Town of Ogunquit
Annual Report
July 1, 2016 - June 30, 2017

Celebrating 85 Years
1932-2017

2017 Ogunquit Playhouse Overview

In 2017, the venerable Ogunquit Playhouse celebrated its 85th Anniversary, continuing its glorious legacy as one of the great theatres still surviving from the era when summer theatre was one of the most popular forms of entertainment in the country. Today, the theatre has grown to a nationally recognized and award winning Regional theatre, continuing to produce world-class musicals right here in Ogunquit. The 2017 season included five professional productions of Broadway musicals, and a four week holiday production presented offsite at the Music Hall in Portsmouth, New Hampshire in December. The Children's Theatre series included four productions on the main stage. Over 100,000 patrons saw our on-site shows during the 2017 season, which spanned 25 weeks. Thousands more saw our offsite holiday production, *White Christmas*.

True to its legacy, the 2017 Ogunquit Playhouse season was filled with the newest and brightest musicals, world and national premieres and a timeless classic, all complete with top-notch professional casts and creative teams direct from Broadway, Los Angeles, and London. The milestone season ran from May 17 to October 29 and featured the American and the world premieres of two brand-new musicals, *From Here to Eternity* and *Heartbreak Hotel*. It also included one of the biggest international hit sensations of all time, *Mamma Mia!*, which ran for an unprecedented seven weeks. Rounding out the 2017 season was *Bullets Over Broadway*, the delightful and hilarious musical based on the acclaimed Woody Allen film featuring Sally Struthers, and *Ragtime*, one of the most powerful musicals ever adapted for the stage. *Ragtime* went on to earn high critical and audience acclaim and recently received two Independent Reviewers of New England (IRNE) awards at the Boston ceremony. The Ogunquit Playhouse received seventeen IRNE Award nominations overall. The Ogunquit Playhouse was honored to have collaborated with legendary lyricist Sir Tim Rice (*Evita*, *The Lion King*, *Beauty and the Beast*, *Aida* and more) on the new musical *From Here to Eternity*. While at the Playhouse, Sir Tim took time to meet with the cast, crew and staff and to visit with the Board of Directors and top donors. The Playhouse was also very blessed to have had one of the creators of the Tony Award-winning musical *Million Dollar Quartet* and the creator of the new musical *Heartbreak Hotel*, Floyd Mutrux, on-site throughout the run working on the development of this new musical based on the early career of Elvis Presley.

In addition to the main stage musicals, Children's Theatre at the Ogunquit Playhouse included four productions by the Junior Players camp, which is a tuition-based learning camp for ages 9 to 15 that culminates in fully staged musical productions to often sold-out audiences. The one and two-week long camps identify, strengthen and enhance each student's performance skills, self-esteem and self-expression. Students receive vocal, movement and acting training while preparing to perform before a live audience. In 2017, *Disney's The Lion King, Jr.* was staged twice over the summer, *Disney's Alice in Wonderland*, and *Fame, Jr.* were performed. The Children's Theatre camps also include a program for children ages 5 to 8. The Rising Stars and Center Stage camps are week long sessions that introduce students to the theater.

About the Ogunquit Playhouse:
The Ogunquit Playhouse, a 501c3 not-for-profit organization listed on the National Historic Register, is located on Route One in Ogunquit, Maine and produces the finest Broadway musicals each season with performances Tuesday through Sunday, from May 16 to October 28. Follow the Ogunquit Playhouse on Twitter (@OgunquitPH) and on Facebook (facebook.com/Ogunquit Playhouse) for behind-the-scenes info, photos and fun throughout the season. For a complete list of show times, pricing and more information about the season visit www.ogunquitplayhouse.org

Cover photo (color): Courtesy of David Sullivan, Ogunquit, Maine

Town of Ogunquit

Annual Report

July 1, 2016

To

June 30, 2017

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Town Hall Office Hours
8:00AM - 4:00PM * Monday-Friday

January	2018 Hunting & Fishing Licenses Available (*Clerk's Office)*
	Annual Dog Licenses Due (*Clerk's Office)*
	Annual Mooring Bills Sent Out (*Clerk's Office)*
February	Unregistered Dogs Assessed $25.00 Late Charge (*Clerk's Office)*
March	Reminder Notices Sent for Second Half Tax Bill *(Tax Office)*
	Last Day to file for Tax Abatement *(185 days after Commitment, check with Assessor's Office for exact date)*
April	All Property (Real & Personal) Assessed to Owner of Record as of April 1st *(Assessor's Office)*
May	Mooring Bills Due *(Clerk's Office)*
June	Annual Town Meeting, second Tuesday in June *(Clerk's Office)*
	Fiscal Year 2017-2018 Ends June 30th - Municipal Books close *(Treasurer's Office)*
July	Fiscal Year 2018-2019 Begins July 1st *(Treasurer's Office)*
September	2018-2019 Tax Bills Mailed *(Tax Office)*
November	First Half of 2018-2019 Tax Bills Due *(Tax Office)*

Board & Committee Meetings

Bike-Ped Committee	3rd Wednesday	10:00AM
Conservation Commission	3rd Thursday	6:00PM
Historic Preservation Commission	As Needed	11:00AM
Marginal Way Committee	1st Monday	4:00PM
Parks & Recreation Committee	3rd Monday	4:00PM
Performing Arts Committee	3rd Friday	9:00AM
Planning Board	2nd and 4th Monday	6:00PM
Select Board	1st and 3rd Tuesday	6:00PM
Zoning Board Appeals	As Needed	5:00PM

Important Dates and Holidays 2018

January 1, 2018	New Year's Day	October 8, 2018	Columbus Day
January 15, 2018	Martin Luther King Day	November 11, 2018	Veteran's Day
February 19, 2018	President's Day	November 22, 2018	Thanksgiving Day
March 17, 2018	St. Patrick's Day	November 23, 2018	Office Closed
April 16, 2018	Patriot's Day	December 24, 2018	Christmas Eve
May 28, 2018	Memorial Day	December 25, 2018	Christmas Day
July 4, 2018	Independence Day	January 1, 2019	New Year's Day
September 3, 2018	Labor Day		

TOWN OFFICIALS
JULY 1, 2016-JUNE 30, 2017

SELECT BOARD

Barbara Daily, Chair	June 30, 2017	bdailey@townofogunquit.org
Gary S. Latulippe	June 30, 2017	glatulippe@townofogunquit.org
John M. Daley, Vice Chair	June 30, 2018	jdaley@townofogunquit.org
Robert N. Winn, Jr.	June 30, 2018	
Richard Dolliver	June 30, 2019	rdolliver@townofogunquit.org

DEPARTMENT HEADS

Acting Town Manager
Mark O'Brien
(August 2016-April 2017)
townmanager@townofogunquit.org

Acting Town Manager
Donald Gerrish
(April 2017-July 2017)

Town Clerk
Christine L. Murphy
townclerk@townofogunquit.org

Treasurer
John Quartararo
treasurer@townofogunquit.org

Code Enforcement Officer
Scott Heyland
ceoogt@townofogunquit.org

Police Chief
Patricia L. Arnaudin
opd1@maine.rr.com

Fire Chief
Mark O'Brien
firechief@townofogunquit.org

Transfer Station Manager
John Fusco
transferstation@townofogunquit.org

Harbormaster
Fred Mayo, III
harbormaster@townofogunquit.org

Information Services Director Jordan Freedman
wogt@townofogunquit.org

Visitor Services
Ray Hamlin
Gene McSweeney
visitorservices@townofogunquit.org

Governor Paul LePage
1 State House Station
Augusta, ME 04333-0001
Tel: 287-3531
Email: governor@maine.gov

MAINE CONGRESSIONAL DELEGATION

U. S. SENATE

Susan M. Collins (R)
461 Dirksen Senate Office Building
Washington, DC 20510
Tel: 202-224-2523
www.collins.senate.gov/contact

District Office
160 Main Street
Biddeford, ME 04005
Tel: (207)283-1101

Senator Angus S. King, Jr. (I)
133 Hart Building
Washington, DC 20510-1903
Tel: 202-224-5344
www.king.senate.gov/contact

District Office
383 US Route 1, Suite C
Scarborough, Maine 04074
Tel: (207)883-1588

U.S. HOUSE OF REPRESENTATIVES CONGRESSIONAL DISTRICT #1

Chellie Pingree (D)
1037 Longworth House Office Bldg.
Washington, DC 20515
Tel: (202) 225-6116
https://pingree.house.gov/contact

District Office
2 Portland Fish Pier, Suite 304
Portland, ME 04101
Tel: (207) 774-5019
1-888-862-6500

STATE LEGISLATIVE DISTRICT - SENATE DISTRICT #35

Dawn Hill (D)
Senate Majority Office
3 State House Station
Augusta, ME 04333 Tel: 287-1515
E-mail: Dawn.Hill@legislature.maine.gov

Home Address:
PO Box 701
Cape Neddick, ME 03902
Tel: 337-3689

HOUSE OF REPRESENTATIVES - DISTRICT #4

Patricia Hymanson *(D)*
House of Representatives
2 State House Station
Augusta, ME 04333-0002 Tel: 800-423-2900
Email: Patricia.Hymanson@legislature.maine.gov

Home Address:
34 High Pine Road
York, Maine 03909
Tel: 363-8353

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: http://www.King.Senate.gov

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends of Ogunquit:

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent. In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save $50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between $3,000 and $6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government. Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada. While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and

that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibly every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. Please call my toll-free line at 1-800-432-1599 or local office: (207) 622-8292, or write me on our website at www.king.senate.gov/contact. It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,

Angus S. King, Jr., *United States Senator*

2162 Rayburn House Office Building
Washington, DC 20515

Phone: 202-225-6116
Fax: 202-225-5590

www.pingree.house.gov

Committee on Appropriations

Subcommittees

Agriculture, Rural Development, and Related Agencies

Interior, Environment, and Related Agencies

Chellie Pingree
Congress of the United States
1st District, Maine

Dear Friend,

I hope this letter finds you well. It's a privilege to share an update on my work to represent you and your family in Washington and in Maine.

As always, the interests of my constituents are what guide my work. There are many things I could talk about in that regard. But I want to focus here on one issue of particular importance—economic development. Having good-paying jobs allows future generations to make this wonderful state their home. With that goal in mind, I'm working to address Maine's economic challenges and capitalize on its opportunities.

One such opportunity is agriculture, where Maine is bucking national trends. The average age of our farmers is actually going down while acreage in cultivation is going up. Consumer demand for local food is driving that growth. I've been successful in reforming federal policies to help farmers and processors meet that demand. My work will continue this year as Congress reauthorizes the Farm Bill.

I'm also working to support jobs in our coastal communities. Last year, I helped block Sweden's proposed ban on the export of Maine lobsters to the European Union. I also introduced legislation to lift unnecessary regulations on seafood exporters and invest in working waterfront infrastructure.

On the House Appropriations Committee, I'm defending federal programs that support jobs throughout Maine. These programs invest in worthy projects that are beyond the reach of private, municipal, or state resources. In our state, they provide loans to small businesses, clean polluted sites for redevelopment, find new marketable uses for Maine's natural resources, build broadband infrastructure, and much more.

Aside from economic development, advocating for Maine veterans is one of my highest priorities. With Congress' current agenda, I'm also fighting to defend Medicare and Social Security, protect clean air and water, and ensure that our communities have the resources to address hunger, homelessness and lack of health care access.

Just as important as my policy work in Washington is what my office does to help individuals in Maine. Every year, my staff helps hundreds of constituents who have issues with federal agencies or programs. Please call my Portland office at (207) 774-5019 for assistance. It's an honor to serve you.

Take care,

Chellie Pingree
Member of Congress

2 Portland Fish Pier, Suite 304
Portland, ME 04101
Phone: 207-774-5019
Fax: 207-871-0720

1 Silver Street
Waterville, ME 04902
Phone: 207-873-5713
Fax: 207-873-5717

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Paul R. LePage
GOVERNOR

Dear Citizen of Ogunquit:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly $5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than $5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated $2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of $403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor

PHONE: (207) 287-3531 (Voice)
TTY USERS CALL 711
www.maine.gov
FAX: (207) 287-1034

Town

Departments

REPORT OF THE SELECT BOARD

The 2016-2017 Annual Report, as required by the Ogunquit Town Charter, provides an update to the citizens of the Town on the Articles passed at the Annual Town Meeting, and is one of the many methods used by the Select Board to communicate to the taxpayers, voters, and citizens' matters regarding the state of affairs for the Town of Ogunquit. While the Town meetings and other channels of communication provide an opportunity to keep the public informed, this Annual Report is an opportunity to capture in one document the important issues that came before the Select Board during the fiscal year. Consistent with past reports, this year's format *is* divided into three parts: Electoral, Governance, and Infrastructure.

ELECTORAL

The June 2016 Town election, which represented 465 voters of the current 1,100 enrolled voters, had one (1) declared Select Board candidate. Richard A. Dolliver was elected for his first term (252 votes) for a 3-year term ending June 2019.

During the first official meeting of the Select Board following the 2016 Town Meeting, the Board elected Barbara Dailey as Chair, and John Daley as Vice Chair.

The 2016 Town election had one (1) declared Budget Review Committee candidate. Carole Aaron was elected with 205 votes for a 3-year term, ending June 2019.

The election had one candidate on the ballot for the Wells-Ogunquit School District Trustee position; Boriana Dolliver was elected to her first term (343 votes) for a 3-year term ending June 30, 2019.

Also presented to the voters were numerous amendments to the Municipal Ordinance

Article 6: *Shall an ordinance entitled* ***"An Ordinance to Amend Title IV of the Ogunquit Municipal Code, Public Resources and Conservation Ordinance as it relates to Chapter 4 - Beaches, 403.4.1 - Animals"*** *be enacted?*

YES 254 *NO 152* *BLANKS 59*

Article 7: *Shall an ordinance entitled* ***"An Ordinance to Amend Title VII of the Ogunquit Municipal Code, Animal Control Ordinance as it relates to Chapter 2 - General Ordinances, Animal Offal, 203, 206.1.1"*** *be enacted?*

YES 315 *NO 89* *BLANKS 61*

Article 8: *Shall an ordinance entitled* ***"An Ordinance to Amend Title VII of the Ogunquit Municipal Code, Animal Control Ordinance as it relates to Chapter 5 - Fees and Penalties, 503.3"*** *be enacted?*

YES 344 *NO 59* *BLANKS 62*

Article 9: *Shall an ordinance entitled* ***"An Ordinance to Amend Title IX of the Ogunquit Municipal Code, Business Ordinance as it relates to Chapter 9 -Business Registration, Application, 902.2, 902.3 & Registration Term, 904"*** *be enacted?*

YES 338 *NO 66* *BLANKS 61*

Article 10: *Shall an ordinance entitled* ***"An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 2, Definitions of Driveway"*** *be enacted?*

YES 335 *NO 81* *BLANKS 49*

Article 11: *Shall an ordinance entitled* ***"An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 6.6 - Procedures for Site Plan Review"*** *be enacted?*

YES 306 *NO 83* *BLANKS 76*

The voters approved the FY 2016-2017 budget of $9,280,781 of which $936,650 was Capital Improvement Projects. Of these approved CIP's, $436,650 was financed through the bond market minimizing the impact on the mil rate.

GOVERNANCE & INFRASTRUCTURE

The Select Board held 45 meetings during Fiscal Year 2016-2017 which included both regular and special meetings. These meetings can be viewed on the town's website, www.townofogunquit.org and the minutes for all these meetings can be found on the town's web page under *Meeting Documents.*

The following is a synopsis of some, but not all of the items that came before the Select Board during this period:

July

- *Bid awarded to Oceanside Rubbish for Waste Hauling Services to the Town of Ogunquit.*
- *Bid awarded to Vision Government Solutions in the amount of $184,800for the Town-wide Revaluation.*

- *Select Board acceptance of a grant in the Amount of $69,340 for the State of Maine, Department of Environmental Protection - Grant Agreement for Nonpoint Source Water Pollution Control Project; Ogunquit River Watershed Restoration - Phase II.*
- *Select Board Acceptance of a Gift of $7,100 from Laura Rose to Purchase a Jet Ski for the Fire Department- Lifeguard Services.*

August

- *Proposed Code of Ethics Policy for all Town Boards and Committees submitted to the Select Board.*
- *Select Board approval of a Leave of Absence for the Town Manager, Thomas Fortier, until further notice.*
- *Select Board approval to engage an independent attorney to conduct a non-criminal employment related inquiry into the allegations regarding Town Manager Thomas Fortier.*
- *Select Board appointment of Fire Chief Mark O'Brien as Acting Town Manager until further notice.*
- *Bid awarded to Real Estate Research Consultants, Inc in the amount of $16,074 for a Town-wide Revaluation of Commercial Personal Property.*
- *Select Board approval of Interdepartmental Transfers for FY 2015-2016 at an amount of$31,384.93.*

September

- *Select Board acceptance of a Citizen's Petition by Boriana Dolliver for the Use of the Ogunquit Village School as a Intergenerational Learning Center for Inclusion on the November 8, 2016 Special Town Meeting Warrant*
- *Bid awarded to Quirk (Hallowell, Maine) for the Purchase of a New Cruiser for the Ogunquit Police Department for the sum of $26,831.00.*
- *Bid awarded for the Purchase of a New Pickup Truck for the Ogunquit Public Works Department from Starkey Ford for the sum of $56,525.00.*
- *Select Board approval of the FY 2016-2017 Tax Rate, mil rate of $8.09 with an overlay of $33,761.50.*
- *Select Board approval of the New Title XVII, Private Use Helicopters Ordinance.*
- *Flashing pedestrian lights installed at Ocean Street and by the Egg & I.*
- *Select Board approval of the Shellfish Harvester Licenses for 2016-2017 - to approve the opening date of the Ogunquit Clam Flats as November 5, 2016 through the closing date of March 19, 2017 for Areas A & B, with Area C being closed to clamming; and to set fees for licenses.*
- *Select Board acceptance of a Citizen's Petition by Rebecca Fox for An Ordinance to Restrict the Use of Private Helicopters to Approved Heliports West of #95 for Inclusion on the November 8, 2016 Special Town Meeting.*

- *Select Board Approval of the Warrant for the November 8, 2016 Special Town Meeting*

October

- *Select Board approval of the General Assistance Ordinance - Adoption of MMA Appendices A-D (October 2016 – September 30, 2017) as part of Ogunquit's General Assistance Ordinance, Title II of the Ogunquit Municipal Code.*
- *Informational Public Hearings held on the Warrant Articles for the November 8, 2016 Special Town Meeting.*
- *Christian's Run Presentation- John Paul Argenti, Captain of the Lifeguard Service, was in attendance to give an update to the Select Board regarding donations the service had received. In July of this year, Laura Rose donated $7,100 towards the purchase of a new Jet-ski for the lifeguard service. In addition, she donated $1,399 towards the purchase of a new 11 foot soft top rescue board for the Marginal Way Lifeguard Station, 20 lifeguard certification fees for Red Cross, 8 pairs of swimming fins, a few thermometers and a new life jacket for the Jet-ski. Monies were generated from the proceeds of the Christian's Lifeguard Dash in memory of Laura's son Christian.*
- *Select Board approval of an Easement to Cumberland Farms for Designated Parking Spaces on Town Property.*
- *Select Board approval to accept an Easement from Cumberland Farms for Vehicle Egress across Cumberland Farms Property.*
- *Select Board approval of a Perpetual Drainage Easement for Pipe and Catch Basin to Permit Surface Water Drainage at the Terminus of Woodbury Lane.*
- *Bid awarded to Boston Garage for the Installation of Epoxy Flooring for the Apparatus Floor Area at the Ogunquit Fire Station in the amount of $27,999.50.*

November

- *Presentation made by Charlie Farrington of a Donation from the 2016 Lobster Dash to Ogunquit Parks & Recreation. Mr. Farrington thanked the town for their continued support. This year was the 16th Annual Ogunquit Beach Lobster Dash. Mr. Farrington gave a history of the Lobster Dash. Mr. Farrington stated that they presented a check in the amount $1,000 to the Gumbinner Memorial Scholarship Fund, which is a fund that supports scholarships to local graduating high school seniors going on to college who have participated in cross-country and track. They also gave a check in the amount of $500 to the Ogunquit Playhouse Foundation which supports scholarships to their children's summer theatre program. A donation of $500 was presented to the Wells High School Cross Country Team*
- *Select Board adoption of the Town of Ogunquit Code of Ethics drafted 10/17/2016 for members of the Select Board pending legal review and approval.*
- *Bid awarded for the Lower Lot Paving Project to Libby-Scott, Inc. in the amount of $105,916.00.*

- *Wells-Ogunquit Community School District Update Superintendent, Jim Daly, gave the Annual Report to the Select Board Pursuant to Chapter 603 of the Ogunquit Town Charter.*
- *Select approval of the grant from the MDOT Small Harbor Improvement Program (SHIP) for the Replacement of the Pedestrian Bridge on Ocean Street, WIN 20846, in the amount of $250,000.*

December

- *Route One Project is complete!!*
- *Select Board approval of the Timeline for the FY 2017-2018 Budget Process.*
- *The KK&W Water District completed the new main work from Obeds Lane to the square; they will be tying in the services across Shore Road from the old main to the new main.*
- *Select Board adoption of the Code of Ethics as presented in the Select Board packet dated 12-6-2016 with edits from Town Counsel.*
- *Discussion led by John Daley, Vice Chair regarding the need for a New Police Building.*
- *Select Board approval of the Labor Contract; to accept the two terms of the IAFF contract subject to a Memorandum of Understanding (TBD) regarding health insurance and salary increases.*

January

- *Select Board approval to post Select Board documents to the Web Page for Public Review.*
- *Select Board approval of the IAFF Firefighter Contract Memorandum of Understanding (MOU).*
- *Select Board acceptance of the voluntary resignation of Cliff Marchant, Director of Administrative Services, effective March 12, 2017, on the terms outlined and agreed in the Release and Voluntary Resignation.*
- *Bid awarded to Atlantic Mechanical, Inc for the amount of $498,812 for the replacement of the Ocean Street Footbridge.*
- *Select Board approval of the Special Event applications for the Ogunquit Chamber of Commerce: Patriot's Day, Sidewalk Art Show and Sale, Labor Day Weekend Sidewalk Sale, OgunquitFest and Christmas by the Sea events.*
- *Select Board approval of the York County Hazard Mitigation Plan 2015*

February

- *Select Board acceptance of the resignation of Town Manager, Thomas Fortier, in accordance with the Release and Voluntary Resignation Agreement executed by Mr. Fortier.*
- *Select Board acceptance of the Fiscal Year 2015-2016 Audit of Financial Statements of the Town of Ogunquit for Fiscal Year ended June 30, 2016.*

- *Bid awarded to Baker Design for the Perkins Cove Bridge Engineering Services for an amount not to exceed $9,700.*
- *Select Board authorization to allow the Write-off of Personal Property Taxes pursuant to MRSA Title 36§760A in the amount of $13.88 for 2014 and $271.58 in 2015.*

March

- *Select Board and Budget Review Committee voted on the Operating Budget for FY 2017-2018.*
- *Select Board approval to Amend the Contract with Tyler Technologies (MUNIS) with a Three (3) Year Contract Amendment through December 31, 2019 and with Automatic One (1) Year Renewals thereafter.*
- *Bid awarded to Coastal General Construction for the amount of $130,500 for the Jacobs Lot Bathroom Project.*
- *Bid awarded to Dock & Door, Saco, Maine, for the Fire Department Apparatus Door Openers in the amount of $8,099.00.*
- *Bid awarded to Eastern Propane for the sum of $25,926 for the Fire Department Heat System Installation.*

April

- *Bid awarded to RHR Smith & Company, Buxton, Maine, for a Financial Audit Service Contract for a three-year term with the option of two (2) one-year extensions at the town's option, contract not to exceed $10,000.*
- *Superintendent Jim Daly of the Wells-Ogunquit CSD presented the Proposed FY 2017-2018 Wells-Ogunquit Community School District Budget.*
- *Select Board approval of "Ogunquit Music in the Park" proposal sponsored by the Parks & Recreation Committee to hold Summer Concerts in the Dorothea Jacobs Grant Common Park.*
- *Select Board approval of a contract in the amount of $8,000 to utilize Eaton Peabody to assist the Select Board in the Town Manager Search.*
- *Bid awarded to Atlantic Mechanical, Inc, Woolwich, ME, for Perkins Cove Footbridge Repairs for an amount not to exceed $68,972.50 which includes the base bid of $65,980 plus up to $2,992.50 in additional galvanized counter weights as needed.*
- *Select Board and Budget Review Committee voted on the Capital Improvements Program Budget for FY 2017-2018.*
- *Bid awarded to Millennium Granite, LLC for the Shore Road Sidewalk Reconstruction for the bid price of $48,725.00.*
- *Select Board authorization of the expenditure of up to $65,000 from the Natural Disaster Emergency Repair Fund for immediate repairs to the foot bridge at Perkins Cove.*

May

- *Select Board authorization of the expenditure of up to $2,500 from the Natural Disaster Emergency Repair Fund for immediate repairs to the pedestrian ramps at Perkins Cove.*
- *Select Board approval of funding for Capital Improvement Projects: Undesignated Fund Balance $342,000; Ambulance Reserve Account $155,000 and Municipal Bonds $2,384,1000 (Which includes 1,800,000 for the Ogunquit Village School Petition).*
- *Select Board approval of the Order and Municipal Officers Certification of Official Text of Secret Ballot Referendum Questions for the June 13, 2017 Annual Town Meeting.*
- *Select Board approval of the June 13, 2017 Annual Town Meeting Warrant.*
- *Select Board approval of the June 13, 2017 Annual Town Meeting Informational Packet.*
- *Bid awarded to CES, Inc. for the Beach Street Engineering Project in the amount of $48,000.*
- *Select Board acceptance of the Wells-Ogunquit Community School District Referendum Warrant for FY 2017-2018.*
- *Select Board approval of a three (3) year contract between the Town of Ogunquit and the Ogunquit Professional Firefighters Local 3771 from July 1, 2016 to June 30, 2019.*

June

- *Select Board approval of the Agreement, with a fine of $3,500, between the Town of Ogunquit and the State of Maine Board of Pesticides Control.*
- *Charles Waite, III and Madeline Mooney elect to the Select Board, replacing Barbara Dailey and Gary Latulippe who did not run for office.*
- *Charles Waite, III, elected Chair of the Select Board.*
- *Robert Winn, Jr. elected Vice Chair of the Select Board.*
- *Select Board adoption of the resolution presented by Camden National Bank naming John Quartararo, Treasurer and Christine Murphy, Town Clerk as signers on all Town Of Ogunquit accounts at the bank.*
- *Select Board adoption of the resolution presented by Kennebunk Savings Bank naming John Quartararo, Treasurer and Christine Murphy, Town Clerk as signers on all Town Of Ogunquit accounts at the bank.*
- *Select Board confirmation of the following Town Manager Appointments: Christine L. Murphy, Town Clerk, John Quartararo, Treasurer, John Quartararo, Tax Collector, Scott Heyland, Code Enforcement Officer, Scott Heyland, License Plumbing Inspector, Patricia Arnaudin, Police Chief, Mark O'Brien, Fire Chief, John Fusco, Transfer Station Manager and Fred Mayo, III, Harbormaster.*

REPORT OF THE TOWN CLERK

The Select Board held a total of 45 meetings (regular, budget, special meetings and workshops) from **July 1, 2016** through **June 30, 2017.**

Elections		Ballots Cast
November 8, 2016	Special Town Meeting/Referendum	921
November 8, 2016	State of Maine/Presidential Election	921
June 13, 2017	Annual Town Meeting Election/ Referendum	603
June 13, 2017	Wells-Ogunquit CSD Budget Validation Referendum	603
June 13, 2017	State of Maine Primary	603

Licenses and Permits Issued	
Amusement Licenses	23
ATV Registrations	8
Boat Registrations	53
Business Registrations	399
Dog Licenses	152
Hunting & Fishing Licenses	32
Liquor Licenses	45
Snowmobile Registrations	7

Thru June 30, 2017

Vital Statistics	
Births	1
Marriages	131
Deaths	15

July 1, 2016 - June 30, 2017

Deaths ***"Gone but not Forgotten"*** *July 1, 2016 - June 30, 2017*

	2016		2017
Miles C. Freeman	July 4	Patricia A. Bogdahn	January 13
Robert L. Kane, Sr.	July 9	Leona M. LaPierre	February 3
Irene R. Rousseau	August 4	Raymond E. Wiggins	March 31
Mildred L. Adams	August 7	Arthur W. Johnson	April 14
Audrey P. Snyder	October 15	James E. Peterson	June 3
Walter E. Barrett	December 4	Malcolm Myers	June 12
Robert C. Botolino	December 4	June M. McNiven	June 23
		Roy K. Publicover	June 26

Reflects deaths occurring in State

REMINDER: *The Annual Election of Officers and the* ***2017 - 2018 Budget*** *will be held by* ***secret ballot*** *on* ***Tuesday, June 12, 2018.***

DOG LICENSES

The State of Maine requires all dogs to be licensed after six months of age or within 10 days of ownership. Licenses expire December 31 of each year. Dogs are required to be licensed by January 1 of each year. Also, remember to bring in a current rabies certificate and/or neutering/spay certificate. License fees and number of dogs registered in Ogunquit are as follows:

Male/Female	$11.00
Neutered/Spayed	$6.00
Neutered/Spayed Dogs	
Non-Altered Dogs	
Late Fees after 1/31	**$25.00**

HUNTING & FISHING LICENSES

The **2018** Hunting and Fishing Licenses are available. Please remember to bring in a previous license for renewals. If you do not have a previous license, you will need to provide proof of having completed a hunting safety course. You can also go onto MOSES and obtain your license or registrations online at www.state.me.us/ifw.

AUTOMOBILE REGISTRATIONS

Please remember to bring in your current auto registration (yellow copy), current insurance card and mileage at the time of re-registration. Vehicle re-registrations may also be done online at:

https://www1.maine.gov/online/bmv/rapid-renewal/

BALLOT/ELECTION CLERKS

Cindy Douglass
Marjorie Esau
Blanche Feinberg
Kay Hamlin
Frederica "Bunny" Hart
Tracey-Ann Leach
Leila Kupper
Mary Littlefield

To my dedicated and hard working crew, as always,

"Thank You"

VOTER STATISTICS

Number of Registered Voters (active) 1,179

Democrats	**449**
Republicans	**277**
Green	**39**
Libertarian	**3**
Unenrolled	**411**

The Annual Town Meeting held on June 13, 2017 was a historical town meeting in that there were four candidates with two seats available and only twelve votes separating two of the candidates. A recount was requested and conducted on June 22, 2017. Both candidates were in attendance and the results did not change. I would like to thank the many townspeople for their trust in me along with the Board of Selectmen and the Town Manager. If you have any questions or concerns regarding the Town Clerk's Office, please do not hesitate to contact me at 646-9546 or via email at townclerk@townofogunquit.org.

Respectfully submitted,
Christine L. Murphy, Town Clerk

REPORT OF THE CODE ENFORCEMENT OFFICER/LAND USE DIRECTOR

As I sit in my office in the Dunaway Center on this rainy early winter morning, I look back on the past year and note that 2016-2017 was very good to the Town of Ogunquit with regards to construction and inspection activities. We issued over 142 Building Permits with a property value increase of almost $8,107,915; and collected Building Permit Fees in excess of $122,915. In addition we issued over 153 miscellaneous permits including: Blasting, Plumbing, Electrical, Well, Yard Sale, Etc.

Following up on all these permits keeps us busy with over 850 inspections and responding to over 700 inquiry calls and visits from the public.

Along with the Ogunquit Fire Department, I have conducted over 300 business, liquor, and life safety code inspections.

The Land Use Office along with the Town Clerk and the Planning Board continues the process of issuing Business Registrations for Single Family Home Short Term Rentals. Response from the public has been positive and as of now approximately 100 property owners have registered their rental units for the upcoming summer. We continue to get the word out that renters need to register with the Town.

The Land Use Office, in coordination with the Public Works Department, began work on design proposals for new Public Beach Restrooms.

Land Use Staff also worked closely with the Planning Board to review Zoning Ordinances. Topics of discussion included: designation of failed intersections and applicant required traffic studies, outdoor lighting, outside sales and services, single family home short term rentals, procedures for control of continued Code violations and marijuana sales.

As I go into my fifth year as the Land Use Director for Ogunquit I have come to appreciate what a unique and beautiful place this town is and the diversity of its population during the summer and winter seasons enhances its charm. As always my office has an open door policy and welcomes visits from the public with questions, comments and concerns. My staff and I are here to assist you in any way we can.

Sincerely,

Scott Heyland
Town of Ogunquit Land Use Director and Code Enforcement Officer

REPORT OF THE VISITOR SERVICES DEPARTMENT

Visitor Services manages and operates the six town owned parking lots; four at the beach (Main Beach, Lower Lot, Footbridge and North Beach) and two commercial lots (Cottage Street/OBEDS and Perkins Cove). The beach lots charge a daily fee for all day parking. Cottage Street/OBEDS provides both hourly and all day parking while Perkins Cove provides hourly parking only.

In April 2016 the daily fee for the beach lots was increased five dollars. Gross revenue from the sale of parking spaces approximated $1,973,000 for the year ended June 30, 2017 and $1,909,000 for the year ended June 30, 2016. Gross revenue from various parking permits and impact fees approximated $165,000 for the year ended June 30, 2017 and $149,000 for the year ended June 30, 2016.

The Town of Ogunquit paid parking lots provide parking for approximately 1,200 vehicles and are operational from mid-April to mid-October. For the fiscal years ended June 30, 2017 and June 30, 2016 the following table provides the number of hourly and all-day tickets sold:

Summary	June 30, 2017	June 30, 2016
One Hour Tickets	19,988	20,862
Two Hour Tickets	23,649	23,289
Three Hour Tickets	18,164	17,224
Total - Hourly Tickets	61,801	61,375
All Day Tickets:		
Main Beach	32,207	35,919
Lower Lot	4,083	6,912
Footbridge	11,953	13,613
North Beach	10,378	12,599
Obeds	6,557	4,995
Total - All Day Tickets	65,178	74,038
Total Tickets Sold	126,979	135,413

We attribute the June 30, 2017 decrease in all day ticket sales to the April 2016 price increase, opening Lower Lot to employee parking in the spring of 2016, and to inclement weather in the spring of 2017.

To operate these lots the town hires approximately 23 to 25 part time seasonal employees and three part time supervisors for eleven daily shifts/seventy seven weekly shifts. The Visitor Services attendants work in all kinds of weather and are often the first point of contact for visitors and tourists. In addition to collecting parking fees the attendants

manage traffic flow, answer all types of questions, provide directions and occasionally listen to a concern or complaint. We try to resolve all concerns or complaints as quickly as possible so the visitor has a pleasant and enjoyable experience in Ogunquit. Our attendants are loyal, dedicated and valued employees and we thank them for their service.

This year Visitor Services with the support of the Select Board implemented employee parking at Lower Lot to accommodate employees working in Village businesses and at Main Beach businesses. Hourly parking was introduced in the OBEDS Lot which was previously all day parking resulting in increased utilization and revenue. In addition, town official's parking spaces in the alley between the Dunaway Center and the fire station are now available to town residents with valid beach stickers to park on weekends and holidays except for reserved fire and police spaces. In November 2016 Visitor Services commenced a study to consider the feasibility and practicality of implementing a metered parking program in some or all of the Town owned parking lots. As a result Lower Lot was completely resurfaced, stripped and numbered in preparation for conversion to a metered parking system, Footbridge was restriped and Perkins Cove was restriped and numbered to assist conversion to a metered parking system.

We are very appreciative of the support we receive from the Select Board, Town Manager, Police Department, Fire Department, Administrative Services, DPW, Town offices and residents. We also want to express our gratitude to the many tourists who visit this beautiful town and appreciate all it has to offer for their kindness and friendship.

Respectfully Submitted,

Ray Hamlin, Gene McSweeney and Les Stott
Supervisors

REPORT OF THE POLICE DEPARTMENT

I want to take this opportunity to tell all of the residents, business people and visitors of Ogunquit what an honor and privilege it is to serve as Ogunquit's Chief of Police. The men and women of the Ogunquit Police Department are dedicated hard working people who all work day in and day out ensuring the safety of our town.

We have had a very busy year here at the Police Department; the most notable change was adding Community Service Officers to our summer program. Community Service Officers are able to enforce local ordinances, parking and direct traffic but are not sworn law enforcement officers. This gives us greater flexibility with hiring and training and we hope gives us the ability to hire more help when it's most needed. As of this writing we have gone through the hiring process and will have eight CSO's for the 2017 summer season.

We got through the winter season with less than the normal amount of snow (a much-needed break) having just a couple of major nor'easters to contend with through the winter.

We also saw the completion of the US Route 1 construction project which gave us sidewalks on both sides of Main St. through the center of town and included new utilities under the road and new pavement. Some of the traffic patterns have slightly changed and we are all working on getting accustomed to the new normal. All of us are glad to see the end to the construction and the traffic delays that this project caused and we can't say enough about how patient you all were for this construction that lasted two years.

We want to take this opportunity to remind everyone about some programs that we offer here at the department; we offer vacant house and business checks, where we make an effort to have officers physically check your home or business at least once daily to make sure that it is safe and secure. We offer "Project Good Morning" where we will have elderly people who live alone enroll and call the PD everyday between 8am-10am. If we don't hear from them by 10am we will call and if we can't get in touch we send an officer out to check on them. This offers peace of mind to both the participants as well as family members of participants knowing that we are keeping in touch with them. This program has evolved into so much more with Sharma Damren taking the initiative to send birthday and holiday cards out to participants and having luncheons where we all get together and socialize. Several years ago, we began the bike light program, where we will stop bicyclists riding at night, educate them on the law and then provide them with a light in lieu of a summons for their bicycle. This 100 percent community donation supported program has

been such a positive thing, in particular our large contingent of foreign workers, who aren't familiar with the laws and rely on bicycle transportation. On that same theme, we also giver out free bicycle helmets and reflectors for clothing or backpacks.

We are here to help our residents, business owners and tourists with anything that they may need and we look forward to continuing to expand our community service options going forward.

As always, this past year it has been an honor and a privilege to work with the great men and women of the Ogunquit Police Department and to serve the people of Ogunquit.

It's been another great year here in Ogunquit thanks to my professional dedicated staff, residents and visitors. If you ever have any questions, comments, concerns or if you just want to stop by and say hello my door is always open. Thank you for the opportunity to serve as your Chief of Police for another year.

I would like to thank everyone from the entire police department for the opportunity to serve you. We consider it a privilege to work in such a beautiful place with supportive residents. We are proud to work in this very special town and look forward to continuing to offer the highest level of service to you all in the years to come.

Respectfully Submitted,

Patricia L. Arnaudin, Chief of Police

Ogunquit Police Personnel

Patricia L. Arnaudin, Chief
Matthew S. Buttrick, Lieutenant
Shawn O. Fahy, Sergeant
Michael E. Faia, Sergeant
Scott T. Long, Officer
Brett M. Owens, Officer
Anthony B. Dumont, Officer
Neal B. Pawlik, Officer
Thomas J. Cummings IV, Officer
Scott Flanagan, Officer
Sharma E. Damren, Clerical

July 1, 2016-June 30, 2017	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Total
Domestic Violence Assault	1	1	0	0	1	0	0	0	0	0	0	0	3
Assault	1	0	0	0	0	1	0	0	0	0	1	1	4
Terrorizing	1	0	0	0	0	0	0	0	0	0	0	0	1
Burglary	0	0	0	0	0	2	0	0	0	0	0	0	2
Burglary Attempt	0	0	0	1	0	0	0	0	0	0	0	0	1
Theft by Unauthorized Taking	0	0	0	0	0	0	0	0	0	1	0	0	1
Burglary of Motor Vehicle	0	0	0	1	0	0	0	0	1	5	1	0	8
Theft by Unauthorized Taking	3	1	2	1	1	1	0	0	1	2	2	2	16
Forgery	0	0	1	0	0	1	0	0	0	0	0	0	2
Theft of Services	0	0	1	0	1	0	0	0	0	0	0	0	2
Criminal Mischief	1	1	0	0	0	0	2	1	0	1	1	1	8
Unlawful Possession of Schedule	1	1	2	0	0	0	0	0	0	0	1	0	5
Possession of Marijuana	5	2	1	1	1	1	0	0	0	0	0	0	11
Possession of Drug Paraphernalia	5	3	1	2	1	0	0	0	0	0	0	0	12
Possession of Hypodermic Appar.	0	0	1	0	0	0	0	0	0	0	0	0	1
Disorderly Conduct, Fighting	0	0	0	0	0	0	0	0	0	0	0	1	1
Disorderly Conduct, Loud Noise	0	1	0	0	0	0	0	0	0	0	0	0	1
Disorderly Conduct	0	0	0	0	0	0	0	0	0	0	1	0	1
Refusing to Submit to Arrest	0	1	0	0	0	0	0	0	0	0	0	0	1
Indecent Conduct	0	1	0	0	0	0	0	0	0	0	0	1	2
Operating Under the Influence	7	5	4	2	2	2	1	0	0	1	3	5	32
Operating While License Suspension	0	0	0	0	0	0	0	0	1	0	0	1	2
Minor Consuming Liquor	2	0	0	0	0	0	0	0	0	0	0	0	2
Minor Having False Identification	0	2	0	0	0	0	0	0	0	0	0	0	2
Minor Possessing Liquor	0	2	0	0	0	0	0	0	0	0	0	0	2
Minor Transporting Liquor	0	1	0	0	0	0	0	0	0	0	0	0	1
Sale of Liquor for Consumption	6	0	0	0	0	0	0	0	0	0	0	0	6
Criminal Trespass	0	1	0	0	1	0	0	0	0	0	0	0	2
Warrant Arrest	2	0	0	0	0	0	0	0	0	0	1	0	3
Violating Condition of Release	0	1	0	0	0	0	0	0	0	0	1	0	2
Refusing to Sign Criminal Summons	0	0	0	0	0	0	0	0	0	0	0	1	1
Fail to Provide Correct Name	0	1	0	0	0	0	0	0	0	0	0	0	1
Harassment by Telephone	0	0	0	0	0	0	0	0	0	2	0	0	2
Making Material Misstatement	1	0	0	0	0	0	0	0	0	0	0	0	1
Operating Vehicle Without License	1	0	0	0	0	0	1	0	0	0	0	0	2

Operation of Defective Vehicle	0	0	0	0	0	0	0	0	0	0	0	1	1
Possession of Suspended or	0	1	0	0	0	0	0	0	0	0	0	0	1
Attaching False Plates	0	0	0	1	0	0	0	0	0	0	0	0	1
Leaving Scene of Motor Vehicle	1	4	0	0	0	5	0	0	0	0	0	2	12
Operating While License Suspension	0	1	1	0	0	0	1	0	0	0	0	0	3
Operating w/Suspended Registration	0	0	0	0	0	0	0	1	0	0	0	0	1
Refusing to Sign Summons	0	0	0	0	0	0	0	0	0	0	0	1	1
Failure to Register Vehicle	0	0	0	1	0	0	2	0	1	1	0	0	5
TOTALS	**38**	**33**	**14**	**10**	**7**	**9**	**7**	**2**	**4**	**13**	**12**	**17**	**169**

Total Calls for Service 12,076
Priority 1 calls 6,374

REPORT OF THE FIRE-RESCUE DEPARTMENT

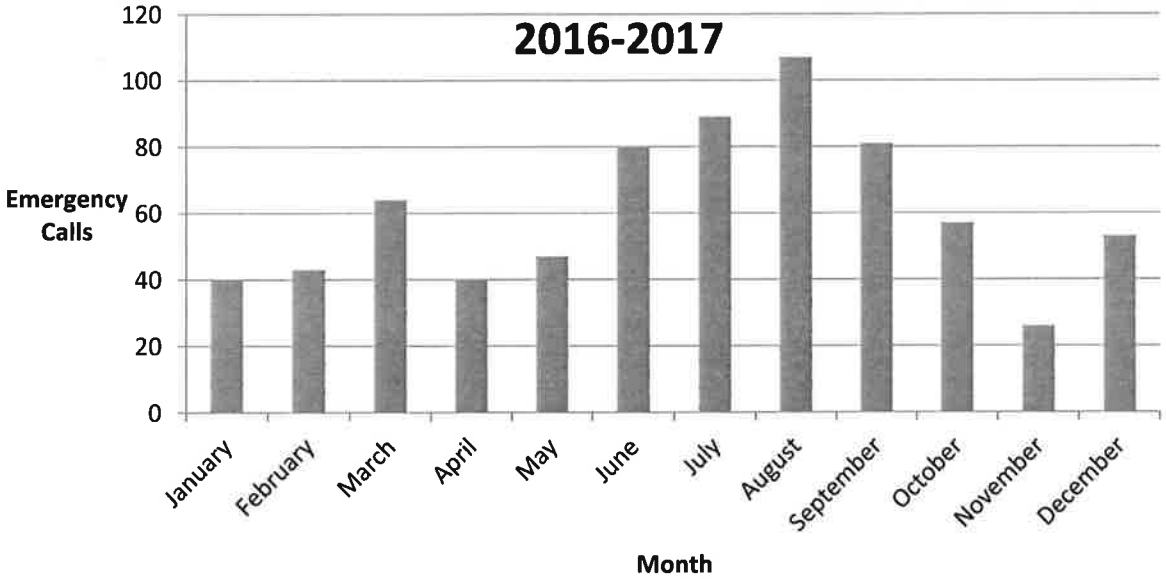
It is my pleasure to submit the 2016-2017 Annual Report on the behalf of the career and call members of the Ogunquit Fire Department.

Over the past few years, the department's emergency responses have been steadily rising increasing the demand on staffing; this year has been no exception.

Fiscal Year	EMS Calls	Fire Calls	Total Emergency Calls	+/- from Previous Year
2014-2015	346	275	621	N/A
2015-2016	379	286	665	+44
2016-2017	410	317	727	+62

Our staff does an excellent job with handling the emergency calls both in town and when mutual aid is provided to our surrounding communities. Historically, we provide a larger amount of mutual aid responses than we receive; our department has an excellent working relationship with the communities that surround us. We strive to provide the residents, visitors, and our mutual aid partners with the highest level of service possible.

Our busiest time has continued to be the summer months, however, the season has been continuing to extend into the late fall and winter. This has been trending over the past few years as visitors have been partaking in the wonderful events the town hosts, such as Christmas by the Sea. The call volume for the 2016-2017 fiscal year has been broken down by month and can be seen in the graph below.



We are fortunate to have newer equipment that aids us to better serve our residents and visitors without worry of failure. This year we focused on station maintenance and efficiency by installing a new propane furnace that is significantly more efficient than the older oil burning boiler that we previously had. In addition, individual controls were added in appropriate areas to allow non critical spaces to be kept at a lower temperature to aid in reducing heating costs throughout the cold winter months.

The volunteer members continue to assist the career staff as much as they are able and as time allows. We are grateful for their dedication to the department and the community; additional members are always welcome! We are always looking for good candidates who wish to further their knowledge and skill set whether it is becoming an interior firefighter, EMT, or just lending a hand as support personnel in emergencies. We always welcome our citizens to stop by the fire station for a tour and are willing to answer questions about becoming involved in the fire service if you are interested.

The Ogunquit Fire Company continues its dedication to the fire department and community as a whole with the multiple fundraisers they host throughout the year. Popular events such as Bingo in July & August and the annual Craft Fair during Christmas by the Sea weekend always draw a crowd and provide the fire company with great support. The funds raised assist in offsetting the cost of some new equipment for the fire department which allows us to provide the savings to the taxpayers. I would like to send a big thank you to the members of the Ogunquit Fire Company for all the volunteer hours they provide to support both the department and town.

The Ogunquit Ocean Rescue team continues to have a dedicated and trained group of individuals that is led by Lifeguard Captain John Paul (JP) Argenti. JP's continued dedication to the town and lifeguard service in keeping the beachgoers safe in the summer months is greatly appreciated. He strives to keep a trained and respectful crew of men and women for our lifeguard service. Water temperatures were colder this year, but that didn't keep people out of the water. This made for a busier season for our guards.

Although the total number of responses from the lifeguards decreased, they saw a large increase in emergencies, including water rescues and medical emergencies on the beach, most of which required emergency response and transport by the ambulance.

Year	Water Rescues	Water Assists	First Aid	Medical Rescues	Lost Children	Rain Days	Total
2016	34	297	344	10	54	6	745
2017	57	263	335	27	41	5	728

Ogunquit Ocean Rescue once again showed their glowing talent and skills in the Northern New England Lifeguard Competition and brought home 1st place in the men's, women's, and

overall championship categories. This is only the second time in 16 years Ogunquit has won all three divisions simultaneously. On behalf of the town and department, Congratulations, you all have worked hard for it!

We truly have some of the greatest employees, residents, and visitors that a community could have. We are very grateful to be able to provide emergency services to such a wonderful community that supports us every day of the year. It is my pleasure to serve as the Fire Chief for the Town of Ogunquit. If you have any questions, comments, or concerns please don't hesitate to contact me. Please visit us on Facebook.

Respectfully,

Mark O'Brien, Fire-Rescue Chief

Fire - Rescue Staff

Mark O'Brien, Chief
David Moore, Captain
Shannon Bridges, Captain
Scott Bourque, Captain
Robert Bernard, Captain
Jessica Christian, FF/Paramedic
Branden Walker, FF/Paramedic
Christopher Mooney, FF/Paramedic
Nathanael Pierce, FF/Paramedic

REPORT OF THE LIFEGUARD SERVICE

Lifeguards went on duty June 17th and continued past Labor Day at the Main Beach until September 22nd. The weather was fair throughout the season with little variation in air temperatures. Ocean temperatures on the other hand proved to be some of the coldest in many years. The low for the season was 46, the high 67, and the average through Labor Day only 57.8. There were 9 days below 50 F during summer months, more than the previous four years combined.

After an extremely quiet 2016, this year saw an uptick in both medical and water rescues despite the cold ocean temperatures and average weather. Many of the medical calls were severe and required transport by ambulance. The 'puddle' at the main beach returned keeping guards busy, and there were more rescues than usual in the river due to strong winds and unfamiliar visitors getting stuck in the current. One of the more dangerous water rescues we assisted with occurred on the private side of Moody Beach where there are no guards on duty. Continuing the trend of the last three seasons we had guards on duty at the Main Beach well past Labor Day until they became unavailable. It is not an exaggeration to say that many days in September can now be mistaken for mid-July with warm weather and a packed beach. In addition to some water and medical rescues, these late season guards assisted with rule enforcement, beach cleanup and handicap accessibility.

Other highlights from this summer include the confirmed sighting of a large basking shark in July. While it may look scary, these slow-moving creatures pose no threat to the public and usually stay well offshore. After a couple controversial years, the Northern New England Lifeguard Competition was re-vamped with some additional rules and guidelines. Ogunquit took 1st place in the men's, women's, and overall championship. This was only the second time in 16 years Ogunquit won all three divisions at once. On August 10th a smaller team also competed in the Cape Cod Competition taking 3rd place out of 11 squads in Wellfleet, MA. Late that afternoon a great white was spotted in the same waters we were swimming in just a few hours earlier. Lastly, one of our standout female guards traveled to Nova Scotia and won every event she entered in their competition.

In more good news, Ogunquit's lifeguards got a bit older this year, if not quite as old as we would like. Thanks in part to a more respectable budget approved in 2016, it has become a little easier for individuals in our target demographic to continue lifeguarding past their teenage years. A major need for us is housing availability during the summer months. If reliable housing is combined with respectable pay I am confident Ogunquit will be able to maintain the best lifeguard service in the region for years to come. As our performance at the annual Northern New England Lifeguard Championship indicates we are already there in many respects. Our group of young men and women work extremely hard to stay in top physical shape and be mentally prepared for dangerous and often tense situations in

the water and on land. It takes dedicated individuals to train in 50-degree water for over 4 weeks and to learn the skills necessary for ocean and medical rescues. This is especially true given the number of jobs available locally for the same or higher wages that don't come with the same level of responsibility and sacrifice. Building on our recent gains for the long-term will require the continued support and engagement of the town and its residents.

We wish to thank all the employees of the town who helped us this season especially the Fire Fighters and Police for their assistance with dispatch calls, as well as Public Works, Administrative Services, Visitor Services, Town Hall staff the CSO's. If you have any questions or comments feel free to contact us at oceanrescue@townofogunquit.org .

Respectfully Submitted,

John Paul (JP) Argenti
Lifeguard Captain

Mark O'Brien
Fire Chief

REPORT OF THE PUBLIC WORKS DEPARTMENT

As another year passes, I would like to thank all that helped the Highway Department in keeping this town a "beautiful place by the sea". I would also like to thank the highway crew for the hard work they do, whether behind the wheel of a plow truck for long hours or picking up trash at the beach. These guys can be counted on in doing what needs to be done. So a special thank you to goes to Chuck Norcross, Kyle Reed, Brian Mire and Jason Hall.

Some of the projects we completed were:

- Installation of new fiberglass decking on the Main Beach ramps.
- Fixed/rebuilt some catch basins.
- Completed Rain Garden in Lower Lot.
- Fixed sand trap at Main Beach foot wash.
- Removed dumpster & fence at Main Beach.
- Installed bicycle safety signs;
- And numerous other projects.

Two new pieces of equipment will be added, thanks to the voters at the June 2017 Annual Town Meeting. A new John Deere Tractor and a new Plow Truck with Wing, the truck will make plowing much more efficient.

So in closing I would like to just say "thank you" to the residents of the Town of Ogunquit for supporting our department.

Respectfully submitted,
Stephen Shepard, Public Works Supervisor

Public Works Staff

Stephen Shepard, Supervisor
Jason Hall, Mechanic
Brian Mire
Charles "Chuck" Norcross
Kyle Reed

REPORT OF THE TRANSFER STATION

Usage was up at the Transfer Station for the year, from 37,972 to 40,185 vehicles. One of the noticeable contributors to this increase was rental changeover customers, who make repeat trips. Yet even with this increased traffic the amount of waste was down from 569.95 tons to 532.08 tons. In contrast, there was an increase in Single-Sort of 38 tons from 174 tons to 212 tons which seems to indicate that our switch to Single-Sort Recycling has made it easier to "pitch in". This effort is also reflected in Ogunquit's 65% recycling rate as measured by the State Planning Office.

For the first half of the year prices offered for our Recycled Products continued to drop and we were a little nervous about meeting our projected revenue for the year but a strong rebound in the second half from $0 to $110.00 per ton of Cardboard contributed to a new record of $103,000 in Total Revenue.

In April we went to a fixed year-round schedule to eliminate the confusion of the seasonal changes of hours. We are now open 6 days from 7:00am - 3:00pm (including Sunday) and closed on Thursday. Those we have heard from have commented that it has made it easier for them to get their business done here. We are glad to hear that and we welcome any suggestions of what might help those we serve.

The Swap Shop continues to see strong use though we continue to need to remind those using it to do so responsibly by keeping it orderly and safe. We must ask that you allow us to check the items, damaged electronic items especially can be hazardous. Please be considerate of the others who use the space.

The Bottle Redemption Building was worked this year by Bill Parks for Habitat for Humanity and once again the indefatigable Lorraine Moulton demonstrated her dedication to The Wells-Ogunquit Senior Center. Between them, through the freezing cold of winter and the hot humid days of summer approximately 30,250 bottles and cans were sorted for $1,867.15

Our Compost pile was more popular than ever. Residents carried away a 75 yard pile of decomposed lawn and garden material for their personal use.

The staff here, all residents of Ogunquit, continues to demonstrate their dedication to making this department function smoothly under all conditions. It is a distinct pleasure to be able to help our neighbors and we appreciate all those who help us all by making the effort to recycle.

Thanks also to the Select Board and Budget Committee, the Town Manager and all the other Departments that contributed to making this another manageable year at the Transfer Station.

Respectfully submitted,
John Fusco, Transfer Station Manager

REPORT OF THE HARBORMASTER

Another banner year is in the books for Perkins Cove. Pedestrian traffic was at an all time high as was boat traffic. Last fall I applied for and received two grants to help with the cost of replacing the Footbridge at Footbridge Beach. One grant was for engineering ($25,000) and one was for construction ($250,000). The bridge was completed on time and under budget. Even better no Piping Plovers were disturbed.

From there I moved on to the mooring chains. I ordered 2500 feet of 1 ½" American made chain. It was trucked in from Washington state on a flat bed trailer and unloaded by the Public Works Department. It was installed by Todd Hubbard and a diver he works with. All the boats in Perkins Cove are now moored to the new chain.

The draw bridge in the cove needed some repairs this summer due to some rot issues in some of the timbers. Upon inspection by two engineers it was recommended that the town consider replacing the current bridge especially the supporting pilings. This will not happen until 2019 at best.

The Harbormaster's office will no longer be collecting docking fees as they will be handled by the Visitor Services Department. Boaters stopping in for lunch will now pay at the parking meters in the cove.

On a lighter note, Brenda York has written a children's book about the Crusher... *The Pride of Perkins Cove*...the ice breaker in Perkins Cove. My advice is to read the book to your children or grandchildren then come to the cove and see it in action; or watch it on Barnacle Billy's web cam or Facebook©.

I would like to thank all the town employees who have helped me throughout the year, which includes everyone as I couldn't do it alone.

Respectfully submitted,
Fred Mayo, III, Harbormaster

REPORT OF THE INFORMATION SERVICES DIRECTOR

The goal of the Information Services Department is to provide the residents and visitors to Ogunquit a way to obtain information about the Town in an appropriate manner. We do this with the following tools:

- Operation of the Public Access TV Station WOGT (channel 121.2)
- Provide and expand the presence of the Town on the internet at www.townofogunquit.org
- Provide technical support to Town Departments

We have expanded the use of private/protected web pages for the Select Board and the Budget Review Committee. In addition to obtaining their meeting packages & budgetary information; they now can view the weekly warrant.

The activity of our web site has increased significantly. During this past year we have seen a 32% increase of web sessions, a 21 % increase of Users and a 35% increase of viewers. The results of our Annual Town Meetings have been posted on the web site going back to 1964. At the current time, Select Board and Planning Board Minutes are available back to 2009 and Zoning Board of Appeal Minutes back to 2004. The missing years for the Select Board and Planning Board will be eventually posted. The availability of Town governing board agendas was initiated this year as well as links to the video of each meeting. We continue to ensure that historical and current information is always available.

A new notification service has been established on the Town web site, named "*Alert Spotlight*." The *Alert Spotlight* will send an email when important notifications must be sent out to the recipients. Such things as Road Closures, weather related Town Hall Closures, Beach Conditions, Emergency Alerts and other information that is deemed important. We now send out over one hundred *Alert Spotlights* on a regular basis.

If you have any questions or suggestions regarding WOGT or the Town web site, please do not hesitate to contact me either by e-mail at wogt@towonofogunquit.org or telephone at (207) 361-8561.

Respectfully submitted,
Jordan Freedman, Information Services Director

Finance
&
Taxes

REPORT OF THE TREASURER

Summary:

Fiscal Year 2016-2017 was a very good financial year for the Town of Ogunquit despite of other goings-on. All of the town's obligations were met timely, tax collections were very strong, revenues exceeded anticipations and expenses were under the budget except for General Government. The Town paid a significant cost in legal and personnel costs but the fund equity dropped only slightly. The Town's undesignated fund balance exceeds the margin that was set by the Select Board in 2013.

General Fund – Tax Mil Rate, Taxes Assessed and Tax Collection rate at the end of the first year:

During FY 2016-2017 the Town of Ogunquit assessed $10,813,482 in real estate and personal property taxes and at June 30, 2017 the collection rate was 98.44%.

Below is a five-year comparison of mil rate, taxes assessed and tax collection rate at the end of the first year:

Fiscal Year	Mil Rate	Taxes Assessed	First Year Collection Rate
2017	8.09	10,813,482	98.44%
2016	8.07	10,729,725	97.85%
2015	7.76	10,229,671	96.20%
2014	7.50	9,845,897	93.02%
2013	7.31	9,513,164	95.52%

General Fund - Revenues, Expenses, Debt Service, Capital Outlays and Transfers Out:

During FY 2016-2017 the Town of Ogunquit had $14,584,200 in total revenues, which included the taxes raised. The amount was $330,655 more than the budgeted revenues and came primarily from the Parking Lot fees. The total expenses were $14,142,639 which was $110,906 less than the budgeted expenses. During 2016 the capital improvements program was shifted out of the General Fund into a Capital Improvements Fund. Until that change, the audited financial statements reported capital projects under Governmental Fund Balances.

Below is a five-year comparison of General Fund revenues, expenses, debt service, capital outlays and transfers out:

Fiscal Year	Revenues	Expenses	Debt Service	Capital Outlay	Transfers Out
2017	14,584,200	12,596,067	800,721	None	745,851
2016	14,100,600	12,259,408	817,979	None	396,353
2015	13,264,388	11,924,518	799,351	17,900	692,532
2014	12,873,433	11,348,660	769,193	428,755	220,000
2013	12,371,653	11,268,839	681,500	68,902	1,142,000

General Fund - Fund Equity, Undesignated Fund Balance, Designated Fund Balance and Reserves:

During FY 2016-2017 the Land Conservation Reserve was brought into the General Fund from the Special revenue Fund. Below is a five-year comparison of General Fund fund equity, undesignated fund balance, designated fund balance and reserve balances:

Fiscal Year	Fund Equity	Undesignated Fund Balance	Designated Fund	Reserves Balance
2017	4,070,871	3,524,403	327,983	218,455
2016	4,043,457	3,529,654	354,439	159,364
2015	3,416,597	3,023,658	392,939	None
2014	3,147,510	2,927,978	219,532	None
2013	2,597,685	11,268,839	None	None

The FY 2016-2017 Undesignated Fund Balance is the net of the reported balance of $3,871,434 less the Designated Fund Balance which includes General Government deficit of $19,017 and $347,000 which was appropriated for the FY 2017-2018 budget. The Reserve Balance does not net out the $155,000 from the Ambulance Reserve that was appropriated for the FY 2017-2018 budget. During the Special Town Meeting in November 2017 the use of an additional $27,760 from the Ambulance Reserve was authorized as was the use of an additional $338,825 in Undesignated Fund Balance.

General Fund - Fund Equity – Minimum Balance Policy

In 2013 the Select Board adopted a policy concerning the minimum amount of Undesignated Fund Balance the town should maintain. The set-asides are 10% of the tax commitment and one month of the current budget. The minimum balance and the amount available to support the FY 2018-2019 budget are calculated below.

6/30/2017	Undesignated Fund balance	$ 3,871,434
	10% Current Tax Commitment [$10,922,905]	(1,092,290)
	One-month current budget [$14,634,459]	(1,219,538)
	Minimum Balance per Policy	$ 1,559,606
	Less FY2018 Appropriated Balance	(685,825)
	Available to Support FY 2019 Budget	$ 873,780

Respectfully submitted,
John Quartararo, Treasurer

REAL ESTATE TAXES RECEIVABLES AS OF JUNE 30, 2017

BOOTH THEATER INC	$11.23
TOTAL 2015 TAXES RECEIVABLE	**$11.23**

2016 REAL ESTATE TAXES DUE	
BEVINS JACQUELINE	$4.28
BOOTH THEATER INC	$104.83
BORGLUND,JONATHAN E. & NANCY J.	$49.49
BOUCHER, ESSELYN	$2,000.42
BRUCE M. ROY JR.	$46.00
BUTTIGNOL, VALENTINO, LIVING TRUST, TRUS	$19,893.35
DISALVO, RANDY	$1,940.65
KEOUGH, MARK &	$3,259.78
LEWANDO, BENJAMIN E.	$4,437.49
MADDEN, ELLSWORTH AND LEE HOULE-	$3,804.45
MAHER-STEWART, MARILYN; MAHER,MARK	$12,067.77
MILLER CHARLES	$65.37
MILLER CHARLES	$28.73
MILLER, RICHARD C.	$2,342.20
NORDBERG, PAUL AND DEBRA	$2,555.18
ORSER REALTY, LLC	$438.77
TOTAL 2016 TAXES RECEIVABLE	**$53,038.76**

AHEARN, HUGH AND PATRICIA	$670.66
ANDREW MIGLIORINI	$32.92
AZZINARO, GERALD A & ROURKE, ALISON M	$2,838.32
BATCHELDER, MARC A & SANDRA B	$606.75

BEACH STREET CROSSING, LLC	$9,114.19
BETSY ABRAMS 2015 IRREVOCABLE TRUST	$2,186.72
BEVINS JACQUELINE	$736.19
BEVINS JACQUELINE	$17.96
BODACK, WILLIAM R	$3,401.04
BOOTH THEATER INC	$93.36
BORGLUND, JONATHAN E. & NANCY J.	$737.81
BOUCHER, ESSELYN	$1,826.72
BRANCO, KENNETH . &	$1.11
BRANCO, KENNETH M	$1.22
BRIGGS, WILLIAM J AND ANNE M	$2,522.46
BROWN, KEVIN A.	$7,283.43
BROWNE, KATHLEEN	$0.93
BRUCE M. ROY JR.	$43.04
BUTTIGNOL,VALENTINO LIVING TR	$19,062.47
CAFFRAY, JANICE R, TRUSTEE	$28.70
CARAVIELLO, CHRIS	$733.76
CLAYTON PETER	$87.37
CLAYTON, PETER A	$3,877.53
DENNIS JUDY	$25.40
DENNIS JUDY	$32.04
DENNIS, JUDITH	$5,252.03
DISALVO, RANDY	$1,809.73
DOHERTY, GEORGE & COLLEEN	$576.01
FRIEL JACK	$12.86
FRIEL JACK	$16.34
GEORGE, RAYMOND X.	$709.90
GROVER, BARBARA H AND KNIGHT, RICHARD S.	$7,152.37
HAMEL-SMITH, LISA & GANNON, BRADLEY	$203.06
HARGROVE, ROBERT AND	$2,815.23
HARTWELL, JAMES H	$16,810.21
HARTWELL, JAMES H & PATRICIA	$6,759.20
HARTWELL, JAMES H AND PATRICIA	$7,055.29
ISREAL HEAD TRUST	$10,776.69
JOSHUA AUDET	$42.72
KEAN, BARRY A.	$100.07
KEOUGH, MARK &	$3,046.69
LAKE HOUSE ENDEAVORS, LLC	$196.30
LAWLOR, J MICHAEL AND JUDGE, CATHLEEN A	$1,830.76
LEONARD & ASSOC	$5.34
LEWANDO, BENJAMIN E.	$4,168.78
LITTLEFIELD, ERIC M.	$4,049.85
LITTLEFIELD, MEGAN	$3.57

LUBY, WILLIAM J AND LILA	$1,516.88
MADDEN, ELLSWORTH AND LEE HOULE-	$3,790.17
MAHER-STEWART, MARILYN; MAHER,MARK	$11,542.00
MIGLIORINI , ANDREW, P.	$261.30
MILLER CHARLES	$28.80
MILLER CHARLES	$65.53
MILLER, RICHARD C.	$2,195.63
MILLIKAN, LAURIE J. AND STEVEN D.	$245.19
NELSON,KAREN H.	$583.29
NORDBERG, PAUL AND DEBRA	$2,400.30
OGUNQUIT ENTERTAINMENT INC	$216.70
OTT, WHITNEY	$9.71
PATELLI GROUP, LLC JOE DELOIS	$193.51
PERLA, STEPHEN A AND	$2,777.30
PICARD, MICHAEL AND HABIB, RAHMAN	$118.11
PINKHAM, ROBERT	$536.37
ROBICHAUD, MICHAEL AND RUTH	$351.10
RYAN TAX COMPLIANCE SERVICES,	$41.99
STEWART, RICHARD F & MOORE, CHRIS G	$3.97
WEDGE POND REALTY CORP	$3,152.27
WEDGE POND REALTY CORP	$2,252.66
WESCOTT ENTERPRISES, LLC	$3,791.15
WHAT'S LEFT LLC	$1,585.64
WHITECAP GROUP LLC	$40.94
TOTAL 2016 TAXES RECEIVABLE	**$167,055.61**

GENERAL INFORMATION

- This tax bill is for the fiscal year July 1, 2016 - June 30, 2017. The tax bill is broken into two installments. The first half is due Nov 1, 2016 and the second half is due May 1, 2017.
- A second tax bill will be issued in the spring of 2017 for the second installment due May 1, 2017, plus any unpaid portion of the first installment.
- Total 2016-2017 Taxable Valuation is $1,339,378,640. The total 2016-2017 Tax Commitment is $10,835,573.20
- The Town of Ogunquit's outstanding bonded indebtedness at June 30, 2016 is $6,942,143.
- As a result of the monies that the Town of Ogunquit receives from the state legislature through the state municipal revenue sharing program and the homestead exemption reimbursement, which totals $33,187.42, your property tax bill was already reduced by 0.3053%.

REPORT OF THE ASSESSING DEPARTMENT

	2016-2017	2017-2018	Increase/Decrease
County Tax	$781,410.77	$799,982.39	$18,571.62
Municipal Appropriation	$7,864,839.00	$7,940,512.00	$75,673.00
School/Education Appropriation	$5,333,952.00	$5,371,395.00	$37,443.00
Overlay	$33,761.40	$126,924.36	$93,162.96
Total Assessments	**$14,013,963.17**	**$14,238,813.75**	**$224,850.58**
State Municipal Revenue Sharing	$15,481.00	$14,000.00	$1,481.00
Homestead Reimbursement	$17,595.75	$22,436.80	$4,841.05
BETE Reimbursement	$110.67	$232.06	
Other Revenue	$3,127,540.00	$3,249,240.00	$121,700.00
Total Deductions/Revenues	**$3,160,727.42**	**$3,285,908.86**	**$128,022.05**
NET AMOUNT TO BE RAISED BY PROPERTY TAX	$10,853,235.75	$10,952,904.89	$96,828.53
Land	$640,792,560.00	$719,535,600.00	$78,743,040.00
Buildings	$688,152,550.00	$714,779,150.00	$26,626,600.00
Total Real Estate	$1,328,945,110.00	$1,434,314,750.00	$105,369,640.00
Personal Property	$10,433,530.00	$10,659,510.00	$225,980.00
Total Taxable Property	**$1,339,378,640.00**	**$1,444,974,260.00**	**$105,595,620.00**
Property Tax Rate	$8.09	$7.58	($0.51)
State Valuation	$1,296,200.00	$1,344,200.00	$48,000.00

Respectfully submitted,
Barbara C. Kinsman, CMA
Assistant Assessor

Tax Distribution FY 2016-2017 Tax Bill

School 49.23% or $3.99
County 7.21% or $0.58
Municipal 43.56% or $3.52
Total 100.00% or $8.09

NOTICE TO TAXPAYERS

IF YOU SOLD YOUR PROPERTY AFTER APRIL 1ST
PLEASE FORWARD YOUR BILL TO THE NEW PROPERTY OWNER

Audited Financial Statements and Other Financial Information

Town of Ogunquit, Maine

June 30, 2017

Proven Expertise and Integrity

TOWN OF OGUNQUIT, MAINE

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JUNE 30, 2017

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Ogunquit
Ogunquit, 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 Ogunquit, Maine as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of Ogunquit, 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 made by management, as well as evaluating the overall presentation of the financial statements.

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

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 Ogunquit, Maine as of June 30, 2017, 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 48 through 51 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 Ogunquit, Maine's basic financial statements. The Schedule of Departmental Operations – General Fund and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Departmental Operations – General Fund and combining and individual nonmajor fund financial statements 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 Schedule of Departmental Operations – General Fund and combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2018, on our consideration of the Town of Ogunquit, 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 Ogunquit, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
January 8, 2018

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

(UNAUDITED)

The following management's discussion and analysis of the Town of Ogunquit, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2017. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Ogunquit, Maine'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 schedules, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

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

Government-Wide Financial Statements

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

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

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

Both of the above mentioned financial statements have one column for the Town's activities. The type of activity presented for the Town of Ogunquit 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 and sanitation, recreation and culture, health and welfare, social services, education and unclassified.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Ogunquit, 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 Ogunquit can be classified 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 fund financial statement.

The Town of Ogunquit presents 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 Select Board and Budget Review Committee review proposed budgets for on a line item basis. The Select Board and the Budget Review Committee recommend departmental budget totals to the annual Town Meeting for approval and adoption. 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 Balances 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 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 $99,728 from $11,154,937 to $11,254,665.

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 $2,794,286 at the end of this year.

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

	Governmental Activities	
	2017	**2016 (Restated)**
Assets		
Current Assets	$ 5,614,454	$ 5,335,246
Capital Assets	15,041,738	14,967,623
Total Assets	20,656,192	20,302,869
Deferred Outflows of Resources		
Deferred Outflows Related to Pensions	1,411,832	910,133
Total Deferred Outflows of Resources	1,411,832	910,133
Liabilities		
Current Liabilities	1,297,710	910,831
Long-term Debt Outstanding	8,844,869	8,231,485
Total Liabilities	10,142,579	9,142,316
Deferred Inflows of Resources		
Deferred Inflows Related to Pensions	670,780	915,749
Total Deferred Inflows of Resources	670,780	915,749
Net Position		
Net Investment in Capital Assets	7,977,217	8,013,913
Restricted for:		
Permanent Funds	483,162	456,559
Unrestricted	2,794,286	2,684,465
Total Net Position	$ 11,254,665	$ 11,154,937

Revenues and Expenses

Revenues for the Town's governmental activities increased by 3.75%, while total expenses increased by 7.28%. The increase in governmental revenues was primarily due to operating grants and contributions, while the increase in expenditures was primarily due to unclassified and unallocated depreciation.

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

	Governmental Activities	
	2017	**2016**
Revenues		
Program Revenues:		
Charges for services	$ 2,783,973	$ 2,839,635
Operating grants and contributions	528,896	191,418
General Revenues:		
Taxes	11,226,489	11,142,167
Grants and contributions not restricted to specific programs	37,712	33,394
Miscellaneous	170,602	7,869
Total revenues	14,747,672	14,214,483
Expenses		
General government	1,807,935	1,653,542
Public safety	2,739,225	2,683,970
Public works and sanitation	1,062,533	1,325,592
Recreation and culture	656,992	1,019,340
Health and welfare	130	983
Social services	7,160	7,500
Education	5,333,952	5,198,383
County tax	782,362	718,800
Unclassified	590,630	100,013
Interest on long-term debt	166,267	217,570
Unallocated pension	114,427	131,580
Unallocated depreciation (Note 4)*	1,386,331	597,064
Total expenses	14,647,944	13,654,337
Change in net position	99,728	560,146
Net position - July 1, Restated	11,154,937	10,594,791
Net position - June 30	$ 11,254,665	$ 11,154,937

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 Ogunquit, Maine
Fund Balances - Governmental Funds
June 30,

	2017	2016 (Restated)
General Fund:		
Nonspendable	$ 162,898	$ 95,443
Committed	218,454	159,364
Assigned	29,060	354,439
Unassigned	3,660,461	3,434,210
Total General Fund	$ 4,070,873	$ 4,043,456
Nonmajor Funds:		
Special Revenue Funds:		
Assigned	$ 291,213	$ 300,592
Unassigned	(133,754)	(96,108)
Capital Projects Funds:		
Committed	434,510	247,814
Unassigned	(15,931)	(78,000)
Permanent Funds:		
Nonspendable	456,559	456,559
Restricted	26,603	21,234
Total Nonmajor Funds	$ 1,059,200	$ 852,091

The general fund total fund balance increased by $27,417 from the prior fiscal year. The nonmajor fund balances increased by $207,109 from the prior fiscal year.

Budgetary Highlights

There were significant differences between the original and final budget for the general fund. These differences were budget adjustments done by the Town for special town meetings or adjustments between departments as well as use of unassigned fund balance.

The general fund actual revenues were over budgeted revenues by $689,633. This was mainly due to charges for services being receipted in excess of the budgeted amount.

The general fund actual expenditures were under budget by $92,935. All expenditure categories were under budget with the exception of general government.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2017, the net book value of capital assets recorded by the Town increased by $74,115. This increase is the result of capital additions of $1,460,446 less current year depreciation of $1,386,331.

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

	2017	2016 (Restated)
Land and non-depreciable assets	$ 4,967,460	$ 4,967,460
Buildings and building improvements	2,732,262	2,704,338
Machinery and equipment	373,577	287,582
Vehicles	1,630,420	1,732,726
Infrastructure	5,338,019	5,275,517
Total	$ 15,041,738	$ 14,967,623

Debt

At June 30, 2017, the Town had $6,924,642 in bonds outstanding versus $6,799,144 last year. Other obligations include mortgage payable, capital leases payable, accrued vacation and sick time and net pension liability. Refer to Note 5 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

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

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, 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 Treasurer's Office at 23 School Street, P.O. Box 875, Ogunquit, Maine 03907.

TOWN OF OGUNQUIT, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2017

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	$ 4,570,421
Investments	456,559
Accounts receivable (net of allowance for uncollectibles):	
Taxes	167,755
Liens	52,351
Other	66,240
Due from other governments	138,230
Prepaid items	162,898
Total current assets	5,614,454
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	4,967,460
Buildings and equipment, net of accumulated depreciation	10,074,278
Total noncurrent assets	15,041,738
TOTAL ASSETS	20,656,192
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,411,832
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,411,832
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 22,068,024
LIABILITIES	
Current liabilities:	
Accounts payable	$ 199,381
Due to other governments	488
Accrued expenses	117,512
Current portion of long-term obligations	980,329
Total current liabilities	1,297,710
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	6,308,490
Mortgage payable	121,000
Capital leases payable	5,571
Net pension liability	2,409,808
Total noncurrent liabilities	8,844,869
TOTAL LIABILITIES	10,142,579
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	670,780
TOTAL DEFERRED INFLOWS OF RESOURCES	670,780
NET POSITION	
Net investment in capital assets	7,977,217
Restricted for: Permanent funds	483,162
Unrestricted	2,794,286
TOTAL NET POSITION	11,254,665
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$ 22,068,024

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

STATEMENT B

TOWN OF OGUNQUIT, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities:					
General government	$ 1,807,935	$ 272,161	$ -	$ -	$ (1,535,774)
Public safety	2,739,225	208,090	-	-	(2,531,135)
Public works and sanitation	1,062,533	93,872	16,684	-	(951,977)
Recreation and culture	656,992	2,209,850	-	-	1,552,858
Health and welfare	130	-	-	-	(130)
Social services	7,160	-	-	-	(7,160)
Education	5,333,952	-	-	-	(5,333,952)
County tax	782,362	-	-	-	(782,362)
Unclassified	590,630	-	512,212	-	(78,418)
Interest on long-term debt	166,267	-	-	-	(166,267)
Unallocated pension	114,427	-	-	-	(114,427)
Unallocated depreciation (Note 4)*	1,386,331	-	-	-	(1,386,331)
Total governmental activities	$ 14,647,944	$ 2,783,973	$ 528,896	$ -	(11,335,075)

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

TOWN OF OGUNQUIT, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	Governmental Activities
Changes in net position:	
Net (expense) revenue	(11,335,075)
General revenues:	
Taxes:	
Property taxes, levied for general purposes	10,835,426
Excise taxes	391,063
Grants and contributions not restricted to specific programs	37,712
Miscellaneous	170,602
Total general revenues	11,434,803
Change in net position	99,728
NET POSITION - JULY 1, RESTATED	11,154,937
NET POSITION - JUNE 30	$ 11,254,665

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

TOWN OF OGUNQUIT, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2017

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 4,327,049	$ 243,372	$ 4,570,421
Investments	-	456,559	456,559
Accounts receivable (net of allowance for uncollectibles):			
Taxes	167,755	-	167,755
Liens	52,351	-	52,351
Other	66,240	-	66,240
Due from other governments	-	138,230	138,230
Prepaid items	162,898	-	162,898
Due from other funds	237,738	569,569	807,307
TOTAL ASSETS	$ 5,014,031	$ 1,407,730	$ 6,421,761
LIABILITIES			
Accounts payable	$ 88,589	$ 110,792	$ 199,381
Due to other governments	488	-	488
Accrued expenses	117,512	-	117,512
Due to other funds	569,569	237,738	807,307
TOTAL LIABILITIES	776,158	348,530	1,124,688
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	167,000	-	167,000
TOTAL DEFERRED INFLOWS OF RESOURCES	167,000	-	167,000
FUND BALANCES			
Nonspendable	162,898	456,559	619,457
Restricted	-	26,603	26,603
Committed	218,454	434,510	652,964
Assigned	29,060	291,213	320,273
Unassigned	3,660,461	(149,685)	3,510,776
TOTAL FUND BALANCES	4,070,873	1,059,200	5,130,073
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 5,014,031	$ 1,407,730	$ 6,421,761

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

STATEMENT D

TOWN OF OGUNQUIT, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2017

	Total Governmental Funds
Total Fund Balances	$ 5,130,073
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	15,041,738
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	167,000
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	1,411,832
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	(6,924,642)
Mortgage payable	(132,000)
Capital leases payable	(7,879)
Accrued compensated absences	(350,869)
Net pension liability	(2,409,808)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(670,780)
Net position of governmental activities	$ 11,254,665

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

TOWN OF OGUNQUIT, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	$ 10,835,426	$ -	$ 10,835,426
Excise taxes	391,063	-	391,063
Intergovernmental revenues	54,396	512,212	566,608
Charges for services	2,783,973	-	2,783,973
Miscellaneous revenues	121,890	48,712	170,602
TOTAL REVENUES	14,186,748	560,924	14,747,672
EXPENDITURES			
Current:			
General government	1,806,436	-	1,806,436
Public safety	2,764,916	-	2,764,916
Public works and sanitation	1,202,295	-	1,202,295
Recreation and culture	658,526	-	658,526
Health and welfare	130	-	130
Social services	7,160	-	7,160
Education	5,333,952	-	5,333,952
County tax	782,362	-	782,362
Unclassified	57,676	532,954	590,630
Debt service:			
Principal	597,152	-	597,152
Interest	203,569	-	203,569
Capital outlay	-	1,277,668	1,277,668
TOTAL EXPENDITURES	13,414,174	1,810,622	15,224,796
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	772,574	(1,249,698)	(477,124)
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	711,650	711,650
Transfers in	694	745,851	746,545
Transfers (out)	(745,851)	(694)	(746,545)
TOTAL OTHER FINANCING SOURCES (USES)	(745,157)	1,456,807	711,650
NET CHANGE IN FUND BALANCES	27,417	207,109	234,526
FUND BALANCES - JULY 1, RESTATED	4,043,456	852,091	4,895,547
FUND BALANCES - JUNE 30	$ 4,070,873	$ 1,059,200	$ 5,130,073

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

STATEMENT F

TOWN OF OGUNQUIT, 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, 2017

Net change in fund balances - total governmental funds (Statement E)	$ 234,526
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	1,460,446
Depreciation expense	(1,386,331)
	74,115
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	501,699
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	600,839
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	(711,650)
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	244,969
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 absenses	(20,977)
Accrued interest	37,302
Net pension liability	(861,095)
	(844,770)
Change in net position of governmental activities (Statement B)	$ 99,728

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

Implementation of New Accounting Standards

During the year ended June 30, 2017, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

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. 74, "*Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*". The objective of the Statement is to improve the disclosure of information about benefits other than pensions (other postemployment benefits or OPEB) included in financial statements of state and local governments. This Statement will improve financial reporting through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet specified criteria. Management has determined the impact of this Statement is not material to the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 77, "*Tax Abatement Disclosures*". The objective of the Statement is to improve disclosure of information about the nature and magnitude of tax abatements, making these transactions more transparent to financial statement users. As such, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 80, "*Blending Requirements for Certain Component Units*". The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 81, "*Irrevocable Split-Interest Agreements*". The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements—in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 82, "*Pension Issues*". The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and 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. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. 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 or business-type. All activities of the Town are categorized as governmental.

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (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. 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town:

1. Governmental Funds:

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

Major Funds

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

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Basis of Accounting

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

1. Accrual

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

2. Modified Accrual

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

Budget

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Receivables

Receivables include amounts due from governmental agencies and ambulance receivables. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were $204,470 for the year ended June 30, 2017. The allowance for uncollectible accounts is estimated to be $38,199 as of June 30, 2017.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

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

Transactions Between Funds

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

Capital Assets

Capital assets purchased or acquired with an original cost of $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.

Estimated useful lives are as follows:

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 of bonds payable, mortgage payable, capital leases payable, accrued 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 permit 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, while the proprietary funds report the liability as it is incurred. As of June 30, 2017, the Town's liability for compensated absences is $350,869.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Balances

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

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

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

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

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

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. 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 12, 2016 on the assessed value listed as of April 1, 2016, for all real and personal property located in the Town. Taxes were due in two installments on November 1, 2016 and May 1, 2017. Interest on unpaid taxes commenced on November 2, 2016 for the first installment and May 2, 2017 for the second installment, at 7% per annum.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 $20,556 for the year ended June 30, 2017.

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

Program Revenues

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

Encumbrance Accounting

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2017, the Town's deposits amounting to $4,570,421, which include any petty cash, outstanding checks and deposits in transit, were comprised of bank deposits of $4,760,223. Of these bank deposits, $252,265 were fully covered by federal depository insurance and consequently were not exposed to custodial credit risk. The remaining deposits of $4,507,958 were collateralized with an irrevocable stand-by letter of credit or a third-party pledge.

Account Type	Bank Balance
Checking accounts	$ 4,599,071
Money market accounts	161,152
	$ 4,760,223

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. Of the Town's investments of $456,559 in certificates of deposit, $250,000 was fully covered by federal depository insurance and consequently was not exposed to custodial credit risk and $206,559 were collateralized with an irrevocable stand-by letter of credit.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2017, the Town had the following investments and maturities:

Investment Type	Fair Value	N/A	< 1 Year	1-5 Years
Certificates of deposit	$ 456,559	$ -	$ 456,559	$ -
	$ 456,559	$ -	$ 456,559	$ -

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 savings 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, 2017 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General fund	$ 237,738	$ 569,569
Nonmajor special revenue funds	75,616	136,966
Nonmajor capital projects funds	493,953	100,772
Totals	$ 807,307	$ 807,307

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2017:

	Balance 7/1/16 (Restated)	Additions	Disposals	Balance 6/30/17
Governmental activities:				
Non-depreciated assets:				
Land	$ 4,967,460	$ -	$ -	$ 4,967,460
	4,967,460	-	-	4,967,460
Depreciated assets:				
Buildings and improvements	5,424,229	220,127	-	5,644,356
Machinery and equipment	997,048	215,300	-	1,212,348
Vehicles	3,129,708	117,902	-	3,247,610
Infrastructure	6,619,866	907,117	-	7,526,983
	16,170,851	1,460,446	-	17,631,297
Less: accumulated depreciation	(6,170,688)	(1,386,331)	-	(7,557,019)
	10,000,163	74,115	-	10,074,278
Net capital assets	$ 14,967,623	$ 74,115	$ -	$ 15,041,738

Depreciation expense has not been charged as a direct expense to any of the Town's departments.

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2017:

	Balance, 7/1/16	Additions	Deletions	Balance, 6/30/17	Current Portion
Governmental Activities:					
Bonds payable	$ 6,799,144	$ 711,650	$ (586,152)	$ 6,924,642	$ 616,152
Mortgage payable	143,000	-	(11,000)	132,000	11,000
Capital leases payable	11,566	-	(3,687)	7,879	2,308
Accrued compensated absences	329,892	20,977	-	350,869	350,869
Net pension liability	1,548,713	861,095	-	2,409,808	-
	$ 8,832,315	$ 1,593,722	$ (600,839)	$ 9,825,198	$ 980,329

NOTE 5 - LONG-TERM DEBT (CONTINUED)

The following is a summary of outstanding bonds and the mortgage payable:

$330,000, 2004 General Obligation Bond due in annual principal installments of $16,500 through November of 2024. Interest varies from 1.946% to 9.000% per annum.	$ 132,000
$495,000, 2004 General Obligation Bond due in annual principal installments of $24,750 through November of 2024. Interest varies from 1.012% to 9.000% per annum.	198,000
$400,000, 2005 General Obligation Bond due in annual principal installments of $20,000 through November of 2025. Interest varies from 3.050% to 9.000% per annum.	180,000
$2,400,000, 2006 General Obligation Bond due in annual principal installments of $120,000 through November of 2026. Interest varies from 3.000% to 6.000% per annum.	1,200,000
$2,345,704, 2008 General Obligation Bond due in annual principal installments of $145,285 through November of 2028. Interest varies from 2.000% to 5.500% per annum.	1,183,424
$2,227,000, 2010 General Obligation Bond due in annual principal installments of $111,350 through November of 2030. Interest varies from .831% to 5.094% per annum.	1,558,900
$1,205,000, 2012 General Obligation Bond due in annual principal installments of $70,000 through November of 2032. Interest varies from 1.480% to 3.706% per annum.	925,000
$443,000, 2013 General Obligation Bond due in annual principal installments of $39,800 through November of 2033. Interest varies from .450% to 4.570% per annum.	323,600
$439,000, 2014 General Obligation Bond due in annual principal installments vary from $24,667 to $38,467 through November of 2029. Interest varies from .430% to 3.599% per annum.	362,068
$150,000, 2016 General Obligation Bond due in annual principal installments of $30,000 through November of 2021. Interest varies from .910% to 1.510% per annum.	150,000
$711,650, 2017 General Obligation Bond due in annual principal installments of $71,080 through November of 2037. Interest varies from 1.260% to 3.910% per annum.	711,650
Total Bonds Payable	6,924,642
$275,000, 2004 Mortgage Payable due in annual principal installments of $11,000 through December of 2028. Interest is charged at a rate of 3.000% per annum.	132,000
Total Mortgage Payable	132,000
Total Bonds and Mortgage Payable	$ 7,056,642

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

	Principal	Interest	Total Debt Service
2018	$ 627,152	$ 198,448	$ 825,600
2019	685,232	180,494	865,726
2020	629,232	159,581	788,813
2021	615,432	132,586	748,018
2022	615,432	121,572	737,004
2023-2027	2,609,440	368,008	2,977,448
2028-2032	1,126,222	93,654	1,219,876
2033-2037	134,750	10,760	145,510
2038-2042	13,750	269	14,019
	$ 7,056,642	$ 1,265,372	$ 8,322,014

The following is a summary of the outstanding capital lease payable:

Capital Lease payable to U.S. Bank for a copier, due in monthly installments of $218 through September of 2020. Interest is charged at a rate of 4.515% per annum.

The following is a summary of outstanding capital lease requirements for the following fiscal years ending June 30:

2018	$ 2,616
2019	2,616
2020	2,616
2021	637
2022	-
Total minimum lease payments	8,485
Less: Amount representing interest	(606)
Present value of future minimum lease payments	$ 7,879

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

NOTE 6 - NONSPENDABLE FUND BALANCES

At June 30, 2017, the Town had the following nonspendable fund balances:

General fund:		
Prepaid items	$	162,898
Nonmajor permanent funds (Schedule H)		456,559
	$	619,457

NOTE 7 - RESTRICTED FUND BALANCES

At June 30, 2017, the Town had the following restricted fund balances:

Nonmajor permanent funds (Schedule H)	$	26,603
	$	26,603

NOTE 8 - COMMITTED FUND BALANCES

At June 30, 2017, the Town had the following committed fund balances:

General fund:		
ecomaine closeout reserve	$	40,000
Ambulance reserve		177,760
Land conservation reserve		694
Nonmajor capital projects funds (Schedule F)		434,510
	$	652,964

NOTE 9 - ASSIGNED FUND BALANCES

At June 30, 2017, the Town had the following assigned fund balances:

General fund:		
Encumbrances	$	29,060
Nonmajor special revenue funds (Schedule D)		291,213
	$	320,273

NOTE 10 - DEFICIT FUND BALANCES

The following funds had deficit fund balances at June 30, 2017:

Employee Contingency	$ 39,929
DOJ DEA	93,825
2017 Perkins Cove Improvements	15,931
	$ 149,685

NOTE 11 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures for the year ended June 30, 2017:

	Excess
General Government (Article 12)	$ 19,017

NOTE 12 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of the County and School District's debt. As of June 30, 2017, the Town's share of debt was approximately:

	Outstanding Debt	Town's Percentage	Total Share
County of York	$ 5,053,463	4.34%	$ 219,234
CSD No. 18	30,106,318	22.12%	6,659,560
			$ 6,878,794

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 carries commercial insurance sponsored by Sevigney Lyons Insurance.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2017. 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 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

PARTICIPATING LOCAL DISTRICT CONSOLIDATED PLAN

Plan Description

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.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 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

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%.

NOTE 14 - 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 police and fire department employees are part of the PLDs special plan "1C" and are required to contribute 8.0% of their annual salary, while all other employees are part of regular plan "AC" and are required to contribute 8.0% of their annual salary. The Town is required to contribute the actuarially determined rates of 14.2% for special plan "1C" members' covered payroll and 9.5% for regular plan "AC" members' covered payroll during the year. 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, 2017 was $230,003.

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

At June 30, 2017, the Town reported a liability of $2,409,808 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2016, 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, 2016, the Town's proportion was 0.453542%, which was a decrease of 0.031877% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the Town recognized net pension expense of $114,427. At June 30, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 29,213	$ 154,996
Changes of assumptions	258,337	-
Net difference between projected and actual earnings on pension plan investments	890,504	370,615
Changes in proportion and differences between contributions and proportionate share of contributions	3,775	145,169
Contributions subsequent to the measurement date	230,003	-
Total	$ 1,411,832	$ 670,780

$230,003 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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Plan year ended June 30:	
2017	$ 35,331
2018	67,043
2019	269,785
2020	138,890
2021	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2016, using the following methods and assumptions applied to all periods included in the measurement:

NOTE 14 - 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 a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2016 are as follows:

Investment Rate of Return - For the PLD Plan, 6.875% per annum, compounded annually; 7.125% was used for the period ended June 30, 2015

Salary Increases, Merit and Inflation - Members of the consolidated plan for PLDs, 2.75% to 9.00% per year.

Mortality Rates - For participating local districts, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Cost of Living Benefit Increases - 2.20%; 2.55% was used for the period ended June 30, 2015.

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, 2016 are summarized in the following table. Assets for the defined benefit plan are comingled for investment purposes.

	PLD Plan	
Asset Class	Target Allocation	Long-term Expected Real Rate of Return
US equities	20%	5.7%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real assets:		
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Hard assets	5%	5.0%
Fixed income	25%	2.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.875% for 2016. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

The following table shows how the collective net pension liability/(asset) as of June 30, 2016 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.875% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
PLD Plan:			
Discount rate	5.875%	6.875%	7.875%
Town's proportionate share of the net pension liability	$ 3,999,847	$ 2,409,808	$ 912,843

Changes in Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2016 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2016 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For 2016, this was 4 years for the PLD Consolidated Plan.

Differences between Projected and Actual Investment Earnings on Pension Plan Investments

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

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

assumptions used for the year ended June 30, 2016 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015. Please refer to the Actuarial Methods and Assumptions section for information relating to changes of assumptions. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in 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. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2016 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.

NOTE 15 - DEFINED CONTRIBUTION PLAN

INTERNATIONAL CITY MANAGEMENT ASSOCIATION – RETIREMENT CORPORATION

A. Plan Description

The Town offers its employees a defined contribution plan created in accordance with Internal Revenue Code Section 401. The plan, available to all full-time Town employees unless the employee is actively participating in the Maine Public Employees Retirement System defined benefit pension plan, permits them to defer a portion of their salary until retirement. The deferred amount and the vested portion of the employer match is not available to the employee until retirement or death, or in case of other life events as allowed by law. The plan is administered by the International City Management Association - Retirement Corporation.

NOTE 15 - DEFINED CONTRIBUTION PLAN (CONTINUED)

B. Funding Policy

Plan provisions and contribution requirements are established and may be amended by the Select Board. Eligible employees may elect to be enrolled in either the 401 plan or Maine Public Employees Retirement System, but not both. Under the 401 plan, the Town is required to contribute 8% of the employee's annual compensation. The employee's contribution is tax deferred for federal and state taxes until the withdrawal date. Employees are immediately vested in their own contributions as well as Town contributions. For the year ended June 30, 2017, employee contributions totaled $37,321, and the Town recognized pension expense of $73,985.

NOTE 16 - DEFERRED COMPENSATION PLAN

INTERNATIONAL CITY MANAGEMENT ASSOCIATION – RETIREMENT CORPORATION

A. Plan Description

The Town offers its employees a deferred compensation plan through International City Management Association – Retirement Corporation, created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employee to defer a portion of salary until future years. Department heads and the police lieutenant are granted a Town match of up to 3.00% of the employees' earnings. Other employees are not eligible for the Town match, although any employee may participate in the plan with their own contribution. The deferred compensation is not available to employees until termination, retirement, death or unforeseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

It is the opinion of the Town's management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

B. Funding Policy

Under the deferred compensation plan, employees may elect to participate. Participating members may contribute up to the maximum allowed by federal limitations of their annual covered salary and the Town contributes a matching 3% of the

NOTE 16 - DEFERRED COMPENSATION PLAN (CONTINUED)

employees' annual compensation for department heads and the police lieutenant, whether the employee is enrolled in the deferred compensation plan or the defined benefit plan. The employee's contribution is tax deferred for federal and state taxes until the withdrawal date. The Town's and employee's contribution vests 100% with the employee when contributed. The Town's contributions for the plan for the year ended June 30, 2017 was $20,188.

NOTE 17 - CONTINGENCIES

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

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

At June 30, 2016, the Town had a deficit of $85,829 for a project with the U.S. Department of Justice – Drug Enforcement Agency (DEA). At June 30, 2017 that deficit grew to $93,825, and there is no expectation that the DEA will reimburse the Town for these expenses. The Town signed an agreement with the DEA to provide an officer for the DEA's Task Force in August of 2015. The term of the contract was one-year, through September 30, 2016. The Town was to share in any seized assets for a case where the Town's assigned officer participated. The DEA did not guarantee any funds other than the direct costs of overtime but assured the Town that participating jurisdictions had received approximately $125,000 from seized assets. In December of 2015, the DEA announced a suspension of the program to share assets with the participating jurisdictions. Although the Town was prepared to withdraw the officer, the DEA asked the Town to not withdraw the officer and in the spring of 2016, the DEA introduced a new online application program for sharing seized assets. The officer returned to the Town in August of 2016. The DEA determines which jurisdiction, where eligible, to share in the seized assets and in what amount. During fiscal year 2017, the Town received $3,047 in overtime reimbursements and $1,137 in seized assets. The DEA has not advised the Town that it is eligible for any other seized assets, therefore the Town does not expect to receive any additional funds from the DEA.

NOTE 17 - CONTINGENCIES (CONTINUED)

In August of 2017, The Town officials received a notice of a claim filed by a former employee. We understand that no lawsuit has been filed relating to this claim. It is the opinion of the Town's legal counsel that the Town has significant and strong defenses to any such claims and that any claim is subject to binding arbitration. If a lawsuit is filed, the Town anticipates that it would file a motion to compel arbitration, and also file a motion to dismiss.

NOTE 18 - JOINT VENTURES

The Town is a former member of a joint venture with 45 other municipalities throughout Cumberland, Oxford and York counties called ecomaine. As a former member, the Town has no explicit, measurable equity interest and therefore has not reported an asset in the financial statements in connection with its prior participation in ecomaine.

As of June 30, 2017, the Town's share of the projected landfill closure and post closure cost relating to ecomaine is estimated to be $372,280. ecomaine announced that it will update estimated closure costs at up to 5 year intervals. The Town established a reserve account for the closeout costs, and is funding that account at $20,000 per year. As of June 30, 2017, the balance in the reserve account is $40,000.

NOTE 19 - COLLATERALIZATION

At June 30, 2017, the Town has an outstanding irrevocable standby letter of credit issued by the Federal Home Loan Bank of Boston serving as collateral for its deposits held at Camden National Bank. This letter of credit, which expires at the close of business on November 3, 2017, authorizes one draw only up to the amount of $5,000,000. There were no draws for the year ended June 30, 2017.

At June 30, 2017, the Town has a third party securities pledge issued by the Federal Reserve Bank of Boston serving as collateral for its deposits held at Kennebunk Savings Bank. This pledge, which expires at the close of business on October 27, 2025, authorizes securities to be held up to the amount of $1,500,000. There were no draws for the year ended June 30, 2017.

NOTE 20 - RESTATEMENTS

The beginning fund balances of two special revenue funds have been restated as of July 1, 2016. These balances were restated to correct the balances in the Land Conservation Reserve and the Marginal Way funds. The Land Conservation Reserve fund and the Marginal Way fund were restated by ($29) and $29, respectively. The net restatement to the governmental activities was $0.

NOTE 20 - RESTATEMENTS (CONTINUED)

The beginning fund balance of the general fund and the net position of the governmental activities have been restated as of July 1, 2016. These balances were restated to correct various account balances in the general fund. The general fund and the governmental activities were both restated by $626.

The beginning fund balance of the special revenue funds and the net position of the governmental activities have been restated as of July 1, 2016. These balances were restated to correct account balances in the Unemployment Reserve fund. The special revenue funds and the governmental activities were both restated by ($214).

The beginning net position of the governmental activities has been restated as of July 1, 2016. This balance was restated to correct the capital assets and accumulated depreciation balances. The governmental activities were restated by $188,605.

The beginning net positions for the governmental activities and business-type activities have been restated as of July 1, 2016. These balances were restated to reclassify the Unemployment Reserve as a special revenue fund, which thereby eliminated the business-type activities. The governmental activities and business-type activities were restated by $41,781 and ($41,781), respectively.

The net restatement to the general fund, special revenue funds, governmental activities and business-type activities was $626, $41,567, $230,798 and ($41,781), respectively.

NOTE 21 - 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

SCHEDULE 1

TOWN OF OGUNQUIT, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1, Restated	$ 4,043,456	$ 4,043,456	$ 4,043,456	$ -
Resources (Inflows):				
Taxes:				
Property Taxes	10,485,911	10,835,573	10,835,426	(147)
Excise Taxes	400,500	400,500	391,063	(9,437)
Intergovernmental Revenues:				
State Revenue Sharing	15,000	15,481	15,672	191
Homestead Reimbursement	19,695	17,596	18,054	458
Local Road Assistance	18,000	18,000	16,684	(1,316)
Other	3,900	5,519	3,986	(1,533)
Interest Income	5,000	5,000	27,211	22,211
Interest on Taxes/Lien Costs	40,000	40,000	23,571	(16,429)
Charges for Services	2,088,990	2,088,990	2,783,973	694,983
Miscellaneous Revenues	71,150	71,150	71,108	(42)
Transfers from Other Funds	-	-	694	694
Amounts Available for Appropriation	17,191,602	17,541,265	18,230,898	689,633
Charges to Appropriations (Outflows):				
General Government	1,758,285	1,812,500	1,806,436	6,064
Public Safety	2,741,740	2,773,452	2,764,916	8,536
Public Works and Sanitation	1,262,271	1,248,926	1,202,295	46,631
Recreation and Culture	684,092	689,857	658,526	31,331
Health and Welfare	2,000	2,000	130	1,870
Social Services	7,300	7,160	7,160	-
Education	5,001,896	5,333,952	5,333,952	-
County Tax	781,411	782,362	782,362	-
Debt Service:				
Principal	597,152	597,152	597,152	-
Interest	209,282	203,572	203,569	3
Unclassified	28,217	56,173	57,676	(1,503)
Transfers to Other Funds	574,500	745,854	745,851	3
Total Charges to Appropriations	13,648,146	14,252,960	14,160,025	92,935
Budgetary Fund Balance, June 30	$ 3,543,456	$ 3,288,305	$ 4,070,873	$ 782,568
Utilization of Assigned Fund Balance	$ 354,439	$ 354,439	$ -	$ (354,439)
Utilization of Unassigned Fund Balance	145,561	400,712	-	(400,712)
	$ 500,000	$ 755,151	$ -	$ (755,151)

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

TOWN OF OGUNQUIT, MAINE

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

PLD Plan:	2017	2016	2015
Proportion of the net pension liability	0.45%	0.49%	0.48%
Proportionate share of the net pension liability	$ 2,409,808	$ 1,548,713	$ 743,069
Covered-employee payroll	$ 1,746,281	$ 1,676,391	$ 1,572,667
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	138.00%	92.38%	47.25%
Plan fiduciary net position as a percentage of the total pension liability	81.61%	88.27%	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 OGUNQUIT, MAINE

SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS*

PLD Plan:	2017	2016	2015
Contractually required contribution	$ 230,003	$ 212,823	$ 198,422
Contributions in relation to the contractually required contribution	(230,003)	(212,823)	(198,422)
Contribution deficiency (excess)	$ -	$ -	$ -
Covered-employee payroll	$ 1,774,614	$ 1,746,281	$ 1,676,391
Contributions as a percentage of covered-employee payroll	12.96%	12.19%	11.84%

* 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.

Changes of Assumptions

There was a change in the investment rate of return assumption this year from 7.125% to 6.875%. Annual salary increases, including inflation, changed from 3.50% - 9.50% to 2.75% - 9.00%, for the PLD Consolidated Plan. There was also a change in the cost of living benefit increase from 2.55% to 2.20%. Finally, the mortality rates for active members, nondisabled retirees and recipients of disability benefits, were determined using the RP2014 Total Dataset Healthy Annuitant Mortality Table and the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, compared to the RP2000 Tables projected forward and the Revenue Ruling 96-7 Disabled Mortality Table used in the prior year.

Other Supplementary Information

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

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

TOWN OF OGUNQUIT, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government -					
General government	$ 818,457	$ 43,635	$ 862,092	$ 881,109	$ (19,017)
Insurance and benefits	149,700	7,260	156,960	156,958	2
Administrative services	443,673	-	443,673	432,096	11,577
Land use department	346,455	3,320	349,775	336,273	13,502
	1,758,285	54,215	1,812,500	1,806,436	6,064
Public Safety -					
Police department	1,496,776	1,265	1,498,041	1,489,505	8,536
Fire-rescue department	1,244,964	30,447	1,275,411	1,275,411	-
	2,741,740	31,712	2,773,452	2,764,916	8,536
Public Works and Sanitation -					
Highway department	752,620	-	752,620	711,473	41,147
Transfer station	306,651	9,820	316,471	310,987	5,484
Utilities	203,000	(23,165)	179,835	179,835	-
	1,262,271	(13,345)	1,248,926	1,202,295	46,631
Recreation and Culture -					
Recreation department	8,000	-	8,000	3,135	4,865
Ogunquit Heritage Museum	12,861	345	13,206	13,204	2
Visitor services	291,791	-	291,791	278,090	13,701
Lifeguard services	168,475	975	169,450	169,448	2
Harbormaster department	119,454	5,195	124,649	124,647	2
Conservation department	18,174	-	18,174	10,526	7,648
Information services department	56,130	-	56,130	54,860	1,270
Clam warden	9,207	(750)	8,457	4,616	3,841
	684,092	5,765	689,857	658,526	31,331

TOWN OF OGUNQUIT, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Health and Welfare -					
General assistance	2,000	-	2,000	130	1,870
	2,000	-	2,000	130	1,870
Social Services -					
Civic organizations	7,300	(140)	7,160	7,160	-
	7,300	(140)	7,160	7,160	-
Education	5,001,896	332,056	5,333,952	5,333,952	-
County Tax	781,411	951	782,362	782,362	-
Debt Service -					
Principal	597,152	-	597,152	597,152	-
Interest	209,282	(5,710)	203,572	203,569	3
	806,434	(5,710)	800,724	800,721	3
Unclassified -					
Marginal way committee	7,000	3,230	10,230	10,230	-
Plover management	1,217	4,170	5,387	5,383	4
Closeout/retirement of ecomaine	20,000	-	20,000	-	20,000
Bank/collection fees	-	-	-	33,926	(33,926)
Overlay	-	20,556	20,556	8,137	12,419
	28,217	27,956	56,173	57,676	(1,503)
Transfers to Other Funds -					
Special revenue funds	68,000	51,354	119,354	119,351	3
Capital projects funds	500,000	120,000	620,000	620,000	-
Permanent funds	6,500	-	6,500	6,500	-
	574,500	171,354	745,854	745,851	3
Total Departmental Operations	$ 13,648,146	$ 604,814	$ 14,252,960	$ 14,160,025	$ 92,935

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

SCHEDULE B

TOWN OF OGUNQUIT, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 216,186	$ -	$ 27,186	$ 243,372
Investments	-	-	456,559	456,559
Due from other governments	5,701	132,529	-	138,230
Due from other funds	75,616	493,953	-	569,569
TOTAL ASSETS	$ 297,503	$ 626,482	$ 483,745	$ 1,407,730
LIABILITIES				
Accounts payable	$ 3,078	$ 107,131	$ 583	$ 110,792
Due to other funds	136,966	100,772	-	237,738
TOTAL LIABILITIES	140,044	207,903	583	348,530
FUND BALANCES				
Nonspendable	-	-	456,559	456,559
Restricted	-	-	26,603	26,603
Committed	-	434,510	-	434,510
Assigned	291,213	-	-	291,213
Unassigned	(133,754)	(15,931)	-	(149,685)
TOTAL FUND BALANCES	157,459	418,579	483,162	1,059,200
TOTAL LIABILITIES AND FUND BALANCES	$ 297,503	$ 626,482	$ 483,745	$ 1,407,730

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

SCHEDULE C

TOWN OF OGUNQUIT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2017

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental revenues	$ 178,924	$ 333,288	$ -	$ 512,212
Investment income, net of unrealized gains/(losses)	-	22	3,935	3,957
Other	20,440	10,844	13,471	44,755
TOTAL REVENUES	199,364	344,154	17,406	560,924
EXPENDITURES				
Capital outlay	-	1,277,668	-	1,277,668
Other	365,046	149,371	18,537	532,954
TOTAL EXPENDITURES	365,046	1,427,039	18,537	1,810,622
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(165,682)	(1,082,885)	(1,131)	(1,249,698)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	711,650	-	711,650
Transfers in	119,351	620,000	6,500	745,851
Transfers (out)	(694)	-	-	(694)
TOTAL OTHER FINANCING SOURCES (USES)	118,657	1,331,650	6,500	1,456,807
NET CHANGE IN FUND BALANCES	(47,025)	248,765	5,369	207,109
FUND BALANCES - JULY 1	204,484	169,814	477,793	852,091
FUND BALANCES - JUNE 30	$ 157,459	$ 418,579	$ 483,162	$ 1,059,200

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.

SCHEDULE D

TOWN OF OGUNQUIT, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2017

	Community Cupboard	Employee Contingency	Dog Park	Firefighter Training	Jay Parrott Scholarships
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -
Due from other governments	-	-	-	-	-
Due from other funds	1,858	-	4,277	1,052	1,224
TOTAL ASSETS	$ 1,858	$ -	$ 4,277	$ 1,052	$ 1,224
LIABILITIES					
Accounts payable	$ -	$ -	$ 390	$ -	$ -
Due to other funds	-	39,929	-	-	-
TOTAL LIABILITIES	-	39,929	390	-	-
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	1,858	-	3,887	1,052	1,224
Unassigned	-	(39,929)	-	-	-
TOTAL FUND BALANCES (DEFICITS)	1,858	(39,929)	3,887	1,052	1,224
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	$ 1,858	$ -	$ 4,277	$ 1,052	$ 1,224

TOWN OF OGUNQUIT, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2017

	Land Conservation Reserve	Marginal Way	Natural Disaster	Perpetual Bench Care Fund	Police
ASSETS					
Cash and cash equivalents	$ -	$ 73,990	$ 112,185	$ 29,769	$ 242
Due from other governments	-	-	-	-	-
Due from other funds	-	2,000	-	-	-
TOTAL ASSETS	$ -	$ 75,990	$ 112,185	$ 29,769	$ 242
LIABILITIES					
Accounts payable	$ -	$ 199	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	-	199	-	-	-
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	75,791	112,185	29,769	242
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	-	75,791	112,185	29,769	242
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	$ -	$ 75,990	$ 112,185	$ 29,769	$ 242

SCHEDULE D (CONTINUED)

TOWN OF OGUNQUIT, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2017

	Summer Programs	Unemployment Reserve	Conservation Commission	Shellfish Commission	2016 Shore and Harbor Grant
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -
Due from other governments	-	-	-	-	-
Due from other funds	11,306	43,628	677	810	-
TOTAL ASSETS	$ 11,306	$ 43,628	$ 677	$ 810	$ -
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	11,306	43,628	677	810	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	11,306	43,628	677	810	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	$ 11,306	$ 43,628	$ 677	$ 810	$ -

TOWN OF OGUNQUIT, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2017

	DEP SEC 319 Grant Phase I	Coastal Communities Grant	DEP SEC 319 Grant Phase II	DOJ DEA	Information Services	Total
ASSETS						
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ 216,186
Due from other governments	-	-	5,701	-	-	5,701
Due from other funds	-	-	-	-	8,784	75,616
TOTAL ASSETS	$ -	$ -	$ 5,701	$ -	$ 8,784	$ 297,503
LIABILITIES						
Accounts payable	$ -	$ -	$ 2,489	$ -	$ -	$ 3,078
Due to other funds	-	-	3,212	93,825	-	136,966
TOTAL LIABILITIES	-	-	5,701	93,825	-	140,044
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	8,784	291,213
Unassigned	-	-	-	(93,825)	-	(133,754)
TOTAL FUND BALANCES (DEFICITS)	-	-	-	(93,825)	8,784	157,459
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	$ -	$ -	$ 5,701	$ -	$ 8,784	$ 297,503

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

SCHEDULE E

TOWN OF OGUNQUIT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Community Cupboard	Employee Contingency	Dog Park	Firefighter Training	Jay Parrott Scholarships
REVENUES					
Intergovernmental revenues	$ -	$ -	$ -	$ -	$ -
Other	3	28	616	863	3
TOTAL REVENUES	3	28	616	863	3
EXPENDITURES					
Other	-	83,225	812	272	-
TOTAL EXPENDITURES	-	83,225	812	272	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3	(83,197)	(196)	591	3
OTHER FINANCING SOURCES (USES)					
Transfers in	-	40,000	-	-	-
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	40,000	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	3	(43,197)	(196)	591	3
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	1,855	3,268	4,083	461	1,221
FUND BALANCES (DEFICITS) - JUNE 30	$ 1,858	$ (39,929)	$ 3,887	$ 1,052	$ 1,224

TOWN OF OGUNQUIT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Land Conservation Reserve	Marginal Way	Natural Disaster	Perpetual Bench Care Fund	Police
REVENUES					
Intergovernmental revenues	$ -	$ -	$ -	$ -	$ -
Other	231	10,869	224	60	1,318
TOTAL REVENUES	231	10,869	224	60	1,318
EXPENDITURES					
Other	101	17,682	76,351	-	1,317
TOTAL EXPENDITURES	101	17,682	76,351	-	1,317
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	130	(6,813)	(76,127)	60	1
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	76,351	-	-
Transfers (out)	(694)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(694)	-	76,351	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(564)	(6,813)	224	60	1
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	564	82,604	111,961	29,709	241
FUND BALANCES (DEFICITS) - JUNE 30	$ -	$ 75,791	$ 112,185	$ 29,769	$ 242

TOWN OF OGUNQUIT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Summer Programs	Unemployment Reserve	Conservation Commission	Shellfish Commission	2016 Shore and Harbor Grant
REVENUES					
Intergovernmental revenues	$ -	$ -	$ -	$ -	$ -
Other	5,269	81	65	810	-
TOTAL REVENUES	5,269	81	65	810	-
EXPENDITURES					
Other	-	1,020	-	-	6,944
TOTAL EXPENDITURES	-	1,020	-	-	6,944
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	5,269	(939)	65	810	(6,944)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	3,000	-	-	-
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	3,000	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	5,269	2,061	65	810	(6,944)
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	6,037	41,567	612	-	6,944
FUND BALANCES (DEFICITS) - JUNE 30	$ 11,306	$ 43,628	$ 677	$ 810	$ -

TOWN OF OGUNQUIT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	DEP SEC 319 Grant Phase I	Coastal Communities Grant	DEP SEC 319 Grant Phase II	DOJ DEA	Information Services	Total
REVENUES						
Intergovernmental revenues	$ 116,861	$ 28,517	$ 29,181	$ 4,365	$ -	$ 178,924
Other	-	-	-	-	-	20,440
TOTAL REVENUES	116,861	28,517	29,181	4,365	-	199,364
EXPENDITURES						
Other	112,869	23,691	27,720	12,361	681	365,046
TOTAL EXPENDITURES	112,869	23,691	27,720	12,361	681	365,046
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,992	4,826	1,461	(7,996)	(681)	(165,682)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	119,351
Transfers (out)		-	-	-	-	(694)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	118,657
NET CHANGE IN FUND BALANCES (DEFICITS)	3,992	4,826	1,461	(7,996)	(681)	(47,025)
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	(3,992)	(4,826)	(1,461)	(85,829)	9,465	204,484
FUND BALANCES (DEFICITS) - JUNE 30	$ -	$ -	$ -	$ (93,825)	$ 8,784	$ 157,459

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.

SCHEDULE F

TOWN OF OGUNQUIT, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2017

	2010 MDOT Projects	2016 Lower Lot Paving	2015 Main Beach Trolley	2016 Paving Municipal Roads	2016 Beach Street Circle
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -
Due from other governments	97,665	-	-	-	-
Due from other funds	-	-	45,000	25,802	19,000
TOTAL ASSETS	$ 97,665	$ -	$ 45,000	$ 25,802	$ 19,000
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	87,891	-	-	-	-
TOTAL LIABILITIES	87,891	-	-	-	-
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	9,774	-	45,000	25,802	19,000
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	9,774	-	45,000	25,802	19,000
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	$ 97,665	$ -	$ 45,000	$ 25,802	$ 19,000

TOWN OF OGUNQUIT, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2017

	2016 Underground Tank Removal	2011 Sidewalks	2013 Agamenticus Park	2016 Air Paks	2016 Beach Street Drainage
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -
Due from other governments	-	-	-	-	-
Due from other funds	15,000	-	1,405	-	24,450
TOTAL ASSETS	$ 15,000	$ -	$ 1,405	$ -	$ 24,450
LIABILITIES					
Accounts payable	$ 15,000	$ -	$ -	$ -	$ 4,715
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	15,000	-	-	-	4,715
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	1,405	-	19,735
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	-	-	1,405	-	19,735
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	$ 15,000	$ -	$ 1,405	$ -	$ 24,450

TOWN OF OGUNQUIT, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2017

	2017 Municipal Road Paving	2017 FD Airpaks	2017 DPW Trailer	2017 Revaluation	2017 Perkins Cove Improvements
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -
Due from other governments	-	-	-	-	-
Due from other funds	145,000	758	55	98,181	-
TOTAL ASSETS	$ 145,000	$ 758	$ 55	$ 98,181	$ -
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ 12,508	$ 3,050
Due to other funds	-	-	-	-	12,881
TOTAL LIABILITIES	-	-	-	12,508	15,931
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	145,000	758	55	85,673	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(15,931)
TOTAL FUND BALANCES (DEFICITS)	145,000	758	55	85,673	(15,931)
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	$ 145,000	$ 758	$ 55	$ 98,181	$ -

SCHEDULE F (CONTINUED)

TOWN OF OGUNQUIT, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2017

	2016 Footbridge Revitalization	2017 FD OH Door Remotes	2017 FD Resurface Station Floor	2017 DPW Pickup w/Plow-Sander	2017 Police Cruiser
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -
Due from other governments	34,864	-	-	-	-
Due from other funds	36,584	4,556	-	963	968
TOTAL ASSETS	$ 71,448	$ 4,556	$ -	$ 963	$ 968
LIABILITIES					
Accounts payable	$ 71,448	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	71,448	-	-	-	-
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	4,556	-	963	968
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	-	4,556	-	963	968
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	$ 71,448	$ 4,556	$ -	$ 963	$ 968

TOWN OF OGUNQUIT, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2017

	2017 Beach Surf Rake	2017 Dunaway Repairs	2017 Dunaway Heating	2017 Jacob's Lot Replacement	Total
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -
Due from other governments	-	-	-	-	132,529
Due from other funds	3,075	45,223	13,000	14,933	493,953
TOTAL ASSETS	$ 3,075	$ 45,223	$ 13,000	$ 14,933	$ 626,482
LIABILITIES					
Accounts payable	$ -	$ 410	$ -	$ -	$ 107,131
Due to other funds	-	-	-	-	100,772
TOTAL LIABILITIES	-	410	-	-	207,903
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	3,075	44,813	13,000	14,933	434,510
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(15,931)
TOTAL FUND BALANCES (DEFICITS)	3,075	44,813	13,000	14,933	418,579
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	$ 3,075	$ 45,223	$ 13,000	$ 14,933	$ 626,482

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

SCHEDULE G

TOWN OF OGUNQUIT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	2010 MDOT Projects	2016 Lower Lot Paving	2015 Main Beach Trolley	2016 Paving Municipal Roads	2016 Beach Street Circle
REVENUES					
Intergovernmental revenues	$ 97,665	$ -	$ -	$ -	$ -
Investment income, net of unrealized gains/(losses)	22	-	-	-	-
Other	-	-	-	-	-
TOTAL REVENUES	97,687	-	-	-	-
EXPENDITURES					
Capital outlay	125,538	97,180	-	-	-
Other	5,231	-	-	-	-
TOTAL EXPENDITURES	130,769	97,180	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(33,082)	(97,180)	-	-	-
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(33,082)	(97,180)	-	-	-
FUND BALANCES (DEFICITS) - JULY 1	42,856	97,180	45,000	25,802	19,000
FUND BALANCES (DEFICITS) - JUNE 30	$ 9,774	$ -	$ 45,000	$ 25,802	$ 19,000

TOWN OF OGUNQUIT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	2016 Underground Tank Removal	2011 Sidewalks	2013 Agamenticus Park	2016 Air Paks	2016 Beach Street Drainage
REVENUES					
Intergovernmental revenues	$ -	$ -	$ -	$ -	$ -
Investment income, net of unrealized gains/(losses)	-	-	-	-	-
Other	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Capital outlay	15,000	-	-	-	20,265
Other	-	1,571	-	-	-
TOTAL EXPENDITURES	15,000	1,571	-	-	20,265
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(15,000)	(1,571)	-	-	(20,265)
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	-	-
Transfers in	-	-	-	78,000	40,000
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	78,000	40,000
NET CHANGE IN FUND BALANCES (DEFICITS)	(15,000)	(1,571)	-	78,000	19,735
FUND BALANCES (DEFICITS) - JULY 1	15,000	1,571	1,405	(78,000)	-
FUND BALANCES (DEFICITS) - JUNE 30	$ -	$ -	$ 1,405	$ -	$ 19,735

TOWN OF OGUNQUIT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	2017 Municipal Road Paving	2017 FD Airpaks	2017 DPW Trailer	2017 Revaluation	2017 Perkins Cove Improvements
REVENUES					
Intergovernmental revenues	$ -	$ -	$ -	$ -	$ -
Investment income, net of unrealized gains/(losses)	-	-	-	-	-
Other	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Capital outlay	-	-	7,945	-	135,931
Other	-	3,242	-	139,327	-
TOTAL EXPENDITURES	-	3,242	7,945	139,327	135,931
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(3,242)	(7,945)	(139,327)	(135,931)
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	-	-
Transfers in	145,000	4,000	8,000	225,000	120,000
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	145,000	4,000	8,000	225,000	120,000
NET CHANGE IN FUND BALANCES (DEFICITS)	145,000	758	55	85,673	(15,931)
FUND BALANCES (DEFICITS) - JULY 1	-	-	-	-	-
FUND BALANCES (DEFICITS) - JUNE 30	$ 145,000	$ 758	$ 55	$ 85,673	$ (15,931)

TOWN OF OGUNQUIT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	2016 Footbridge Revitalization	2017 FD OH Door Remotes	2017 FD Resurface Station Floor	2017 DPW Pickup w/Plow-Sander	2017 Police Cruiser
REVENUES					
Intergovernmental revenues	$ 235,623	$ -	$ -	$ -	$ -
Investment income, net of unrealized gains/(losses)	-	-	-	-	-
Other	10,844	-	-	-	-
TOTAL REVENUES	246,467	-	-	-	-
EXPENDITURES					
Capital outlay	521,467	7,444	30,000	64,037	42,682
Other	-	-	-	-	-
TOTAL EXPENDITURES	521,467	7,444	30,000	64,037	42,682
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(275,000)	(7,444)	(30,000)	(64,037)	(42,682)
OTHER FINANCING SOURCES (USES)					
Bond proceeds	275,000	12,000	30,000	65,000	43,650
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	275,000	12,000	30,000	65,000	43,650
NET CHANGE IN FUND BALANCES (DEFICITS)	-	4,556	-	963	968
FUND BALANCES (DEFICITS) - JULY 1	-	-	-	-	-
FUND BALANCES (DEFICITS) - JUNE 30	$ -	$ 4,556	$ -	$ 963	$ 968

TOWN OF OGUNQUIT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	2017 Beach Surf Rake	2017 Dunaway Repairs	2017 Dunaway Heating	2017 Jacob's Lot Replacement	Total
REVENUES					
Intergovernmental revenues	$ -	$ -	$ -	$ -	$ 333,288
Investment income, net of unrealized gains/(losses)	-	-	-	-	22
Other	-	-	-	-	10,844
TOTAL REVENUES	-	-	-	-	344,154
EXPENDITURES					
Capital outlay	51,925	23,187	-	135,067	1,277,668
Other	-	-	-	-	149,371
TOTAL EXPENDITURES	51,925	23,187	-	135,067	1,427,039
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(51,925)	(23,187)	-	(135,067)	(1,082,885)
OTHER FINANCING SOURCES (USES)					
Bond proceeds	55,000	68,000	13,000	150,000	711,650
Transfers in	-	-	-	-	620,000
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	55,000	68,000	13,000	150,000	1,331,650
NET CHANGE IN FUND BALANCES (DEFICITS)	3,075	44,813	13,000	14,933	248,765
FUND BALANCES (DEFICITS) - JULY 1	-	-	-	-	169,814
FUND BALANCES (DEFICITS) - JUNE 30	$ 3,075	$ 44,813	$ 13,000	$ 14,933	$ 418,579

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 Ogunquit, 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 and scholarships.

SCHEDULE H

TOWN OF OGUNQUIT, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2017

	Dorothea Jacobs Grant Fund	Performing Arts	Music Center Escrow	Total
ASSETS				
Cash and cash equivalents	$ 12,380	$ 7,988	$ 6,818	$ 27,186
Investments	219,259	145,300	92,000	456,559
Due from other funds	-	-	-	-
TOTAL ASSETS	$ 231,639	$ 153,288	$ 98,818	$ 483,745
LIABILITIES				
Accounts payable	$ -	$ 583	$ -	$ 583
Due to other funds	-	-	-	-
TOTAL LIABILITIES	-	583	-	583
FUND BALANCES				
Nonspendable	219,259	145,300	92,000	456,559
Restricted	12,380	7,405	6,818	26,603
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	231,639	152,705	98,818	483,162
TOTAL LIABILITIES AND FUND BALANCES	$ 231,639	$ 153,288	$ 98,818	$ 483,745

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

SCHEDULE I

TOWN OF OGUNQUIT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Dorothea Jacobs Grant Fund	Performing Arts	Music Center Escrow	Total
REVENUES				
Investment income, net of unrealized gains/(losses)	$ 1,882	$ 1,258	$ 795	$ 3,935
Other income	5,300	8,171	-	13,471
TOTAL REVENUES	7,182	9,429	795	17,406
EXPENDITURES				
Other	264	18,273	-	18,537
TOTAL EXPENDITURES	264	18,273	-	18,537
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	6,918	(8,844)	795	(1,131)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	6,500	-	6,500
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	6,500	-	6,500
NET CHANGE IN FUND BALANCES	6,918	(2,344)	795	5,369
FUND BALANCES - JULY 1	224,721	155,049	98,023	477,793
FUND BALANCES - JUNE 30	$ 231,639	$ 152,705	$ 98,818	$ 483,162

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

RHR SMITH & COMPANY
Certified Public Accountants

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 Ogunquit
Ogunquit, 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 Ogunquit, Maine as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of Ogunquit, Maine's basic financial statements, and have issued our report thereon dated January 8, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Ogunquit, 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 Ogunquit, Maine's internal control Accordingly, we do not express an opinion on the effectiveness of the Town of Ogunquit, 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 Ogunquit 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
January 8, 2018

BOARDS & COMMITTEES

BICYCLE-PEDESTRIAN COMMITTTEE

Charles LaFlamme, Chair	2018
Gregory Testa	2018
John Cavaretta	2019
Jennifer Walker	2019

BOARD OF ASSESSMENT REVIEW

Paul Breen	2017
Weston Elliot	2017
Lindsey Perry (1st Alt.)	2017
Donald Simpson	2017
John F. Miller	2018
Stanley Baer	2019

BUDGET REVIEW COMMITTEE

William Sawyer, Chair	2017
Jacqueline Bevins	2017
Mark MacLeod (1st Alt.)	2017
Lindsey Perry (2nd Alt.)	2017
Everett Leach	2018
Michael Lynch	2018
Carole Aaron	2019

CABLE TV REGULATORY COMMITTEE

Jordan Freedman	
Carole Aaron	2018

CONSERVATION COMMISSION

J. Douglas Mayer	2017
William Baker, Chair	2017
Pamela Sawyer	2017
Cynthia Douglass	2018
Glenn Deletetsky	2018
William J. Lee	2019

HARBOR COMMITTEE

Jay Smith	2017
Percy Stevens, Jr.	2017
John "Jack" Gordon	2018
Robert McIntire	2018
Steven Perkins	2019
William Tower III, Chair	2019

HERITAGE MUSEUM COMMITTEE

Gary Littlefield	2017
Eva Nudelman	2017
Peter Woodbury	2017
Patricia Weare	2017
John Ross (1st Alt.)	2017
Marc Saulnier (2nd Alt.)	2017
Robin L. Fagerlund	2018
Susan Meffert	2018
Charlotte Tragard	2019

HISTORIC PRESERVATION COMMISSION

Newell S. Perkins, Chair	2017
Sumner Nystedt	2017
Marcia Williams	2018
Helen Horn	2019
Leonard Wyman	2019

MARGINAL WAY COMMITTEE

Louesa Gillespie	2017
Joan Griswold, Co-chair	2017
Jim Oliver	2017
Margaret Hanscom (1st Alt.)	2017
Paul Breen, Co-chair	2018
Kristen Arnold	2018

PARKS & RECREATION COMMITTEE

Jason Corbin	2017
Boriana Dolliver, Chair	2017
Michelle Low	2017
Michele Tourangeau	2018
Tim Pasterczyk	2018
Lauren Fogarty	2019

PERFORMING ARTS COMMITTEE

Mikie Ann Boyd	2017
Patricia Mason	2017
Eva Nudelman	2017
Steve Einstein	2018
Edwin Seppa	2018
Judith Yates	2018
Lesley Mathews	2019
Janel Lundgren, Chair	2019

PLANNING BOARD

Steve Wilkos, Chair	2017
Muriel Freedman	2017
Jacqueline Bevins	2018
Mark McLeod	2018
Rusty (Albert) Hayes	2019
Priscilla Botsford (1st Alt.)	2017

RECYCLING COMMITTEE

William Bradley Booth	2018
Barbara Early	2018

SHELLFISH CONSERVATION COMMISSION

Everett Leach	2017
Arthur Damren, Chair	2018
Craig Thiede	2018
Leonard Wyman	2019
George Cundiff	2019

ZONING BOARD OF APPEALS

Glenn Deletetsky	2017
Jay Smith, Chair	2017
Jerry DeHart (1st Alt.)	2017
Michael Horn	2018
J. Douglas Mayer	2019
Peter L. Griswold	2019

KENNEBUNK, KENNEBUNKPORT & WELLS WATER DISTRICT TRUSTEES

Richard Littlefield, President	2018

OGUNQUIT SEWER DISTRICT TRUSTEES

Helen Horn	2017
Roger Brown	2018
William Sawyer, Chair	2019

WELLS-OGUNQUIT CSD TRUSTEES

Lesley LaFond	2017
Miranda Pollard	2018
Boriana Dolliver	2019

REPORT OF THE BOARD OF ASSESSMENT REVIEW

It has been a quiet year for the Town of Ogunquit Board of Assessment Review. From July 1, 2016 through June 30, 2017 the Board heard two applications for the 2016-2017 tax periods.

While this is a relatively quiet Board, the work it does is very important to the residents and property owners of Ogunquit. Its sitting members are greatly needed and appreciated.

The Board would like to express its appreciation to member Weston Elliott who resigned from the Board in 2017. Wes' generous willingness to give of his time and expertise was a welcome addition to the Board.

Also, the Board of Assessment Review was very saddened to lose long time member John Miller who passed away in 2017. His service to the Town of Ogunquit was long standing and words cannot express how much he will be missed.

The Board would like to thank the Staff of the Land Use Office, particularly Assistant Assessor Barbara Kinsman who provides invaluable assistance to residents as they seek information regarding their property and as they prepare to come before the Board of Assessment Review.

Respectfully Submitted

Stanley Baer, Chair
Don Simpson, Vice Chair
Paul Breen

REPORT OF THE BUDGET REVIEW COMMITTEE

The Budget Review Committee for 2016-2017 included Mike Lynch, Jackie Bevins, Everett Leach, Carole Aaron, Bill Sawyer, and alternates Mark MacLeod and Lindsey Perry.

The committee met nine (9) times between September 2016 and April 2017 for budget review deliberations amongst its' own members, and just about as many times in joint workshops or meetings with the Select Board. In addition, numerous field trips were conducted to review existing conditions within various Town Departments, as well as to get a better understanding of requested Capital Improvement Projects (CIP). During that period we reviewed and made recommendations on no fewer than six (6) versions of the

CIP and Operating Budget culminating in a vote for or against each line item in these budgets in late April 2017.

I would like to thank the members of the Budget Review Committee for their dedication to the budgeting process, their flexibility in the scheduling of meetings and their unwavering commitment to the Town of Ogunquit. I would also like to thank Acting Town Manager, Mark O'Brien, the Department Heads, and each member of the Select Board for their availability throughout the budgeting season, and their unselfish roles in developing a fair and effective budget recommendation for the people of Ogunquit to vote on. A special thank you goes out to Cheryl Emery for her too numerous to mention efforts in her behind the scenes support of the BRC.

Respectfully submitted,

Bill Sawyer
Chairman, Budget Review Committee

REPORT OF THE OGUNQUIT COMPREHENSIVE PLAN COMMITTEE

It has been a very productive year for the Ogunquit Comprehensive Plan Committee.

Work began with a four-person Steering Committee in December of 2015 and has come a long way. The Committee currently has eleven very dedicated and active volunteer members as well as several support members and Town Staff advisors.

Between July 2016 and June 2017 the Committee held twenty-one (21) meetings; and produced and mailed an information gathering survey to all of the Town's property and business owners. Over seven hundred (700) people responded to the survey electronically or in paper format. The results of the survey were collected, reviewed, analyzed and used to begin the process of developing Inventory Sections for the updated Plan. With the help of Southern Maine Development Planner Kathy Conner, the Committee has completed eleven (11) Inventory Sections: Aging in Place, Arts and Culture, Conservation, Historic Preservation, Housing, Land Use, Local Economy, Population, Sea Level Rise, Tourism and Green Tourism and Transportation. These Sections will form the framework and demographic base from which upcoming work will be done.

The Comprehensive Plan Committee meets an average of one to two times a month. Work is constantly ongoing and it is anticipated that the Plan will be ready for submittal to the Voters of Ogunquit in June of 2018. The all volunteer committee has worked diligently and enthusiastically to create a document which will guide Ogunquit into the future. Each and every committee member, support staff person, and advisor has contributed to the process and is deserving of thanks and appreciation for all the hard work they have done:

Newell Perkins (Vice Chair)
Carole Aaron (Secretary)
Boriana Dolliver
Louesa Gillespie
Ben Hershenson
Janel Lundgren
Peter Khan
William Woods
Charley LaFlamme

Kirk Lavoie (Technical Advisor)
Sarah Potter (Ogunquit Chamber of Commerce President)
Scott Heyland (Ogunquit Land Use Director)
Mark O'Brien (Ogunquit Fire Chief)
Maryann Stacy (Administrative Assistant)
Kathy Connor (SMPDC Planner)
Lee Jay Feldman (SMPDC Planner)

Respectfully submitted,

Steve Wilkos
Comprehensive Plan Committee Chair

REPORT OF THE CONSERVATION COMMISSION

The Ogunquit Conservation Commission works with the town, FB Environmental Associates and the Great Works Land Trust to ensure we have clean streams and rivers, healthy beaches, stable dunes, unpolluted wetlands, and conservation land. We also inform homeowners and others about our organic pesticide ordinance and organic alternatives to chemical and synthetic pesticides and herbicides.

Our Beach

Every two years, the Maine State geologists issue a report on the state of Maine beaches. Ogunquit and Goose Rocks scored highest, both adding sand and with good beach stability. The geologists look at beach data gathered in part by volunteer beach profilers who once a

month measure the profile of their beach at low tide. Ogunquit's profiles are taken from the north end of the Norseman's seawall and also from about where the sewer plant is located. One of the geologists stated that Ogunquit's natural beach area is the highest dune building and beach accreting (adding sand) of any beach in Maine.

The Ogunquit Conservation Commission is grateful to the town for finishing the beach and river fencing; fencing on both sides of the dunes has long been one of our goals. We thank the town crew for this work and for their care in raking seaweed from the beach this past summer. We are fortunate to have these hardworking and devoted individuals.

We need new signs explaining why it's necessary to stay off our dunes. Higher fines are essential. A better form of enforcement is critical.

We are concerned about the Norseman drainage that washes out the sand on the beach entrance just north of the Norseman. When sand is washed out, rocks from the dike are exposed making beach going difficult and possibly dangerous.

Ogunquit has a gorgeous beach, and according to the Maine Audubon Piping Plover and Least Tern program director, who sees almost all the beaches in Maine from Georgetown south, our beach is the cleanest in the state and the only one she would let her daughter play on. Our clean beach that bans dogs in the summer may have been why Ogunquit Beach hosted the largest population of the endangered Piping Plovers ever recorded in Maine this past summer since Audubon's project began some years ago.

We have one of the most beautiful beaches in Maine – all of us have a responsibility to keep it that way.

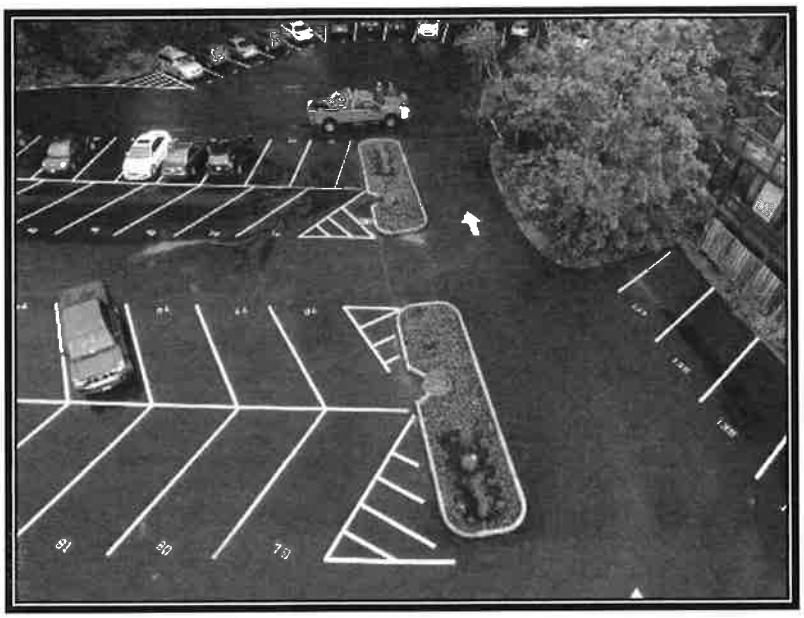
Maine Healthy Beaches Program

Five Ogunquit beaches – Main Beach, Moody, Footbridge, Riverside, and Little Beach – are tested daily during the summer season for beach water quality and any sign of contamination. Ogunquit's beaches were never closed, nor were there any warnings, during the 2017 season. Daily updates can be found at http://www.mainecoastdata.org/public/ during the season.

Water Sampling and 319 Phase II Grant

Working with the town and the Ogunquit Conservation Commission, FB Environmental Associates will be finishing Phase II of our 319 Grant secured several years ago. By then, signs requesting proper dog waste disposal including stencils on some street drains reminding dog owners' that dog waste must not be dropped in town drainage, will be

completed. Installation of the biofiltration system filtering bacterial run-off from the beach parking lot will help ensure clean water for our Riverside Beach.



The lower beach parking lot rain gardens were completed and help filter runoff from that parking lot and from the Leavitt Stream before it enters our estuary.

Trail Development

The Conservation Commission will be developing trails in our Ogunquit woods connecting to the Great Works land adjacent to the dog park. We will need volunteers to help once the tick season dies down to work on these trails. Thanks to our voters, our Land Conservation Fund for future land purchases increased by $25,000.

Working on Citizen's Concerns

Acting on a citizen's concern about possible perfluorinated (PFC) pollution from certain types of fire retardant near the fire department's practice site, members of the Ogunquit Conservation Commission contacted the fire chief and former fire chief and then Scott Heyland who ordered and then tested the possible pollution site. No traces of PFCs were found. We welcome citizen conservation and environmental concerns.

Environmentalist of the Year

For the past several years, our town Conservation Commission has recognized a business owner with our annual Conservation and Environmental Award. Our town may be one of the

greenest in Maine, since we have had an ordinance for several years banning the use of chemical and synthetic pesticides on all town and private land. When we give an environmental award, you know it has to be special.

Mary Breen, this year's recipient, opened her bakery about 25 years ago in the heart of Ogunquit. Mary has a lot to teach us about being environmentally conscientious. She uses locally sourced products whenever possible – eggs, local vegetables, Maine roasted coffee and Maine grains, encouraging local businesses while saving gas used for shipping thus keeping our air cleaner.

For the past eight years, she has used green packaging – compostable cups, forks, knives and spoons all made from potatoes and sugarcane. Most of her wrapping is biodegradable. She gives a discount if a customer brings his or her own coffee mug. She also initiated bike deliveries to customers on the beach. She recycles the majority of her waste, with one company picking up single-sort recyclables and another company picking up compostables.

"Long before recycling was popular," Mary has said, "it was a philosophy I learned from my mother. Now it is time to pass this on to another generation."

Conferences and State Associations

The Conservation Commission represented Ogunquit at the Beach Conference held this year, an excellent opportunity to learn what others have done to solve familiar problems and meet others with similar concerns.

Earlier this year, the Commission joined the Maine Association of Conservation Commissions and now Ogunquit is represented on their Board. One of our Conservation Commission members spoke about how the Commission created, proposed and then voters ratified Ogunquit's organic ordinance, a model for other Maine towns and cities at the yearly meeting of the Association.

We are working with the Maine Association for Conservation Commissions to establish a network of all active Conservation Commissions in the state so Conservation Commissions can share projects, ideas and solutions with one another.

Outreach

We are working closely with the Chamber of Commerce, the main source of Ogunquit tourist information. We have given the Chamber short explanations on different aspects

of our beach, dunes, and river – why our dunes are so essential, for example, and why it is important not to trespass on them.

The Commission posts a new blog each week on the Conservation Commission's website, www.ogunquitconservation.org and on the Bangor Daily News blog site about environmental and conservation matters. Our Bangor Daily News blog has reached people as far away as Texas and been reprinted by our Chamber on their Facebook Page and such offbeat magazines as *Algae World News*.

Join Us!

We are an active group with a lot of expertise in many fields, but can always use more members. We meet every third Thursday at 6:30 at the Dunaway Center.

Respectively submitted,

Bill Baker, Chair
Doug Mayer, Vice Chair
Bill Lee
Pam Sawyer
Cindy Douglass

REPORT OF THE OGUNQUIT HERITAGE MUSEUM COMMITTEE

In July of 2016, the exhibits chosen by the Heritage Committee were up and running. The exhibits included a room devoted to the Native American Indians who once were indigenous to the State of Maine. The exhibit included woven baskets and some other artifacts loaned to us by the Ranco family of Wells. We also celebrated the 60th Anniversary of the *Finestkind* with photographs and memorabilia donated by the Hubbard family. In addition we shared photographs and paintings which we have collected and borrowed for various points of interest along the Ogunquit River.

The Heritage Museum Committee hosted several events in the fall of 2016. First there was Capriccio. This was an open house with refreshments and featured a talk by the Ranco family on Native American herbs and traditions. This was followed by *Ghostly Tours* and the *Christmas by the Sea* open house. These were both sponsored by the Chamber of Commerce and are important events on our annual calendar.

In the winter of 2017 we had a changing of the guard at the Heritage Museum. Carole Lee Carroll, our Chairman for the past seven years, decided to step down and concentrate her efforts full-time as the museum's curator. L.F. (Sonny) Perkins volunteered to step in as the Heritage Museum Committee's new Chairman and Jay Smith volunteered to fill the

empty position on the board. Sonny has been involved in a number of things in the town including the "*Woody's in the Cove*" car show in August of every year. The car show is hosted by the Historical Society of Wells & Ogunquit. Sonny can also be seen in Perkins Cove assisting Fred Mayo, the Cove's Harbormaster.

Planning for the 2017 exhibit began. The Committee decided to feature artwork by some former students of Charles Herbert Woodbury. This included a group of women called "The Pine Hill Girls," who resided on Pine Hill South for many summers. The four ladies were Gertrude Fiske, Amy Cabot, Charlotte Butler and Elizabeth Sawtelle. We would like to thank Janice Plourde for offering to help us secure some of these paintings. The committee will also highlight the life of Richard Perkins, Ogunquit's iconic restaurateur and Ogunquit's "Person of the Year".

Ogunquit Heritage Museum Committee

L.F. (Sonny) Perkins, Chair
Gary Littlefield, Vice Chair
Susan Meffert, Secretary
Eva Nudelman, Treasurer
Peter Woodbury
Mark Saulnier
Jay Smith
Pat Weare

Alternate Committee Member
John Ross

Museum Administrator
Charlotte Tragard

REPORT OF THE MARGINAL WAY COMMITTEE

The Marginal Way Committee (MWC) has a number of openings for individuals to contribute to the beautification and maintenance of the Marginal Way, a significant natural Town asset. We are looking for people, as members or consultants, who have expertise in horticulture, ecology, engineering or geology. We encourage interested persons to contact a Committee member to discuss ongoing projects.

Eroded Embankment Project at the Lighthouse

Last year's report stated that bids of $71,987 and $96,670 were received from two contractors to repair the eroded embankment at the Lighthouse on the Marginal Way. The repairs included the installation of a new revetment and restoration of the eroded embankment to a minimum width of three feet.

The low bid price exceeded the $34,936 Trail Grant awarded to the Marginal Way Preservation Fund, by $37,051 owing to further erosion since the original estimate two years ago. The Town of Ogunquit agreed to split the overage three ways with the MWC and the Marginal Way Preservation Fund.

The repair contract was signed in July 2016 with the low bidder, Shaw Bros. A consultant from Civil Consultants, Berwick, ME was hired to design the revetment and conduct negotiations with the DEP to obtain the required permit. The permit was approved by the DEP in November 2016. Construction was scheduled to commence once the ground at the project site had frozen. Existing plants in the project area were removed from the embankment, and the MWC agreed to purchase and install new plants at the project site in the spring of 2017.

Shaw Bros performed the repair operations in December 2016. However, following completion of the construction, concerns were raised that the rocks used in the revetment were too small, and their color too light compared with the surrounding rocks.

A review of the revetment's design confirmed that the selection of the rocks employed in the construction complied with conventional construction practices for marine revetments, and the constraints imposed by the DEP permit.

In June 2017, an anonymous donor offered to provide funds to replace the top layers of rocks in the revetment with rocks of a darker color. Discussions are underway to determine the costs associated with the revetment upgrade. Replanting of shrubs was therefore delayed until 2018.

Eroded Embankment Abutting the Beachmere Inn

The Committee is considering a plan to widen a narrow section of the Marginal Way path abutting the Beachmere Inn. During heavy seasonal foot traffic, individuals walked on the elevated section of the embankment, resulting in erosion. A temporary fence was installed to preclude visitors from walking there. An engineering study, to be completed by December 2017, will determine the cost of this project.

Pedestrian Traffic Count

In July 2016, the MWC purchased and installed a pedestrian counter on the Marginal Way in order to provide data to the Committee and the Town needed to justify the funding of projects on the Marginal Way.
In just five months, from July 1st to the end of November 2016, 306,000 pedestrians walked the Marginal Way, confirming the popularity of this extraordinary natural asset to Ogunquit.

Maintenance of the Marginal Way
Despite the increasingly heavy pedestrian traffic, there were many compliments about how well the path is maintained. This was due to the dedicated efforts of Frank Buckley and his team of four hard working young men hired to work 2 ½ days a week on the path during the summer months. The MWC believes it is critical that maintenance along the path extend from Memorial Day to the end of October.

Invasive Plant Strategy Progress

- During the 5th Annual Pod Picking Day, August 20, 2016, an enthusiastic group of 34 volunteer collected over 800 pounds of Black swallow-wort seed pods! This effort helps to contain the spread of this Dracula (hard to kill) weed. A big *Thank You* to all who joined us again, and for the first time we celebrated their hard work with a hot dog cookout at the Lighthouse.

- For the second year, a volunteer cut down Knotweed monthly on the Town lot above Little Beach, slowing re-growth dramatically.

- We continue to monitor, cut and treat Bittersweet in trees and shrubs from North of the Foot Bridge to the Cove

- We cut and treated stumps of Bittersweet that had engulfed a grove of trees on the Locust Grove access path. In May, Tamarack Tree Service with their 70' bucket truck was hired to clean the vines out of all of the trees, particularly a huge, ancient Linden tree. We wish to thank the Lookout Condominium for contributing to this project.

- Volunteers planted over 300 wildflowers and low grass plugs in the Cedar Grove restoration site with the expectation that they will spread and naturalize to become a green groundcover instead of using bark mulch. In this final phase of planting, 25 more shrubs were also added to the site.

- Two new areas were chosen as the next sites for restoration. Through the winter, Bittersweet was cut back and stumps treated in preparation for a spring replanting of the lower half of the Little Beach lot, and a site adjoining the Ontio Way access path.

- After working with a local contractor to remove truckloads of debris from these two sites, in June we planted a diverse collection of native shrubs to attract birds and pollinators to their flowers, fruits and berries. Varieties of native wildflowers

were set in among the shrubs. Irrigation systems were installed, with water supplied courtesy of neighboring homeowners.

- Volunteers working on behalf of the MW donated 775 hours of their time, for a value of $18,259. Many thanks for your dedication to the path.

Long time member Peg Hanscom resigned in June. We thank her for her service as one of the original Weed Warriors, and as our Treasurer.

The Marginal Way Committee

Paul Breen Co-Chair Hardscape
Joan Griswold Co-Chair Softscape
Kristen Arnold
Louesa Gillespie
Jim Oliver

REPORT OF THE PERFORMING ARTS COMMITTEE

Ogunquit Performing Arts (OPA) enjoyed a year of growth and improvements in continued fulfillment of its mission: to bring to residents of Ogunquit and to visitors to Southern Maine the finest in regional, national and international artists, representing a variety of the performing arts, (featuring classic, light classic, jazz, dance, film, theatre, and folk,) and to present these artists to local audiences at affordable ticket prices.

Ogunquit Performing Arts began its 2016-2017 season by celebrating our twenty-sixth year of coordinating the **26th ANNUAL CAPRICCIO FESTIVAL OF THE ARTS,** a town-wide, two-week festival in September. Joining in the Festival were all the arts organizations of Ogunquit, art galleries, museums, churches, businesses and service organizations. OPA also provided posters, flyers, as well as print media, email, and radio advertising and thousands of "I ♥ the Arts" stickers for venues to hand out to their visitors.

A perennial favorite among the many events of the Festival was the **KITE FESTIVAL AT OGUNQUIT BEACH,** enjoyed by professional kite flyers, the general public, and children flying their hand-decorated kites.

OPA further marked the occasion with two jazz presentations at the Dunaway Center: **FRANK VIGNOLA**, one of the most extraordinary guitarists performing before the public today, was joined by the acclaimed, high-demand rhythm guitarist **VINNY RANIOLO.** Their stunning virtuosity provided an electrifying evening of virtuoso jazz, to a cheering audience. The second concert showcased jazz poet and drummer **JONNY PEIFFER** and his band **SOJOY** joining forces with dancers from the **ANNEX CONTEMPORARY DANCE COMPANY** for an evening of multi-discipline, interpretive jazz.

This festival was closely followed on Columbus Day weekend by another one: OPA's **10th ANNUAL ELIZABETH DUNAWAY BURNHAM PIANO FESTIVAL.** Two show-stopping, international pianists helped us celebrate this milestone. About these brilliant and exciting performers, their professional reviews said it all: **"VICTOR GOLDBERG** is an excellent pianist with a formidable technique, a powerful and a romantic soul... [His] intensely expressive performance had a powerful emotional impact." *NY Concert Review.* "As **JANICE WEBER** conquered Liszt, she also conquered the audience ... Her performance of the Etudes was indeed transcendent" *San Francisco Chronicle.* The Festival concluded Sunday afternoon with the **STUDENT PIANO RECITAL,** turning over the platform to the inspiring piano stars of the future! This recital is becoming an annual goal for piano teachers from Ogunquit to Portland.

December saw the delightful renewal of OPA's long-time collaboration with **PORTLAND BALLET**, who sent a dozen dancers from its company and school to perform excerpts from their unique production of the beloved ballet, **"THE VICTORIAN NUTCRACKER."** Nominal ticket prices encouraged families to bring their children; the little ones, (many of whom came wearing tutus) got a special treat after the performance as the dancers invited them onstage to learn a few ballet moves!

The winter months featured OPA's **16th ANNUAL CLASSIC FILM SERIES**, screening one film per month on Sunday afternoons from November through May. The film series is free to the public, and offers the best in classic films, whether from classic Hollywood or classic in topic.

In March, everyone's favorite **STILLSON SCHOOL OF IRISH DANCE** returned to Ogunquit in time for St. Patrick's Day. These young dancers in their sparkling costumes performed Irish jigs and reels with joyous energy and skill, and continue to be a much-anticipated yearly event.

In May, local celebrities **JOYCE ANDERSEN AND HARVEY REID** returned for their fourth performance with us in recent years. As folk musicians who are at home in every genre, from bluegrass to rock, this duo never fails to be a crowd pleaser and was greeted by a large and enthusiastic audience.

Our season concluded in June with our **23rd ANNUAL CHAMBER MUSIC FESTIVAL.** Favorite clarinetist **THOMAS HILL** opened the festival, bringing with him **BOSTON CHAMBER MUSIC**, - this year a trio of musicians, including a return engagement with the group's favorite pianist, **RANDALL HODGKINSON**, and the iconic Boston 'cellist, **BRUCE COPPOCK**, (whose meltingly lovely solos on his 1600's 'cello won the hearts of the audience.) As always, the program and the ensemble itself were selected specifically for this occasion.

The following Friday, everyone welcomed back the **CASCABEL TRIO.** Originally naming themselves after a notoriously hot pepper, pianist **JANICE WEBER,** violinist **PIOTR BUCZEK**, and 'cellist **TIMOTHY ROBERTS** have been warming audiences ever since with their lyricism, virtuosity, and heat. Their program included trios by Smetana and Dvorak. Audiences rewarded both ensembles with standing ovations, a fitting climax to the season.

During the year, OPA completed the re-design of our own **website**, using new formatting with the capacity to showcase more events at a glance, as well as providing more information and increased opportunity for visitors to donate online. We also launched a new **Facebook®** page, with postings about our own events, as well as other activities in the Ogunquit area.

Ogunquit Performing Arts' season was eminently successful in presenting a variety of the highest quality performances to appreciative audiences. Ticket sales remained strong, and fundraising and in-kind support also increased, thanks to the generosity of local businesses.

We are grateful for the support and encouragement of our endeavors, from the Select Board, Budget Review Committee, and the Town Manager, as well as Town Personnel and Maintenance Staff, all of whom are invaluable partners in making all our projects and performances happen!

We also greatly appreciate the partnership with our friends at our ticket sales venues: the Ogunquit Camera Shop, the Ogunquit Welcome Center, the Dunaway Center, and the Ogunquit Playhouse Downtown Box Office. Our gratitude also goes out to our loyal volunteers who make such a difference in our progress. And heartfelt thanks most of all to our audiences and all the voters of Ogunquit. We look forward to further growth and an exciting new season!

Respectfully submitted,

Ogunquit Performing Arts Committee
Janel E. Lundgren, Co-Chairperson
Patricia Mason, Co-Chairperson
Ed Seppa, Vice-Chairperson
Judith A. Yates, Secretary/Asst. Treasurer
Lesley Mathews, Treasurer
Mikie Anne Boyd
Steve Einstein
Eva Nudelman
Vincent D'Errico, proposed Alternate
Charlotte Streeter, proposed Alternate

REPORT OF THE OGUNQUIT PLANNING BOARD

Greetings!

The past fiscal year was a time of continued, carefully executed planning and progress upholding the duties charged upon each Planning Board member by the property owners, residents and business owners of Ogunquit, Town Government and the State of Maine.

During this period the Board held a total of seventeen (17) Regular Business Meetings. It oversaw seven (7) Workshops, four (4) Site Visits, eleven (11) Site Plan Review Applications, fourteen (14) Design Review Applications, and one (1) Subdivision Application.

In early 2016 the Board began ongoing work reviewing and updating the Ogunquit Zoning Ordinance. Topics of discussion included: designation of failed intersections and applicant required traffic studies, outdoor lighting, outside sales and services, single family home short term rentals, procedures for control of continued Code violations, implementation of recreational marijuana in Ogunquit and the role of the Ogunquit Historic Preservation Commission in the Planning Board Design Review process. The Board also began a review of the Footbridge Beach Bridge and designs for new Public Beach Restrooms.

In addition, Chairman Steve Wilkos and the staff of the Land Use Office continue to work with the Comprehensive Plan Committee to update the Town of Ogunquit's Comprehensive Plan. The Committee held several informational workshops and public hearings, as well as Committee Meetings with Kathy Connor from Southern Maine Planning and Development to begin drafting language for the Plan.

The Planning Board Members would like to continue to express appreciation for the valuable input and assistance we receive from the residents of Ogunquit, the Conservation Commission, the Historical Preservation Commission, Town Department Heads, the Zoning Board of Appeals, Town Planner Lee Jay Feldman, Recording Secretary Maryann Stacy and particularly Code Enforcement Officer Scott Heyland who is now in his fifth year with the Town, has brought a level of expertise and dedication to his position which has become an invaluable resource to the Board.

As always the Planning Board exists to serve the interests of the Town of Ogunquit, and Board members welcome input from residents and business owners.

As we move forward, we as a Board pledge to uphold our mission statement:

The Ogunquit Planning Board is a team of volunteer citizens who assist fellow residents and developers with their future land use planning within the Town. This is accomplished by:

- *Applying the Ogunquit Zoning Ordinances, Subdivision Regulations and State Statutes;*
- *Considering input from the Land Use Office, concerned residents and various town committees such as the Historic Preservation Commission and the Conservation Commission;*
- *Reviewing and recommending necessary changes in zoning ordinances in accordance with the Ogunquit Comprehensive Plan, and;*

- *Protecting and enhancing our historical and environmental treasures and safeguarding the visual charm of Ogunquit for generations.*

We invite the public to attend all of our meetings which are usually held on the second (2nd) and fourth (4th) Mondays of each month. For those unable to attend, the meetings are aired live on the public access channel WOGT and on the Town's website http://townhallstreams.com/towns/ogunquitmaine

Meetings are also video archived on the Town's website and may be viewed at a later date. Meeting agenda notices are posted at the Dunaway Center and Post Office as well as WOGT, and the Town's website at www.townofogunquit.org five (5) days prior the meeting dates.

Respectfully submitted,

Ogunquit Planning Board

Front Row: Jackie Bevins, Steve Wilkos, Albert "Rusty" Hayes
Back Row: Priscilla Botsford, Mark McLeod, Muriel Freedman

ZONING BOARD OF APPEALS REPORT

From July 1, 2016 through June 30, 2017 the Ogunquit Zoning Board of Appeals held three (3) Hearings which included three (3) Variance Requests. All three Applications were denied due to the fact that the applicants were unable to meet the required standards under Article 5.2.B.1.a of the Ogunquit Zoning Ordinance.

Board membership remained consistent through the fiscal year which provided a cohesive effectiveness that served the residents and the Town well.

The Board would like to thank the staff of the Ogunquit Land Use Office. Their willingness to provide whatever support the Board requires and to assist the Board in whatever manner it needs allows this Board to evaluate each individual application in a thorough and equitable manner.

The Board would also like to express particular appreciation to Code Enforcement Officer Scott Heyland. He has become an invaluable resource for the Board, his conscientious dedication to detail and willingness to work with property owners and the Board has been a great benefit.

As always, the public is welcome and encouraged to attend all Zoning Board of Appeals meetings, which are scheduled on an as needed basis. Notices of all meetings are posted at the Town Hall, the Post Office, the Code Enforcement Office and the Town Website. Meetings are broadcast on the Public Access Channel WOGT for those members of the public who are unable to attend in person. Meetings are also streamlined live, and archived on the Town of Ogunquit's Website: www.townofogunquit.org.

Respectfully Submitted,

The Ogunquit Zoning Board of Appeals

MEMBERS	ATTENDANCE RECORD
Jay Smith, Chair	3 of 3 Meetings
Glenn Deletetsky, Vice Chair	1 of 3 Meetings
Mike Horn	3 of 3 Meetings
Doug Mayer	3 of 3 Meetings
Peter Griswold	2 of 3 Meetings
Jerry DeHart, 1st Alternate	2 of 3 Meetings

TOWN MEETINGS

MODERATOR'S CERTIFICATE OF ELECTION RESULTS
(SECRET BALLOT ELECTION)

ANNUAL TOWN MEETING - TOWN OF OGUNQUIT
(CANDIDATE/REFERENDUM ELECTION)

June 13, 2017

The Annual Town Meeting was called to order on June 13, 2017, by Town Clerk Christine Murphy with the reading of the Call, Return and First Article. The polls were declared open at 8:00AM.

Cynthia Douglass, Marjorie Esau, Blanche Feinberg, Kay Hamlin, Frederica Hart, Leila Kupper and Tracey Ann Leach and served as Ballot Clerks/Counters. A total of **603** people voted at the polls.

Article 1: To elect a Moderator to preside at said Meeting. [**Note:** This question is not intended to be acted upon as part of the official secret ballot at the Annual Town Meeting.]

Cheryl Emery was elected as Moderator. Mrs. Emery resigned at 5:00PM. Jo Anne Lepley was deputized as Moderator at 5:00PM.

Article 2: To elect Two (2) Select Board Members for a three (3) year term to commence at the conclusion of the 2017 Annual Town Meeting; term ending Annual Town Meeting 2020.

Bevins, Jacqueline G.	129
Lavoie, Kirk E.	285
Mooney, Madeline S.	**361 (Elected)**
Waite, Charles L., III	**297 (Elected)**
Write-Ins	6
Blanks	128

Article 3: To elect Two (2) Budget Review Committee Members for a three (3) year term to commence at the conclusion of the 2017 Annual Town Meeting; term ending Annual Town Meeting 2020.

MacLeod, Mark	**357 (Elected)**
Sawyer, William J.	**356 (Elected)**
Write-Ins	10
Blanks	483

Article 4: To elect One (1) Wells-Ogunquit Community School District Trustee for a three (3) year term to commence July 1, 2017; term ending June 30, 2020.

Write-Ins	
Sittig, Heather	**4 (Elected)**
Scattered	24
Blanks	575

Article 5: Shall the Town vote to appropriate $12,970.19 from the Town's Undesignated Fund Balance for payment of an additional 35 days salary for Town Manager Thomas Fortier pursuant to the terms of the Release and Voluntary Resignation Agreement?

YES	74
NO	**462 (Failed)**
BLANKS	67

Article 6: Shall an ordinance entitled **"An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance, Article 2 - Definitions"** be enacted? (**Note**: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "*****" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown below, in order to save space.)

Article 2 - Definitions

*****

Bureau (as referred to in Shoreland Zoning provisions)
State of Maine Department of ~~Conservation's Bureau Forestry~~
Maine Forest Service

*****

YES	**376 (Passed)**
NO	110
BLANKS	117

Article 7: Shall an ordinance entitled **"An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance, Article 2 - Definitions"** be enacted? (**Note**: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "*****" indicates that a portion of the ordinance,

which is not proposed to be changed, is not shown below, in order to save space.)

Article 2 - Definitions

*****

Forest management activities
***** other similar or associated activities, ~~exclusive of~~ timber harvesting and the construction, creation or maintenance of roads.

*****

YES	**380 (Passed)**
NO	106
BLANKS	117

Article 8: Shall an ordinance entitled **"An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance, Article 2 - Definitions"** be enacted? (**Note**: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "*****" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown below, in order to save space.)

Article 2 - Definitions

*****

Vending or Buyer Operated Retail Device
*****pay telephones and automated multispace parking meters, are exempted from this definition, and therefore are not regulated by section 9.19.

*****

YES	**370 (Passed)**
NO	108
BLANKS	125

Article 9: Shall an ordinance entitled **"An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance, Table 702.1, Land Uses Permitted in Zoning Districts"** be enacted? (**Note**: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "*****" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown below, in order to save space.)

*****

										Shoreland Zones					
Land Uses	OFR	RD	RR1	RR2	DB	GB1	GB2	LB	F	SLR	SLC	SG1	SG2	SP	RP
Forest Management Activities	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ MFS	~~A~~ MFS	~~A~~ MFS	~~A~~ MFS	~~A~~ MFS	~~A~~ MFS

*****

YES	**378 (Passed)**
NO	104
BLANKS	121

Article 10: Shall an ordinance entitled **"An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance, Table 702.1, Land Uses Permitted in Zoning Districts"** be enacted? (**Note**: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "*****" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown below, in order to save space.)

*****

702.1 KEY

Reviewing Authority
MFS ~~BFP~~ - ~~Permitted use with permit from the~~ Contact Maine Forest Service
~~Bureau of Forest Protection~~

*****

YES	**377 (Passed)**
NO	103
BLANKS	123

Article 11: Shall an ordinance entitled **"An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance, Table 702.1, Land Uses Permitted in Zoning Districts"** be enacted? (**Note**: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "*****" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown below, in order to save space.)

*****

~~Timber Harvesting~~	~~C~~	~~C~~	~~C~~	~~C~~	~~NP~~	~~NP~~	~~NP~~	~~NP~~	~~C~~	~~BFP~~	~~NP~~	~~NP~~	~~NP~~	~~BFP~~	~~BFP~~

*****

YES	**377 (Passed)**
NO	106
BLANKS	120

Article 12: Shall an ordinance entitled **"An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance, Article 9.21, Forest Management Activities"** be enacted? (**Note**: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "*****" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown below, in order to save space.)

*****

Article 9.21 — FOREST MANAGEMENT ACTIVITIES ~~Timber Harvesting Outside of the Shoreland Zone~~

Forest management activities ~~Timber harvesting operations~~ outside of the Shoreland Zone shall meet the following standards:

~~A.~~ ~~Outside of the Shoreland or Resource Protection Districts, no permit is required for timber harvesting involving the cutting and removal of up to 10 cords of wood for personal use in any calendar year. Any other timber harvesting shall either require a permit, or shall not be permitted, as indicated in Table 702.1.~~

~~B.~~ ~~Within the Shoreland and Resource Protection Districts, the provisions of section 9.15.L, of this Ordinance, as amended by section 1.8.C, shall apply to any timber harvesting.~~

~~C.~~ ~~No slash or other debris shall remain on the ground within the right of way or within a distance of 50 feet from the nearest edge of the right of way of any public road for more than 15 days after accumulation.~~

~~D.~~ ~~No slash or other debris shall remain on the ground within a distance of 25 feet from the boundary of land of another for more than 15 days after accumulation.~~

~~E.~~ ~~No timber harvesting operations or stockpiling will take place in the Town right of way.~~

~~F~~ A. Within the public right-of-way of any new or proposed entrance onto a public way a culvert approved by the Road Commissioner may be required to ensure that the natural flow of drainage water will not be interrupted and to protect the shoulder of the public road.

~~G~~ B. Where yarding and loading operations are conducted within 50 feet of the right-of-way, all debris remaining after such operations shall be removed and the ground restored to its original contour.

C. Notification must be made to the Maine Forest Service by the owner if applicable.

D. Whenever provisions of this ordinance are less stringent than the corresponding provisions of applicable federal, state, or municipal law or regulations, the more stringent provisions apply.

~~H.~~E. Any timber harvesting operation which will create less than 50 square feet of residual basal area per acre is prohibited, unless a statement from a licensed professional forester is provided demonstrating that such a harvest is appropriate.

~~I.~~ F. Within 50 feet of any public road, timber harvesting shall be limited to selective cutting, which provides that cutting will be limited to 50% of the basal area which existed prior to the start of the operation.

~~J. The timber harvester shall conduct the operations in such a way to minimize soil erosion and sedimentation of surface waters. Operations shall conform to guidelines outlined in the book, Best Management prepared by the Maine Forest Service.~~

~~K. Timber harvesting shall conform to all applicable state laws and regulations, unless local ordinances are more restrictive.~~

*****

YES	**383 (Passed)**
NO	99
BLANKS	121

Article 13: Shall an ordinance entitled **"An Ordinance to Repeal and Replace Title XVII, Private Use Helicopters, of the Ogunquit Municipal Code"** be enacted?

Title XVII (Private Use Helicopters) is hereby repealed and replaced with the following language:

Title XVII
Helicopter Ordinance

Section 101. Purpose

The purpose of this Ordinance is to restrict the landing of helicopters within the incorporated boundaries of the Town of Ogunquit.

Section 102. Definitions

102.01 Helicopter

An aircraft whose lift is derived from the aerodynamic forces acting on one or more powered rotors turning about substantially vertical axes.

102.02 Person

Any Helicopter pilot, helicopter passenger, helicopter owner, or any other individual responsible for a helicopter landing and/or take-off within the incorporated boundaries of the Town of Ogunquit.

Section 103. Landing of Helicopters Prohibited

No area within the incorporated boundaries of the Town of Ogunquit shall be used for the landing of helicopters except as provided in Section 104 of this Ordinance.

Section 104. Emergency Landings by Specified Agencies

Military, Coast Guard or law enforcement landings or takeoffs may occur at any time for emergency purposes at specified locations, with appropriate notification to the Fire and Police Departments. Use of helicopters for medical emergency purposes may also occur with prior notification to the Fire and Police Departments. Such landings shall be on an emergency basis only. Helicopter landings and takeoffs associated with public safety training exercises shall be allowed anywhere with prior notification to the Police and Fire Departments.

An exception may be made for the Governor of Maine, with prior notification of the Fire and Police Departments.

Section 105. Violations

Any person who violates any provision of this ordinance shall be subject to a civil penalty of five thousand dollars ($5,000.00). Each day a violation continues to exist and each individual landing shall constitute a separate offense. A Uniform Summons and Complaint shall be issued for any violation of this Ordinance.

Section 106. Waiver/Payment of Fines

Waiver/Payment of Fines: Any person charged with a violation of this section, shall be allowed to pay a waiver fee of $2,500 to the Town in satisfaction of the violation. Such amount must be paid within twenty (20) days of issuance of the Uniform Summons and Complaint. If the waiver fine is paid, no appearance before a District Court Judge or other judicial officer shall be required. If the offender pays the waiver fee, the matter will be closed in the Ogunquit Police Records system.

If the offender chooses not to pay the waiver fine, s/he shall appear in court on the specified date to answer for the ordinance violation. If the offender is found by the court to have committed the offense, the Town shall seek the full amount of the applicable fine amount, and shall be entitled to recover its costs of prosecution, including court costs and attorney's fees.

Section 107. Conflict with Other Regulations.

Where a conflict exists between any of the provisions of this Ordinance and any other applicable regulations, the more stringent provision shall govern and prevail.

Section 108. Severability

In the event that any section, subsection or any portion of this Ordinance shall be declared by any court of competent jurisdiction to be invalid for any reason, such decision shall not be deemed to effect the validity of any other section, subsection or other portion of this Ordinance; to this end, the provisions of this Ordinance are hereby declared to be severable.

Section 109. Effective Date

Notwithstanding the provisions of 1 M.R.S.A. Section 302 or any other law to the contrary, this Ordinance shall apply to any applications for permits or approvals required under the prior provisions of Title XVII or any other ordinance or code that were not pending before any officer, board, or agency of the Town as of December 6, 2016.

YES	**359 (Passed)**
NO	149
BLANKS	95

Article 14: Shall the Town vote to approve the **Municipal Officers' Order of Discontinuance of a portion of Captain Thomas Road**, dated April 18, 2017 and filed with the Town Clerk? [***Note:*** *Copies of the map showing the portion of Captain Thomas Road is available in the Town Clerk's Office]*

YES	**349 (Passed)**
NO	137
BLANKS	117

BUDGET ARTICLES

Article 15: Shall the Town vote to raise and appropriate the sum of **$794,275** for **General Government** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for General Government will default to $818,458 pursuant to Section 503 of the Town Charter].*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$794,275	**518 (Passed)**
$818,458	16
BLANKS	69

Article 16: Shall the Town vote to raise and appropriate the sum of **$13,310** for **Ogunquit Heritage Museum** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation the Ogunquit Heritage Museum for will default to $12,861 pursuant to Section 503 of the Town Charter].*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$13,310	**434 (Passed)**
$12,861	134
BLANKS	35

Article 17: Shall the Town vote to raise and appropriate the sum of **$25,918** for **Recreation Department** expenditures for fiscal year 2017-2018?

[Note: Pursuant to Section 503.6.1, this Article includes the Select Board and the Budget Review Committees' recommendation as <u>the two (2) voter choices</u>.]

Select Board recommends:	$25,918	Yes	4-1
Or			
Budget Review Committee recommends:	$13,000	Yes	5-0

$25,918	204
$13,000	**366 (Passed)**
BLANKS	33

Article 18: Shall the Town vote to raise and appropriate the sum of **$6,500** for **Ogunquit Performing Arts** for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for Ogunquit Performing Arts will default to $6,500 pursuant to Section 503 of the Town Charter].*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$6,500	**497 (Passed)**
$6,500	63
BLANKS	43

Article 19: Shall the Town vote to raise and appropriate the sum of **$348,442** for **Land Use Department** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for the Land Use Department will default to $346,453 pursuant to Section 503 of the Town Charter].*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$348,442	**378 (Passed)**
$346,453	176
BLANKS	49

Article 20: Shall the Town vote to raise and appropriate the sum of **$271,040** for **Visitors Services** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for Visitor Services will default to $291,791 pursuant to Section 503 of the Town Charter].*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$271,040	**525 (Passed)**
$291,791	33
BLANKS	45

Article 21: Shall the Town vote to raise and appropriate the sum of **$1,572,225** for **Police Department** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for the Police Department will default to $1,496,775 pursuant to Section 503 of the Town Charter].*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$1,572,225	**386 (Passed)**
$1,496,775	179
BLANKS	38

Article 22: Shall the Town vote to raise and appropriate the sum of **$1,342,522** for **Fire-Rescue Department** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for the Fire-Rescue Department will default to $1,244,964 pursuant to Section 503 of the Town Charter].*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$1,342,522	**377 (Passed)**
$1,244,964	171
BLANKS	55

Article 23: Shall the Town vote to raise and appropriate the sum of **$176,781** for **Lifeguard Services** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for Lifeguard Services will default to $168,475 pursuant to Section 503 of the Town Charter].*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$176,781	**398 (Passed)**
$168,475	151
BLANKS	54

Article 24: Shall the Town vote to raise and appropriate the sum of **$203,000** to provide for **Utilities** (Street Lights, Sewer Fees and Water Hydrants) for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for Utilities will default to $203,000 pursuant to Section 503 of the Town Charter].*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$203,000	**478 (Passed)**
$203,000	59
BLANKS	66

Article 25: Shall the Town vote to raise and appropriate the sum of **$739,399** for **Public Works Department** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for the Public Works Department will default to $752,619 pursuant to Section 503 of the Town Charter].*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$739,399	**516 (Passed)**
$752,619	31
BLANKS	56

Article 26: Shall the Town vote to raise and appropriate the sum of **$304,894** for **Transfer Station** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for the Transfer Station will default to $306,653 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$304,894	**503 (Passed)**
$306,653	48
BLANKS	52

Article 27: Shall the Town vote to raise and appropriate the sum of **$131,007** for **Harbormaster** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for the Harbormaster will default to $119,455 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$131,007	**354 (Passed)**
$119,455	195
BLANKS	54

Article 28: Shall the Town vote to raise and appropriate the sum of **$2,000** for **General Assistance** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for General Assistance will default to $2,000 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$2,000	**475 (Passed)**
$2,000	71
BLANKS	57

Article 29: Shall the Town vote to raise and appropriate the sum of **$140,600** for **Insurance** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for Insurance will default to $149,700 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$140,600	**541 (Passed)**
$149,700	21
BLANKS	41

Article 30: Shall the Town vote to raise and appropriate the sum of **$365,109** for **Administrative Services Department** expenditures for fiscal year 2017-

2018? *[**Note**: If this article is defeated, the appropriation for the Administrative Services Department will default to $443,673 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$365,109	**546 (Passed)**
$443,673	18
BLANKS	39

Article 31: Shall the Town vote to raise and appropriate the sum of **$14,935** for **Conservation** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for Conservation will default to $18,174 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$14,935	**490 (Passed)**
$18,174	69
BLANKS	44

Article 32: Shall the Town vote to raise and appropriate the sum of **$64,151** for **Information Services** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for Information Services will default to $56,130 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$64,151	**329 (Passed)**
$56,130	227
BLANKS	47

Article 33: Shall the Town vote to raise and appropriate the sum of **$7,100** for **Shellfish Conservation** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for Shellfish Conservation will default to $9,207 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$7,100	**498 (Passed)**
$9,207	64
BLANKS	41

Article 34: Shall the Town vote to raise and appropriate the sum of **$33,000** for the **Marginal Way Committee** for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for the Marginal Way Committee will default to $7,000 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$33,000	**339 (Passed)**
$7,000	213
BLANKS	51

Article 35: Shall the Town vote to raise and appropriate the sum of **$5,583** for **Piping Plover** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for Piping Plover will default to $1,217 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$5,583	**303(Passed)**
$1,217	246
BLANKS	54

Article 36: Shall the Town vote to raise and appropriate the sum of **$500** for the **American Legion** for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for American Legion will default to $500 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$500	**465 (Passed)**
$500	61
BLANKS	77

Article 37: Shall the Town vote to raise and appropriate the sum of **$1,500** for **Cemeteries** for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for Cemeteries will default to $1,800 pursuant to Section 503 of the Town Charter]*

Riverside Cemetery	$ 500.00
Locust Grove Cemetery	$ 500.00
Ocean View Cemetery	$ 500.00

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$1,500	**493 (Passed)**
$1,800	52
BLANKS	58

Article 38: Shall the town vote to raise and appropriate the sum of **$5,000** for the **Wells-Ogunquit Historical Society** for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for the Wells-Ogunquit Historical Society will default to $5,000 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$5,000	**479 (Passed)**
$5,000	48
BLANKS	76

Article 39: Shall the Town vote to raise and appropriate the sum of **$809,639** for **Debt Management** expenditures for fiscal year 2017-2018? *[**Note**: If this article is defeated, the appropriation for Debt Management will default to $806,434 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$809,639	**373 (Passed)**
$806,434	161
BLANKS	69

Article 40: Shall the Town vote to raise and appropriate the sum of **$3,000** for the **Unemployment Reserve Account**? *[**Note**: If this article is defeated, the appropriation for the Unemployment Reserve Account will default to $3,000 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$3,000	**473 (Passed)**
$3,000	71
BLANKS	59

Article 41: Shall the Town vote to raise and appropriate the sum of **$40,000** for the **Accrued Liability Reserve Account**? *[**Note**: If this article is defeated, the appropriation for the Accrued Liability Account will default to $40,000 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$40,000	**473 (Passed)**
$40,000	63
BLANKS	67

Article 42: Shall the Town vote to raise and appropriate the sum of **$15,000** for the **Building Maintenance Account,** which shall be part of **General Government**? *[**Note**: If this article is defeated, the appropriation for the Building Maintenance Account will default to $15,000 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$15,000	**474 (Passed)**
$15,000	59
BLANKS	70

Article 43: Shall the Town vote to appropriate the sum of **$25,000** from the **Undesignated Fund Balance** for the **Land Conservation Reserve Account?** *[**Note**: If this article is defeated, the appropriation for the Land Conservation Reserve Account will default to $0 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$25,000	**363 (Passed)**
$0	190
BLANKS	50

Article 44: Shall the Town vote to appropriate the sum of **$20,000** from the **Undesignated Fund Balance** for the **Reserve Fund for Closeout and/or Retirement of ECOMaine Facilities?** *[**Note**: If this article is defeated, the appropriation for the Reserve for Closeout and /or Retirement of ECOMaine Facilities will default to $20,000 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$20,000	**455 (Passed)**
$20,000	77
BLANKS	71

Article 45: Shall the Town vote to raise and appropriate the sum of **$20,000** for the **Union Contract and Salary Adjustment Reserve Account**? *[**Note**: If this article is defeated, the appropriation for the Union Contract and Salary Adjustment Reserve Account will default to $10,000 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	4-0, 1 absent
Budget Review Committee recommends:	Yes	5-0

$20,000	**317 (Passed)**
$10,000	232
BLANKS	54

Article 46: Shall the Town vote to appropriate a sum not to exceed **$20,000** from the **Undesignated Fund Balance** for the **Town Manager Search Committee for Expenses Related to the Hiring of a Town Manager**? *[**Note**: If this article is defeated, the appropriation for Expenses Related to the Hiring of a Town Manager will default to $0 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	4-0, 1 absent

$20,000	**354 (Passed)**
$0	189
BLANKS	60

Article 47: Shall the Town vote to appropriate a sum not to exceed **$65,000** from the **Undesignated Fund Balance** to replenish the **Natural Disaster Emergency Repair Fund** which was used to fund **Emergency Repairs to the Perkins Cove Foot Bridge**? *[**Note**: If this article is defeated, the appropriation for Emergency Repairs to the Perkins Cove Foot Bridge will default to $0 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$65,000	**435 (Passed)**
$0	109
BLANKS	59

Article 48: Shall the Town vote to appropriate a sum not to exceed **$2,500** from the **Undesignated Fund Balance** to replenish the **Natural Disaster Emergency Repair Fund** which was used to fund **Emergency Repairs to the Perkins Cove Pedestrian Ramp**? *[**Note**: If this article is defeated, the appropriation for Emergency Repairs to the Perkins Cove Pedestrian Ramp will default to $0 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$2,500	**438 (Passed)**
$0	103
BLANKS	62

Article 49: Shall the Town vote to appropriate a sum not to exceed **$17,000** from the **Undesignated Fund Balance** for the **Re-codification of the Town's Ordinances** for the **General Government Department**? *[**Note**: If this article is defeated, the appropriation for Re-codification of the Town's Ordinances for the General Government Department will default to $0 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$17,000	***355 (Passed)***
$0	179
BLANKS	69

Article 50: Shall the Town vote to appropriate a sum not to exceed **$120,000** from the **Undesignated Fund Balance** to **Fund Professional Services to Provide a Design, Building Cost Estimate and Other Associated Costs to Re-purpose the Ogunquit Village School**? *[**Note**: If this article is defeated, the appropriation for a Design Plan to Re-purpose of the Ogunquit Village School will default to $0 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$120,000	***278 (Passed)***
$0	268
BLANKS	57

Article 51: Shall the Town (1) vote to approve a capital improvement project consisting of **Improvements to Ogunquit Village School for the Development of a Community Center** for the **Parks and Recreation Department**, (the "Project"); (2) appropriate a sum not to exceed **$1,800,000** to provide for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **$1,800,000**; and (4) delegate to the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness
   a. Bonds outstanding and unpaid: $ 8,167,493
   b. Bonds authorized and unissued: $ 0
   c. Bonds to be issued if this Article is approved $ 1,800,000
2. Costs
   a. At an estimated interest rate of 5.00% for a twenty (20) year maturity, the estimated costs of this bond issue will be:

Principal:	$ 1,800,000
Interest:	$ 774,000
Total Debt Service:	**$ 2,574,000**

3. Validity

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

/s/
John Quartararo
Town Treasurer

[Note: Pursuant to Section 503.6.1, this Article includes the Select Board and the Budget Review Committees' recommendation as the two (2) voter choices.]

Select Board recommends:	$1,800,000	Yes	4-1
Or			
Budget Review Committee recommends:	$0	Yes	5-0

$1,800,000	195
$0	**382 (Failed)**
BLANKS	69

Article 52: Shall the Town (1) vote to approve **Improvements to the Parking Lots** for the **Visitor Services Department** (the "Project"); (2) appropriate a sum not to exceed **$60,000** to provide for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **$60,000**; and (4) delegate to the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof? *[**Note**: If this article is defeated, the appropriation for Improvements to the Parking Lots*

for the Visitor Services Department will default to $0 pursuant to Section 503 of the Town Charter]

FINANCIAL STATEMENT

1. Total Indebtedness
   a. Bonds outstanding and unpaid: $ 8,167,493
   b. Bonds authorized and unissued: $ 0
   c. Bonds to be issued if this Article is approved $ 60,000
2. Costs
   a. At an estimated interest rate of 3.00% for a five (5) year maturity, the estimated costs of this bond issue will be:

Principal:	$ 60,000
Interest:	$ 5,400
Total Debt Service:	**$ 65,400**

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

/s/
John Quartararo
Town Treasurer

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$60,000	**397 (Passed)**
$0	154
BLANKS	52

Article 53: Shall the Town (1) vote to approve the **Purchase of Multi-Space Parking Meters** for the **Visitor Services Department** (the "Project"); (2) appropriate a sum not to exceed **$204,000** to provide for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **$204,000**; and (4) delegate to the Treasurer and the Chairman of the Select Board the

authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof? *[**Note**: If this article is defeated, the appropriation for the Purchase of Multi-Space Parking Meters for the Visitor Services Department will default to $0 pursuant to Section 503 of the Town Charter]*

FINANCIAL STATEMENT

1. Total Indebtedness
   a. Bonds outstanding and unpaid: $ 8,167,493
   b. Bonds authorized and unissued: $ 0
   c. Bonds to be issued if this Article is approved $ 204,000
2. Costs
   a. At an estimated interest rate of 3.00% for a five (5) year maturity, the estimated costs of this bond issue will be:

Principal:	$ 204,000
Interest:	$ 18,360
Total Debt Service:	**$ 222,360**

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

/s/
John Quartararo
Town Treasurer

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$204,000	**294 (Passed)**
$0	247
BLANKS	62

Article 54: Shall the Town vote to appropriate a sum not to exceed **$200,000** for the **Purchase of an Ambulance** for the **Fire Department**, with **$155,000** to be appropriated from the **Ambulance Reserve Account** and **$45,000** to be appropriated from **Undesignated Fund Balance**? *[**Note**: If this article is*

defeated, the appropriation for the Purchase of an Ambulance for the Fire Department will default to $0 pursuant to Section 503 of the Town Charter]

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$200,000	**391 (Passed)**
$0	147
BLANKS	65

Article 55: Shall the Town vote to appropriate a sum not to exceed **$30,000** from the **Undesignated Fund Balance** for the **Rehabilitation of the Fire Station Kitchen** for the **Fire Department**? *[**Note**: If this article is defeated, the appropriation for the Rehabilitation of the Fire Station Kitchen for the Fire Department will default to $0 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	3-2

$30,000	**316 (Passed)**
$0	225
BLANKS	62

Article 56: Shall the Town vote to appropriate a sum not to exceed **$25,000** from the **Undesignated Fund Balance** for **Repairs to the Tennis Court** at Agamenticus Field for the **Public Works Department**? *[**Note**: If this article is defeated, the appropriation for Repairs to the Tennis Courts at Agamenticus Field for the Public Works Department will default to $0 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	4-1

$25,000	**325 (Passed)**
$0	220
BLANKS	58

Article 57: Shall the Town vote to appropriate a sum not to exceed **$10,000** from the **Undesignated Fund Balance** for the **Replacement of the Main Beach Ramp Decking** for the **Public Works Department**? *[**Note**: If this article is defeated, the appropriation for the Replacement of the Main Beach Ramp*

Decking for the Public Works Department will default to $0 pursuant to Section 503 of the Town Charter]

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$10,000	**421 (Passed)**
$0	134
BLANKS	47

Article 58: Shall the Town (1) vote to approve the **Purchase of a Tractor with Mower** for the **Public Works Department** (the "Project"); (2) appropriate a sum not to exceed **$25,100** to provide for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **$25,100**; and (4) delegate to the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof? *[**Note**: If this article is defeated, the appropriation for the Purchase of a Tractor with Mower for the Public Works Department will default to $0 pursuant to Section 503 of the Town Charter]*

FINANCIAL STATEMENT

1. Total Indebtedness
   a. Bonds outstanding and unpaid: $ 8,167,493
   b. Bonds authorized and unissued: $ 0
   c. Bonds to be issued if this Article is approved $ 25,100
2. Costs
   a. At an estimated interest rate of 3.00% for a five (5) year maturity, the estimated costs of this bond issue will be:

Principal:	$ 25,100
Interest:	$ 2,259
Total Debt Service:	**$ 27,359**

3. Validity
   The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the

actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

/s/ _____
John Quartararo
Town Treasurer

Select Board recommends:	Yes	4-1
Budget Review Committee recommends:	Yes	5-0

$25,100	**360 (Passed)**
$0	188
BLANKS	53

Article 59: Shall the Town (1) vote to approve a capital improvement project consisting of the **Purchase of a Plow Truck with Wing and Sander** for the **Public Works Department,** (the "Project"); (2) appropriate a sum not to exceed **$170,000** to provide for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **$170,000**; and (4) delegate to the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof? *[**Note**: If this article is defeated, the appropriation for the Purchase of a Plow Truck with Wing and Sander for the Public Works Department will default to $0 pursuant to Section 503 of the Town Charter]*

FINANCIAL STATEMENT

1. Total Indebtedness
   a. Bonds outstanding and unpaid: $ 8,167,493
   b. Bonds authorized and unissued: $ 0
   c. Bonds to be issued if this Article is approved $ 170,000
2. Costs
   a. At an estimated interest rate of 4.00% for a ten (10) year maturity, the estimated costs of this bond issue will be:
      Principal: $ 170,000
      Interest: $ 37,400

Total Debt Service: **$ 207,400**

3. Validity

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

/s/

John Quartararo
Town Treasurer

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	4-1

$170,000	**366 (Passed)**
$0	168
BLANKS	67

Article 60: Shall the Town vote to appropriate a sum not to exceed **$15,000** from the **Undesignated Fund Balance** for the **Purchase of Overhead Heaters** for the **Public Works Department**? *[**Note**: If this article is defeated, the appropriation for the Purchase of Overhead Heaters for the Public Works Department will default to $0 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$15,000	**373 (Passed)**
$0	155
BLANKS	73

Article 61: Shall the Town vote to appropriate a sum not to exceed **$15,000** from the **Undesignated Fund** Balance for an **Drainage Engineering Study of Agamenticus Road** for the **Public Works Department**? *[**Note**: If this article is defeated, the appropriation for an Engineering Study of Agamenticus Road for the Public Works Department will default to $0 pursuant to Section 503 of the Town Charter]*

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$15,000	**352 (Passed)**
$0	178
BLANKS	71

Article 62: Shall the Town (1) vote to approve a capital improvement project consisting of the **Maintenance and Overlay of Cherry Lane** for the **Public Works Department**, (the "Project"); (2) appropriate a sum not to exceed **$50,000** to provide for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **$50,000**; and (4) delegate to the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof? *[**Note**: If this article is defeated, the appropriation for the Maintenance and Overlay of Cherry Lane for the Public Works Department will default to $0 pursuant to Section 503 of the Town Charter]*

FINANCIAL STATEMENT

1. Total Indebtedness
   a. Bonds outstanding and unpaid: $ 8,167,493
   b. Bonds authorized and unissued: $ 0
   c. Bonds to be issued if this Article is approved $ 50,000
2. Costs
   a. At an estimated interest rate of 3.00% for a five (5) year maturity, the estimated costs of this bond issue will be:

Principal:	$ 50,000
Interest:	$ 4,500
Total Debt Service:	**$ 54,500**

3. Validity

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

/s/
John Quartararo
Town Treasurer

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$50,000	**346 (Passed)**
$0	205
BLANKS	52

Article 63: Shall the Town (1) vote to approve a capital improvement project consisting of the **Repairs to the Perkins Cove Boatways** for the **Harbor Master Department,** (the "Project"); (2) appropriate a sum not to exceed **$50,000** to provide for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **$50,000**; and (4) delegate to the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof? *[**Note**: If this article is defeated, the appropriation for the Repairs to the Perkins Cove Boatways for the Harbor Master Department will default to $0 pursuant to Section 503 of the Town Charter].*

FINANCIAL STATEMENT

1. Total Indebtedness
   a. Bonds outstanding and unpaid: $ 8,167,493
   b. Bonds authorized and unissued: $ 0
   c. Bonds to be issued if this Article is approved $ 50,000
2. Costs
   a. At an estimated interest rate of 3.00% for a five (5) year maturity, the estimated costs of this bond issue will be:

Principal:	$ 50,000
Interest:	$ 4,500
Total Debt Service:	**$ 54,500**

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

conclusive and the validity of the bond issue is not affected by reason of the variance.

/s/
John Quartararo
Town Treasurer

Select Board recommends:	Yes	5-0
Budget Review Committee recommends:	Yes	5-0

$50,000	***432 (Passed)***
$0	125
BLANKS	46

Article 64: Shall the Town (1) vote to approve a capital improvement project consisting of the **Purchase of Transit Van** for the **Administrative Services Department**, (the "Project"); (2) appropriate a sum not to exceed **$25,000** to provide for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **$25,000**; and (4) delegate to the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness
   a. Bonds outstanding and unpaid: $ 8,167,493
   b. Bonds authorized and unissued: $ 0
   c. Bonds to be issued if this Article is approved $ 25,000
2. Costs
   a. At an estimated interest rate of 3.00% for a five (5) year maturity, the estimated costs of this bond issue will be:

Principal:	$ 25,000
Interest:	$ 2,250
Total Debt Service:	**$ 27,250**

3. Validity
   The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the

actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

/s/
John Quartararo
Town Treasurer

[Note: Pursuant to Section 503.6.1, this Article includes the Select Board and the Budget Review Committees' recommendation as <u>the two (2) voter choices</u>.]

Select Board recommends:	$25,000	Yes	4-1
Or			
Budget Review Committee recommends:	$0	Yes	4-1

$25,000	170
$0	**364 (Failed)**
BLANKS	69

Article 65: Shall the Town vote to appropriate **$1,585,000** from **anticipated parking lot revenues** to fund the **2017-2018** fiscal year budget?

Select Board recommends:	Yes	4-0, 1 absent

YES	**464 (Passed)**
NO	63
BLANKS	76

Article 66: Shall the Town vote to collect and appropriate the estimated amounts in Town **Generated Revenue** and **State Revenue** in the amount of **$1,201,350** to reduce the amount to be raised by taxation for fiscal year 2017-2018?

Select Board recommends:	Yes	4-0, 1 absent

YES	**455 (Passed)**
NO	67
BLANKS	81

Article 67: Shall the Town vote to accept the categories of funds, listed herein, as provided by the Maine Legislature:

ITEM	***AMOUNT***
State Education Tax Relief	$Unknown
Emergency Management Funds	$Unknown
Public Library Aid	$Unknown
Specialized State Grants/Funds	$Unknown

YES	**443 (Passed)**
NO	77
BLANKS	83

Article 68: Shall the Town vote to increase the property tax levy limit established for Ogunquit by State law in the event that the municipal budget approved for fiscal year **2017-2018** will result in a tax commitment that is greater than the property tax levy limit?

YES	**273 (Passed)**
NO	255
BLANKS	75

Article 69: Shall the Town authorize the Select Board to apply for and accept grant funds, donations and gifts; and authorize the Select Board to spend such funds for the purposes intended as allowed by law?

YES	**464 (Passed)**
NO	68
BLANKS	71

Article 70: Beginning with taxes assessed for **Fiscal Year 2018-2019**, shall Personal Property Taxes be payable in one installment due in the fall of each year, the actual tax due date to be set by Town Meeting?

YES	232
NO	**294 (Failed)**
BLANKS	77

Article 71: Shall the Town vote to fix the date when property taxes shall be due and payable as follows:

- One-half (1/2) of the tax commitment shall be due 30 days after the commitment; on or about November 1, 2017,

- The other one-half (1/2) of the tax commitment shall be due on or about May 1, 2018; and further,

- Interest at the rate of seven-percent **(7%)** per annum shall be charged for taxes not paid by the established due date(s).

YES	**470 (Passed)**
NO	72
BLANKS	61

Article 72: Shall the Town vote to pay no more than three-percent **(3%)** per annum to taxpayers who pay taxes in excess of the amounts finally assessed, and to authorize such interest paid or abatements granted to be charged against the Town's annual overlay, or if necessary, against the Town's **Undesignated Fund** balance?

YES	**445 (Passed)**
NO	85
BLANKS	73

Article 73: Shall the Town vote to authorize the Select Board to make one of the following decisions for each **Tax Lien Acquired Property**?

1. To dispose of the property by allowing the immediate former owner, or the immediate former owner's estate, to buy back title to the property from the Town. Buy-back of the property shall require payment of all taxes due plus interest and lien costs; payment of all other costs, and satisfaction of all other conditions established by the Select Board.

2. To dispose of the property by conducting a limited public sale among the parties who own property that directly abuts this property, with a minimum price of all taxes due plus interest costs and lien costs; payment of all other costs and/or satisfaction of all other conditions established by the Select Board, which may include a lesser amount than the full taxes due when the Select Board deems such amount to be in the best interest of the Town.

3. To dispose of the property by public sealed bid auction or other public process, with a minimum price of all taxes due plus interest and lien costs; payment of all other costs and/or satisfaction of all other conditions established by the Select Board, which may include a lesser

amount than the full taxes due when the Select Board deems such amount to be in the best interest of the Town.

4. To hold Town title to the property.

YES	**431 (Passed)**
NO	102
BLANKS	70

Article 74: Shall the Town authorize the Treasurer to waive foreclosure on a Tax Lien, leaving the Tax Lien Mortgage in full force and effect as provided for in 36 M.R.S.A. 944 (1)?

YES	**413 (Passed)**
NO	104
BLANKS	86

Article 75: Shall the Town vote to authorize the Select Board to dispose of town-owned surplus property upon such terms and conditions as the Select Board may deem to be in the best interests of the Town as otherwise allowed by law?

YES	***427 (Passed)***
NO	105
BLANKS	71

****

I, Joann Lepley, Deputy Moderator of the Town of Ogunquit, hereby certify that ballots cast at the Candidate/ Referendum Election held June 13, 2017 were counted and tabulated as above.

s/s Jo Anne Lepley
Jo Anne Lepley, Deputy Moderator

Dated: June 30, 2017

MODERATOR'S CERTIFICATE OF ELECTION RESULTS
(SECRET BALLOT ELECTION)

SPECIAL TOWN MEETING - TOWN OF OGUNQUIT
(REFERENDUM ELECTION)

NOVEMBER 8, 2016

The Special Town Meeting was called to order on November 8, 2016, by Town Clerk Christine Murphy with the reading of the Call, Return and First Article. The polls were declared open at 8:00AM.

Cynthia Douglass, Marjorie Esau, Blanche Feinberg, Frederica Hart, Leila Kupper, Tracey Ann Leach and Kay Hamlin served as Ballot Clerks/Counters. A total of **921** people voted at the polls.

Article 1: To elect a Moderator to preside at said Meeting. [**Note:** This question is not intended to be acted upon as part of the official secret ballot at the Annual Town Meeting.]

Cheryl Emery was elected as Moderator.

Article 2: Shall fluoride be added to the public water supply for the intended purpose of reducing tooth decay?

YES	330
NO	**537 (Failed)**
BLANKS	54

(Article 3 Submitted by Petition)

Article 3: Shall the Town (1) vote to approve a Capital Improvement Project consisting of the redesign and repair of the Ogunquit Village School for the purpose of turning it into an Intergenerational Learning Center and Parks and Recreation Information Center (the "Project"); (2) appropriate a sum not to exceed $1,500,000 to provide for the costs of the "Project"; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed $1,500,000; and (4) delegate the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of

said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness
   a. Bonds outstanding and unpaid: $ 6,942,143
   b. Bonds authorized and unissued: $ 275,000
   c. Bonds to be issued if this Article is approved $ 1,500,000

2. Costs
   a. At an estimated interest rate of 4.50% for a twenty (20) year maturity, the estimated costs of this bond issue will be:
      Principal: $ 1,500,000
      Interest $ 708,750
      Total Debt Service: $ 2,208,750

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

/s/
John Quartararo
Town Treasurer

Select Board Recommendation: $1,500,000 1 Yes 3 No 1 Abstained
Budget Committee Recommendation: $1,500,000 0 Yes 4 No 2 Absent

YES	320
NO	**565 (Failed)**
BLANKS	36

(Article 4 Submitted by Petition)

Article 4: Shall an ordinance entitled "**An ordinance to restrict the use of private helicopters to approved heliports west of Route #95 only**" be enacted? [Copies of this petition are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

YES	**567**
NO	303
BLANKS	51

Article 5: Shall the municipality approve the charter modification to **Article I - Grant of Powers to the Town, Section 102 - Powers of the Town, §102.11,** summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.] Change is to clean up the current language regarding recreational facilities.

YES	**638**
NO	177
BLANKS	106

Article 6: Shall the municipality approve the charter modification to **Article II - Town Meetings, Section 203 - Town Elections, §203.1,** summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

Article II - Town Meetings, Section 203 - Town Elections, §203.1 [Note: Proposed modification is **bold** and **underlined.** Language proposed to be removed is indicated by a ~~strikeout~~.]

203.1 TERM LIMITS

Term limits shall be established for all elected members of the Town of Ogunquit Select Board and Budget Review Committee. Term limits shall consist of two (2) consecutive terms. Limits shall include any term or portion of a term of office. An individual who is affected by the term limit restriction shall be eligible for election to a Board or Committee once a one (1) year period has passed since the restriction took effect.

YES	**613**
NO	207
BLANKS	101

Article 7: Shall the municipality approve the charter modification to **Article II - Town Meetings, Section 206 - Warrant Article(s) by Petition of Voters,** summarized below? [Copies of these modifications are on file with the

Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.] Change is to keep in line with current State Statue and to clarify the petition process.

YES	**703**
NO	100
BLANKS	118

Article 8: Shall the municipality approve the charter modification to **Article III - Select Board, Section 308 - Meetings and Voting, §308.2,** summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

Change is to clarify the conflict of interest section of the Charter and to allow a Board member to participate in the public discussion.

YES	**485**
NO	324
BLANKS	112

Article 9: Shall the municipality approve the charter modification to **Article III - Select Board, Section 310 - Powers of the Select Board, §310.2,** summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

Change is to clarify the section pertaining to removal of Select Board appointments.

YES	**671**
NO	116
BLANKS	134

Article 10: Shall the municipality approve the charter modification to **Article III - Select_Board, Section 310 - Powers of the Select Board, §310.12,** summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

Change is to authorize the Select Board to grant the Town Manager the authority to sign contacts, after Select Board approval.

YES	**497**
NO	305
BLANKS	119

Article 11: Shall the municipality approve the charter modification to **Article III - Select Board, Section 310 - Powers of the Select Board, §310.16,** summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

Change is to allow for the removal of the Select Board Semi-Annual Report and replace it with the informational packet mailing, which will have the result and status of each article voted on.

YES	**565**
NO	227
BLANKS	129

Article 12: Shall the municipality approve the charter modification to **Article V - Financial Procedures, Section 504 - Revenue and Expenditures,** summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

Changes are to allow for easier budget transfers throughout the fiscal year. All transfers require a public hearing.

YES	**659**
NO	141
BLANKS	121

Article 13: Shall the municipality approve the charter modification to **Article V - Financial Procedures, Section 505 - Borrowed Funds,** summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

Changes are to clarify the funds that could be borrowed.

YES	**673**		
NO	115	BLANKS	133

Article 14: Shall the municipality approve the charter modification to **Article V - Financial Procedures, Section 506 - Independent Annual Audit,** summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

Change is to outline the auditing process and to clean up current language in the Charter.

YES	**704**
NO	83
BLANKS	134

Article 15: Shall the municipality approve the charter modification to **Article VIII- Boards, Committees and Commissions, Section 801 - Town Boards, Committees and Commissions,** summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

Change would allow for members of appointed boards to be registered voters, property owners or full time residents of Ogunquit. Also added is to allow registered voters and property owners from adjacent municipalities to be appointed to a board, committee or commission, Ogunquit residents and property owners will be in the majority of any board, committee or commission.

YES	**507**
NO	298
BLANKS	116

Article 16: Shall the municipality approve the charter modification to **Article VIII- Boards, Committees and Commissions, Section 801 - Town Boards, Committees and Commissions § 801.1,** summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

To clean up current language.

YES	**684**
NO	99
BLANKS	138

Article 17: Shall the municipality approve the charter modification to **Article VIII- Boards, Committees and Commissions, Section 803 - Forfeiture of Office**, summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office]

Change adds the requirement of a public hearing.

YES	**703**
NO	82
BLANKS	136

Article 18: Shall the municipality approve the Charter modification to **Article IX- General Provisions, Section 909 - Conflict of Interest**, summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

Change is to clarify the conflict of interest section of the Charter and to allow a Board member to participate in public discussion.

YES	**510**
NO	298
BLANKS	113

Article 19: Shall the municipality approve the charter modification to **Article IX- General Provisions, Section 910 - Appearance of Conflict of Interest**, summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

Change is to clarify the appearance of a conflict of interest section of the Charter and to allow a Board member to participate in public discussion.

YES	**488**
NO	317
BLANKS	116

Article 20: Shall the municipality approve the charter modifications, not otherwise specified in Warrant Articles **5** through **19**, summarized below? [Copies of these modifications are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

These non-substantive changes are designed to: 1. Make the charter gender neutral; 2. correct typographical errors; 3. clear up ambiguous language; 4. create an improved organization of Articles and Sections; and 5. create a more readable document.

YES	**715**
NO	94
BLANKS	112

Article 21: Shall an ordinance entitled **"An Ordinance to Amend Title III of the Ogunquit Municipal Code, Public Service Ordinance"** be enacted? [Copies of the Proposed Ordinance are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

YES	**600**
NO	155
BLANKS	166

Article 22: Shall an ordinance entitled **"An Ordinance to Amend Title X of the Ogunquit Municipal Code, Article 7 - District Regulations, Land Uses Permitted in Zoning Districts as it relates to Table 702.1, Fences"** be enacted? [Copies of the Proposed Ordinance are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

YES	**539**
NO	202
BLANKS	180

Article 23: Shall an ordinance entitled **"An Ordinance to Amend Title X of the Ogunquit Municipal Code, Article 8 - General Standards Applicable to All Land Uses, Section 8.6.C as it relates to Fences"** be enacted? [Copies of the Proposed Ordinance are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office.]

YES	**539**
NO	201
BLANKS	181

Article 24: Shall an Ordinance entitled **"Title XVII of the Ogunquit Municipal Code, Private Use Helicopters Ordinance"** be adopted? [Copies of the Proposed

Ordinance are on file with the Town Clerk and are available for inspection, use and examination by the public in the Town Clerk's Office]

YES	323
NO	**474 (Failed)**
BLANKS	124

Article 25: Shall the Town vote to amend the Building Maintenance Reserve Account, Article 41, which was approved by the voters at the June 14, 2016 Annual Town Meeting, to remove the word "Reserve"?

YES	**606**
NO	183
BLANKS	132

Article 26: Shall the Town vote to approve a Capital Improvement Project entitled Perkins Cove Improvements consisting of the Replacement of Mooring Chains and/or Repairs to the Footbridge at Perkins Cove and to appropriate the sum of **One Hundred and Twenty Thousand Dollars ($120,000)** from Undesignated Fund Balance?

Select Board Recommendation:	$120,000	5 Yes 0 No
Budget Committee Recommendation:	$120,000	4 Yes 0 No 2 Absent

YES	**743**
NO	100
BLANKS	78

Article 27: Shall the Town vote to appropriate the sum of **$9,439** from **Undesignated Fund Balance** to replenish the **Natural Disaster** Account, which was used to fund an emergency expenditure for **Erosion Repair on the Marginal Way?**

Select Board Recommendation:	$9,439	4 Yes 1 No
Budget Committee Recommendation:	$9,439	4 Yes 0 No 2 Absent

YES	**739**
NO	100
BLANKS	82

Article 28: Shall the Town vote to allow the Highway Department to plow and sand the following private roads on which the Town holds a recorded public easement, pursuant to the Town of Ogunquit Public Easement Road Policy, adopted by

the Select Board on April 5, 2016 and effective July 1, 2016, or as otherwise allowed by Title 23 M.R.S.A. §3105-A, provided that any necessary expenses pertaining thereto must fall within existing appropriations?

Blue Heron Place
Cedar Lane
Chestnut Road
Hemlock Lane
Jothams Lane
Kingfield Avenue
Meadow Lane
Partridge Drive
Towhee Lane
Valleybrook Road
Village Highlands
Whip-Poor-Will Drive
Winter Hills Lane
Woodland Hills

YES	**573**
NO	268
BLANKS	80

Article 29: Shall the Town vote to accept Woodland Hills, in accordance with 23 M.R.S.A. §3025, as a Town owned road, which is part of an offer of dedication from Woodland Hills Subdivision, Woodland Hills Homeowners Association, who is the owner of this private road on a plan entitled "Woodland Hills Subdivision, prepared for Jeffrey Walker and William Perkins, PO Box 152, Ogunquit, Maine 03907" and recorded in the York County Registry of Deeds as Book 209, Page 35?

YES	**545**
NO	271
BLANKS	105

****

I, Cheryl L. Emery, Moderator of the Town of Ogunquit, hereby certify that ballots cast at the Referendum Election held November 8, 2016 were counted and tabulated as above.

s/s Cheryl L. Emery
Cheryl L. Emery, Moderator

Dated: November 16, 2016

Who Ya Gonna Call .....

Ambulance Service	**9-1-1**
Fire – Emergency	**9-1-1**
Police Department – Emergency	**9-1-1**
KK&WW District/Emergency	**985-2362**

TOWN OF OGUNQUIT

Assessing Information	646-5140
Building/Construction Information	646-9326
Code Enforcement Office	646-9326
Dog Licenses	646-9546
Excise Tax	646-9546
Fire Department – Business	646-5112
General Assistance	646-5139
Harbormaster	646-2136
Health Officer	646-9326
Hunting & Fishing Licenses	646-9546
Liquor/Amusement/Business Applications	646-9546
Marriage Information	646-9546
Plumbing Information	646-9326
Police Department – Business	646-9362
Public Works Department	646-2062
Recreational Vehicles	646-9546
Tax Office	646-3018
Town Manager	646-5139
Transfer Station - Station Manager (Bldg. 1)	646-0478
Treasurer	646-3018
Vital Statistics (Births, Deaths, Marriages)	646-9546
Voter Registration/Registrar	646-9546
WOGT – Information Services Director	646-5139

Central Maine Power (CMP)	1-800-750-4000
KK&WWater District/Kennebunk Office	985-3385
Ogunquit Chamber of Commerce (Welcome Center)	646-2939
Ogunquit Memorial Library	646-9024
Ogunquit Sewer District Office	646-2028
Ogunquit Sewer District - Superintendent	646-3271
Spectrum (Time Warner)	585-756-5000
Wells-Ogunquit School Department – Superintendent's Office	646-8331
Wells-Ogunquit Multi-generational Center	646-7775
York County Commissioners – Alfred, Maine	324-1571
York County Registry of Deeds – Alfred, Maine	324-1576
York County Sheriff's Department	324-1113
York Hospital	363-4321

Celeste Holm with students

2017 Production of Ragtime