTED BY RAPID RENEWAL</b>	20,889.29
<b>TOTAL EXCISE TAX FOR THE MONTH</b>	91,409.59
<b>RESPECTFULLY SUBMITTED BY MV AGENT, NANCY JOHNSON</b>	



**Neighborhood Recycling Monthly Totals**

For the period: 10/1/2016 to 10/31/2016

Origin	Population	Town Tons MSW	Town Tons - Rec Drop-Off	Town Tons -Rec Curb	Town Tons -Rec Total	Town MSW + REC Total	Town % Rec
ANDOVER	821	0.00	4.04	0.00	4.04	4.04	100.00
AUGUSTA	19136	0.00	27.06	0.00	27.06	27.06	100.00
BALDWIN		51.42	0.00	0.00	0.00	51.42	0.00
BRIDGTON	5,120	193.19	46.02	0.00	46.02	239.21	19.24
BROWNFIELD	1442	0.00	6.41	0.00	6.41	6.41	100.00
CAPE ELIZABETH	9015	199.07	93.07	0.00	93.07	292.14	31.86
CARMEL	2794	0.00	3.49	0.00	3.49	3.49	100.00
CASCO	3742	77.72	31.04	0.00	31.04	108.76	28.54
CHEBEAGUE ISLAND	346	0.00	6.39	0.00	6.39	6.39	100.00
CORNISH	1403	0.00	3.97	0.00	3.97	3.97	100.00
CUMBERLAND	7211	202.94	0.00	74.76	74.76	277.70	26.92
DURHAM		0.00	0.00	0.00	0.00	0.00	0.00
ECOMAINE		0.00	0.00	0.00	0.00	0.00	0.00
EDDINGTON		0.00	0.00	0.00	0.00	0.00	0.00
ELIOT	6204	0.00	0.00	0.00	0.00	0.00	0.00
ETNA	1246	0.00	0.00	4.85	4.85	4.85	100.00
FALMOUTH	11185	164.05	52.04	60.75	112.79	276.84	40.74
FREEPORT	7879	130.80	64.38	0.00	64.38	195.18	32.98
FRYEBURG	3449	0.00	41.64	0.00	41.64	41.64	100.00
GLENBURN	4594	0.00	0.00	7.14	7.14	7.14	100.00
GORHAM	16381	248.37	13.99	75.27	89.26	337.63	26.44
GRAY	7761	238.04	0.00	0.00	0.00	238.04	0.00
GREENLAND	3699	0.00	21.91	0.00	21.91	21.91	100.00
HARRISON	2730	75.80	13.81	0.00	13.81	89.61	15.41
HIRAM		51.42	0.00	0.00	0.00	51.42	0.00
HOLLIS	4281	87.78	0.00	22.29	22.29	110.07	20.25
JAY	4851	0.00	22.91	0.00	22.91	22.91	100.00
KENNEBUNK		0.00	0.00	0.00	0.00	0.00	0.00
KITTERY	9490	0.00	0.00	0.00	0.00	0.00	0.00
LEVANT		0.00	0.00	0.00	0.00	0.00	0.00
LIMERICK	2892	0.00	6.18	0.00	6.18	6.18	100.00
LIMINGTON	3713	128.56	5.84	0.00	5.84	134.40	4.35
LIVERMORE FALLS	3187	45.70	13.78	0.00	13.78	59.48	23.17
LYMAN	4344	120.85	25.64	0.00	25.64	146.49	17.50
MANCHESTER	2580	0.00	7.86	0.00	7.86	7.86	100.00
MONMOUTH	4104	0.00	27.43	0.00	27.43	27.43	100.00
NAPLES	3872	87.38	0.00	0.00	0.00	87.38	0.00
NEW HAMPSHIRE		0.00	0.00	0.00	0.00	0.00	0.00
NEWBURGH	1551	0.00	0.00	1.35	1.35	1.35	100.00
NEWINGTON	755	0.00	14.62	0.00	14.62	14.62	100.00
NONE		0.00	0.00	0.00	0.00	0.00	0.00
NORTH HAVEN	355	0.00	6.32	0.00	6.32	6.32	100.00
NORTH YARMOUTH	3565	49.34	0.00	29.38	29.38	78.72	37.32
OLD ORCHARD BEACH	8624	0.00	17.76	32.56	50.32	50.32	100.00
PARSONSFIELD	1898	66.13	0.00	7.81	7.81	73.94	10.56
POLAND	5376	0.00	26.66	0.00	26.66	26.66	100.00
PORTER	4643	51.42	0.00	0.00	0.00	51.42	0.00
PORTLAND	66194	701.23	77.54	368.82	446.36	1,147.59	38.90
POWNAI	1474	16.58	0.00	10.64	10.64	27.22	39.09
READFIELD	3787	0.00	29.06	0.00	29.06	29.06	100.00
SACO	18482	427.53	10.60	126.61	137.21	564.74	24.30
SANFORD	20798	0.00	12.82	139.52	152.34	152.34	100.00

Origin	Population	Town Tons	Town Tons -	Town Tons	Town Tons	Town MSW +	Town % Rec
		MSW	Rec Drop-Off	-Rec Curb	-Rec Total	REC Total	
SCARBOROUGH	18919	464.39	49.75	138.07	187.82	652.21	28.80
SHAPLEIGH	2668	0.00	0.00	0.00	0.00	0.00	0.00
SOUTH PORTLAND	25002	499.56	14.89	164.35	179.24	678.80	26.41
SOUTHWEST HARBOR		0.00	0.00	0.00	0.00	0.00	0.00
STANDISH	9874	292.00	57.35	0.00	57.35	349.35	16.42
STETSON	1202	0.00	0.00	1.90	1.90	1.90	100.00
STOCKTON SPRINGS	1591	0.00	2.40	0.00	2.40	2.40	100.00
SWANS ISLAND	332	0.00	6.58	0.00	6.58	6.58	100.00
TRI-TOWN	4643	0.00	11.01	0.00	11.01	11.01	100.00
WATERBORO	7693	164.14	38.08	0.00	38.08	202.22	18.83
WATERVILLE	15722	0.00	0.00	40.05	40.05	40.05	100.00
WELLS		0.00	0.00	0.00	0.00	0.00	0.00
WESTBROOK		0.00	0.00	0.00	0.00	0.00	0.00
WINDHAM	17001	199.67	16.51	107.49	124.00	323.67	38.31
WINTERPORT		0.00	0.00	0.00	0.00	0.00	0.00
WOOLWICH		0.00	0.00	18.30	18.30	18.30	100.00
YARMOUTH	8349	213.47	84.07	0.00	84.07	297.54	28.26
Grand Total:	409,970.00	5,248.55	1,014.92	1,431.91	2,446.83	7,695.38	31.80

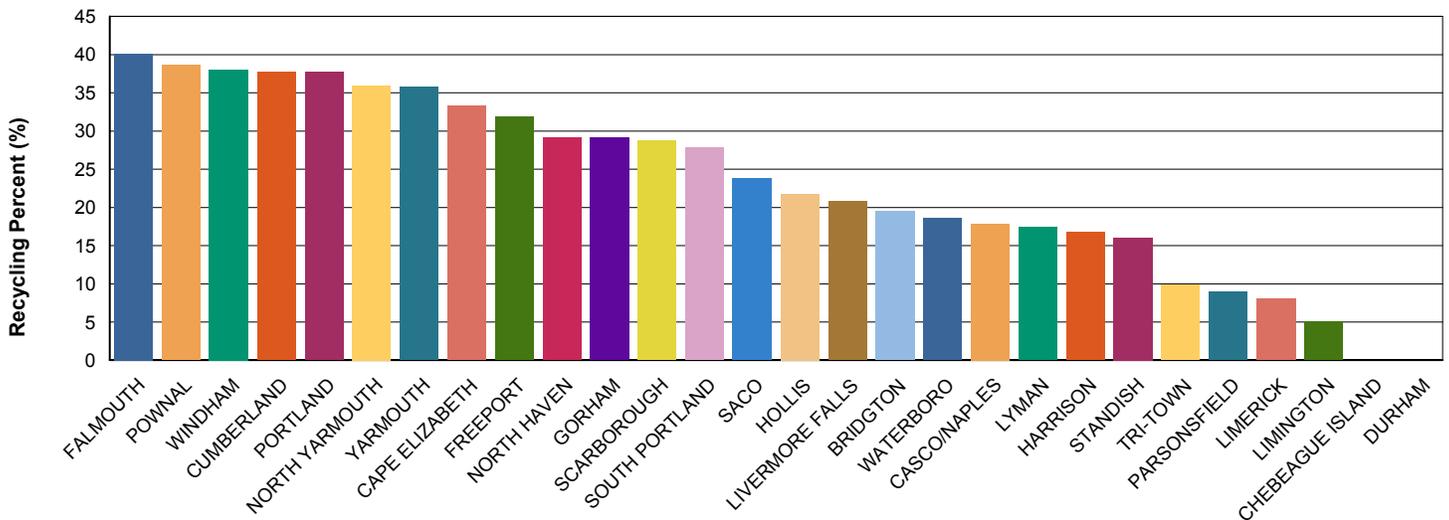


## Neighborhood Recycling Monthly Totals

For the period: 7/1/2016 to 10/31/2016

Origin	Population	Town Tons MSW	Town Tons - Rec Drop-Off	Town Tons -Rec Curb	Town Tons -Rec Total	Town MSW + Rec Total	Town % Rec
BRIDGTON	5,120	897.30	217.70	-	217.70	1,115.00	19.5%
CAPE ELIZABETH	9,015	756.19	376.88	-	376.88	1,133.07	33.3%
CASCO/NAPLES		754.91	163.98	-	163.98	918.89	17.8%
Casco MSW Actual; Recycling Split (45%):	3,742	341.81	73.79	-	73.79	415.60	17.8%
Naples MSW Actual; Recycling Split (55%):	3,872	413.10	90.19	-	90.19	503.29	17.9%
CHEBEAGUE ISLAND	346	97.91	-	-	-	97.91	- %
CUMBERLAND	7,211	470.94	-	285.21	285.21	756.15	37.7%
DURHAM	Blank	-	-	-	-	-	- %
FALMOUTH	11,185	687.26	141.49	318.85	460.34	1,147.60	40.1%
FREEPORT	7,879	545.91	188.64	66.83	255.47	801.38	31.9%
GORHAM	16,381	918.23	69.41	307.35	376.76	1,294.99	29.1%
HARRISON	2,730	372.34	74.79	-	74.79	447.13	16.7%
HOLLIS	4,281	362.66	-	100.92	100.92	463.58	21.8%
LIMERICK	2,892	439.18	38.13	-	38.13	477.31	8.0%
LIMINGTON	3,713	587.63	31.45	-	31.45	619.08	5.1%
LIVERMORE FALLS	3,187	198.94	52.32	-	52.32	251.26	20.8%
LYMAN	4,344	450.59	94.74	-	94.74	545.33	17.4%
NORTH HAVEN	355	97.01	39.95	-	39.95	136.96	29.2%
NORTH YARMOUTH	3,565	223.77	-	125.70	125.70	349.47	36.0%
PARSONSFIELD	1,898	268.86	-	26.55	26.55	295.41	9.0%
PORTLAND	66,194	3,109.44	391.43	1,489.15	1,880.58	4,990.02	37.7%
POWNAI	1,474	78.33	-	49.28	49.28	127.61	38.6%
SACO	18,482	1,849.70	41.45	534.54	575.99	2,425.69	23.7%
SCARBOROUGH	18,919	2,090.10	224.46	616.62	841.08	2,931.18	28.7%
SOUTH PORTLAND	25,002	1,963.57	69.59	688.78	758.37	2,721.94	27.9%
STANDISH	9,874	1,040.34	198.99	-	198.99	1,239.33	16.1%
TRI-TOWN	4,643	601.38	66.04	-	66.04	667.42	9.9%
WATERBORO	7,693	676.08	154.70	-	154.70	830.78	18.6%
WINDHAM	17,001	813.18	63.47	435.75	499.22	1,312.40	38.0%
YARMOUTH	8,349	679.58	314.13	65.00	379.13	1,058.71	35.8%
Grand Total:		<b>21,031.33</b>	<b>3,013.74</b>	<b>5,110.53</b>	<b>8,124.27</b>	<b>29,155.59</b>	<b>27.9%</b>

## Recycling Percent by Origin





**STATE OF MAINE**  
**DEPARTMENT OF PUBLIC SAFETY**  
**MAINE STATE POLICE**  
**SPECIAL INVESTIGATIONS UNIT**  
 164 STATE HOUSE STATION, AUGUSTA, MAINE 04333-0164  
 (207) 624-7210

Agenda Item #9a

**Application for a License to Operate Beano/Bingo or a Game of Chance**

**\*\*The Special Investigations Unit must receive this application at least eight days before Beano or a Game of Chance may begin\*\***

1. For what license are you applying (please check one): **BEANO**  **OR** **GAME OF CHANCE**   
 IF YOU CHECKED GAMES OF CHANCE:

2. Organization Name: Massabesic Lions Name of Game: \_\_\_\_\_

Organization Number: 1163 Number of Games: \_\_\_\_\_

Federal Tax ID # (EIN): \_\_\_\_\_ Open to Public? Yes  No

Business Address: 8130 Main Street Waterboro 04087

Mailing Address: P.O. Box 62 N. Waterboro 04061 Phone: 247-1072

3. Current Officers:

NAME & TITLE	ADDRESS	CITY/ZIP	PHONE	DATE TERM EXPIRES
<u>Kim Dunlap, President</u>	<u>39 Fryes Bridge Rd Lyman</u>	<u>04002</u>	<u>247-5593</u>	<u>6/30/17</u>
<u>Carolyn Gile, Secretary</u>	<u>105 Gile Road Alfred</u>	<u>04002</u>	<u>651-1126</u>	<u>6/30/17</u>
<u>Barbara Theriault, Treasurer</u>	<u>41 Lady Slipper Lane Alfred</u>	<u>04002</u>	<u>850-9092</u>	<u>6/30/17</u>
<u>Elizabeth Champion, Treasurer</u>	<u>323 Wabber Rd N. Waterboro</u>	<u>04061</u>	<u>247-1072</u>	<u>6/30/17</u>

4. Location where Beano/Bingo or Game of Chance is to be conducted:

Basement - Massabesic Reg. Med. Ctr. 813 Main St Waterboro 04087  
 BUILDING ADDRESS CITY/ZIP

5. Person responsible for operation of Beano or Games of Chance:

Carolyn Gile - Bingo Chairman 651-1126  
 NAME DAYTIME PHONE & EVENING PHONE

Name & Address where Licenses will be sent: Elizabeth Champion P.O. Box 62  
N. Waterboro 04061

E-Mail Address: \_\_\_\_\_

6. Circle the days of the week you expect to operate: (Mon) Tue Wed Thu Fri Sat Sun

What are the hours of operation? 6 PM to end of Bingo (usually 9 PM)

7. For Tournaments and Beano Only:

What time do the doors open? 4 PM What time does the game start? 6 PM

8. Dates to be licensed - Please specify weeks (Monday through Sunday) or full months. You may apply in advance for up to 6 months of licenses for Beano and 12 months for Games of Chance. See back of this form for rates.

January 1, 2017 December 31, 2017

**FOR OFFICE USE ONLY**  
 Check # \_\_\_\_\_

9. Does the organization own all the equipment used in operating this amusement? Yes  No

If "NO", please explain the circumstances under which the equipment was acquired:

10. Has any current officer of this organization or association ever been convicted of or have any charges currently pending for violating the gambling or lottery laws of the United States or the State of Maine? Yes  No

If "YES" give the person's name, address, and date and place of conviction or date and location of pending charge:

1. If the Applicant is a Fair Association, attach a list of the names and home addresses of the persons operating or assisting in the licensed activity. Please write your organization name and number on the list.

-----APPLICANT SIGNATURE-----

2. The applicant agrees to obey the laws of the State of Maine and the United States and the rules and regulations governing Beano or Game of Chance promulgated by the Chief of the State Police. The applicant warrants the truth of the foregoing statements on penalty of perjury.

Signed: Elizabeth Champion Age 18 or older: Yes  No

Name: Elizabeth Champion Title: Bingo Treasurer Date: \_\_\_\_\_  
(Please print - must be duly authorized officer of this organization - title is required)

-----BLANKET LETTER-----

3. The following consent must be completed by the municipal officers of the city or town where the Beano/Bingo or Game of Chance will take place unless a separate "Blanket Letter of Approval" is filed with the Chief of the State Police.

- Check here if you have previously filed a "Blanket Letter of Approval" with us, which is still valid
- Check here if you have attached a "Blanket Letter of Approval".

-----CONSENT-----

The undersigned being municipal officers of the City/Town of Waterboro hereby certify that we consent to this application for a license to operate Beano/Bingo or a Game of Chance in accordance with the provisions of 17 M.R.S.A. Chapter 13-A (Beano) or Chapter 62 (Games of Chance) and in accordance with the Rules and regulations promulgated by the Chief of the State Police governing the operating of Beano/Bingo or Games of Chance.

Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_

-----FEES-----

Beano/Bingo: \$5.00/Special Per Game License; \$12/Week; \$36/Month \$400/Year

Game of Chance: \$15/Week; \$60/Month; \$700/Year Video Poker: \$15/Week or \$60/Month Card / Cribbage: \$30 Per Calendar Year

Tournament Game (up to 100 players): \$75.00/Per Tournament; \$200.00/Month (Two Tournaments per Month); \$1,500/Year (Two Tournaments per Month)

**Make check payable to Treasurer, State of Maine**

Return the signed and completed application to: Department of Public Safety  
Maine State Police  
Special Investigations Unit



**STATE OF MAINE**  
**DEPARTMENT OF PUBLIC SAFETY**  
**MAINE STATE POLICE**  
**SPECIAL INVESTIGATIONS UNIT**  
 164 STATE HOUSE STATION, AUGUSTA, MAINE 04333-0164  
 (207) 624-7210

**Application for a License to Operate Beano/Bingo or a Game of Chance**

**\*\*The Special Investigations Unit must receive this application at least eight days before Beano or a Game of Chance may begin\*\***

1. For what license are you applying (please check one): **BEANO**  **OR GAME OF CHANCE**   
IF YOU CHECKED GAMES OF CHANCE:  
 2. Organization Name: Massabesic Lions Name of Game: Weezils - Sealed Tickets  
 Organization Number: 1163 Number of Games: 1  
 Federal Tax ID # (EIN): \_\_\_\_\_ Open to Public? Yes  No   
 Business Address: 8130 Main Street Waterboro 04087  
 Mailing Address: P.O. Box 62 N. Waterboro 04061 Phone: 247-1072

3. Current Officers:

NAME & TITLE	ADDRESS	CITY/ZIP	PHONE	DATE TERM EXPIRES
<u>Kim Dunlap, President</u>	<u>39 Fries Bridge Rd Lyman</u>	<u>04002</u>	<u>247-5593</u>	<u>6/30/17</u>
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<u>Elizabeth Champion, Treasurer</u>	<u>323 Webber Rd N. Waterboro</u>	<u>04061</u>	<u>247-1072</u>	<u>6/30/17</u>

4. Location where Beano/Bingo or Game of Chance is to be conducted:  
Basement-Massabesic Reg. Med Ctr. 813 Main St Waterboro 04087  
BUILDING ADDRESS CITY/ZIP

5. Person responsible for operation of Beano or Games of Chance:  
Carolyn Gile, Bingo Chairman 651-1126 Cell  
NAME DAYTIME PHONE & EVENING PHONE  
 Name & Address where Licenses will be sent: Elizabeth Champion P.O. Box 62  
N. Waterboro 04061  
 E-Mail Address: \_\_\_\_\_

6. Circle the days of the week you expect to operate: (Mon) Tue Wed Thu Fri Sat Sun  
 What are the hours of operation? 6 PM to end of Bingo (usually 9 PM)

7. For Tournaments and Beano Only:  
 What time do the doors open? 4 PM What time does the game start? 6 PM

8. Dates to be licensed - Please specify weeks (Monday through Sunday) or full months. You may apply in advance for up to 6 months of licenses for Beano and 12 months for Games of Chance. See back of this form for rates.  
January 1, 2017 December 31, 2017

<b>FOR OFFICE USE ONLY</b>	
Check #	_____
Amount \$	_____

9. Does the organization own all the equipment used in operating this amusement? Yes  No

If "NO", please explain the circumstances under which the equipment was acquired:

10. Has any current officer of this organization or association ever been convicted of or have any charges currently pending for violating the gambling or lottery laws of the United States or the State of Maine? Yes  No

If "YES" give the person's name, address, and date and place of conviction or date and location of pending charge:

1. If the Applicant is a Fair Association, attach a list of the names and home addresses of the persons operating or assisting in the licensed activity. Please write your organization name and number on the list.

-----**APPLICANT SIGNATURE**-----

2. The applicant agrees to obey the laws of the State of Maine and the United States and the rules and regulations governing Beano or Game of Chance promulgated by the Chief of the State Police. The applicant warrants the truth of the foregoing statements on penalty of perjury.

Signed: Elizabeth Champion Age 18 or older: Yes  No

Name: Elizabeth Champion Title: Bingo Treasurer Date: \_\_\_\_\_  
(Please print - must be duly authorized officer of this organization - title is required)

-----**BLANKET LETTER**-----

3. The following consent must be completed by the municipal officers of the city or town where the Beano/Bingo or Game of Chance will take place unless a separate "Blanket Letter of Approval" is filed with the Chief of the State Police.

- Check here if you have previously filed a "Blanket Letter of Approval" with us, which is still valid
- Check here if you have attached a "Blanket Letter of Approval".

-----**CONSENT**-----

The undersigned being municipal officers of the City/Town of Waterboro hereby certify that we consent to this application for a license to operate Beano/Bingo or a Game of Chance in accordance with the provisions of 17 M.R.S.A. Chapter 13-A (Beano) or Chapter 62 (Games of Chance) and in accordance with the Rules and Regulations promulgated by the Chief of the State Police governing the operating of Beano/Bingo or Games of Chance.

Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_

-----**FEES**-----

Beano/Bingo: \$5.00/Special Per Game License; \$12/Week; \$36/Month; \$400/Year

Game of Chance: \$15/Week; \$60/Month; \$700/Year Video Poker: \$15/Week or \$60/Month Card / Cribbage: \$30 Per Calendar Year

Tournament Game (up to 100 players): \$75.00/Per Tournament; \$200.00/Month (Two Tournaments per Month); \$1,500/Year (Two Tournaments per Month)

**Make check payable to Treasurer, State of Maine**

Return the signed and completed application to: Department of Public Safety  
Maine State  
Special Investigations  
164 State House  
Augusta, ME

# MEMO

**TO:** Glenn Charette, Code Enforcement Officer  
Lt. Mike Fraser, Fire Marshall

**FROM:** Sherry Nadeau, Administrative Assistant

**DATE:** September 21, 2016

**RE:** Massabesic Lions State Games of Chance license

Attached are copies of the Massabesic Lions State Games of Chance license application renewals for beano and sealed tickets.

Please contact Betty Champion at 247-1072 to arrange for inspection of the premises. Complete the bottom of this memo with your recommendation regarding approval and return it to me.

Thank you.

Recommend approval

Do not recommend approval – Reason: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Signed: *A. Chant*

Date: *November 2 2016*

*Mike F. unable to attend*

# MEMO

**TO:** Glenn Charette, Code Enforcement Officer  
Lt. Mike Fraser, Fire Marshall

**FROM:** Sherry Nadeau, Administrative Assistant

**DATE:** September 21, 2016

**RE:** Massabesic Lions State Games of Chance license

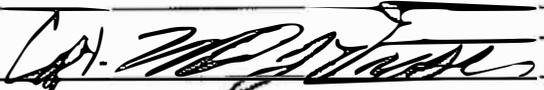
Attached are copies of the Massabesic Lions State Games of Chance license application renewals for beano and sealed tickets.

Please contact Betty Champion at 247-1072 to arrange for inspection of the premises. Complete the bottom of this memo with your recommendation regarding approval and return it to me.

Thank you.

Recommend approval

Do not recommend approval – Reason: \_\_\_\_\_

Signed: 

Date: 11-2-2016

**MUNICIPAL QUITCLAIM DEED  
KNOW ALL MEN BY THESE PRESENTS**

**THAT** The INHABITANTS OF THE TOWN OF WATERBORO, a body corporate and politic, located at Waterboro, in the County of York and State of Maine, other valuable consideration, paid by

AZARA S ERIC

Whose mailing address is:  
P O BOX 666  
BUXTON, ME 04093

The receipt whereof it does hereby acknowledge does hereby **remise, release, bargain, sell and convey** and forever quitclaim unto the AZARA S ERIC ,his heirs and assigns forever, all its right, title and interest in and to the following described real estate situated in Waterboro, in the County of York, State of Maine:

A certain lot or parcel of land, together with any improvements thereon, situated in sand Town of Waterboro, and being **Map 017 Lot 006** of the Tax Assessor's maps, and further as shown on a Plan of Land in Waterboro, Maine.

The purpose of this deed is to release the Town of Waterboro's interest, if any, in said Lot 1603, which interest is derived from the mature tax leins listed below and recorded in the York County Registry of Deeds:

August 18 2011---Book 16148 Page 67

This conveyance is benefited by and burdened by the rights, easements, covenants, conditions and restrictions as are included in conveyances of other lots as shown on said Plan herein before referred to, to such extent as the same are currently binding and enforceable.

**TO HAVE AND TO HOLD**, the same, together with all the privileges and appurtenances thereunto belonging to the said **AZARA S ERIC**, as joint tentants, heirs and assigns forever.

**IN WITNESS WHEREOF**, The Said Inhabitants of the Town of Waterboro has caused this instrument to be signed and sealed by, Dennis G. Abbott, Jon C. Gale, Gordon Littlefield, Jr, Tim Neill. and Dwayne Woodsome, its duly authorized Selectmen, this \_\_\_\_ day of the month of \_\_\_\_\_, 2016.

SIGNED, SEALED AND DELIVERED  
IN THE PRESENCE OF:

INHABITANTS OF THE  
TOWN OF WATERBORO

\_\_\_\_\_

By: \_\_\_\_\_  
Dennis G. Abbott

\_\_\_\_\_

By: \_\_\_\_\_  
Jon C. Gale

\_\_\_\_\_

By: \_\_\_\_\_  
Gordon Littlefield, Jr

\_\_\_\_\_

By: \_\_\_\_\_  
Tim Neill

\_\_\_\_\_

By: \_\_\_\_\_  
Dwayne Woodsome

STATE OF MAINE  
COUNTY OF YORK ss

\_\_\_\_\_

Then personally appeared the above-named Dennis G. Abbott, Jon C. Gale, Tammy Jo Girard, Gordon Littlefield, Jr. and David Woodsome are Selectmen thereunto duly authorized, Selectmen for the Town of Waterboro, and acknowledged the foregoing instrument to their free act and deed in their said capacity.

Before me,

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Print name



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## Shoreland Zoning Ordinance for the Municipality of WATERBORO

---

1. **Purposes.** The purposes of this Ordinance are to further the maintenance of safe and healthful conditions; to prevent and control water pollution; to protect fish spawning grounds, aquatic life, bird and other wildlife habitat; to protect buildings and lands from flooding and accelerated erosion; to protect archaeological and historic resources; to protect freshwater wetlands; to control building sites, placement of structures and land uses; to conserve shore cover, and visual as well as actual points of access to inland waters; to conserve natural beauty and open space; and to anticipate and respond to the impacts of development in shoreland areas.
2. **Authority.** This Ordinance has been prepared in accordance with the provisions of Title 38 sections 435-449 of the Maine Revised Statutes Annotated (M.R.S.A.).
3. **Applicability.** This Ordinance applies to all land areas within 250 feet, horizontal distance, of the
  - normal high-water line of any great pond or river
  - upland edge of a freshwater wetland,

and all land areas within 75 feet, horizontal distance, of the normal high-water line of a stream.

This Ordinance also applies to any structure built on, over or abutting a dock, wharf or pier, or other structure extending over or located below the normal high-water line of a water body or within a wetland.

4. **Effective Date of Ordinance; March 12, 1977 , Effective date of amendments; \_\_\_\_\_**
5. **Availability.** A certified copy of this Ordinance shall be filed with the Municipal Clerk and shall be accessible to any member of the public. Copies shall be made available to the public at reasonable cost at the expense of the person making the request. Notice of availability of this Ordinance shall be posted.
6. **Severability.** Should any section or provision of this Ordinance be declared by the courts to be invalid, such decision shall not invalidate any other section or provision of the Ordinance.
7. **Conflicts with Other Ordinances.** Whenever a provision of this Ordinance conflicts with or is inconsistent with another provision of this Ordinance or of any other ordinance, regulation or statute administered by the municipality, the more restrictive provision shall control.
8. **Amendments.** This Ordinance may be amended by majority vote of the legislative body. Copies of amendments, attested and signed by the Municipal Clerk, shall be submitted to the Commissioner of the Department of Environmental Protection following adoption by the municipal legislative body and shall not be effective unless approved by the Commissioner. If the Commissioner fails to act on any amendment within forty-five (45) days of his/her receipt of the amendment, the amendment is automatically approved. Any application for a permit submitted to the municipality within the forty-five (45) day period shall be governed by the terms of the amendment, if such amendment is approved by the Commissioner.
9. **Districts and Zoning Map**
- A. **Official Shoreland Zoning Map.** The areas to which this Ordinance is applicable are hereby divided into the following districts as shown on the Official Shoreland Zoning Map(s) which is (are) made a part of this Ordinance:
- (1)Resource Protection
  - (2)Limited Residential
  - (3) General Development I
  - (4) Limited Commercial
  - (5) Stream Protection

**B. Scale of Map.** The Official Shoreland Zoning Map shall be drawn at a scale of not less than: 1 inch = 2000 feet. District boundaries shall be clearly delineated and a legend indicating the symbols for each district shall be placed on the map.

**C. Certification of Official Shoreland Zoning Map.** The Official Shoreland Zoning Map shall be certified by the attested signature of the Municipal Clerk and shall be located in the municipal office. In the event the municipality does not have a municipal office, the Municipal Clerk shall be the custodian of the map.

**D. Changes to the Official Shoreland Zoning Map.** If amendments, in accordance with Section 8, are made in the district boundaries or other matter portrayed on the Official Shoreland Zoning Map, such changes shall be made on the Official Shoreland Zoning Map within thirty (30) days after the amendment has been approved by the Commissioner of the Department of Environmental Protection.

**10. Interpretation of District Boundaries.** Unless otherwise set forth on the Official Shoreland Zoning Map, district boundary lines are property lines, the centerlines of streets, roads and rights of way, and the boundaries of the shoreland area as defined herein. Where uncertainty exists as to the exact location of district boundary lines, the Board of Appeals shall be the final authority as to location.

**11. Land Use Requirements.** Except as hereinafter specified, no building, structure or land shall hereafter be used or occupied, and no building or structure or part thereof shall hereafter be erected, constructed, expanded, moved, or altered and no new lot shall be created except in conformity with all of the regulations herein specified for the district in which it is located, unless a variance is granted

## **12. Non-conformance**

**A. Purpose.** It is the intent of this Ordinance to promote land use conformities, except that non-conforming conditions that existed before the effective date of this Ordinance or amendments thereto shall be allowed to continue, subject to the requirements set forth in Section 12. Except as otherwise provided in this Ordinance, a non-conforming condition shall not be permitted to become more non-conforming.

### **B. General**

- (1) **Transfer of Ownership.** Non-conforming structures, lots, and uses may be transferred, and the new owner may continue the non-conforming use or continue to use the non-conforming structure or lot, subject to the provisions of this Ordinance.
- (2) **Repair and Maintenance.** This Ordinance allows, without a building permit, the normal upkeep and maintenance of non-conforming uses and structures. Repairing, replacing, or altering structural building components requires a building permit. The property owner is responsible for confirming with the code enforcement office as to whether a permit is required for proposed work prior to undertaking such work.

### **C. Non-conforming Structures**

- (1) **Expansions.** All new principal and accessory structures, excluding functionally water-dependent uses, must meet the water body, tributary stream, or wetland setback requirements contained in Section 15(B)(1). A non-conforming structure may be added to or expanded after obtaining a permit from the same permitting authority as that for a new structure, if such addition or expansion does not increase the non-conformity of the structure and is in accordance with subparagraphs (a) and (b) below.
  - (a) Expansion of any portion of a structure within 25 feet of the normal high-water line of a water body, tributary stream, or upland edge of a wetland is prohibited, even if the expansion will not increase nonconformity with the water body, tributary stream or wetland setback requirement. Expansion of an accessory structure that is located closer to the normal high-water line of a water body, tributary stream, or upland edge of a wetland than the principal structure is prohibited, even if the expansion will not increase nonconformity with the water body, tributary stream, or wetland setback requirement.

- (b) Notwithstanding paragraph (a), above, if a legally existing nonconforming principal structure is entirely located less than 25 feet from the normal high-water line of a water body, tributary stream, or upland edge of a wetland, that structure may be expanded as follows, as long as all other applicable municipal land use standards are met and the expansion is not prohibited by Section 12(C)(1).
- (i) The maximum total footprint for the principal structure may not be expanded to a size greater than 800 square feet or 30% larger than the footprint that existed on January 1, 1989, whichever is greater. The maximum height of the principal structure may not be made greater than 15 feet or the height of the existing structure, whichever is greater.
- (c) All other legally existing nonconforming principal and accessory structures that do not meet the water body, tributary stream, or wetland setback requirements may be expanded or altered as follows, as long as other applicable municipal land use standards are met and the expansion is not prohibited by Section 12(C)(1) or Section 12(C)(1)(a), above.
- (i) For structures located less than 75 feet from the normal high-water line of a water body, tributary stream, or upland edge of a wetland, the maximum combined total footprint for all structures may not be expanded to a size greater than 1,000 square feet or 30% larger than the footprint that existed on January 1, 1989, whichever is greater. The maximum height of any structure may not be made greater than 20 feet or the height of the existing structure, whichever is greater.
  - (ii) For structures located less than 100 feet from the normal high-water line of a great pond classified as GPA or a river flowing to a great pond classified as GPA, the maximum combined total footprint for all structures may not be expanded to a size greater than 1,500 square feet or 30% larger than the footprint that existed on January 1, 1989, whichever is greater. The maximum height of any structure shall not be made greater than 25 feet or the height of the existing structure, whichever is greater. Any portion of those structures located less than 75 feet from the normal high-water line of a water body, tributary stream, or upland edge of a wetland must meet the footprint and height limits in Section 12(C)(1)(b)(i) and Section 12(C)(1)(c)(i), above.
  - (iii) In addition to the limitations in subparagraphs (i) and (ii), for structures that are legally nonconforming due to their location within the Resource Protection District when located at less than 250 feet from the normal high-water line of a water body or the upland edge of a wetland, the maximum combined total footprint for all structures may not be expanded to a size greater than 1,500 square feet or 30% larger than the footprint that existed at the time the Resource Protection District was established on the lot, whichever is greater. The maximum height of any structure may not be made greater than 25 feet or the height of the existing structure, whichever is greater, except that any portion of those structures located less than 75 feet from the normal high-water line of a water body, tributary stream, or upland edge of a wetland must meet the footprint and height limits in Section 12(C)(1)(b)(i) and Section 12(C)(1)(c)(i), above.
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- (d) An approved plan for expansion of a nonconforming structure must be recorded by the applicant with the registry of deeds, within 90 days of approval. The recorded plan must show the existing and proposed footprint of the non-conforming structure, the existing and proposed structure height, the footprint of any other structures on the parcel, the shoreland zone boundary and evidence of approval by the municipal review authority.
- (2) **Foundations.** Whenever a new, enlarged, or replacement foundation is constructed under a non-conforming structure, the new foundation may not be elevated more than three feet higher than the foundation being replaced, and the structure and new foundation must be placed such that the setback requirement is met to the greatest practical extent as determined by the Planning Board or its designee, basing its decision on the criteria specified in Section 12(C)(3) Relocation, below.
- (3) **Relocation.** A non-conforming structure may be relocated within the boundaries of the parcel on which the structure is located provided that the site of relocation conforms to all setback requirements to the greatest practical extent as determined by the Planning Board or its designee, and provided that the applicant demonstrates that the present subsurface sewage disposal system meets the requirements of State law and the State of Maine Subsurface Wastewater Disposal Rules (Rules), or that a new system can be installed in compliance with the law and said Rules. In no case shall a structure be relocated in a manner that causes the structure to be more non-conforming.

In determining whether the building relocation meets the setback to the greatest practical extent, the Planning Board or its designee shall consider the size of the lot, the slope of the land, the potential for soil erosion, the location of other structures on the property and on adjacent properties, the location of the septic system and other on-site soils suitable for septic systems, and the type and amount of vegetation to be removed to accomplish the relocation.

When it is necessary to remove vegetation within the water or wetland setback area in order to relocate a structure, the Planning Board shall require replanting of native vegetation to compensate for the destroyed vegetation in accordance with Section 15(S). In addition, the area from which the relocated structure was removed must be replanted with vegetation. Replanting shall be required as follows:

- (a) Trees removed in order to relocate a structure must be replanted with at least one native tree, three (3) feet in height, for every tree removed. If more than five trees are planted, no one species of tree shall make up more than 50% of the number of trees planted. Replaced trees must be planted no further from the water or wetland than the trees that were removed.

Other woody and herbaceous vegetation, and ground cover, that are removed or destroyed in order to relocate a structure must be re-established. An area at least the same size as the area where vegetation and/or ground cover was disturbed, damaged, or removed must be reestablished within the setback area. The vegetation and/or ground cover must consist of similar native vegetation and/or ground cover that was disturbed, destroyed or removed.

(b) Where feasible, when a structure is relocated on a parcel the original location of the structure shall be replanted with vegetation which may consist of grasses, shrubs, trees, or a combination thereof.

- (4) **Reconstruction or Replacement.** Any non-conforming structure which is located less than the required setback from a water body, tributary stream, or wetland and which is removed, or damaged or destroyed, regardless of the cause, by more than 50% of the market value of the structure before such damage, destruction or removal, may be reconstructed or replaced provided that a permit is obtained within 12 months of the date of said damage, destruction, or removal, and provided that such reconstruction or replacement is in compliance with the water body, tributary stream or wetland setback requirement to the greatest practical extent as determined by the Planning Board or its designee in accordance with the purposes of this Ordinance. In no case shall a structure be reconstructed or replaced so as to increase its non-conformity. If the reconstructed or replacement structure is less than the required setback it shall not be any larger than the original structure, except as allowed pursuant to Section 12(C)(1) above, as determined by the non-conforming footprint of the reconstructed or replaced structure at its new location. If the total footprint of the original structure can be relocated or reconstructed beyond the required setback area, no portion of the relocated or reconstructed structure shall be replaced or constructed at less than the setback requirement for a new structure. When it is necessary to remove vegetation in order to replace or reconstruct a structure, vegetation shall be replanted in accordance with Section 12(C)(3) above.

Any non-conforming structure which is located less than the required setback from a water body, tributary stream, or wetland and which is removed by 50% or less of the market value, or is damaged or destroyed by 50% or less of the market value of the structure, excluding normal maintenance and repair, may be reconstructed in place if a permit is obtained from the Code Enforcement Officer within one year of such damage, destruction, or removal.

In determining whether the building reconstruction or replacement meets the setback to the greatest practical extent the Planning Board or its designee shall consider, in addition to the criteria in Section 12(C)(3) above, the physical condition and type of foundation present, if any.

- (5) **Change of Use of a Non-conforming Structure.** The use of a non-conforming structure may not be changed to another non-conforming use unless the Planning Board, after receiving a written application, determines that the new use will have no greater adverse impact on the water body, tributary stream, or wetland, or on the subject or adjacent properties and resources than the existing use.

In determining that no greater adverse impact will occur, the Planning Board shall require written documentation from the applicant, regarding the probable effects on public health and safety, erosion and sedimentation, water quality, fish and wildlife habitat, vegetative cover, visual and actual points of public access to waters, natural beauty, floodplain management, archaeological and historic resources, and commercial fishing and maritime activities, and other functionally water-dependent uses.

#### **D. Non-conforming Uses**

- (1) **Expansions.** Expansions of non-conforming uses are prohibited, except that non-conforming residential uses may, after obtaining a permit from the Planning Board, be expanded within existing residential structures or within expansions of such structures as allowed in Section 12(C)(1) above.
- (2) **Resumption Prohibited.** A lot, building or structure in or on which a non-conforming use is discontinued for a period exceeding one year, or which is superseded by a conforming use, may not again be devoted to a non-conforming use
- (3) **Change of Use.** An existing non-conforming use may be changed to another non-conforming use provided that the proposed use has no greater adverse impact on the subject and adjacent properties and resources than the former use, as determined by the Planning Board. This determination of no greater impact shall be made according to criteria in Section 12(C)(5).

#### **E. Non-conforming Lots**

- (1) **Non-conforming Lots:** A non-conforming lot of record as of the effective date of this Ordinance or amendment thereto may be built upon, without the need for a variance, provided that such lot is in separate ownership and not contiguous with any other lot in the same ownership, and that all provisions of this Ordinance except lot area, lot width and shore frontage can be met. Variances relating to setback or other requirements not involving lot area, lot width or shore frontage shall be obtained by action of the Board of Appeals.
- (2) **Contiguous Built Lots:** If two or more contiguous lots or parcels are in a single or joint ownership of record at the time of adoption of this Ordinance, if all or part of the lots do not meet the dimensional requirements of this Ordinance, and if a principal use or structure exists on each lot, the non-conforming lots may be conveyed separately or together, provided that the *State Minimum Lot Size Law* (12 M.R.S.A. sections 4807-A through 4807-D) and the State of Maine Subsurface Wastewater Disposal Rules are complied with.

If two or more principal uses or structures existed on a single lot of record on the effective date of this ordinance, each may be sold on a separate lot provided that the above referenced law and rules are complied with. When such lots are divided each lot thus created must be as conforming as possible to the dimensional requirements of this Ordinance.

- (3) **Contiguous Lots - Vacant or Partially Built:** If two or more contiguous lots or parcels are in single or joint ownership of record at the time of or since adoption or amendment of this Ordinance, if any of these lots do not individually meet the dimensional requirements of this Ordinance or subsequent amendments, and if one or more of the lots are vacant or contain no principal structure the lots shall be combined to the extent necessary to meet the dimensional requirements.

This provision shall not apply to 2 or more contiguous lots, at least one of which is non-conforming, owned by the same person or persons on the effective date of this Ordinance and recorded in the registry of deeds if the lot is served by a public sewer or can accommodate a subsurface sewage disposal system in conformance with the State of Maine Subsurface Wastewater Disposal Rules; and

- (a) Each lot contains at least 100 feet of shore frontage and at least 20,000 square feet of lot area; or
- (b) Any lots that do not meet the frontage and lot size requirements of Section 12(E)(3)(a) are reconfigured or combined so that each new lot contains at least 100 feet of shore frontage and 20,000 square feet of lot area.

### 13. Establishment of Districts

**A. Resource Protection District.** The Resource Protection District includes areas in which development would adversely affect water quality, productive habitat, biological ecosystems, or scenic and natural values. This district shall include the following areas when they occur within the limits of the shoreland zone, exclusive of the Stream Protection District, except that areas which are currently developed and areas which meet the criteria for the Limited Commercial, General Development I, need not be included within the Resource Protection District.

- (1) Floodplains along rivers and floodplains along artificially formed great ponds along rivers, defined by the 100 year floodplain as designated on the Federal Emergency Management Agency's (FEMA) Flood Insurance Rate Maps or Flood Hazard Boundary Maps, or the flood of record, or in the absence of these, by soil types identified as recent floodplain soils. This district shall also include 100 year floodplains adjacent to tidal waters as shown on FEMA's Flood Insurance Rate Maps or Flood Hazard Boundary Maps.
- (2) Areas of two or more contiguous acres with sustained slopes of 20% or greater.
- (3) Areas of two (2) or more contiguous acres supporting wetland vegetation and hydric soils, which are not part of a freshwater or coastal wetland as defined, and which are not surficially connected to a water body during the period of normal high water.
- (4) Land areas along rivers subject to severe bank erosion, undercutting, or river bed movement, and lands adjacent to tidal waters which are subject to severe erosion or mass movement, such as steep coastal bluffs

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- B. Limited Residential District.** The Limited Residential District includes those areas suitable for residential and recreational development. It includes areas other than those in the Resource Protection District, or Stream Protection District, and areas which are used less intensively than those in the Limited Commercial District, the General Development Districts, or the Commercial Fisheries/Maritime Activities District.
- C. General Development District.** The General Development I District includes the following; areas of two or more contiguous acres devoted to residential use or recreational activities or a mix of such activities.
- D. Stream Protection District.** The Stream Protection District includes all land areas within seventy-five (75) feet, horizontal distance, of the normal high-water line of a stream, exclusive of those areas within two-hundred and fifty (250) feet, horizontal distance, of the normal high-water line of a great pond, or river, or within two hundred and fifty (250) feet, horizontal distance, of the upland edge of a freshwater or coastal wetland. Where a stream and its associated shoreland area are located within two-hundred and fifty (250) feet, horizontal distance, of the above water bodies or wetlands, that land area shall be regulated under the terms of the shoreland district associated with that water body or wetland.
- E. Limited Commercial District.** The Limited Commercial District includes areas of mixed, light commercial and residential uses, exclusive of the Stream Protection District, which should not be developed as intensively as the General Development District. This district includes areas of two or more contiguous acres in size devoted to a mix of residential and low intensity business and light commercial uses. Industrial uses are prohibited.

**14. Table of Land Uses.** All land use activities, as indicated in Table 1, Land Uses in the Shoreland Zone, shall conform with all of the applicable land use standards in Section 15. The district designation for a particular site shall be determined from the Official Shoreland Zoning Map.

**Key to Table 1:**

Yes - Allowed (permit may be required and the use must comply with all applicable land use standards.)

No - Prohibited

PB - Allowed with permit issued by the Planning Board.

CEO - Allowed with permit issued by the Code Enforcement Officer

LPI - Allowed with permit issued by the Local Plumbing Inspector

**Abbreviations:**

RP - Resource Protection      GD General Development

LR - Limited Residential      SP -Stream Protection

LC- Limited Commercial

**TABLE 1. LAND USES IN THE SHORELAND ZONE**

<u>Land Uses</u>	<u>Districts</u>				
	<u>SP</u>	<u>RP</u>	<u>LR</u>	<u>LC</u>	<u>GD</u>
1. Non-intensive recreational uses not requiring structures such as hunting, fishing and hiking	yes	yes	yes	yes	yes
2. Motorized vehicular traffic on existing roads and trails	yes	yes	yes	yes	yes
3. Forest management activities except for timber harvesting & land management roads	yes	yes	yes	yes	yes
4. Timber harvesting	yes	ceo	yes	yes	yes
5. Clearing or removal of vegetation for activities other than timber harvesting	ceo	ceo <sup>1</sup>	yes	yes	yes
6. Fire prevention activities	yes	yes	yes	yes	yes
7. Wildlife management practices	yes	yes	yes	yes	yes
8. Soil and water conservation practices	yes	yes	yes	yes	yes
9. Mineral exploration	no	yes <sup>2</sup>	yes <sup>2</sup>	yes	no
10. Mineral extraction including sand and gravel extraction	no	PB	PB	PB	PB
11. Surveying and resource analysis	yes	yes	yes	yes	yes
12. Emergency operations	yes	yes	yes	yes	yes
13. Agriculture	yes	PB	yes	yes	yes
14. Aquaculture	PB	PB	PB	yes	yes
15. Principal structures and uses					
A. One and two family residential, including driveways	PB <sup>4</sup>	PB <sup>9</sup>	ceo	ceo	ceo
B. Multi-unit residential	no	no	PB	PB	PB
C. Commercial	no	no	no	PB	PB
D. Industrial	no	no	no	no	no
E. Governmental and institutional	no	no	PB	PB	PB
F. Small non-residential facilities for educational, scientific, or nature Interpretation purposes	PB <sup>4</sup>	PB	ceo	ceo	ceo
16. Structure accessory to allowed uses	PB <sup>4</sup>	PB	ceo	ceo	ceo
17. Piers, docks, wharfs, bridges and other structures and uses extending over or below the normal high water line or within a wetland	<u>Not subject to regulation by the Town of Waterboro</u>				
18. Conversions of seasonal residence to year round residence	LPI	LPI	LPI	LPI	LPI
19. Home occupations	ceo	ceo	ceo	ceo	ceo
20. Private sewage disposal systems for allowed uses	LPI	LPI	LPI	LPI	LPI
21. Essential services					
A. Roadside distribution lines (34.5kV and lower)	ceo <sup>6</sup>	ceo <sup>6</sup>	ceo	ceo	ceo
B. Non-roadside or cross-country distribution lines involving ten poles or less in the shoreland zone	PB <sup>6</sup>	PB <sup>6</sup>	ceo	ceo	ceo
C. Non-roadside or cross-country distribution lines involving eleven or More poles in the shoreland zone	PB <sup>6</sup>	PB <sup>6</sup>	PB	PB	PB
D. Other essential services	PB <sup>6</sup>	PB <sup>6</sup>	PB	PB	PB
22. Service drops, as defined, to allowed uses	ceo	ceo	ceo	ceo	ceo
23. Public and private recreational areas involving mining and structural development	PB	PB	PB	PB	ceo
24. Individual or private campsites	ceo	ceo	ceo	ceo	ceo
25. Campgrounds	no	no <sup>7</sup>	PB	PB	PB
26. Road Construction	PB	no <sup>8</sup>	PB	PB	PB
27. Land management roads	PB	PB	yes	yes	yes
28. Parking facilities	no	no <sup>7</sup>	PB	PB	PB
29. Marinas	PB	no	PB	PB	PB
30. Filling and earth moving of <10 cubic yards	ceo	ceo	ceo	ceo	ceo

**TABLE 1. LAND USES IN THE SHORELAND ZONE (con't)**

<u>Land Uses</u>	<u>District</u>				
	<u>SP</u>	<u>RP</u>	<u>LR</u>	<u>LC</u>	<u>GD I</u>
31. Filling and earth moving of >10 cubic yards	PB	PB	ceo	ceo	ceo
32. Signs	ceo	ceo	ceo	ceo	ceo
33. Uses similar to allowed uses	ceo	ceo	ceo	ceo	ceo
34. Uses similar to uses requiring a CEO permit	ceo	ceo	ceo	ceo	ceo
35. Uses similar to uses requiring a PB permit	PB	PB	PB	PB	PB

<sup>1</sup> In RP not allowed within 75 feet horizontal distance, of the normal high water line or great ponds, except to remove safety hazards.  
<sup>2</sup> Requires permit from Code Enforcement Officer if more than 100 square feet of surface area, in total, is disturbed.  
<sup>3</sup> In RP not allowed in areas so designated because of wildlife value.  
<sup>4</sup> Provided that a variance from the setback requirement is obtained from the Board of Appeals.  
<sup>5</sup> Functionally water-dependent uses are uses accessory to such water dependent uses only (See note on previous page).  
<sup>6</sup> See further restrictions in Section 15(L)(2).  
<sup>7</sup> Except when area is zoned for resource protection due to floodplain criteria in which case a permit is required from the PB.  
<sup>8</sup> Except as provided in Section 15(H)(4).  
<sup>9</sup> Single family residential structures may be allowed by special exception only according to the provisions of Section 16(E). Special Exceptions. Two-family residential structures are prohibited.  
<sup>10</sup> Except for commercial uses otherwise listed in this table, such as marinas and campgrounds, that are allowed in the respective district.

Note: A person performing any of the following activities shall require a permit from the Department of Environmental Protection pursuant to 38 M.R.S.A. section 480-C, if the activity occurs in, on, over or adjacent to any freshwater, coastal wetland, great pond, river, stream or rook, and operates in such a manner that material or soil may be washed into them;

- A. Dredging, bulldozing, removing soil or displacing soil, sand, vegetation or other soils
- B. Draining or otherwise de-watering
- C. Filling including adding sand or other material to a sand dune
- D. any construction or alteration of any permanent structure.

**15. Land Use Standards.** All land use activities within the shoreland zone shall conform with the following provisions, if applicable.

**A. Minimum Lot Standards**

	<b>Minimum Lot Area (sq. ft.)</b>	<b>Minimum Shore Frontage</b>
(1)		
(a) Residential dwelling unit		
(ii) Within the Shoreland Zone Adjacent to Non-Tidal Areas	40,000	200
(a) Governmental, Institutional, Commercial or Industrial per principal structure		
(i) Within the Shoreland Zone Adjacent to Non-tidal Areas	60,000	300

(b) Public and Private Recreational Facilities

(i) Within the Shoreland Zone Adjacent to Tidal and non-tidal areas 40,000 200

(2) Land below the normal high-water line of a water body or upland edge of a wetland and land beneath roads serving more than two (2) lots shall not be included toward calculating minimum lot area.

(3) Lots located on opposite sides of a public or private road shall be considered each a separate tract or parcel of land unless such road was established by the owner of land on both sides thereof after September 22, 1971.

(4) The minimum width of any portion of any lot within one hundred (100) feet, horizontal distance, of the normal high-water line of a water body or upland edge of a wetland shall be equal to or greater than the shore frontage requirement for a lot with the proposed use.

(5) If more than one residential dwelling unit, principal governmental, institutional, commercial or industrial structure or use, or combination thereof, is constructed or established on a single parcel, all dimensional requirements shall be met for each additional dwelling unit, principal structure, or use.

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(6) Clustered housing within the shoreland zone provided that the overall dimensional requirements, including frontage and lot area per dwelling unit, are met. When determining whether dimensional requirements are met, only land area within the shoreland zone shall be considered.

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**B. Principal and Accessory Structures**

(1) All new principal and accessory structures shall be set back at least one hundred (100) feet, horizontal distance, from the normal high-water line of great ponds classified GPA and rivers that flow to great ponds classified GPA, and seventy-five (75) feet, horizontal distance, from the normal high-water line of other water bodies, tributary streams, or the upland edge of a wetland, except that in the General Development I District the setback from the normal high-water line shall be at least twenty five (25) feet, horizontal distance. In the Resource Protection District the setback requirement shall be 250 feet, horizontal distance, except for structures, roads, parking spaces or other regulated objects specifically allowed in that district in which case the setback requirements specified above shall apply.

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**In addition:**

- (a) The water body, tributary stream, or wetland setback provision shall neither apply to structures which require direct access to the water body or wetland as an operational necessity, such as piers, docks and retaining walls, nor to other functionally water-dependent uses.
  - (b) All principal structures along Significant River Segments as listed in 38 M.R.S.A. section 437 (see Appendix A), shall be set back a minimum of one hundred and twenty-five (125) feet, horizontal distance, from the normal high-water line and shall be screened from the river by existing vegetation. This provision does not apply to structures related to hydropower facilities.
  - (c) The total area of all structures, parking lots and other non-vegetated surfaces, within the shoreland zone shall not exceed 20 percent of the lot, including land area previously developed or built upon.
  - (d) On a non-conforming lot of record on which only a residential structure exists, and it is not possible to place an accessory structure meeting the required water body, tributary stream or wetland setbacks, the code enforcement officer may issue a permit to place a single accessory structure, with no utilities, for the storage of yard tools and similar equipment. Such accessory structure shall not exceed eighty (80) square feet in area nor eight (8) feet in height, and shall be located as far from the shoreline or tributary stream as practical and shall meet all other applicable standards, including lot coverage and vegetation clearing limitations. In no case shall the structure be located closer to the shoreline or tributary stream than the principal structure.
- (2) Principal or accessory structures and expansions of existing structures which are permitted in the Resource Protection, Limited Residential, and Stream Protection Districts, shall not exceed thirty-five (35) feet in height. This provision shall not apply to structures such as transmission towers, windmills, antennas, and similar structures having no floor area. Cupolas and similar structures, with no floor area, are exempt from this limit.
- (3) The lowest floor elevation or openings of all buildings and structures, including basements, shall be elevated at least one foot above the elevation of the 100 year flood, the flood of record, or in the absence of these, the flood as defined by soil types identified as recent floodplain soils. In those municipalities that participate in the National Flood Insurance Program and have adopted the most current version, of the Floodplain Management Ordinance, accessory structures may be placed in accordance with the standards of that ordinance and need not meet the elevation requirements of this paragraph.

For the purposes of calculating lot coverage, non-vegetated surfaces include, but are not limited to the following: structures, driveways, parking areas, and other areas from which vegetation has been removed. Naturally occurring ledge and rock outcroppings are not counted as non-vegetated surfaces when calculating lot coverage .

- (4) Retaining walls that are not necessary for erosion control shall meet the structure setback requirement, except for low retaining walls and associated fill provided all of the following conditions are met:
- (a) The site has been previously altered and an effective vegetated buffer does not exist;
  - (b) The wall(s) is(are) at least 25 feet, horizontal distance, from the normal high-water line of a water body, tributary stream, or upland edge of a wetland;
  - (c) The site where the retaining wall will be constructed is legally existing lawn or is a site eroding from lack of naturally occurring vegetation, and which cannot be stabilized with vegetative plantings;
  - (d) The total height of the wall(s), in the aggregate, are no more than 24 inches;
  - (e) Retaining walls are located outside of the 100-year floodplain on rivers, streams, coastal wetlands, and tributary streams, as designated on the Federal Emergency Management Agency's (FEMA) Flood Insurance Rate Maps or Flood Hazard Boundary Maps, or the flood of record, or in the absence of these, by soil types identified as recent flood plain soils.
  - (f) The area behind the wall is revegetated with grass, shrubs, trees, or a combination thereof, and no further structural development will occur within the setback area, including patios and decks; and
  - (g) A vegetated buffer area is established within 25 feet, horizontal distance, of the normal high-water line of a water body, tributary stream, or upland edge of a wetland when a natural buffer area does not exist. The buffer area must meet the following characteristics:
    - (i) The buffer must include shrubs and other woody and herbaceous vegetation. Where natural ground cover is lacking the area must be supplemented with leaf or bark mulch;
    - (ii) Vegetation plantings must be in quantities sufficient to retard erosion and provide for effective infiltration of stormwater runoff;
    - (iii) Only native species may be used to establish the buffer area;
    - (iv) A minimum buffer width of 15 feet, horizontal distance, is required, measured perpendicularly to the normal high-water line or upland edge of a wetland;
    - (v) A footpath not to exceed the standards in Section 15(P)(2)(a), may traverse the buffer;

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**NOTE:** If the wall and associated soil disturbance occurs within 75 feet, horizontal distance, of a water body, tributary stream or coastal wetland, a permit pursuant to the *Natural Resource Protection Act* is required from the Department of Environmental Protection.

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- (5) Notwithstanding the requirements stated above, stairways or similar structures may be allowed with a permit from the Code Enforcement Officer, to provide shoreline access in areas of steep

slopes or unstable soils provided: that the structure is limited to a maximum of four (4) feet in width; that the structure does not extend below or over the normal high-water line of a water body or upland edge of a wetland (unless permitted by the Department of Environmental Protection pursuant to the *Natural Resources Protection Act*, 38 M.R.S.A. section 480-C); and that the applicant demonstrates that no reasonable access alternative exists on the property.

**C. Piers, Docks, Wharves, Bridges and Other Structures and Uses Extending Over or Below the Normal High-Water Line of a Water Body or Within a Wetland, and Shoreline Stabilization.**

Waterboro doesn't regulate, enforce or issue building permits for; piers, docks, wharfs, bridges extending over or below the normal high-water line or within a wetland.

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**NOTE:** A structure constructed on a float or floats is prohibited unless it is designed to function as, and is registered-with the Maine Department of Inland Fisheries and Wildlife as a watercraft.

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Vegetation may be removed in excess of the standards in Section 15(P) of this ordinance in order to conduct shoreline stabilization of an eroding shoreline, provided that a permit is obtained from the Planning Board. Construction equipment must access the shoreline by barge when feasible as determined by the Planning Board.

- When necessary, the removal of trees and other vegetation to allow for construction equipment access to the stabilization site via land must be limited to no more than 12 feet in width. When the stabilization project is complete the construction equipment access way must be restored-
- Revegetation must occur in accordance with Section 15(S).

**D. Campgrounds.** Campgrounds shall conform to the minimum requirements imposed under State licensing procedures and the following:

- (1) Campgrounds shall contain a minimum of five thousand (5,000) square feet of land, not including roads and driveways, for each site. Land supporting wetland vegetation, and land below the normal high-water line of a water body shall not be included in calculating land area per site.
- (2) The areas intended for placement of a recreational vehicle, tent or shelter, and utility and service buildings shall be set back a minimum of one hundred (100) feet, horizontal distance, from the normal high-water line of a great pond classified GPA or a river flowing to a great pond classified GPA, and seventy-five (75) feet, horizontal distance, from the normal high-water line of other water bodies, tributary streams, or the upland edge of a wetland.

**E. Individual Private Campsites.** Individual private campsites not associated with campgrounds are allowed provided the following conditions are met:

- (1) One campsite per lot existing on the effective date of this Ordinance, or thirty thousand (30,000) square feet of lot area within the shoreland zone, whichever is less, may be permitted.
- (2) When an individual private campsite is proposed on a lot that contains another principal use and/or structure, the lot must contain the minimum lot dimensional requirements for the principal structure and/or use, and the individual private campsite separately.
- (3) Campsite placement on any lot, including the area intended for a recreational vehicle or tent platform, shall be set back one hundred (100) feet, horizontal distance, from the normal high-water line of a great pond classified GPA or river flowing to a great pond classified GPA, and seventy-five (75) feet, horizontal distance, from the normal high-water line of other water bodies, tributary streams, or the upland edge of a wetland.
- (4) Only one recreational vehicle shall be allowed on a campsite. The recreational vehicle shall not be located on any type of permanent foundation except for a gravel pad, and no structure except a canopy shall be attached to the recreational vehicle.
- (5) The clearing of vegetation for the siting of the recreational vehicle, tent or similar shelter in a Resource Protection District shall be limited to one thousand (1000) square feet.
- (6) A written sewage disposal plan describing the proposed method and location of sewage disposal shall be required for each campsite and shall be approved by the Local Plumbing Inspector. Where disposal is off-site, written authorization from the receiving facility or land owner is required.
- (7) When a recreational vehicle, tent or similar shelter is placed on-site for more than one hundred and twenty (120) days per year, all requirements for residential structures shall be met, including the installation of a subsurface sewage disposal system in compliance with the State of Maine Subsurface Wastewater Disposal Rules unless served by public sewage facilities.

**F. Commercial and Industrial Uses.** The following new commercial and industrial uses are prohibited within the shoreland zone adjacent to great ponds classified GPA, and rivers and streams which flow to great ponds classified GPA:

- (1) Auto washing facilities
- (2) Auto or other vehicle service and/or repair operations, including body shops
- (3) Chemical and bacteriological laboratories
- (4) Storage and or sales of chemicals, including herbicides, pesticides or fertilizers, other than amounts normally associated with individual households or farms
- (5) Junk yards, recycling yards, lumber processing or sales.
- (6) Commercial painting, wood preserving, and furniture stripping
- (7) Dry cleaning establishments
- (8) Electronic circuit assembly
- (9) Laundromats, unless connected to a sanitary sewer
- (10) Metal plating, finishing, or polishing
- (11) Petroleum or petroleum product storage and/or sale except storage on same property as use occurs and except for storage and sales associated with marinas
- (12) Photographic processing
- (13) Printing
- (14) Vehicle sales, repair or body repair or painting.

**G. Parking Areas** This section entirely DEP text

- (1) Parking areas shall meet the shoreline and tributary stream setback requirements for structures for the district in which such areas are located, except that in the Commercial Fisheries/Maritime Activities District parking areas shall be set back at least twenty-five (25) feet, horizontal distance, from the shoreline. The setback requirement for parking areas serving public boat launching facilities in Districts other than the General Development I District and Commercial Fisheries/Maritime Activities District shall be no less than fifty (50) feet, horizontal distance, from the shoreline or tributary stream if the Planning Board finds that no other reasonable alternative exists further from the shoreline or tributary stream.

- (2) Parking areas shall be adequately sized for the proposed use and shall be designed to prevent storm water runoff from flowing directly into a water body, tributary stream or wetland and where feasible, to retain all runoff on-site.
- (3) In determining the appropriate size of proposed parking facilities, the following shall apply:
  - (a) Typical parking space: Approximately ten (10) feet wide and twenty (20) feet long, except that parking spaces for a vehicle and boat trailer shall be forty (40) feet long.
  - (b) Internal travel aisles: Approximately twenty (20) feet wide.

**H. Roads and Driveways.** The following standards shall apply to the construction of roads and/or driveways and drainage systems, culverts and other related features.

- (1) Roads and driveways shall be set back at least one-hundred (100) feet, horizontal distance, from the normal high-water line of a great pond classified GPA or a river that flows to a great pond classified GPA, and seventy-five (75) feet, horizontal distance from the normal high-water line of other water bodies, tributary streams, or the upland edge of a wetland unless no reasonable alternative exists as determined by the Planning Board. If no other reasonable alternative exists, the road and/or driveway setback requirement shall be no less than fifty (50) feet, horizontal distance, upon clear showing by the applicant that appropriate techniques will be used to prevent sedimentation of the water body, tributary stream, or wetland. Such techniques may include, but are not limited to, the installation of settling basins, and/or the effective use of additional ditch relief culverts and turnouts placed so as to avoid sedimentation of the water body, tributary stream, or wetland.

On slopes of greater than twenty (20) percent the road and/or driveway setback shall be increased by ten (10) feet, horizontal distance, for each five (5) percent increase in slope above twenty (20) percent.

Section 15 (H)(1) does not apply to approaches to water crossings or to roads or driveways that provide access to permitted structures and facilities located nearer to the shoreline or tributary stream due to an operational necessity, excluding temporary docks for recreational uses. Roads and driveways providing access to permitted structures within the setback area shall comply fully with the requirements of Section 15(H)(1) except for that portion of the road or driveway necessary for direct access to the structure.

- (2) Existing public roads may be expanded within the legal road right of way regardless of their setback from a water body, tributary stream or wetland.
- (3) New permanent roads are not allowed within the shoreland zone except:
  - (a) To provide access to structures or facilities within the zone; or
  - (b) When the applicant demonstrates that no reasonable alternative route exists outside the shoreland zone. When roads must be located within the shoreland zone they shall be set

back as far as practicable from the normal high-water line and screened from the river by existing vegetation.

- (4) New roads and driveways are prohibited in a Resource Protection District except that the Planning Board may grant a permit to construct a road or driveway to provide access to permitted uses within the district. A road or driveway may also be approved by the Planning Board in a Resource Protection District, upon a finding that no reasonable alternative route or location is available outside the district. When a road or driveway is permitted in a Resource Protection District the road and/or driveway shall be set back as far as practicable from the normal high-water line of a water body, tributary stream, or upland edge of a wetland. At no time may the Planning Board reduce the set back to less than 50 feet.
- (5) Road and driveway banks shall be no steeper than a slope of two (2) horizontal to one (1) vertical, and shall be graded and stabilized in accordance with the provisions for erosion and sedimentation control contained in Section 15(T).
- (6) Road and driveway grades shall be no greater than ten (10) percent except for segments of less than two hundred (200) feet.
- (7) In order to prevent road and driveway surface drainage from directly entering water bodies, tributary streams or wetlands, roads and driveways shall be designed, constructed, and maintained to empty onto an un-scarified buffer strip at least (50) feet plus two times the average slope, in width between the outflow point of the ditch or culvert and the normal high-water line of a water body, tributary stream, or upland edge of a wetland. Surface drainage which is directed to an un-scarified buffer strip shall be diffused or spread out to promote infiltration of the runoff and to minimize channelized flow of the drainage through the buffer strip.
- (8) Ditch relief (cross drainage) culverts, drainage dips and water turnouts shall be installed in a manner effective in directing drainage onto un-scarified buffer strips before the flow gains sufficient volume or head to erode the road, driveway, or ditch. To accomplish this, the following shall apply:
  - (a) Ditch relief culverts, drainage dips and associated water turnouts shall be spaced along the road, or driveway at intervals no greater than indicated in the following table:

<b>Grade (Percent)</b>	<b>Spacing (Feet)</b>
0-2	250
3-5	200-135
6-10	100-80
11-15	80-60
16-20	60-45
21 +	40

- (b) Drainage dips may be used in place of ditch relief culverts only where the grade is ten (10) percent or less.

- (c) On sections having slopes greater than ten (10) percent, ditch relief culverts shall be placed at approximately a thirty (30) degree angle downslope from a line perpendicular to the centerline of the road or driveway.
- (d) Ditch relief culverts shall be sufficiently sized and properly installed in order to allow for effective functioning, and their inlet and outlet ends shall be stabilized with appropriate materials.
- (9) Ditches, culverts, bridges, dips, water turnouts and other storm water runoff control installations associated with roads and driveways shall be maintained on a regular basis to assure effective functioning.

**I. Signs.** The following provisions shall govern the use of signs in the Resource Protection, Stream Protection, Limited Residential and Limited Commercial Districts:

- (1) Signs relating to goods and services sold on the premises shall be allowed, provided that such signs shall not exceed six (6) square feet in area and shall not exceed two (2) signs per premises. In the Limited Commercial District, however, such signs shall not exceed sixteen (16) square feet in area. Signs relating to goods or services not sold or rendered on the premises shall be prohibited.
- (2) Name signs are allowed, provided such signs shall not exceed two (2) signs per premises, and shall not exceed twelve (12) square feet in the aggregate.
- (3) Residential users may display a single sign not over three (3) square feet in area relating to the sale, rental, or lease of the premises.
- (4) Signs relating to trespassing and hunting shall be allowed without restriction as to number provided that no such sign shall exceed two (2) square feet in area.
- (5) Signs relating to public safety shall be allowed without restriction.
- (6) No sign shall extend higher than twenty (20) feet above the ground.
- (7) Signs may be illuminated only by shielded, non-flashing white lights. No sign(s) may be animated

**J. Storm Water Runoff**

- (1) All new construction and development shall be designed to minimize storm water runoff from the site in excess of the natural predevelopment conditions. Where possible, existing natural runoff control features, such as berms, swales, terraces and wooded areas, shall be retained in order to reduce runoff and encourage infiltration of stormwaters.
- (2) Storm water runoff control systems shall be maintained as necessary to ensure proper functioning.

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**NOTE:** The *Stormwater Management Law* (38 M.R.S.A. section 420-D) requires a full permit to be obtained from the DEP prior to construction of a project consisting of 20,000 square feet or more of impervious area or 5 acres or more of a developed area in an urban impaired stream watershed or most-at-risk lake watershed, or a project with 1 acre or more of developed area in any other stream, coastal or wetland watershed. A permit-by-rule is necessary for a project with one acre or more of disturbed area but less than 1 acre

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impervious area (20,000 square feet for most-at-risk lakes and urban impaired streams) and less than 5 acres of developed area. Furthermore, a Maine Construction General Permit is required if the construction will result in one acre or more of disturbed area.

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#### **K. Septic Waste Disposal**

- (1) All subsurface sewage disposal systems shall be installed in conformance with the State of Maine Subsurface Wastewater Disposal Rules, and the following: a) clearing or removal of woody vegetation necessary to site a new system and any associated fill extensions, shall not extend closer than seventy-five (75) feet, horizontal distance, from the normal high-water line of a water body or the upland edge of a wetland and b) a holding tank is not allowed for a first-time residential use in the shoreland zone.

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**NOTE:** The Maine Subsurface Wastewater Disposal Rules require new systems, excluding fill extensions, to be constructed no less than one hundred (100) horizontal feet from the normal high-water line of a perennial water body. The minimum setback distance for a new subsurface disposal system may not be reduced by variance.

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#### **L. Essential Services**

- (1) Where feasible, the installation of essential services shall be limited to existing public ways and existing service corridors.
- (2) The installation of essential services, other than road-side distribution lines, is not allowed in a Resource Protection or Stream Protection District, except to provide services to a permitted use within said district, or except where the applicant demonstrates that no reasonable alternative exists. Where allowed, such structures and facilities shall be located so as to minimize any adverse impacts on surrounding uses and resources, including visual impacts.
- (3) Damaged or destroyed public utility transmission and distribution lines, towers and related equipment may be replaced or reconstructed without a permit.

**M. Mineral Exploration and Extraction.** Mineral exploration to determine the nature or extent of mineral resources shall be accomplished by hand sampling, test boring, or other methods which create minimal disturbance of less than one hundred (100) square feet of ground surface. A permit from the Code Enforcement Officer shall be required for mineral exploration which exceeds the above limitation. All excavations, including test pits and holes, shall be immediately capped, filled or secured by other equally effective measures to restore disturbed areas and to protect the public health and safety.

Mineral extraction may be permitted under the following conditions:

- (1) A reclamation plan shall be filed with, and approved, by the Planning Board before a permit is granted. Such plan shall describe in detail procedures to be undertaken to fulfill the requirements of Section 15 (M)(4) below.
  - (2) No part of any extraction operation, including drainage and runoff control features, shall be permitted within one hundred (100) feet, horizontal distance, of the normal high-water line of a great pond classified GPA or a river flowing to a great pond classified GPA, and within (100) feet horizontal distance, of the normal high-water line of any other water body, tributary stream, or the upland edge of a wetland. Extraction operations shall not be permitted within (75)feet, horizontal distance, of any property line without written permission of the owner of such adjacent property.
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- (3) Developers of new gravel pits along Significant River Segments shall demonstrate that no reasonable mining site outside the shoreland zone exists. When gravel pits must be located within the zone, they shall be set back as far as practicable from the normal high-water line and no less than seventy-five (75) feet and screened from the river by existing vegetation.
- (4) Within twelve (12) months following the completion of extraction operations at any extraction site, which operations shall be deemed complete when less than one hundred (100) cubic yards of materials are removed in any consecutive twelve (12) month period, ground levels and grades shall be established in accordance with the following:
  - (a) All debris, stumps, and similar material shall be removed for disposal in an approved location, or shall be buried on-site. Only materials generated on-site may be buried or covered on-site.

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**NOTE:** The *State of Maine Solid Waste Laws*, 38 M.R.S.A., section 1301 and the solid waste management rules, Chapters 400-419 of the Department of Environmental Protection's regulations may contain other applicable provisions regarding disposal of such materials.

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- (b) The final graded slope shall be two and one-half to one (2 1/2:1) slope or flatter.
  - (c) Top soil or loam shall be retained to cover all disturbed land areas, which shall be reseeded and stabilized with vegetation native to the area. Additional topsoil or loam shall be obtained from off-site sources if necessary to complete the stabilization project.
- (5) In keeping with the purposes of this Ordinance, the Planning Board may impose such conditions as are necessary to minimize the adverse impacts associated with mineral extraction operations on surrounding uses and resources.

#### **N. Agriculture**

- (1) All spreading of manure shall be accomplished in conformance with the *Manure Utilization Guidelines* published by the former Maine Department of Agriculture on November 1, 2001, and the *Nutrient Management Law* (7 M.R.S.A. sections 4201-4209).
- (2) Manure shall not be stored or stockpiled within one hundred (100) feet, horizontal distance, of a great pond classified GPA or a river flowing to a great pond classified GPA, or within seventy-five (75) feet horizontal distance, of other water bodies, tributary streams, or wetlands. All manure storage areas within the shoreland zone must be constructed or modified such that the facility produces no discharge of effluent or contaminated storm water.
- (3) Agricultural activities involving tillage of soil greater than forty thousand (40,000) square feet in surface area, within the shoreland zone shall require a Conservation Plan to be filed with the Planning Board. Non-conformance with the provisions of said plan shall be considered to be a violation of this Ordinance.

- (4) There shall be no new tilling of soil within one-hundred (100) feet, horizontal distance, of the normal high-water line of a great pond classified GPA; within seventy-five (75) feet, horizontal distance, from other water bodies and coastal wetlands; nor within twenty-five (25) feet, horizontal distance, of tributary streams and freshwater wetlands. Operations in existence on the effective date of this ordinance and not in conformance with this provision may be maintained.
- (5) Newly established livestock grazing areas shall not be permitted within one hundred (100) feet, horizontal distance, of the normal high-water line of a great pond classified GPA; within seventy-five (75) feet, horizontal distance, of other water bodies and coastal wetlands, nor; within twenty-five (25) feet, horizontal distance, of tributary streams and freshwater wetlands. Livestock grazing associated with ongoing farm activities, and which are not in conformance with the above setback provisions may continue, provided that such grazing is conducted in accordance with a Conservation Plan that has been filed with the planning board.

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**RELATING TO TIMBER HARVESTING STANDARDS:**

Title 38 M.R.S.A. section 438-A provides that, notwithstanding other provisions of the *Mandatory Shoreland Zoning Act*, the regulation of timber harvesting and timber harvesting activities in shoreland areas must be in accordance with section 438-B and rules adopted by the Maine Forest Bureau pursuant to Title 12, section 8867-B.

**O. Timber Harvesting – Statewide Standards**

- (1) **Shoreline integrity and sedimentation.** Persons conducting timber harvesting and related activities must take reasonable measures to avoid the disruption of shoreline integrity, the occurrence of sedimentation of water, and the disturbance of water body and tributary stream banks, water body and tributary stream channels, shorelines, and soil lying within water bodies, tributary streams and wetlands. If, despite such precautions, the disruption of shoreline integrity, sedimentation of water, or the disturbance of water body and tributary stream banks, water body and tributary stream channels, shorelines, and soil lying within water bodies, tributary streams and wetlands occurs, such conditions must be corrected.
- (2) **Slash treatment.** Timber harvesting and related activities shall be conducted such that slash or debris is not left below the normal high-water line of any water body or tributary stream, or the upland edge of a wetland. Section 15(O-1)(2) does not apply to minor, incidental

amounts of slash that result from timber harvesting and related activities otherwise conducted in compliance with this section.

- (a) Slash actively used to protect soil from disturbance by equipment or to stabilize exposed soil, may be left in place, provided that no part thereof extends more than 4 feet above the ground.
  - (b) Adjacent to great ponds, rivers and wetlands:
    - (i) No accumulation of slash shall be left within 50 feet, horizontal distance, of the normal high-water line or upland edge of a wetland; and
    - (ii) Between 50 feet and 250 feet, horizontal distance, of the normal high-water line or upland edge of a wetland, all slash larger than 3 inches in diameter must be disposed of in such a manner that no part thereof extends more than 4 feet above the ground.
- (3) Timber harvesting and related activities must leave adequate tree cover and shall be conducted so that a well-distributed stand of trees is retained. This requirement may be satisfied by following one of the following three options:
- (a) **Option 1 (40% volume removal)**, as follows:
    - (i) Harvesting of no more than 40 percent of the total volume on each acre of trees 4.5 inches DBH or greater in any 10 year period is allowed. Volume may be considered to be equivalent to basal area;
    - (ii) A well-distributed stand of trees which is windfirm, and other vegetation including existing ground cover, must be maintained; and,
    - (iii) Within 75 feet, horizontal distance, of the normal high-water line of rivers, streams, and great ponds, and within 75 feet, horizontal distance, of the upland edge of a freshwater or coastal wetlands, there must be no cleared openings. At distances greater than 75 feet, horizontal distance, of the normal high-water line of a river or great pond or upland edge of a wetland, timber harvesting and related activities must not create single cleared openings greater than 14,000 square feet in the forest canopy. Where such openings exceed 10,000 square feet, they must be at least 100 feet, horizontal distance, apart. Such cleared openings will be included in the calculation of total volume removal. Volume may be considered equivalent to basal area.
  - (b) **Option 2 (60 square foot basal area retention)**, as follows:
    - (i) The residual stand must contain an average basal area of at least 60 square feet per acre of woody vegetation greater than or equal to 1.0 inch DBH, of which 40 square feet per acre must be greater than or equal to 4.5 inches DBH;
    - (ii) A well-distributed stand of trees which is windfirm, and other vegetation including existing ground cover, must be maintained; and,
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(iii) ) Within 75 feet, horizontal distance, of the normal high-water line of water bodies and within 75 feet, horizontal distance, of the upland edge of wetlands, there must be no cleared openings. At distances greater than 75 feet, horizontal distance, of the normal high-water line of a river or great pond, or upland edge of a wetland, timber harvesting and related activities must not create single cleared openings greater than 14,000 square feet in the forest canopy. Where such openings exceed 10,000 square feet, they must be at least 100 feet, horizontal distance, apart. Such cleared openings will be included in the calculation of the average basal area. Volume may be considered equivalent to basal area.

- (c) **Option 3 (Outcome based)**, which requires: An alternative method proposed in an application, signed by a Licensed Forester or certified wildlife professional, submitted by the landowner or designated agent to the State of Maine Department of Conservation's Bureau of Forestry (Bureau) for review and approval, which provides equal or better protection of the shoreland area than this rule.

Landowners must designate on the Forest Operations Notification form required by 12 M.R.S.A. chapter 805, subchapter 5 which option they choose to use. If landowners choose Option 1 or Option 2, compliance will be determined solely on the criteria for the option chosen. If landowners choose Option 3, timber harvesting and related activities may not begin until the Bureau has approved the alternative method.

The Bureau may verify that adequate tree cover and a well-distributed stand of trees is retained through a field procedure that uses sample plots that are located randomly or systematically to provide a fair representation of the harvest area.

- (4) **Skid trails, yards, and equipment operation.** This requirement applies to the construction, maintenance, and use of skid trails and yards in shoreland areas.

- (a) Equipment used in timber harvesting and related activities shall not use river, stream or tributary stream channels as travel routes except when surface waters are frozen and snow covered, and the activity will not result in any ground disturbance.
- (b) Skid trails and yards must be designed and constructed to prevent sediment and concentrated water runoff from entering a water body, tributary stream, or wetland. Upon termination of their use, skid trails and yards must be stabilized.

- (c) **Setbacks**

(i) Equipment must be operated to avoid the exposure of mineral soil within 25 feet, horizontal distance, of any water body, tributary stream, or wetland. On slopes of 10 percent or greater, the setback for equipment operation must be increased by 20 feet, horizontal distance, plus an additional 10 feet, horizontal distance, for each 5 percent increase in slope above 10 percent. Where slopes fall away from the resource, no increase in the 25-foot setback is required.

(ii) Where such setbacks are impracticable, appropriate techniques shall be used to avoid sedimentation of the water body, tributary stream or wetland. Such techniques may include the installation of sump holes or settling basins, and/or the effective use of additional ditch relief culverts and ditch water turnouts placed to avoid sedimentation of the water body, tributary stream, or wetland. If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such conditions must be corrected.

(5) **Land Management Roads.** Land management roads, including approaches to crossings of water bodies, tributary stream channels, and freshwater wetlands, ditches and other related structures, must be designed, constructed, and maintained to prevent sediment and concentrated water runoff from directly entering the water body, tributary stream or wetland. Surface water on or adjacent to water crossing approaches must be diverted through vegetative filter strips to avoid sedimentation of the watercourse or wetland. Because roadside ditches may not extend to the resource being crossed, vegetative filter strips must be established in accordance with the setback requirements in Section 15(O-1)(7) of this rule.

- (a) Land management roads and associated ditches, excavation, and fill must be set back at least:
    - (i) 100 feet, horizontal distance, from the normal high-water line of a great pond, river or freshwater or coastal wetland;
    - (ii) 50 feet, horizontal distance, from the normal high-water line of streams; and
    - (iii) 25 feet, horizontal distance, from the normal high-water line of tributary streams
  - (b) The minimum 100 foot setback specified in Section 15(O-1)(5)(a)(i) above may be reduced to no less than 50 feet, horizontal distance, and the 50 foot setback specified in Section 15(O-1)(5)(a)(ii) above may be reduced to no less than 25 feet, horizontal distance, if, prior to construction, the landowner or the landowner's designated agent demonstrates to the Planning Board's satisfaction that no reasonable alternative exists and that appropriate techniques will be used to prevent sedimentation of the water body, tributary stream, or wetland. Such techniques may include, but are not limited to, the installation of settling basins, and/or the effective use of additional ditch relief culverts and turnouts placed to avoid sedimentation of the water body, tributary stream or wetland. If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such conditions must be corrected.
  - (c) On slopes of 10 percent or greater, the land management road setback must be increased by at least 20 feet, horizontal distance, plus an additional 10 feet, horizontal distance, for each 5 percent increase in slope above 10 percent.
  - (d) New land management roads are not allowed within the shoreland area along Significant River Segments as identified in 38 M.R.S.A. section 437, nor in a Resource Protection District, unless, prior to construction, the landowner or the landowner's designated agent makes a clear demonstration to the Planning Board's satisfaction that no reasonable alternative route exists outside the shoreland zone, and that the new road must be set back as far as practicable from the normal high-water line and screened from the river by existing vegetation.
  - (e) Ditches, culverts, bridges, dips, water turnouts and other water control installations associated with roads must be maintained on a regular basis to assure effective functioning. Drainage structures shall deliver a dispersed flow of water into an unscarified filter strip no less than the width indicated in the setback requirements in
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Section 15(O-1)(7). Where such a filter strip is impracticable, appropriate techniques shall be used to avoid sedimentation of the water body, tributary stream, or wetland. Such techniques may include the installation of sump holes or settling basins, and/or the effective use of additional ditch relief culverts and ditch water turnouts placed to avoid sedimentation of the water body, tributary stream, or wetland. If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such conditions must be corrected.

- (f) **Road closeout and discontinuance.** Maintenance of the water control installations required in Section 15(O-1)(5)(e) must continue until use of the road is discontinued and the road is put to bed by effective installation of water bars or other adequate road drainage structures at appropriate intervals, constructed to avoid surface water flowing over or under the water bar, and extending a sufficient distance beyond the traveled way so that water does not reenter the road surface.
  - (g) **Upgrading existing roads.** Extension or enlargement of presently existing roads must conform to the provisions of Section 15(O-1). Any nonconforming existing road may continue to exist and to be maintained, as long as the nonconforming conditions are not made more nonconforming.
  - (h) **Exception.** Extension or enlargement of presently existing roads need not conform to the setback requirements of Section 15(O-1)(5)(a) if, prior to extension or enlargement, the landowner or the landowner's designated agent demonstrates to the Planning Board's satisfaction that no reasonable alternative exists and that appropriate techniques will be used to prevent sedimentation of the water body, tributary stream, or wetland. Such techniques may include, but are not limited to, the installation of settling basins, and/or the effective use of additional ditch relief culverts and turnouts placed to avoid sedimentation of the water body, tributary stream, or wetland. If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such conditions must be corrected.
  - (i) **Additional measures.** In addition to the foregoing minimum requirements, persons undertaking construction and maintenance of roads and river, stream and tributary stream crossings must take reasonable measures to avoid sedimentation of surface waters.
- (6) **Crossings of waterbodies.** Crossings of rivers, streams, and tributary streams must allow for fish passage at all times of the year, must not impound water, and must allow for the maintenance of normal flows.
- (a) **Determination of flow.** Provided they are properly applied and used for the circumstances for which they are designed, methods including but not limited to the following are acceptable as a means of calculating the 10 year and 25 year frequency water flows and thereby determining water crossing sizes as required in Section 15(O-1): The United States Geological Survey (USGS) Methods; specifically: Hodgkins, G. 1999. Estimating the Magnitude of Peak Flows for Streams in Maine for Selected Recurrence Intervals. U.S. Geological Survey. Water Resources Investigations Report 99-4008. 45 pp.
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- (b) **Upgrading existing water crossings.** Extension or enlargement of presently existing water crossings must conform to the provisions of Section 15(O-1). Any nonconforming existing water crossing may continue to exist and be maintained, as long as the nonconforming conditions are not made more nonconforming; however, any maintenance or repair work done below the normal high-water line must conform to the provisions of Section 15(O-1).
  - (c) **Other Agency Permits.** Any timber harvesting and related activities involving the design, construction, and maintenance of crossings on waterbodies other than a river, stream or tributary stream may require a permit from the Land Use Regulation Commission, the Department of Environmental Protection, or the US Army Corps of Engineers.
  - (d) Any timber harvesting and related activities involving the design, construction, and maintenance of crossings of freshwater wetlands identified by the Department of Inland Fisheries and Wildlife as essential wildlife habitat require prior consultation with the Department of Inland Fisheries and Wildlife.
  - (e) **Notice to Bureau of Forestry.** Written notice of all water crossing construction maintenance, alteration and replacement activities in shoreland areas must be given to the Bureau prior to the commencement of such activities. Such notice must contain all information required by the Bureau, including:
    - (i) a map showing the location of all proposed permanent crossings;
    - (ii) the GPS location of all proposed permanent crossings;
    - (iii) for any temporary or permanent crossing that requires a permit from state or federal agencies, a copy of the approved permit or permits; and
    - (iv) a statement signed by the responsible party that all temporary and permanent crossings will be constructed, maintained, and closed out in accordance with the requirements of this Section.
  - (f) **Water crossing standards.** All crossings of rivers require a bridge or culvert sized according to the requirements of Section 15(O-1)(6)(g) below. Streams and tributary streams may be crossed using temporary structures that are not bridges or culverts provided:
    - (i) concentrated water runoff does not enter the stream or tributary stream;
    - (ii) sedimentation of surface waters is reasonably avoided;
    - (iii) there is no substantial disturbance of the bank, or stream or tributary stream channel;
    - (iv) fish passage is not impeded; and,-
    - (v) water flow is not unreasonably impeded.
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Subject to Section 15(O-1)(6)(f)(i-v) above, skid trail crossings of streams and tributary streams when channels of such streams and tributary streams are frozen and snow-covered or are composed of a hard surface which will not be eroded or otherwise damaged are not required to use permanent or temporary structures.

(g) **Bridge and Culvert Sizing.** For crossings of river, stream and tributary stream channels with a bridge or culvert, the following requirements apply:

- (i) Bridges and culverts must be installed and maintained to provide an opening sufficient in size and structure to accommodate 25 year frequency water flows or with a cross-sectional area at least equal to 3 times the cross-sectional area of the river, stream, or tributary stream channel.
  - (ii) Temporary bridge and culvert sizes may be smaller than provided in Section 15(O-1)(6)(g)(i) if techniques are effectively employed such that in the event of culvert or bridge failure, the natural course of water flow is maintained and sedimentation of the water body or tributary stream is avoided. Such crossing structures must be at least as wide as the channel and placed above the normal high-water line. Techniques may include, but are not limited to, the effective use of any, a combination of, or all of the following:
    1. use of temporary skidder bridges;
    2. removing culverts prior to the onset of frozen ground conditions;
    3. using water bars in conjunction with culverts;
    4. using road dips in conjunction with culverts.
  - (iii) Culverts utilized in river, stream and tributary stream crossings must:
    1. be installed at or below river, stream or tributary stream bed elevation;
    2. be seated on firm ground;
    3. have soil compacted at least halfway up the side of the culvert;
    4. be covered by soil to a minimum depth of 1 foot or according to the culvert manufacturer's specifications, whichever is greater; and
    5. have a headwall at the inlet end which is adequately stabilized by riprap or other suitable means to reasonably avoid erosion of material around the culvert.
  - (iv) River, stream and tributary stream crossings allowed under Section 15(O-1), but located in flood hazard areas (i.e. A zones) as identified on a community's Flood Insurance Rate Maps (FIRM) or Flood Hazard Boundary Maps (FHBM), must be
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designed and constructed under the stricter standards contained in that community's National Flood Insurance Program (NFIP). For example, a water crossing may be required to pass a 100-year flood event.

- (v) **Exception.** Skid trail crossings of tributary streams within shoreland areas and wetlands adjacent to such streams may be undertaken in a manner not in conformity with the requirements of the foregoing subsections provided persons conducting such activities take reasonable measures to avoid the disruption of shoreline integrity, the occurrence of sedimentation of water, and the disturbance of stream banks, stream channels, shorelines, and soil lying within ponds and wetlands. If, despite such precautions, the disruption of shoreline integrity, sedimentation of water, or the disturbance of stream banks, stream channels, shorelines, and soil lying within ponds and wetlands occurs, such conditions must be corrected.
  
  - (h) **Skid trail closeout.** Upon completion of timber harvesting and related activities, or upon the expiration of a Forest Operations Notification, whichever is earlier, the following requirements apply:
    - (i) Bridges and culverts installed for river, stream and tributary stream crossings by skid trails must either be removed and areas of exposed soil stabilized, or upgraded to comply with the closeout standards for land management roads in Section 15(O-1)(6)(i) below.
  
    - (ii) Water crossing structures that are not bridges or culverts must either be removed immediately following timber harvesting and related activities, or, if frozen into the river, stream or tributary stream bed or bank, as soon as practical after snowmelt.
  
    - (iii) River, stream and tributary stream channels, banks and approaches to crossings of water bodies and tributary streams must be immediately stabilized on completion of harvest, or if the ground is frozen and/or snow-covered, as soon as practical after snowmelt. If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such conditions must be corrected.
  
  - (i) **Land management road closeout.** Maintenance of the water control features must continue until use of the road is discontinued and the road is put to bed by taking the following actions:
    - (i) Effective installation of water bars or other adequate road drainage structures at appropriate intervals, constructed to reasonably avoid surface water flowing over or under the water bar, and extending sufficient distance beyond the traveled way so that water does not reenter the road surface.
  
    - (ii) Water crossing structures must be appropriately sized or dismantled and removed in a manner that reasonably avoids sedimentation of the water body or tributary stream.
  
    - (iii) Any bridge or water crossing culvert in roads to be discontinued shall satisfy one of the following requirements:
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1. it shall be designed to provide an opening sufficient in size and structure to accommodate 25 year frequency water flows;
2. it shall be designed to provide an opening with a cross-sectional area at least 3½ times the cross-sectional area of the river, stream or tributary stream channel; or
3. it shall be dismantled and removed in a fashion to reasonably avoid sedimentation of the river, stream or tributary stream.

If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such conditions must be corrected.

**(7) Slope Table**

Filter strips, skid trail setbacks, and land management road setbacks must be maintained as specified in Section 15(O-1), but in no case shall be less than shown in the following table.

Average slope of land between exposed Mineral soil and the shoreline (percent)	Width of strip between exposed mineral soil and shoreline (feet along surface of the ground)
0	25
10	45
20	65
30	85
40	105
50	125
60	145
70	165

- (8) **Definitions.** Unless otherwise provided herein, this Section O-1 incorporates by reference the definitions contained in the Maine Forest Service Rules Chapter 20, “Forest Regeneration and Clearcutting Standards”, and Chapter 21, “Statewide Standards for Timber Harvesting and Related Activities in Shoreland Areas”.

**P. Clearing or Removal of Vegetation for Activities Other Than Timber Harvesting**

- (1) In a Resource Protection District abutting a great pond, there shall be no cutting of vegetation within the strip of land extending 75 feet, horizontal distance, inland from the normal high-water line, except to remove hazard trees as described in section Q.

Elsewhere, in any Resource Protection District the cutting or removal of vegetation shall be limited to that which is necessary for uses expressly authorized in that district.

- (2) Except in areas as described in Section P(1), above, within a strip of land extending one-hundred (100) feet, horizontal distance, inland from the normal high-water line of a great pond classified GPA or a river flowing to a great pond classified GPA, or within a strip extending seventy-five (75) feet, horizontal distance, from any other water body, tributary

stream, or the upland edge of a wetland, a buffer strip of vegetation shall be preserved as follows:

- (a) There shall be no cleared opening greater than 250 square feet in the forest canopy (or other existing woody vegetation if a forested canopy is not present) as measured from the outer limits of the tree or shrub crown. However, a single footpath not to exceed six (6) feet in width as measured between tree trunks and/or shrub stems is allowed for accessing the shoreline provided that a cleared line of sight to the water through the buffer strip is not created.
- (b) Selective cutting of trees within the buffer strip is allowed provided that a well-distributed stand of trees and other natural vegetation is maintained. For the purposes of Section 15(P)(2)(b) a "well-distributed stand of trees" adjacent to a great pond classified GPA or a river or stream flowing to a great pond classified GPA, shall be defined as maintaining a rating score of 24 or more in each 25-foot by 50-foot rectangular (1250 square feet) area as determined by the following rating system.

<b>Diameter of Tree at 4-1/2 feet Above Ground Level (inches)</b>	<b>Points</b>
2 - < 4 in.	1
4 - < 8 in.	2
8 - < 12 in.	4
12 in. or greater	8

Adjacent to other water bodies, tributary streams, and wetlands, a "well-distributed stand of trees" is defined as maintaining a minimum rating score of 16 per 25-foot by 50-foot rectangular area.

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**NOTE:** As an example, adjacent to a great pond, if a 25-foot x 50-foot plot contains four (4) trees between 2 and 4 inches in diameter, two trees between 4 and 8 inches in diameter, three trees between 8 and 12 inches in diameter, and two trees over 12 inches in diameter, the rating score is:

$$(4 \times 1) + (2 \times 2) + (3 \times 4) + (2 \times 8) = 36 \text{ points}$$

Thus, the 25-foot by 50-foot plot contains trees worth 36 points. Trees totaling 12 points (36 - 24 = 12) may be removed from the plot provided that no cleared openings are created.

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The following shall govern in applying this point system:

- (i) The 25-foot by 50-foot rectangular plots must be established where the landowner or lessee proposes clearing within the required buffer;
  - (ii) Each successive plot must be adjacent to, but not overlap a previous plot;
  - (iii) Any plot not containing the required points must have no vegetation removed except as otherwise allowed by this Ordinance;
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- (iv) Any plot containing the required points may have vegetation removed down to the minimum points required or as otherwise allowed by is Ordinance;
- (v) Where conditions permit, no more than 50% of the points on any 25-foot by 50-foot rectangular area may consist of trees greater than 12 inches in diameter.

For the purposes of Section 15(P)(2)(b) “other natural vegetation” is defined as retaining existing vegetation under three (3) feet in height and other ground cover and retaining at least five (5) saplings less than two (2) inches in diameter at four and one half (4 ½) feet above ground level for each 25-foot by 50-foot rectangle area. If five saplings do not exist, no woody stems less than two (2) inches in diameter can be removed until 5 saplings have been recruited into the plot.

Notwithstanding the above provisions, no more than 40% of the total volume of trees four (4) inches or more in diameter, measured at 4 1/2 feet above ground level may be removed in any ten (10) year period.

- (c) In order to protect water quality and wildlife habitat, existing vegetation under three (3) feet in height and other ground cover, including leaf litter and the forest duff layer, shall not be cut, covered, or removed, except to provide for a footpath or other permitted uses as described in Section 15(P) paragraphs (2) and (2)(a) above.
- (d) Pruning of tree branches, on the bottom 1/3 of the tree is allowed.
- (e) In order to maintain a buffer strip of vegetation, when the removal of storm-damaged, dead or hazard trees results in the creation of cleared openings, these openings shall be replanted with native tree species in accordance with Section Q, below, unless existing new tree growth is present.
- (f) In order to maintain the vegetation in the shoreline buffer, clearing or removal of vegetation for allowed activities, including associated construction and related

equipment operation, within or outside the shoreline buffer, must comply with the requirements of Section 15.P(2).

- (3) At distances greater than one hundred (100) feet, horizontal distance, from a great pond classified GPA or a river flowing to a great pond classified GPA, and seventy-five (75) feet, horizontal distance, from the normal high-water line of any other water body, tributary stream, or the upland edge of a wetland, there shall be allowed on any lot, in any ten (10) year period, selective cutting of not more than forty (40) percent of the volume of trees four (4) inches or more in diameter, measured 4 1/2 feet above ground level. Tree removal in conjunction with the development of permitted uses shall be included in the forty (40) percent calculation. For the purposes of these standards volume may be considered to be equivalent to basal area.

In no event shall cleared openings for any purpose, including but not limited to, principal and accessory structures, driveways, lawns and sewage disposal areas, exceed in the aggregate, 25% of the lot area within the shoreland zone or ten thousand (10,000) square feet, whichever is greater, including land previously cleared. This provision applies to the portion of a lot within the shoreland zone, including the buffer area, but shall not apply to the General Development or Commercial Fisheries/Maritime Activities Districts.

- (4) Legally existing nonconforming cleared openings may be maintained, but shall not be enlarged, except as allowed by this Ordinance.
- (5) Fields and other cleared openings which have reverted to primarily shrubs, trees, or other woody vegetation shall be regulated under the provisions of Section 15(P).

#### **Q. Hazard Trees, Storm-Damaged Trees, and Dead Tree Removal**

- (1) Hazard trees in the shoreland zone may be removed without a permit after consultation with the Code Enforcement Officer if the following requirements are met:
  - (a) Within the shoreline buffer, if the removal of a hazard tree results in a cleared opening in the tree canopy greater than two hundred and fifty (250) square feet, replacement with native tree species is required, unless there is new tree growth already present. New tree growth must be as near as practicable to where the hazard tree was removed and be at least two (2) inches in diameter, measured at four and one half (4.5) feet above the ground level. If new growth is not present, then replacement trees shall consist of native species and be at least four (4) feet in height, and be no less than two (2) inches in diameter. Stumps may not be removed.
  - (b) Outside of the shoreline buffer, when the removal of hazard trees exceeds forty (40) percent of the volume of trees four (4) inches or more in diameter, measured at four and one half (4.5) feet above ground level in any ten (10) year period, and/or results in cleared openings exceeding twenty-five (25) percent of the lot area within the shoreland zone, or ten thousand (10,000) square feet, whichever is greater, replacement with native tree species is required, unless there is new tree growth already present. New tree growth must be as near as practicable to where the hazard tree was removed and be at least two (2) inches in diameter, measured at four and one half (4.5) feet above the ground level. If

new growth is not present, then replacement trees shall consist of native species and be at least two (2) inches in diameter, measured at four and one half (4.5) feet above the ground level.

- (c) The removal of standing dead trees, resulting from natural causes, is permissible without the need for replanting or a permit, as long as the removal does not result in the creation of new lawn areas, or other permanently cleared areas, and stumps are not removed. For the purposes of this provision dead trees are those trees that contain no foliage during the growing season.
  - (d) The Code Enforcement Officer may require the property owner to submit an evaluation from a licensed forester or arborist before any hazard tree can be removed within the shoreland zone.
  - (e) The Code Enforcement Officer may require more than a one-for-one replacement for hazard trees removed that exceed eight (8) inches in diameter measured at four and one half (4.5) feet above the ground level.
- (2) Storm-damaged trees in the shoreland zone may be removed without a permit after consultation with the Code Enforcement Officer if the following requirements are met:
- (a) Within the shoreline buffer, when the removal of storm-damaged trees results in a cleared opening in the tree canopy greater than two hundred and fifty (250) square feet, replanting is not required, but the area shall be required to naturally revegetate, and the following requirements must be met:
    - (i) The area from which a storm-damaged tree is removed does not result in new lawn areas, or other permanently cleared areas;
    - (ii) Stumps from the storm-damaged trees may not be removed;
    - (iii) Limbs damaged from a storm event may be pruned even if they extend beyond the bottom one-third (1/3) of the tree; and
    - (iv) If after one growing season, no natural regeneration or regrowth is present, replanting of native tree seedlings or saplings is required at a density of one seedling per every eighty (80) square feet of lost canopy.
  - (b) Outside of the shoreline buffer, if the removal of storm damaged trees exceeds 40% of the volume of trees four (4) inches or more in diameter, measured at four and one half (4.5) feet above the ground level in any ten (10) year period, or results, in the aggregate, in cleared openings exceeding 25% of the lot area within the shoreland zone or ten thousand (10,000) square feet, whichever is greater, and no natural regeneration occurs within one growing season, then native tree seedlings or saplings shall be replanted on a one-for-one basis.
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## R. Exemptions to Clearing and Vegetation Removal Requirements

The following activities are exempt from the clearing and vegetation removal standards set forth in Section 15(P), provided that all other applicable requirements of this chapter are complied with, and the removal of vegetation is limited to that which is necessary:

- (1) The removal of vegetation that occurs at least once every two (2) years for the maintenance of legally existing areas that do not comply with the vegetation standards in this chapter, such as but not limited to cleared openings in the canopy or fields. Such areas shall not be enlarged, except as allowed by this section. If any of these areas, due to lack of removal of vegetation every two (2) years, reverts back to primarily woody vegetation, the requirements of Section 15(P) apply;
- (2) The removal of vegetation from the location of allowed structures or allowed uses, when the shoreline setback requirements of section 15(B) are not applicable;
- (3) The removal of vegetation from the location of public swimming areas associated with an allowed public recreational facility;
- (4) The removal of vegetation associated with allowed agricultural uses, provided best management practices are utilized, and provided all requirements of section 15(N) are complied with;
- (5) The removal of vegetation associated with brownfields or voluntary response action program (VRAP) projects provided that the removal of vegetation is necessary for remediation activities to clean-up contamination on a site in a general development district, commercial fisheries and maritime activities district or other equivalent zoning district approved by the Commissioner that is part of a state or federal brownfields program or a voluntary response action program pursuant 38 M.R.S.A section 343-E, and that is located along a river that does not flow to a great pond classified as GPA pursuant to **38 M.R.S.A section 465-A**.
- (6) The removal of non-native invasive vegetation species, provided the following minimum requirements are met:
  - (a) If removal of vegetation occurs via wheeled or tracked motorized equipment, the wheeled or tracked motorized equipment is operated and stored at least twenty-five (25) feet, horizontal distance, from the shoreline, except that wheeled or tracked equipment may be operated or stored on existing structural surfaces, such as pavement or gravel;
  - (b) Removal of vegetation within twenty-five (25) feet, horizontal distance, from the shoreline occurs via hand tools; and

- (c) If applicable clearing and vegetation removal standards are exceeded due to the removal of non-native invasive species vegetation, the area shall be revegetated with native species to achieve compliance.

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**NOTE:** An updated list of non-native invasive vegetation is maintained by the Department of Agriculture, Conservation and Forestry's Natural Areas Program:  
[http://www.maine.gov/dacf/mnap/features/invasive\\_plants/invasives.htm](http://www.maine.gov/dacf/mnap/features/invasive_plants/invasives.htm)

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- (7) The removal of vegetation associated with emergency response activities conducted by the Department, the U.S. Environmental Protection Agency, the U.S. Coast Guard, and their agents.

### **S. Revegetation Requirements**

When revegetation is required in response to violations of the vegetation standards set forth in Section 15(P), to address the removal of non-native invasive species of vegetation, or as a mechanism to allow for development that may otherwise not be permissible due to the vegetation standards, including removal of vegetation in conjunction with a shoreline stabilization project, the revegetation must comply with the following requirements.

- (1) The property owner must submit a revegetation plan, prepared with and signed by a qualified professional, that describes revegetation activities and maintenance. The plan must include a scaled site plan, depicting where vegetation was, or is to be removed, where existing vegetation is to remain, and where vegetation is to be planted, including a list of all vegetation to be planted.
- (2) Revegetation must occur along the same segment of shoreline and in the same area where vegetation was removed and at a density comparable to the pre-existing vegetation, except where a shoreline stabilization activity does not allow revegetation to occur in the same area and at a density comparable to the pre-existing vegetation, in which case revegetation must occur along the same segment of shoreline and as close as possible to the area where vegetation was removed:
- (3) If part of a permitted activity, revegetation shall occur before the expiration of the permit. If the activity or revegetation is not completed before the expiration of the permit, a new revegetation plan shall be submitted with any renewal or new permit application.
- (4) Revegetation activities must meet the following requirements for trees and saplings:
  - (a) All trees and saplings removed must be replaced with native noninvasive species;
  - (b) Replacement vegetation must at a minimum consist of saplings;
  - (c) If more than three (3) trees or saplings are planted, then at least three (3) different species shall be used;
  - (d) No one species shall make up 50% or more of the number of trees and saplings planted;

- (e) If revegetation is required for a shoreline stabilization project, and it is not possible to plant trees and saplings in the same area where trees or saplings were removed, then trees or sapling must be planted in a location that effectively reestablishes the screening between the shoreline and structures; and
  - (f) A survival rate of at least eighty (80) percent of planted trees or saplings is required for a minimum five (5) years period.
- (5) Revegetation activities must meet the following requirements for woody vegetation and other vegetation under three (3) feet in height:
- (a) All woody vegetation and vegetation under three (3) feet in height must be replaced with native noninvasive species of woody vegetation and vegetation under three (3) feet in height as applicable;
  - (b) Woody vegetation and vegetation under three (3) feet in height shall be planted in quantities and variety sufficient to prevent erosion and provide for effective infiltration of storm water;
  - (c) If more than three (3) woody vegetation plants are to be planted, then at least three (3) different species shall be planted;
  - (d) No one species shall make up 50% or more of the number of planted woody vegetation plants; and
  - (e) Survival of planted woody vegetation and vegetation under three feet in height must be sufficient to remain in compliance with the standards contained within this chapter for minimum of five (5) years
- (6) Revegetation activities must meet the following requirements for ground vegetation and ground cover:
- (a) All ground vegetation and ground cover removed must be replaced with native herbaceous vegetation, in quantities and variety sufficient to prevent erosion and provide for effective infiltration of storm water;
  - (b) Where necessary due to a lack of sufficient ground cover, an area must be supplemented with a minimum four (4) inch depth of leaf mulch and/or bark mulch to prevent erosion and provide for effective infiltration of storm water; and
  - (c) Survival and functionality of ground vegetation and ground cover must be sufficient to remain in compliance with the standards contained within this chapter for minimum of five (5) years.

**T. Erosion and Sedimentation Control, certification required per 38 M.R.S.A. Sec. 489-B**

- (1) All activities which involve filling, grading, excavation or other similar activities which result in un-stabilized soil conditions and which require a permit shall also require a written soil erosion and sedimentation control plan. The plan shall be submitted to the permitting authority for approval and shall include, where applicable, provisions for:
  - (a) Mulching and revegetation of disturbed soil.

- (b) Temporary runoff control features such as hay bales, silt fencing or diversion ditches.
  - (c) Permanent stabilization structures such as retaining walls or rip-rap.
- (2) In order to create the least potential for erosion, development shall be designed to fit with the topography and soils of the site. Areas of steep slopes where high cuts and fills may be required shall be avoided wherever possible, and natural contours shall be followed as closely as possible.
  - (3) Erosion and sedimentation control measures shall apply to all aspects of the proposed project involving land disturbance, and shall be in operation during all stages of the activity. The amount of exposed soil at every phase of construction shall be minimized to reduce the potential for erosion.
  - (4) Any exposed ground area shall be temporarily or permanently stabilized within one (1) week from the time it was last actively worked, by use of riprap, sod, seed, and mulch, or other effective measures. In all cases permanent stabilization shall occur within nine (9) months of the initial date of exposure. In addition:
    - (a) Where mulch is used, it shall be applied at a rate of at least one (1) bale per five hundred (500) square feet and shall be maintained until a catch of vegetation is established.
    - (b) Anchoring the mulch with netting, peg and twine or other suitable method may be required to maintain the mulch cover.
    - (c) Additional measures shall be taken where necessary in order to avoid siltation into the water. Such measures may include the use of staked hay bales and/or silt fences.
  - (5) Natural and man-made drainage ways and drainage outlets shall be protected from erosion from water flowing through them. Drainage ways shall be designed and constructed in order to carry water from a twenty five (25) year storm or greater, and shall be stabilized with vegetation or lined with riprap.

**U. Soils.** All land uses shall be located on soils in or upon which the proposed uses or structures can be established or maintained without causing adverse environmental impacts, including severe erosion, mass soil movement, improper drainage, and water pollution, whether during or after construction. Proposed uses requiring subsurface waste disposal, and commercial or industrial development and other similar intensive land uses, shall require a soils report based on an on-site investigation and be prepared by state-certified professionals. Certified persons may include Maine Certified Soil Scientists, Maine Registered Professional Engineers, Maine State Certified Geologists and other persons who have training and experience in the recognition and evaluation of soil properties. The report shall be based upon the analysis of the characteristics of the soil and surrounding land and water areas, maximum ground water elevation, presence of ledge, drainage conditions, and other pertinent data which the evaluator deems appropriate. The soils report shall include recommendations for a proposed use to counteract soil limitations where they exist.

**V. Water Quality.** No activity shall deposit on or into the ground or discharge to the waters of the State any pollutant that, by itself or in combination with other activities or substances, will impair designated uses or the water classification of the water body, tributary stream or wetland.

**W. Archaeological Site.** Any proposed land use activity involving structural development or soil disturbance on or adjacent to sites listed on, or eligible to be listed on the National Register of Historic Places, as determined by the permitting authority, shall be submitted by the applicant to

the Maine Historic Preservation Commission for review and comment, at least twenty (20) days prior to action being taken by the permitting authority. The permitting authority shall consider comments received from the Commission prior to rendering a decision on the application. listing and location of Historic Places in their community.

## **16. Administration**

### **A. Administering Bodies and Agents**

- (1) **Code Enforcement Officer.** A Code Enforcement Officer shall be appointed or reappointed annually by July 1st.
- (2) **Board of Appeals.** A Board of Appeals shall be created in accordance with the provisions of 30-A M.R.S.A. section 2691.
- (3) **Planning Board.** A Planning Board shall be created in accordance with the provisions of State law.

**B. Permits Required.** After the effective date of this Ordinance no person shall, without first obtaining a permit, engage in any activity or use of land or structure requiring a permit in the district in which such activity or use would occur; or expand, change, or replace an existing use or structure; or renew a discontinued nonconforming use. A person who is issued a permit pursuant to this Ordinance shall have a copy of the permit on site while the work authorized by the permit is performed.

- (1) A permit is required for the replacement of an existing road culvert when:
  - (a) The replacement culvert is not more than 25% longer than the culvert being replaced;
  - (b) The replacement culvert is no longer than 75 feet; and
  - (c) Adequate erosion control measures are taken to prevent sedimentation of the water, and the crossing does not block fish passage in the watercourse.
- (2) A permit is not required for an archaeological excavation as long as the excavation is conducted by an archaeologist listed on the State Historic Preservation Officer's level 1 or level 2 approved list, and unreasonable erosion and sedimentation is prevented by means of adequate and timely temporary and permanent stabilization measures.
- (3) Any permit required by this Ordinance shall be in addition to any other permit required by other law or ordinance.

### **C. Permit Application**

- (1) Every applicant for a permit shall submit a written application, including a scaled site plan, on a form provided by the municipality, to the appropriate official as indicated in Section 14.

- (2) All applications shall be signed by an owner or individual who can show evidence of right, title or interest in the property or by an agent, representative, tenant, or contractor of the owner with authorization from the owner to apply for a permit hereunder, certifying that the information in the application is complete and correct.
  - (3) All applications shall be dated, and the Code Enforcement Officer or Planning Board, as appropriate, shall note upon each application the date and time of its receipt.
  - (4) If the property is not served by a public sewer, a valid plumbing permit or a completed application for a plumbing permit, including the site evaluation approved by the Plumbing Inspector, shall be submitted whenever the nature of the proposed structure or use would require the installation of a subsurface sewage disposal system.
  - (5) When an excavation contractor will perform an activity that requires or results in more than one (1) cubic yard of soil disturbance, the person responsible for management of erosion and sedimentation control practices at the site must be certified in erosion control practices by the Maine Department of Environmental Protection. This person must be present at the site each day earthmoving activity occurs for a duration that is sufficient to ensure that proper erosion and sedimentation control practices are followed. This is required until erosion and sedimentation control measures have been installed, which will either stay in place permanently or stay in place until the area is sufficiently covered with vegetation necessary to prevent soil erosion. The name and certification number of the person who will oversee the activity causing or resulting in soil disturbance shall be included on the permit application. This requirement does not apply to a person or firm engaged in agriculture or timber harvesting if best management practices for erosion and sedimentation control are used; and municipal, state and federal employees engaged in projects associated with that employment.
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**D. Procedure for Administering Permits.** Within 35 days of the date of receiving a written application, the Planning Board or Code Enforcement Officer, as indicated in Section 14, shall notify the applicant in writing either that the application is a complete application, or, if the application is incomplete, that specified additional material is needed to make the application complete. The Planning Board or the Code Enforcement Officer, as appropriate, shall approve, approve with conditions, or deny all permit applications in writing within 35 days of receiving a completed application. However, if the Planning Board has a waiting list of applications, a decision on the application shall occur within 35 days after the first available date on the Planning Board's agenda following receipt of the completed application, or within 35 days of the public hearing, if the proposed use or structure is found to be in conformance with the purposes and provisions of this Ordinance.

The applicant shall have the burden of proving that the proposed land use activity is in conformity with the purposes and provisions of this Ordinance.

After the submission of a complete application to the Planning Board, the Board shall approve an application or approve it with conditions if it makes a positive finding based on the information presented that the proposed use:

- (1) Will maintain safe and healthful conditions;
- (2) Will not result in water pollution, erosion, or sedimentation to surface waters;
- (3) Will adequately provide for the disposal of all wastewater;
- (4) Will not have an adverse impact on spawning grounds, fish, aquatic life, bird or other wildlife habitat;
- (5) Will conserve shore cover and visual, as well as actual, points of access to inland and coastal waters;
- (6) Will protect archaeological and historic resources as designated in the comprehensive plan;
- (7) Will not adversely affect existing commercial fishing or maritime activities in a Commercial Fisheries/Maritime Activities district;
- (8) Will avoid problems associated with floodplain development and use; and
- (9) Is in conformance with the provisions of Section 15, Land Use Standards.

If a permit is either denied or approved with conditions, the reasons as well as conditions shall be stated in writing. No approval shall be granted for an application involving a structure if the structure would be located in an unapproved subdivision or would violate any other local ordinance, or regulation or statute administered by the municipality.

**E. Special Exceptions.** In addition to the criteria specified in Section 16(D) above, excepting structure setback requirements, the Planning Board may approve a permit for a single family residential structure in a Resource Protection District provided that the applicant demonstrates that all of the following conditions are met:

- (1) There is no location on the property, other than a location within the Resource Protection District, where the structure can be built.
- (2) The lot on which the structure is proposed is undeveloped and was established and recorded in the registry of deeds of the county in which the lot is located before the adoption of the Resource Protection District.
- (3) All proposed buildings, sewage disposal systems and other improvements are:
  - (a) Located on natural ground slopes of less than 20%; and
  - (b) Located outside the floodway of the 100-year flood-plain along rivers and artificially formed great ponds along rivers and outside the velocity zone in areas subject to tides,

based on detailed flood insurance studies and as delineated on the Federal Emergency Management Agency's Flood Boundary and Floodway Maps and Flood Insurance Rate Maps; all buildings, including basements, are elevated at least one foot above the 100-year flood-plain elevation; and the development is otherwise in compliance with any applicable municipal flood-plain ordinance.

If the floodway is not shown on the Federal Emergency Management Agency Maps, it is deemed to be 1/2 the width of the 100-year flood-plain.

- (4) The total footprint, including cantilevered or similar overhanging extensions, of all principal and accessory structures is limited to a maximum of 1,500 square feet. This limitation shall not be altered by variance.
- (5) All structures, except functionally water-dependent structures, are set back from the normal high-water line of a water body, tributary stream or upland edge of a wetland to the greatest practical extent, but not less than 75 feet, horizontal distance. In determining the greatest practical extent, the Planning Board shall consider the depth of the lot, the slope of the land, the potential for soil erosion, the type and amount of vegetation to be removed, the proposed building site's elevation in regard to the flood-plain, and its proximity to moderate-value and high-value wetlands.

**F. Expiration of Permit.** Permits shall expire one year from the date of issuance if a substantial start is not made in construction or in the use of the property during that period. If a substantial start is made within one year of the issuance of the permit, the applicant shall have one additional year to complete the project, at which time the permit shall expire.

**G. Installation of Public Utility Service.** A public utility, water district, sanitary district or any utility company of any kind may not install services to any new structure located in the shoreland zone unless written authorization attesting to the validity and currency of all local permits required under this or any previous Ordinance has been issued by the appropriate municipal officials or other written arrangements have been made between the municipal officials and the utility.

## **H. Appeals**

- (1) Powers and Duties of the Board of Appeals. The Board of Appeals shall have the following powers:
  - (a) **Administrative Appeals:** To hear and decide administrative appeals, on an appellate basis, where it is alleged by an aggrieved party that there is an error in any order, requirement, decision, or determination made by, or failure to act by, the Planning Board in the administration of this Ordinance; and to hear and decide administrative appeals on a de novo basis where it is alleged by an aggrieved party that there is an error in any order, requirement, decision or determination made by, or failure to act by, the Code Enforcement Officer in his or her review of and action on a permit application under this Ordinance. Any order, requirement, decision or determination made, or failure to act, in the enforcement of this ordinance is not appealable to the Board of Appeals.

(b) **Variance Appeals:** To authorize variances upon appeal, within the limitations set forth in this Ordinance.

(2) **Variance Appeals.** Variances may be granted only under the following conditions:

(a) Variances may be granted only from dimensional requirements including, but not limited to, lot width, structure height, percent of lot coverage, and setback requirements.

(b) Variances shall not be granted for establishment of any uses otherwise prohibited by this Ordinance.

(c) The Board shall not grant a variance unless it finds that:

(i) The proposed structure or use would meet the provisions of Section 15 except for the specific provision which has created the non-conformity and from which relief is sought; and

(ii) The strict application of the terms of this Ordinance would result in undue hardship. The term "undue hardship" shall mean:

a. That the land in question cannot yield a reasonable return unless a variance is granted;

b. That the need for a variance is due to the unique circumstances of the property and not to the general conditions in the neighborhood;

c. That the granting of a variance will not alter the essential character of the locality; and

d. That the hardship is not the result of action taken by the applicant or a prior owner.

(d) Notwithstanding Section 16(H)(2)(c)(ii) above, the Board of Appeals, or the codes enforcement officer if authorized in accordance with 30-A MRSA §4353-A, may grant a variance to an owner of a residential dwelling for the purpose of making that dwelling accessible to a person with a disability who resides in or regularly uses the dwelling. The board shall restrict any variance granted under this subsection solely to the installation of equipment or the construction of structures necessary for access to or egress from the dwelling by the person with the disability. The board may impose conditions on the variance, including limiting the variance to the duration of the disability or to the time that the person with the disability lives in the dwelling. The term "structures necessary for

access to or egress from the dwelling" shall include railing, wall or roof systems necessary for the safety or effectiveness of the structure. Any permit issued pursuant to this subsection is subject to Sections 16(H)(2)(f) and 16(H)(4)(b)(iv) below.)

- (e) The Board of Appeals shall limit any variances granted as strictly as possible in order to ensure conformance with the purposes and provisions of this Ordinance to the greatest extent possible, and in doing so may impose such conditions to a variance as it deems necessary. The party receiving the variance shall comply with any conditions imposed.
- (f) A copy of each variance request, including the application and all supporting information supplied by the applicant, shall be forwarded by the municipal officials to the Commissioner of the Department of Environmental Protection at least twenty (20) days prior to action by the Board of Appeals. Any comments received from the Commissioner prior to the action by the Board of Appeals shall be made part of the record and shall be taken into consideration by the Board of Appeals.

### **(3) Administrative Appeals**

When the Board of Appeals reviews a decision of the Code Enforcement Officer the Board of Appeals shall hold a "de novo" hearing. At this time the Board may receive and consider new evidence and testimony, be it oral or written. When acting in a "de novo" capacity the Board of Appeals shall hear and decide the matter afresh, undertaking its own independent analysis of evidence and the law, and reaching its own decision.

When the Board of Appeals hears a decision of the Planning Board, it shall hold an appellate hearing, and may reverse the decision of the Planning Board only upon finding that the decision was contrary to specific provisions of the Ordinance or contrary to the facts presented to the Planning Board. The Board of Appeals may only review the record of the proceedings before the Planning Board. The Board Appeals shall not receive or consider any evidence which was not presented to the Planning Board, but the Board of Appeals may receive and consider written or oral arguments. If the Board of Appeals determines that the record of the Planning Board proceedings are inadequate, the Board of Appeals may remand the matter to the Planning Board for additional fact finding.

### **(4) Appeal Procedure**

#### **(a) Making an Appeal**

- (i) An administrative or variance appeal may be taken to the Board of Appeals by an aggrieved party from any decision of the Code Enforcement Officer or the Planning Board, except for enforcement-related matters as described in Section 16(H)(1)(a) above. Such an appeal shall be taken within thirty (30) days of the date of the official, written decision appealed from, and not otherwise, except that the Board, upon a showing of good cause, may waive the thirty (30) day requirement.
- (ii) Applications for appeals shall be made by filing with the Board of Appeals a written notice of appeal which includes:
  - a. A concise written statement indicating what relief is requested and why the appeal or variance should be granted.
  - b. A sketch drawn to scale showing lot lines, location of existing buildings and structures and other physical features of the lot pertinent to the relief sought.

- (iii) Upon receiving an application for an administrative appeal or a variance, the Code Enforcement Officer or Planning Board, as appropriate, shall transmit to the Board of Appeals all of the papers constituting the record of the decision appealed from.
- (iv) The Board of Appeals shall hold a public hearing on an administrative appeal or a request for a variance within thirty-five (35) days of its receipt of a complete written application, unless this time period is extended by the parties.

**(b) Decision by Board of Appeals**

- (i) A majority of the full voting membership of the Board shall constitute a quorum for the purpose of deciding an appeal.
  - (ii) The person filing the appeal shall have the burden of proof.
  - (iii) The Board shall decide all administrative appeals and variance appeals within thirty five (35) days after the close of the hearing, and shall issue a written decision on all appeals.
  - (iv) The Board of Appeals shall state the reasons and basis for its decision, including a statement of the facts found and conclusions reached by the Board. The Board shall cause written notice of its decision to be mailed or hand-delivered to the applicant and to the Department of Environmental Protection within seven (7) days of the Board's decision. Copies of written decisions of the Board of Appeals shall be given to the Planning Board, Code Enforcement Officer, and the municipal officers.
- (5) **Appeal to Superior Court.** Except as provided by 30-A M.R.S.A. section 2691(3)(F), any aggrieved party who participated as a party during the proceedings before the Board of Appeals may take an appeal to Superior Court in accordance with State laws within forty-five (45) days from the date of any decision of the Board of Appeals.
- (6) **Reconsideration.** In accordance with 30-A M.R.S.A. section 2691(3)(F), the Board of Appeals may reconsider any decision within forty-five (45) days of its prior decision. A request to the Board to reconsider a decision must be filed within ten (10) days of the decision that is being reconsidered. A vote to reconsider and the action taken on that reconsideration must occur and be completed within forty-five (45) days of the date of the vote on the original decision. Reconsideration of a decision shall require a positive vote of the majority of the Board members originally voting on the decision, and proper notification to the landowner, petitioner, planning board, code enforcement officer, and other parties of interest, including abutters and those who testified at the original hearing(s). The Board may conduct additional hearings and receive additional evidence and testimony.

Appeal of a reconsidered decision to Superior Court must be made within fifteen (15) days after the decision on reconsideration.

**I. Enforcement**

- (1) **Nuisances.** Any violation of this Ordinance shall be deemed to be a nuisance.

(2) **Code Enforcement Officer**

- (a) It shall be the duty of the Code Enforcement Officer to enforce the provisions of this Ordinance. If the Code Enforcement Officer shall find that any provision of this Ordinance is being violated, he or she shall notify in writing the person responsible for such violation, indicating the nature of the violation and ordering the action necessary to correct it, including discontinuance of illegal use of land, buildings or structures, or work being done, removal of illegal buildings or structures, and abatement of nuisance conditions. A copy of such notices shall be submitted to the municipal officers and be maintained as a permanent record.
- (b) The Code Enforcement Officer shall conduct on-site inspections to insure compliance with all applicable laws and conditions attached to permit approvals. The Code Enforcement Officer shall also investigate all complaints of alleged violations of this Ordinance.
- (c) The Code Enforcement Officer shall keep a complete record of all essential transactions of the office, including applications submitted, permits granted or denied, variances granted or denied, revocation actions, revocation of permits, appeals, court actions, violations investigated, violations found, and fees collected.

(3) **Legal Actions.** When the above action does not result in the correction or abatement of the violation or nuisance condition, the Municipal Officers, upon notice from the Code Enforcement Officer, are hereby directed to institute any and all actions and proceedings, either legal or equitable, including seeking injunctions of violations and the imposition of fines, that may be appropriate or necessary to enforce the provisions of this Ordinance in the name of the municipality. The municipal officers, or their authorized agent, are hereby authorized to enter into administrative consent agreements for the purpose of eliminating violations of this Ordinance and recovering fines without Court action. Such agreements shall not allow an illegal structure or use to continue unless there is clear and convincing evidence that the illegal structure or use was constructed or conducted as a direct result of erroneous advice given by an authorized municipal official and there is no evidence that the owner acted in bad faith, or unless the removal of the structure or use will result in a threat or hazard to public health and safety or will result in substantial environmental damage.

(4) **Fines.** Any person, including but not limited to a landowner, a landowner's agent or a contractor, who violates any provision or requirement of this Ordinance shall be penalized in accordance with 30-A, M.R.S.A. section 4452.

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**NOTE:** Current penalties include fines of not less than \$100 nor more than \$2500 per violation for each day that the violation continues. However, in a resource protection district the maximum penalty is increased to \$5000 ( **30-A M.R.S.A. Section 4452** )

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**17. Definitions**

**Accessory structure or use** - a use or structure which is incidental and subordinate to the principal use or structure. Accessory uses, when aggregated, shall not subordinate the principal use of the lot. A deck

or similar extension of the principal structure or a garage attached to the principal structure by a roof or a common wall is considered part of the principal structure.

**Aggrieved party** - an owner of land whose property is directly or indirectly affected by the granting or denial of a permit or variance under this Ordinance; a person whose land abuts land for which a permit or variance has been granted; or any other person or group of persons who have suffered particularized injury as a result of the granting or denial of such permit or variance.

**Agriculture** - the production, keeping or maintenance for sale or lease of plants or animals, including, but not limited to, forages and sod crops, grains and seed crops, dairy animals and dairy products, poultry and poultry products, livestock, fruits and vegetables and ornamental green-house products. Agriculture does not include forest management and timber harvesting activities.

**Aquaculture** - the growing or propagation of harvestable freshwater, estuarine, or marine plant or animal species.

**Basal Area** - the area of cross-section of a tree stem at 4 1/2 feet above ground level and inclusive of bark.

**Basement** - any portion of a structure with a floor-to-ceiling height of 6 feet or more and having more than 50% of its volume below the existing ground level.

**Boat / vessel / watercraft** – used or capable of being used as a means of transportation on the water, including seaplanes, amphibious vehicles, and any other variable use craft when navigating or moored on the water, with the exception of human powered vessels under eight feet in length. The terms boat, vessel, watercraft may be used interchangeably.

**Boat Launching Facility** - a facility designed primarily for the launching and landing of watercraft, and which may include an access ramp, docking area, and parking spaces for vehicles and trailers.

**Boat house**- a non-habitable structure designed for the purpose of storing boats and boating equipment.

**Bureau of Forestry** – State of Maine Department of Agriculture, Conservation, and Forestry, Bureau of Forestry.

**Campground** - any area or tract of land to accommodate two (2) or more parties in temporary living quarters, including, but not limited to tents, recreational vehicles or other shelters.

**Canopy** – the more or less continuous cover formed by tree crowns in a wooded area.

**Commercial use** - the use of lands, buildings, or structures, other than a "home occupation," defined below, the intent and result of which activity is the production of income from the buying and selling of goods and/or services, exclusive of rental of residential buildings and/or dwelling units.

**Cross-sectional area** – the cross-sectional area of a stream or tributary stream channel is determined by multiplying the stream or tributary stream channel width by the average stream or tributary stream channel depth. The stream or tributary stream channel width is the straight line distance from the normal high-water line on one side of the channel to the normal high-water line on the opposite side of the channel. The average stream or tributary stream channel depth is the average of the vertical distances from a straight line between the normal high-water lines of the stream or tributary stream channel to the bottom of the channel.

**DBH** – the diameter of a standing tree measured 4.5 feet from ground level.

**Development** – a change in land use involving alteration of the land, water or vegetation, or the addition or alteration of structures or other construction not naturally occurring.

**Dimensional requirements** - numerical standards relating to spatial relationships including but not limited to setback, lot area, shore frontage and height.

**Disability** - any disability, infirmity, malformation, disfigurement, congenital defect or mental condition caused by bodily injury, accident, disease, birth defect, environmental conditions or illness; and also includes the physical or mental condition of a person which constitutes a substantial handicap as determined by a physician or in the case of mental handicap, by a psychiatrist or psychologist, as well as any other health or sensory impairment which requires special education, vocational rehabilitation or related services.

**Disruption of shoreline integrity** - the alteration of the physical shape, properties, or condition of a shoreline at any location by timber harvesting and related activities. A shoreline where shoreline integrity has been disrupted is recognized by compacted, scarified and/or rutted soil, an abnormal channel or shoreline cross-section, and in the case of flowing waters, a profile and character altered from natural conditions.

**Dock, pier, mooring, wharf**- a structure, on or above the water that serves as securing a boat.

**Driveway** - a vehicular access-way less than five hundred (500) feet in length serving two single-family dwellings or one two-family dwelling, or less.

**Emergency operations** - operations conducted for the public health, safety or general welfare, such as protection of resources from immediate destruction or loss, law enforcement, and operations to rescue human beings, property and livestock from the threat of destruction or injury.

**Essential services** - gas, electrical or communication facilities; steam, fuel, electric power or water transmission or distribution lines, towers and related equipment; telephone cables or lines, poles and related equipment; gas, oil, water, slurry or other similar pipelines; municipal sewage lines, collection or supply systems; and associated storage tanks. Such systems may include towers, poles, wires, mains, drains, pipes, conduits, cables, fire alarms and police call boxes, traffic signals, hydrants and similar accessories, but shall not include service drops or buildings which are necessary for the furnishing of such services.

**Expansion of a structure** - an increase in the footprint of a structure, including all extensions such as, but not limited to: attached decks, garages, porches and greenhouses.

**Expansion of use** - the addition of one or more months to a use's operating season; or the use of more footprint of a structure or ground area devoted to a particular use.

**Family** - one or more persons occupying a premises and living as a single housekeeping unit.

**Floodway** - the channel of a river or other watercourse and adjacent land areas that must be reserved in order to discharge the 100-year flood without cumulatively increasing the water surface elevation by more than one foot in height.

**Floating accessory objects**- such as, but not limited to, anchored swim/diving platform, inflatable raft or other object used for play on the water, boat lifts.

**Floor area** - the sum of the horizontal areas of the floor(s) of a structure enclosed by exterior walls.

**Footprint** - the entire area of ground covered by the structure(s) on a lot, including but not limited to cantilevered or similar overhanging extensions, as well as unenclosed structures, such as patios and decks.

**Forest management activities** - timber cruising and other forest resource evaluation activities, pesticide or fertilizer application, management planning activities, timber stand improvement, pruning, regeneration of forest stands, and other similar or associated activities, exclusive of timber harvesting and the construction, creation or maintenance of roads.

**Forest Stand** - a contiguous group of trees sufficiently uniform in age class distribution, composition, and structure, and growing on a site of sufficiently uniform quality, to be a distinguishable unit.

**Forested wetland** - a freshwater wetland dominated by woody vegetation that is six (6) meters tall (approximately twenty (20) feet) or taller.

**Foundation** - the supporting substructure of a building or other structure, excluding wooden sills and post supports, but including basements, slabs, frostwalls, or other base consisting of concrete, block, brick or similar material.

**Freshwater wetland** - freshwater swamps, marshes, bogs and similar areas, other than forested wetlands, which are:

- (1) Of ten or more contiguous acres; or of less than 10 contiguous acres and adjacent to a surface water body, excluding any river, stream or brook, such that in a natural state, the combined surface area is in excess of 10 acres; and
- (2) Inundated or saturated by surface or ground water at a frequency and for a duration sufficient to support, and which under normal circumstances do support, a prevalence of wetland vegetation typically adapted for life in saturated soils.

Freshwater wetlands may contain small stream channels or inclusions of land that do not conform to the criteria of this definition.

**Functionally water-dependent uses** - those uses that require, for their primary purpose, location on submerged lands or that require direct access to, or location in, inland waters and that cannot be located away from these waters. The uses include, but are not limited to,

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, waterfront dock, navigation aids, basins and channels, shoreline structures necessary for erosion control purposes and uses that primarily provide general public access to coastal or inland waters. Recreational boat storage buildings are not considered to be a functionally water-dependent use.

**Great pond** - any inland body of water which in a natural state has a surface area in excess of ten acres, and any inland body of water artificially formed or increased which has a surface area in excess of thirty (30) acres except for the purposes of this Ordinance, where the artificially formed or increased inland body of water is completely surrounded by land held by a single owner,

**Great pond classified GPA** - any great pond classified GPA, pursuant to 38 M.R.S.A. Article 4-A Section 465-A. This classification includes some, but not all impoundments of rivers that are defined as great ponds.

**Ground cover** – small plants, fallen leaves, needles and twigs, and the partially decayed organic matter of the forest floor.

**Habitable** – a space in a building for living, sleeping, cooking and eating

**Harvest Area** - the area where timber harvesting and related activities, including the cutting of trees, skidding, yarding, and associated road construction take place. The area affected by a harvest encompasses the area within the outer boundaries of these activities, excepting unharvested areas greater than 10 acres within the area affected by a harvest.

**Hazard tree** - a tree with a structural defect, combination of defects, or disease resulting in a structural defect that under the normal range of environmental conditions at the site exhibits a high probability of failure and loss of a major structural component of the tree in a manner that will strike a target. A normal range of environmental conditions does not include meteorological anomalies, such as, but not limited to: hurricanes; hurricane-force winds; tornados; microbursts; or significant ice storm events. Hazard trees also include those trees that pose a serious and imminent risk to bank stability. A target is the area where personal injury or property damage could occur if the tree or a portion of the tree fails. Targets include roads, driveways, parking areas, structures, campsites, and any other developed area where people frequently gather and linger.

**Height of a structure** - the vertical distance between the mean original (prior to construction) grade at the downhill side of the structure and the highest point of the structure, excluding chimneys, steeples, antennas, and similar appurtenances that have no floor area.

**Home occupation** - an occupation or profession which is customarily conducted on or in a residential structure or property and which is 1) clearly incidental to and compatible with the residential use of the property and surrounding residential uses; and 2) which employs no more than two (2) persons other than family members residing in the home.

**Increase in nonconformity of a structure** - any change in a structure or property which causes further deviation from the dimensional standard(s) creating the nonconformity such as, but not limited to, reduction in water body, tributary stream or wetland setback distance, increase in lot coverage, or increase in height of a structure. Property changes or structure expansions which either meet the dimensional standard or which cause no further increase in the linear extent of

nonconformance of the existing structure shall not be considered to increase nonconformity. For example, there is no increase in nonconformity with the setback requirement for water bodies, wetlands, or tributary streams if the expansion extends no further into the required setback area than does any portion of the existing nonconforming structure. Hence, a structure may be expanded laterally provided that the expansion extends no closer to the water body, tributary stream, or wetland than the closest portion of the existing structure from that water body, tributary stream, or wetland. Included in this allowance are expansions which in-fill irregularly shaped structures.

**Individual private campsite** - an area of land which is not associated with a campground, but which is developed for repeated camping by only one group not to exceed ten (10) individuals and which involves site improvements which may include but not be limited to a gravel pad, parking area, fire place, or tent platform.

**Industrial** - The assembling, fabrication, finishing, manufacturing, packaging or processing of goods, or the extraction of minerals.

**Institutional** – a non-profit or quasi-public use, or institution such as a church, library, public or private school, hospital, or municipally owned or operated building, structure or land used for public purposes.

**Land Management Road** - a route or track consisting of a bed of exposed mineral soil, gravel, or other surfacing materials constructed for, or created by, the passage of motorized vehicles and used primarily for timber harvesting and related activities, including associated log yards, but not including skid trails or skid roads.

**Licensed Forester** - a forester licensed under 32 M.R.S.A. Chapter 76.

**Lot area** - The area of land enclosed within the boundary lines of a lot, minus land below the normal high-water line of a water body or upland edge of a wetland and areas beneath roads serving more than two lots.

**Marina** - a business establishment having frontage on navigable water and, as its principal use, providing for hire offshore moorings or docking facilities for boats, and which may also provide accessory services such as boat and related sales, boat repair and construction, indoor and outdoor storage of boats and marine equipment, bait and tackle shops and marine fuel service facilities.

**Market value** - the estimated price a property will bring in the open market and under prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels.

**Mineral exploration** - hand sampling, test boring, or other methods of determining the nature or extent of mineral resources which create minimal disturbance to the land and which include reasonable measures to restore the land to its original condition.

**Mineral extraction** - any operation within any twelve (12) month period which removes more than one hundred (100) cubic yards of soil, topsoil, loam, sand, gravel, clay, rock, peat, or other like material from its natural location and to transport the product removed, away from the extraction site.

**Minimum lot width** - the closest distance between the side lot lines of a lot. When only two lot lines extend into the shoreland zone, both lot lines shall be considered to be side lot lines.

**Moorings** – equipment such as anchors, chains and lines, for holding fast a vessel, aircraft, or buoy. The portion above the water line of moorings or buoy's shall be white with a horizontal blue stripe on the upper part of the white portion. Each mooring/bouy shall have fixed upon it, the owners physical Waterboro address. Moorings/bouy's shall be maintained in a safe condition at all times.

**Multi-unit residential** - a residential structure containing three (3) or more residential dwelling units.

**Native** – indigenous to the local forests.

**Non-conforming condition** – non-conforming lot, structure or use which is allowed solely because it was in lawful existence at the time this Ordinance or subsequent amendment took effect.

**Non-conforming lot** - a single lot of record which, at the effective date of adoption or amendment of this Ordinance, does not meet the area, frontage, or width requirements of the district in which it is located.

**Non-conforming structure** - a structure which does not meet any one or more of the following dimensional requirements; setback, height, lot coverage or footprint, but which is allowed solely because it was in lawful existence at the time this Ordinance or subsequent amendments took effect.

**Non-conforming use** - use of buildings, structures, premises, land or parts thereof which is not allowed in the district in which it is situated, but which is allowed to remain solely because it was in lawful existence at the time this Ordinance or subsequent amendments took effect.

**Non-native invasive species of vegetation** - species of vegetation listed by the Maine Department of Agriculture, Conservation and Forestry as being invasive in Maine ecosystems and not native to Maine ecosystems.

**Normal high-water line (non-tidal waters)** - that line which is apparent from visible markings, changes in the character of soils due to prolonged action of the water or changes in vegetation, and which distinguishes between predominantly aquatic and predominantly terrestrial land. Areas contiguous with rivers and great ponds that support non-forested wetland vegetation and hydric soils and that are at the same or lower elevation as the water level of the river or great pond during the period of normal high-water are considered part of the river or great pond.

**Outlet stream** - any perennial or intermittent stream, as shown on the most recent highest resolution version of the national hydrography dataset available from the United States Geological Survey on the website of the United States Geological Survey or the national map, that flows from a freshwater wetland.

**Person** - an individual, corporation, governmental agency, municipality, trust, estate, partnership, association, two or more individuals having a joint or common interest, or other legal entity.

Planning Board designee- the CEO may be the planning board designee if so assigned by the P.B.

**Temporary:** Structures which remain in or over the water for less than seven (7) months in any period of twelve (12) consecutive months.

**Permanent:** Structures which remain in or over the water for seven (7) months or more in any period of twelve (12) consecutive months.

**Principal structure** - a structure other than one which is used for purposes wholly incidental or accessory to the use of another structure or use on the same lot.

**Principal use** - a use other than one which is wholly incidental or accessory to another use on the same lot.

**Public facility** - any facility, including, but not limited to, buildings, property, recreation areas, and roads, which are owned, leased, or otherwise operated, or funded by a governmental body or public entity.

**Recent floodplain soils** - the following soil series as described and identified by the National Cooperative Soil Survey:

Fryeburg	Hadley	Limerick
Lovewell	Medomak	Ondawa
Alluvial	Cornish	Charles
Podunk	Rumney	Saco
Suncook	Sunday	Winooski

**Recreational facility** - a place designed and equipped for the conduct of sports, leisure time activities, and other customary and usual recreational activities, excluding boat launching facilities.

**Recreational vehicle** - a vehicle or an attachment to a vehicle designed to be towed, and designed for temporary sleeping or living quarters for one or more persons, and which may include a pick-up camper, travel trailer, tent trailer, camp trailer, and motor home. In order to be considered as a vehicle and not as a structure, the unit must remain with its tires on the ground, and must be registered with the State Division of Motor Vehicles.

**Replacement system** - a system intended to replace: 1.) an existing system which is either malfunctioning or being upgraded with no significant change of design flow or use of the structure, or 2.) any existing overboard wastewater discharge.

**Residential dwelling unit** - a room or group of rooms designed and equipped exclusively for use as permanent, seasonal, or temporary living quarters for only one family at a time, and containing cooking, sleeping and toilet facilities. The term shall include mobile homes and rental units that contain cooking, sleeping, and toilet facilities regardless of the time-period rented. Recreational vehicles are not residential dwelling units.

**Residual basal area** - the average of the basal area of trees remaining on a harvested site.

**Residual Stand** - a stand of trees remaining in the forest following timber harvesting and related activities

**Riprap** - rocks, irregularly shaped, and at least six (6) inches in diameter, used for erosion control and soil stabilization, typically used on ground slopes of two (2) units horizontal to one (1) unit vertical or less.

**River** - a free-flowing body of water including its associated floodplain wetlands from that point at which it provides drainage for a watershed of twenty five (25) square miles to its mouth.

**Road** - a route or track consisting of a bed of exposed mineral soil, gravel, asphalt, or other surfacing material constructed for or created by the repeated passage of motorized vehicles, excluding a driveway as defined.

**Sapling** - a tree species that is less than two (2) inches in diameter at four and one half (4.5) feet above ground level.

**Seedling** - a young tree species that is less than four and one half (4.5) feet in height above ground level.

**Service drop** - any utility line extension which does not cross or run beneath any portion of a water body provided that:

- (1) in the case of electric service
  - (a) the placement of wires and/or the installation of utility poles is located entirely upon the premises of the customer requesting service or upon a roadway right-of-way; and
  - (b) the total length of the extension is less than one thousand (1,000) feet.
- (2) in the case of telephone service
  - (a) the extension, regardless of length, will be made by the installation of telephone wires to existing utility poles, or

- (b) the extension requiring the installation of new utility poles or placement underground is less than one thousand (1,000) feet in length.

**Setback** - the nearest horizontal distance from the normal high-water line of a water body or tributary stream, or upland edge of a wetland, to the nearest part of a structure, road, parking space or other regulated object or area.

**Shore frontage** - the length of a lot bordering on a water body or wetland measured in a straight line between the intersections of the lot lines with the shoreline.

**Shoreland zone** - the land area located within two hundred and fifty (250) feet, horizontal distance, of the normal high-water line of any great pond or river; within 250 feet, horizontal distance, of the upland edge of a coastal wetland, including all areas affected by tidal action; within 250 feet of the upland edge of a freshwater wetland; or within seventy-five (75) feet, horizontal distance, of the normal high-water line of a stream.

**Shoreline** – the normal high-water line, or upland edge of a freshwater or coastal wetland.

**Slip** – each side of a dock to which a single vessel is secured.

**Skid Road or Skid Trail** - a route repeatedly used by forwarding machinery or animal to haul or drag forest products from the stump to the yard or landing, the construction of which requires minimal excavation.

**Slash** - the residue, e.g., treetops and branches, left on the ground after a timber harvest.

**Storm-damaged tree** - a tree that has been uprooted, blown down, is lying on the ground, or that remains standing and is damaged beyond the point of recovery as the result of a storm event.

**Stream** - a free-flowing body of water from the outlet of a great pond or the confluence of two (2) perennial streams as depicted on the most recent, highest resolution version of the national hydrography dataset available from the United States Geological Survey on the website of the United States Geological Survey or the national map to the point where the stream becomes a river or where the stream meets the shoreland zone of another water body or wetland. When a stream meets the shoreland zone of a water body or wetland and a channel forms downstream of the water body or wetland as an outlet, that channel is also a stream.

**Structure** – anything temporarily or permanently located, built, constructed or erected for the support, shelter or enclosure of persons, animals, goods or property of any kind or anything constructed or erected on or in the ground. The term includes structures temporarily or permanently located, such as decks, patios, and satellite dishes. Structure does not include fences; poles and wiring and other aerial equipment normally associated with service drops, including guy wires and guy anchors; subsurface waste water disposal systems as defined in Title 30-A, section 4201, subsection 5; geothermal heat exchange wells as defined in Title 32, section 4700-E, subsection 3-C; or wells or water wells as defined in Title 32, section 4700-E, subsection 8.

**Substantial start** - completion of thirty (30) percent of a permitted structure or use measured as a percentage of estimated total cost.

**Subsurface sewage disposal system** – any system designed to dispose of waste or waste water on or beneath the surface of the earth; includes, but is not limited to: septic tanks; disposal fields; grandfathered cesspools; holding tanks; pretreatment filter, piping, or any other fixture, mechanism, or apparatus used for those purposes; does not include any discharge system licensed under 38 M.R.S.A. section 414, any surface waste water disposal system, or any municipal or quasi-municipal sewer or waste water treatment system..

**Sustained slope** - a change in elevation where the referenced percent grade is substantially maintained or exceeded throughout the measured area.

**Timber harvesting**- the cutting and removal of timber for the purpose of selling or processing forest products. Timber harvesting does not include the cutting or removal of vegetation within the shoreland when associated with any other land use activities.

**Timber harvesting and related activities**-the construction and maintenance of roads use primarily for timber harvesting and other activities related to timber harvesting.

**Tree** - a woody perennial plant with a well-defined trunk(s) at least two (2) inches in diameter at four and one half (4.5) feet above the ground, with a more or less definite crown, and reaching a height of at least ten (10) feet at maturity.

**Tributary stream** – means a channel between defined banks created by the action of surface water, which is characterized by the lack of terrestrial vegetation or by the presence of a bed, devoid of topsoil, containing waterborne deposits or exposed soil, parent material or bedrock; and which is connected hydrologically with other water bodies. “Tributary stream” does not include rills or gullies forming because of accelerated erosion in disturbed soils where the natural vegetation cover has been removed by human activity.

This definition does not include the term "stream" as defined elsewhere in this Ordinance, and only applies to that portion of the tributary stream located within the shoreland zone of the receiving water body or wetland.

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**NOTE:** Water setback requirements apply to tributary streams within the shoreland zone.

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**Upland edge of a wetland** - the boundary between upland and wetland. For purposes of a coastal wetland, this boundary is the line formed by the landward limits of the salt tolerant vegetation and/or the highest annual tide level, including all areas affected by tidal action. For purposes of a freshwater wetland, the upland edge is formed where the soils are not saturated for a duration sufficient to support wetland vegetation; or where the soils support the growth of wetland vegetation, but such

vegetation is dominated by woody stems that are six (6) meters (approximately twenty (20) feet) tall or taller.

**Vegetation** - all live trees, shrubs, and other plants including without limitation, trees both over and under 4 inches in diameter, measured at 4 1/2 feet above ground level.

**Velocity zone** - an area of special flood hazard extending from offshore to the inland limit of the primary frontal dune along an open coast and any other area subject to high velocity wave action from storms or seismic sources.

**Volume of a structure** - the volume of all portions of a structure enclosed by roof and fixed exterior walls as measured from the exterior faces of these walls and roof.

**Water body** - any great pond, river or stream.

**Water crossing** - any project extending from one bank to the opposite bank of a river, stream, tributary stream, or wetland whether under, through, or over the water or wetland. Such projects include but may not be limited to roads, fords, bridges, culverts, water lines, sewer lines, and cables as well as maintenance work on these crossings. This definition includes crossings for timber harvesting equipment and related activities.

**Wetland** - a freshwater or coastal wetland.

**Windfirm** - the ability of a forest stand to withstand strong winds and resist windthrow, wind rocking, and major breakage.

**Woody Vegetation** - live trees or woody, non-herbaceous shrubs.

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**To:** Waterboro Selectmen  
**From:** Lee Jay Feldman, Director of Planning  
**Date:** 10/27/2016  
**Re:** **Planning Board review of Design Standards**

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In the spring of 2016, The Planning Board took up the issue of Design Guidelines for the zoning ordinance. At that time there was a great deal of deliberation on the matter of where to require these standards. At that time, the board chose to limit the standards to the properties that have frontage on the Route 202/4 & 5 corridors rather than requiring them throughout the community.

Once they sent a recommendation to you the Selectboard, The same discussion occurred with you that there was at least a question to why not the whole community? At that time, you had asked the Planning Board if there was any thought put into expanding the area to be all inclusive and what their thoughts might be about that. As I recall, some of the Selectboard thinking at the time was that if you do not require it throughout the whole town, than the developer may look to build their projects in areas of town that will not require them meeting these standards.

This issue was brought back to the planning board and discussed. It was the boards feeling that this would not create sprawl, and that limiting them to the main corridor(s) where commercial development want to be would be a starting point to introduce this concept to. If there was a need in the future to expand the areas where the Design Guidelines would be effective that the ordinance could be amended at that time to expand the areas of the community that need this type of influence.

*An Ordinance to Amend  
Waterboro Zoning Ordinance  
Article 7 Performance Standards  
Section 7.10*

**Note: The symbol of “\* \* \* \*” indicates that there is missing text that will remain unchanged, which has been left out of this document for the purpose of brevity. Underlines indicate proposed language to add, and strikeouts indicate proposed removals of language.**

**7.10 Commercial Design Standards**

A. Purpose. To protect, enhance and perpetuate the town's historic, cultural and architectural heritage and to enhance the town's attraction to residents and visitors and to serve as a support and stimulus to business and industry, construction of a new building or structure or addition to an existing structure shall be of such design, form, proportion, mass, configuration, building material, texture and location on a lot as to conform with the following guidelines as deemed practicable by the Planning Board. In areas of the town where structures have little or no historic value (e.g., franchise architecture), new construction or renovations shall enhance the area rather than replicate existing structures.

(1) Applicability. These design standards apply to all new commercial buildings, structures in the Town of Waterboro with properties that have frontage or access on route(s) 202 & 5 and which require Site Plan approval per the Site Plan Review Ordinance.

2. Standards

(a) Proposed buildings, improvements and additions shall not be stylized to the point that the building or improvements are more an advertisement than an architectural form.

(b) Long or continuous facades do not provide visual interest. Facades shall be articulated every 50 feet using varied designs, rooflines, materials and heights. The front facade shall be designed to look like more than one building entrance when the façade is proposed to be greater than 50 feet in width.

(c) The relationship of the width of the building to the height of the front elevation shall be visually compatible with buildings, structures and open spaces where it is visually related. In reviewing a proposed new building or structure shall break up uninteresting box-like forms into smaller, varied masses comparable to a variety of form and massing which are often elements essential to the character of the streetscape. Avoid single, monolithic forms that are not relieved by variations in massing.

(d) The roof shape of a building shall be visually compatible with that of buildings to which it is visually related. When no clear pattern exists, a roof pitch of 5/12 or steeper shall be used, or the building should be designed so as to appear to have a pitched roof. The design of the roofline or parapet wall shall screen any air conditioning or other utilities placed on the roof on 3 sides most visible to the public.

(e) Where mechanical equipment such as HVAC are located at ground level, appropriate vegetative screening shall be used to hide the equipment while spaced to allow for routine maintenance.

(f) For trash receptacles located on the property, where possible, natural vegetative screening and or stockade fencing shall be used to screen the containers from public view.

**Minutes for Waterboro Board of Selectmen Meeting  
November 1, 2016 at Waterboro Town Hall**

**5:45 p.m. – Executive Session -- 6:00 p.m. Regular Meeting**

**5:45 p.m. – Executive Session pursuant to 1 M.R.S.A §405 (6)(A), to interview committee applicant.**

**A motion was made by Gordon Littlefield to enter into executive session at 5:45 p.m. Jon Gale seconded. Motion passed 5-0.**

**A motion was made by Dwayne Woodsome to come out of executive session at 5:55 p.m. Jon Gale seconded. Motion passed 5-0.**

Regular meeting began at 6:00 p.m. with the following attendees: Selectmen Gordon Littlefield, Dennis Abbott, Tim Neill, Dwayne Woodsome and Jon Gale. Also in attendance were Gary Lamb, David Lowe, Lee Jay Feldman, Tammy Wells and 18 members from the public.

**1. PLEDGE OF ALLEGIANCE**

2. Presentation of the Spirit of America award to Leo and Sandra Binette

**Gary Lamb read and presented Leo and Sandra Binette a resolve recognizing them as the 2016 Spirit of America award recipients for Waterboro.**

**3. PUBLIC HEARINGS**

- a. Public hearing is to hear public comment concerning the proposed Shoreland Ordinance.

**Comments from several members of the public centered on the possibility of an expansion to the local campground, more specifically, regarding moorings and docks.**

**The Selectmen responded that this hearing is strictly about the Shoreland Zoning Ordinance and that if and when the campground was to be expanded, it would have to go before the Planning Board.**

**Gary Lamb outlined the changes made to Section 12 (B)(2), Table 1, Land Uses in the Shoreland Zone, and 15 (C), Piers, Docks, Wharves, Bridges and Other Structures and Uses Extending Over or Below the Normal High-Water Line of a Water Body or within a Wetland, and Shoreline Stabilization.**

**The Town will not require a building permit for repairs and maintenance and will not regulate enforce or permit piers, docks, wharfs, bridges and uses extending over or below the normal high-water line or within a wetland.**

4. **ANNOUNCEMENTS**
5. **ADDITIONS OR DELETIONS TO AGENDA**
6. **APPOINTMENT**
7. **PUBLIC COMMENTS**
8. **CORRESPONDENCE**
  - a. Treasurer's reports
9. **REPORTS & STAFF INITIATIVES**
  - a. Selectmen's reports
  - b. Town Administrator Gary Lamb's report

**Town Administrator Gary Lamb's report was delivered as follows:**

- **Library heating update.** Our library is now closed until further notice as of this afternoon. Our low bidder, Downeast Energy, for \$11,545 could not come to replace our steam boiler and oil tank until November 28. That is too long to wait, especially since the temporary heat we rigged up yesterday is creating too many fumes inside the library. The library will remain closed unless we can get clean warm air from this heater into the library. The good news is our second highest bidder (add'l \$329) Superior Energy Solutions, (and our present town hall HVAC contractor), can start the job this Thursday Nov 3 and finish the job Nov 4 or Monday Nov 7<sup>th</sup>.
- **DPW Director update** - After interviews done last Friday, I am pleased to announce that David Benton has been appointed as our new Public Works Director, replacing Doug Foglio who resigned as of October 1. We thank Doug for his service as he continues to help us in this transition and look forward to working with David Benton.
- **Trail Update** - The snowmobile club's Vice President Russ Keith told me today they have acquired trail access to Deering Ridge Road and they do not want to pursue traveling in the roadway this winter.
- **Election update** - Please remember to vote Nov 8<sup>th</sup> at Massabesic East next to MHS.

#### **10. NEW BUSINESS**

- a. Discuss/vote for appointment to the Zoning Board of Appeals for a term to expire June 30, 2018.

**Gordon Littlefield made a motion to appoint Andrew Orr to the Zoning Board of Appeals for a term to expire 6/30/18. Jon Gale seconded. Motion passed 4-0 (Woodsome out of room).**

- b. Discuss/vote for appointment to the Parks and Recreation Committee for a term to expire June 30, 2019.

**Tim Neill made a motion to appoint Michelle Bennett to the Parks and Recreation Committee for a term to expire 6/30/19. Gordon Littlefield seconded. Motion passed 5-0.**

- c. Discuss/vote to renew a State Malt, Spirituous & Vinous Liquor License for Woody's Sports Grille located at 38 West Road.

**A motion was made by Jon Gale to approve the State Malt, Spirituous & Vinous Liquor License for Woody's Sports Grille located at 38 West Road. Seconded by Tim Neil. The motion passed 4-0 (Woodsome abstained.)**

- d. Discuss/set date for employee, boards and committees Christmas party.

**The Selectmen chose December 9, 2016 for the employee, boards and committees Christmas party.**

## **11. OLD BUSINESS**

- a. Discuss/possible vote on the Shoreland Zoning Ordinance

**The Shoreland Ordinance will be brought forward at the November 22, 2016 meeting for Selectmen action.**

- b. Design Standards – Discussion with Town Planner Lee Jay Feldman

**Lee Jay Feldman presented proposed ordinance language amending Article 7, Section 7.10 of the zoning ordinance regarding Performance Standards.**

**The Selectmen decided to hold a public hearing at the November 22, 2016 meeting on the amendments.**

## **12. OTHER**

- a. Discuss /vote to approve the minutes of the October 25, 2015 regular meeting.

**Jon Gale made a motion to approve the minutes of the October 25, 2016 regular meeting. Gordon Littlefield seconded. The motion passed 5-0.**

**13. PENDING DECISIONS**

- a. Review Comprehensive Plan task list.

**14. WEEK'S ACTION LIST**

**15. DISCUSSION OF AGENDA ITEMS**

**16. ITEMS NEEDING SIGNATURE**

- a. Minutes of the October 25, 2016 regular meeting
- b. Woody's Sports Grille – Liquor License Application

**17. REMINDERS**

**18. ADJOURN**

**A motion was made by Dwayne Woodsome to adjourn. Seconded by Jon Gale. Motion passed 5-0. Meeting was adjourned at 7:15 pm.**

**Representative Dwayne Prescott announced that Southern Maine Healthcare will continue to have a full time nurse practitioner even though two physicians have relocated their offices to Saco and Sanford. The walk-in clinic will stay the same.**

These minutes were approved by the Waterboro Board of Selectmen on\_\_\_\_\_.

\_\_\_\_\_  
Dennis Abbott

\_\_\_\_\_  
Dwayne Woodsome

\_\_\_\_\_  
Gordon Littlefield

\_\_\_\_\_  
Tim Neill

\_\_\_\_\_  
Jon Gale