

**AGENDA**  
Cumberland Town Council Meeting  
Town Council Chambers  
**MONDAY, November 12, 2018**  
7:00 P.M. Call to Order

**I. CALL TO ORDER**

**II. APPROVAL OF MINUTES**

October 22, 2018

**III. MANAGER'S REPORT**

**IV. PUBLIC DISCUSSION**

**V. LEGISLATION AND POLICY**

**18 – 143** To consider and act on a tax abatement request for property identified as Map R03/  
Lot 49B.

**18 – 144** To hear a report from the Ordinance Committee re: Medical Marijuana.

**VI. NEW BUSINESS**

Budget Report

**VII. EXECUTIVE SESSION** pursuant to Title 36 M.R.S.A. Section 841(2) to consider and act  
on applications for tax abatement based on hardship.

**VIII. ADJOURNMENT**

# MINUTES

Cumberland Town Council Meeting

Town Council Chambers

**MONDAY, October 22, 2018**

## 7:00 P.M. Call to Order

Present: Councilors Bingham, Copp, Gruber, Stiles, Storey-King and Turner

Excused: Councilor Edes

### I. APPROVAL OF MINUTES

Motion by Councilor Stiles, seconded by Councilor Bingham, to accept the October 8, 2018 meeting minutes as presented.

VOTE: 6-0 UNANIMOUS

### II. MANAGER'S REPORT

Mrs. Waterhouse and her 5<sup>th</sup> grade Civil Rights Team made a presentation about Unity Day, which will be celebrated on October 24<sup>th</sup>. Unity Day is a day that is recognized nationwide and focuses on bullying prevention. Everyone is urged to wear orange on October 24<sup>th</sup> to show their support.

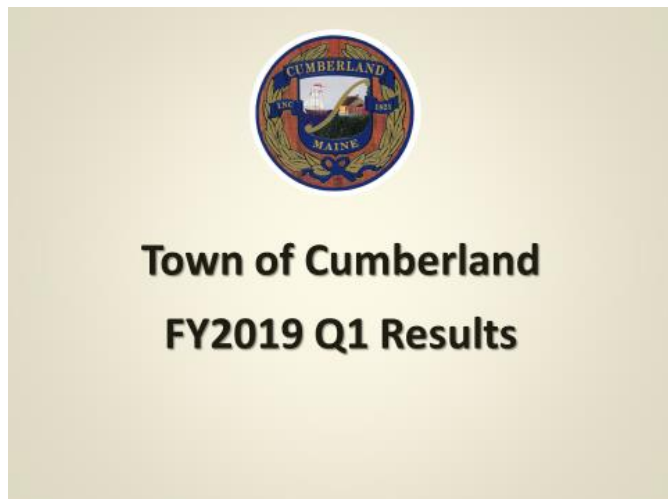
### III. PUBLIC DISCUSSION

Dottie Spaulding of Greely Road suggested that since the Town Christmas tree had to be cut down in the center, why not use the area at Cumberland Commons for the Christmas tree lighting celebration? There is a gazebo there, the school could sell hot chocolate and donuts, the high school glee club could sing, Santa could come on a fire truck and sit in the gazebo to greet the children. There could also be a temporary skating rink installed there and removed in the spring.

### IV. LEGISLATION AND POLICY

**18 – 137 To hear a report from the Finance Director re: 1<sup>st</sup> Quarter Financials.**

Finance Director, Heather Perreault, presented the following:



General Fund FY2019 Q1 Overview				
	FY19 Budget	FY19 Actual	FY19 %	FY18 %
<b>TOTAL REVENUES</b>	<b>\$ 5,030,358</b>	<b>\$ 1,348,799</b>	<b>26.8%</b>	<b>27.7%</b>
Controllable Expenses	\$ 8,382,295	\$ 2,144,604	25.6%	25.4%
Fixed Expenses	\$ 21,525,079	\$ 5,574,825	25.9%	27.2%
<b>TOTAL EXPENSES</b>	<b>\$29,907,374</b>	<b>\$ 7,719,429</b>	<b>25.8%</b>	<b>26.7%</b>

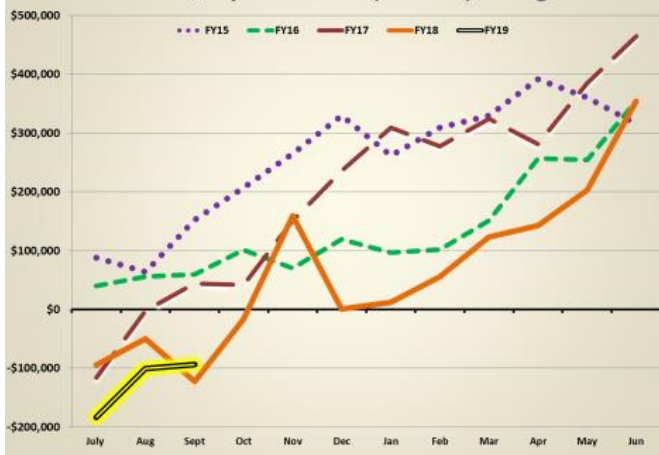
## General Fund FY2019 Q1 Selected Revenues

	FY19 Budget	FY19 Actual	FY19 %	FY18 %
Excise Tax	\$ 1,950,000	\$ 609,705	31.3%	35.5%
State Revenue Sharing	\$ 453,207	\$ 114,012	25.2%	24.3%
Permits & Impact Fees	\$ 177,423	\$ 41,021	23.1%	38.1%
EMS Billing	\$ 172,000	\$ 36,169	21.0%	23.3%
Recreation - After School	\$ 214,836	\$ 38,733	18.0%	21.2%
Recreation - All Other	\$ 603,280	\$ 159,590	26.5%	23.9%
Val Halla - Golf Revenues	\$ 572,921	\$ 222,103	38.8%	30.1%

## General Fund FY2019 Q1 Selected Expenses

	FY19 Budget	FY19 Actual	FY19 %	FY18 %
Police	\$ 1,378,565	\$ 300,331	21.8%	19.9%
Fire	\$ 968,342	\$ 210,890	21.8%	21.8%
Public Services	\$ 1,983,742	\$ 435,756	22.0%	18.6%
Val Halla Golf Club	\$ 759,782	\$ 309,081	40.7%	43.5%
Recreation	\$ 993,045	\$ 328,019	33.0%	32.1%

## Est. \$ Spent Over (Under) Budget



## Questions?



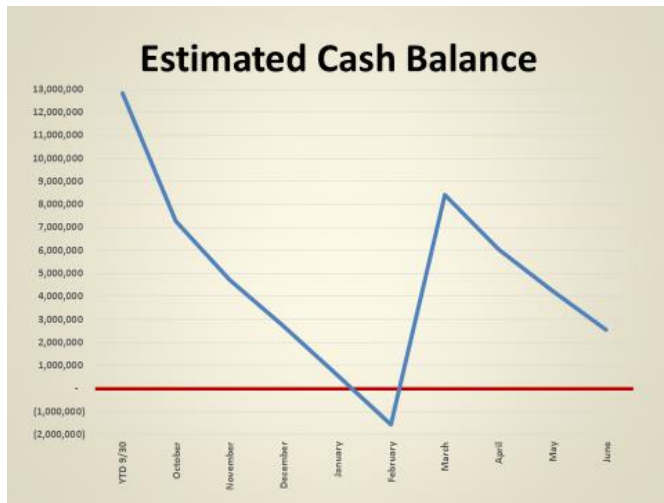
**18 – 138 To consider and act on authorizing Tax Anticipation Note borrowing of up to \$2,000,000.00.**  
Finance Director, Heather Perreault, presented the following:



## Town of Cumberland FY2019 Cash Flows

## What makes up Cash?

	Balance @ 9/30/18	Estimate @ 2/28/19
Unspent Bond funds	\$475,000	\$0
Enterprise funds (Sewer & Sr Housing)	\$1,300,000	\$850,000
Gift & Grant funds	\$550,000	\$550,000
Capital Reserve funds	\$3,300,000	\$1,100,000
General Fund	\$7,175,000	-\$4,100,000
	\$12,800,000	-\$1,600,000



## Short Term Borrowing Need

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**Recommendation:**

**December 2018 thru March 2019**

**Up to \$2 million**

**Estimated interest cost: \$20,000**

Chairman Copp asked if there was any public comment.

Cathy Wright of Skillin Road asked why the cash balance goes up after one of the annual tax payment due dates, but not the other.

Heather Perreault responded that it centers around the summer construction season. We wait until after the September tax payments come in to pay for summer construction projects and the money is spent by the time we get to March.

Chairman Copp closed public comment.

Motion by Councilor Bingham, seconded by Councilor Turner, to authorize Tax Anticipation Note borrowing of up to \$2,000,000.00 pursuant to the attached order and further authorize the Town Manager to transfer up to \$20,000 from the debt service reserve fund to pay for interest.

VOTE: 6-0 UNANIMOUS

### **18 – 139 To hold a Public Hearing to consider and act on a Graveyard/Junkyard permit for Cumberland Salvage.**

Town Manager Shane said that the application is complete and staff is recommending approval.

Chairman Copp opened the Public Hearing.

Janene Gorham of 25 Forest Lane asked if this is a new junkyard.

Town Manager Shane said that this is the existing junkyard on Blackstrap Road. This is a permit renewal.

Chairman Copp closed the Public Hearing.

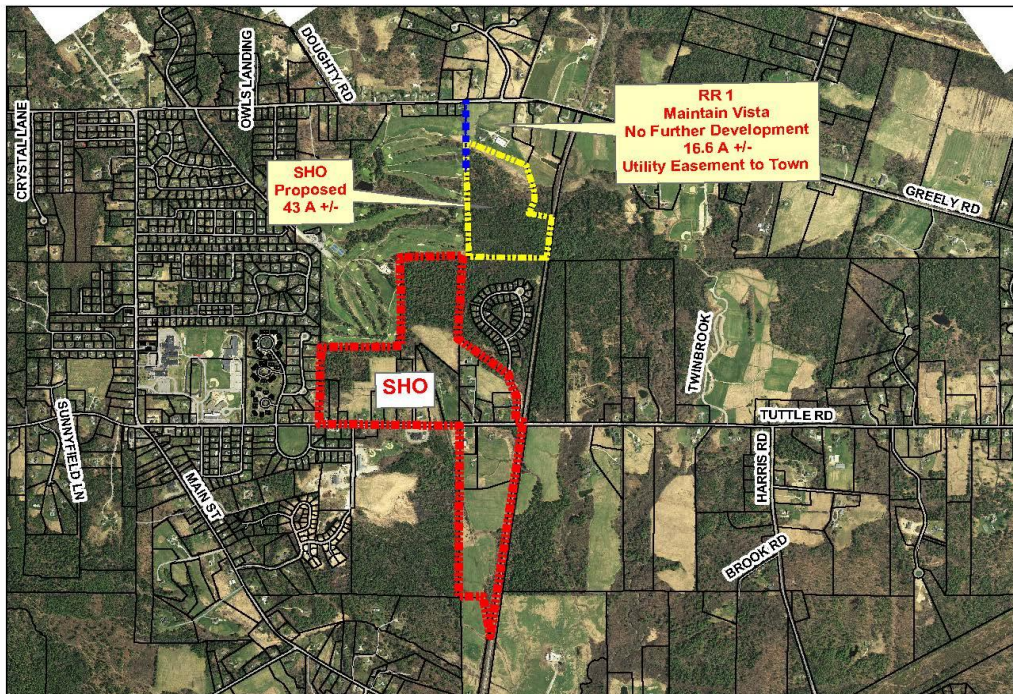
Motion by Councilor Gruber, seconded by Councilor Turner, to approve the Graveyard/Junkyard permit for Cumberland Salvage.

VOTE: 5-0-1 (Copp abstained) MOTION PASSES



**18 – 140 To forward to the Planning Board for a Public Hearing and recommendation, amendments to Chapter 315 (Zoning), Section 28.4B (Senior Housing Community Overlay District) of the Cumberland Code to include a portion of a lot located on Greely Road identified as Tax Map R04/Lot 34A.**

Town Manager Shane explained that this is the area that borders Greely Road and the back of the Crossing Brook neighborhood. It is commonly known as the Godsoe property. This parcel was originally intended to be included in the Senior Housing Overlay District, but the Council tabled this because the sale of that parcel was in litigation. The litigation has since been settled and we can now move forward to put this parcel into the Senior Housing Community Overlay District. Oceanview will develop the back portion of the parcel and keep the front in its natural state.



**Proposed Addition to Senior Housing Community Overlay District**

Chairman Copp asked if there is any public comment.  
No public comment.

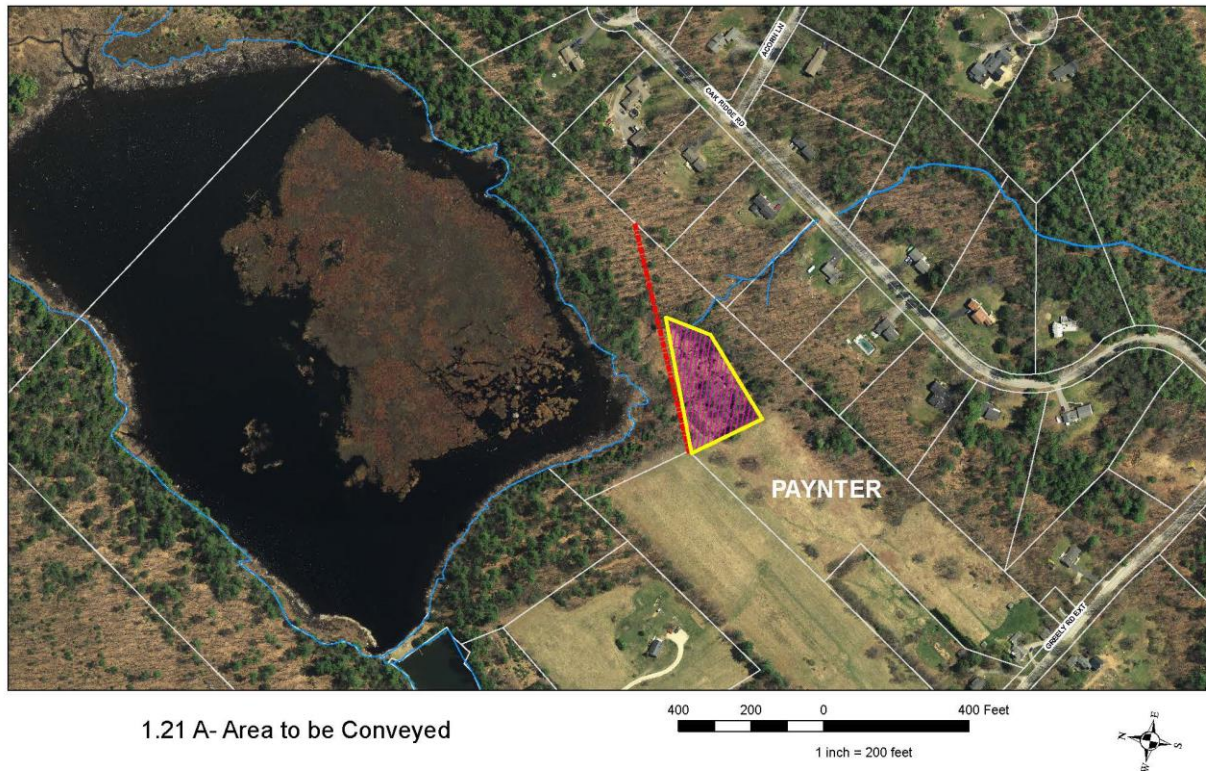
Motion by Councilor Stiles, seconded by Councilor Storey-King, to forward to the Planning Board for a Public Hearing and recommendation, amendments to Chapter 315 (Zoning), Section 28.4B (Senior Housing Community Overlay District) of the Cumberland Code to include a portion of a lot located on Greely Road identified as Tax Map R04/Lot 34A.

VOTE: 6-0 UNANIMOUS

**18 – 141 To authorize the Town Manager to expend up to \$10,000 from the Property Acquisition Reserve account to acquire an additional 1.21 acres of land adjacent to Knight's Pond from John Paynter.**

Town Manager Shane said that Mr. Paynter approached the Town and gave us the option of purchasing the parcel known as the gravel pit at Knight's Pond. This parcel may serve us well in the future for an additional

throttling point for the overflow of the pond, that was breached several years ago, causing a lot of damage downstream to homes, road culverts, shoulders and ditches in the Oakridge and Greely Road Extension area. John is willing to add this to our current agreement of 10 years for the balance of land around the pond, which equals an additional \$1,000 per year plus 5% interest.



Chairman Copp asked if there is any public comment.

John Paynter of Greely Road Extension said that he feels that it is prudent that the Town control the flooding of this area and it becomes part of the Knight's Pond Preserve. It will be a nice addition to the Preserve.

Councilor Gruber said that the Lands and Conservation Commission voted unanimously to purchase this parcel.

Motion by Councilor Gruber, seconded by Councilor Bingham, to authorize the Town Manager to expend up to \$10,000 from the Property Acquisition Reserve account to acquire an additional 1.21 acres of land adjacent to Knight's Pond from John Paynter.

VOTE: 6-0                      UNANIMOUS

**18 – 142    To set a Public Hearing date of November 12<sup>th</sup> to consider and act on repealing and replacing Chapter 250 (Subdivision of Land) of the Cumberland Code to include a Conservation Subdivision option, as recommended by the Planning Board. **TABLED****

Motion by Councilor Storey-King, seconded by Councilor Stiles, to table.

VOTE: 6-0                      UNANIMOUS



## V. NEW BUSINESS

**Councilor Bingham** – He is sad to report that Hope Foster passed away this morning at the age of 91. Anybody who has been in Town for a length of time knows the contribution that the Foster family has made to this community. Hope was a teacher and she prepared food for events at the Congregational Church. Hope and Herb were honored last spring as longtime fans of Greely basketball. She was his good friend and she will be missed by many.

**Councilor Gruber** – The Aging in Place forum will be held on November 3<sup>rd</sup> at the Middle School.

The CARS program (Cumberland Area Rides) will hold a luncheon after the forum to thank Lisa Crowley for all her hard work when she ran the CARS program.

Challenge day is coming up for Greely sophomores.

The Food Pantry held its annual board meeting last week. The pantry has grown way out of his expectation since it started. We have had 514 volunteers since we opened 5 years ago.

He was honored to be elected as Chair of the Cumberland County Municipal Oversight Commission recently.

Good luck to the Greely Boys Soccer Team who will play Gray/New Gloucester tomorrow.

There was a joint meeting between the Cumberland Town Council, North Yarmouth Select Board and the School Board last week. It was a very good and productive meeting.

**Councilor Storey-King** – She echoed Councilor Bingham's sentiments about Hope Foster. She sat in several classrooms when she was substitute teacher. It's interesting how tonight was about kindness. Mrs. Foster always treated her students with respect and kindness. She was also made many fabulous wedding cakes over the years.

She also thought that the joint meeting with the North Yarmouth Select Board and the School Board went well. At some point in the future, she and Chairman Copp will meet with the Chair and Vice-Chair of those boards.

**Chairman Copp** – He also agreed that the joint meeting went very well. They were split into different groups and talked about ways to save money and work together. It was a productive meeting.

**Councilor Stiles** – His efforts continue to begin his campaign to raise money for the 4-H auction that benefits the Food Pantry. We only need \$10 from 1,000 people in Cumberland and North Yarmouth.

**Councilor Turner** – The Ocean Access Committee met last week. They are at a stage where they are at a bit of a loss as to what their usefulness can be in the future. They expressed the willingness to be sunset at the desire of the Town Council. It was ultimately decided that the committee should remain functioning until next May.

**Town Manager Shane** – EcoMaine announced last week that they will be increasing tipping fees by \$3.00 per ton. This is the first increase in 8 or 9 years. They will also begin to charge us \$35.00 per ton for recycling.

The Historical Society voted unanimously to move their current building to the library site. The 2 buildings can be connected and patrons of the library can conveniently visit the Historical Society.

The next Town Council meeting is scheduled for November 12th, which is Veterans Day (observed). As of right now, the agenda is very light so the Council may decide to cancel that meeting.

We have had nearly 2,000 of our residents vote absentee so far. We expect to have over 3,000 people vote absentee before the election. We will have ballot boxes at this election, which should speed up the lines that we experienced in June.

**VI. EXECUTIVE SESSION** pursuant to Title 36 M.R.S.A. Section 841(2) to consider and act on applications for tax abatement based on hardship.

Motion by Councilor Bingham, seconded by Councilor Gruber, to recess to Executive Session pursuant to Title 36 M.R.S.A. Section 841(2) to consider and act on applications for tax abatement based on hardship.

VOTE: 5-0-1 (Stiles abstained) MOTION PASSES

TIME: 8:06 P.M.

Reconvene to regular session at 8:18 p.m.

Motion by Councilor Bingham, seconded by Councilor Storey-King, to table the tax abatement applications based on hardship.

VOTE: 5-0-1 (Stiles abstained) MOTION PASSES

**VII. ADJOURNMENT**

Motion by Councilor Stiles, seconded by Councilor Storey-King, to adjourn.

VOTE: 6-0 UNANIMOUS

TIME: 8:19 P.M.

Respectfully submitted by,

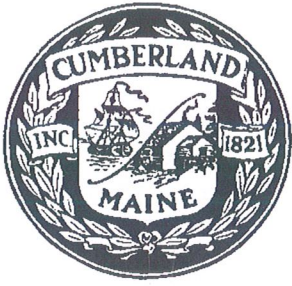
Brenda L. Moore  
Council Secretary



# ITEM 18-143

To consider and act on a tax abatement request for property identified  
as Map R03/Lot 49B





# M E M O R A N D U M

TOWN OF CUMBERLAND, MAINE  
290 TUTTLE ROAD  
CUMBERLAND, MAINE 04021  
TEL: 207-829-2205 FAX: 829-2224

**To:** Town Council  
**From:** William R. Shane, Town Manager  
**Date:** November 6, 2018  
**Re:** Abatement Requests – In General (as it relates to Item 18-143)

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As the Town Assessor reported in his attached memos, he can only abate taxes for 1 year. You can abate taxes for up to an additional 3 years providing there is an error in the calculation of the taxes. Very narrow window the term “error”....

I anticipate we will have a multitude of these types of requests in the coming months. We have had dozens of corrections to property cards as a result of this Property Audit. There have been many structures that don't come close to complying with what was actually built or being taxed and we cannot go after those owners for the past three years of a reduced property tax burden. Do you remember several years ago when the County Assessor mistakenly under assessed 8 properties on the Foreside for over \$500,000 each? I sent a letter explaining our mistake and requested they consider adjusting their bills to reflect the real tax value. We received \$0.00 from that request and could not do anything more by State Law other than ask for a voluntary contribution. That was \$72,000 negative impact to the budget that year.

My recommendation to you is to follow State Law, which requires the owner of a home to know what they are being taxed for, and resist the temptation to abate these taxes.

I have attached the court case Goldstein v. Town of Georgetown that is very similar to this situation. Please see the second page. State law only allows for 185 days for “errors in valuation” and John has abated those taxes. No other taxes can be legally abated.



Goldstein v. Town of Georgetown

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MAINE SUPREME JUDICIAL COURT

Reporter of Decisions

Decision: 1998 ME 261

Docket: Sag-98-100

Submitted

On Briefs: November 20, 1998

Decided: December 9, 1998

Panel: WATHEN, C.J., and CLIFFORD, RUDMAN, DANA, SAUFLEY, and ALEXANDER, JJ.

JONATHAN P. GOLDSTEIN

v.

TOWN OF GEORGETOWN

ALEXANDER, J.

[¶1] Jonathan P. Goldstein appeals from the judgment entered in the Superior Court (Sagadahoc County, Calkins, J.), following a bench trial, finding that the Town of Georgetown did not err in concluding that the misclassification of Goldstein's property constituted a valuation error, and not an "illegality, error or irregularity in assessment," pursuant to 36 M.R.S.A. § 841(1) (Supp. 1997),{1} and denying Goldstein's abatement request for the years 1994/95 and 1995/96. Goldstein argues that the Town should have granted his abatement for the relevant years because the misclassification of his property resulted from an "illegality, error or irregularity in assessment," and not from a valuation error. Because we conclude that the Superior Court correctly construed section 841(1), we affirm.

## Case History

[¶2] Goldstein owns property overlooking Robinhood Cove in Georgetown. Although classified as waterfront property,{2} Goldstein's property was in fact separated from the water by a small strip of land. On October 23, 1996, Goldstein applied to the Town of Georgetown for a property tax abatement on this property for the tax years 1996/97, 1995/96 and 1994/95.{3} The Town granted Goldstein an abatement of his 1996/97 valuation in the amount of \$58,000.

[¶3] Goldstein appealed the Town's decision to the Sagadahoc County Commissioners. The Commissioners denied his appeal agreeing with the Town that the abatement requests for 1995/96 and 1994/95 were untimely under 36 M.R.S.A. § 841(1) (Supp. 1997) because the misclassification was a valuation error.

[¶4] Goldstein filed a timely Petition for Judicial Review of Governmental Action in the Superior Court. Following oral argument, the Superior Court granted judgment to the Town of Georgetown, finding that the misclassification was an "error in valuation" that could be corrected only upon application made within 185 days. This appeal followed.

## Discussion

[¶5] When the Superior Court, acting as an intermediate appellate court, reviews a decision of the County Commissioners, this Court reviews the Commissioners' decision directly for an abuse of discretion, error of law, or findings unsupported by substantial evidence in the record. *IBM Credit Corp. v. City of Bath*, 665 A.2d 663, 664 (Me. 1995).

[96] Section 841 does not define what constitutes an "error in the valuation of property." 36 M.R.S.A. § 841(1) (Supp. 1997). When the Court construes a statute, it seeks to give effect to legislative intent by examining the plain meaning of the statutory language. *Estate of Whittier*, 681 A.2d 1, 2 (Me. 1996).

[97] A misclassification of property which results in an assessment that is too much or too little, compared to what it should be, is a classic error in valuation. Such errors may occur with some frequency in small towns with many properties served by part-time assessors who, while honest and hardworking, are essentially volunteers in their duties. In such circumstances, mistakes will be made, particularly in situations where the mistake in valuation would not be obvious from observation. For that reason, section 841 provides a mechanism for correction of errors in valuation. This process recognizes that, in such "error in valuation" circumstances, the taxpayer may be in a better position to have the essential information to point out the error. Accordingly, the burden is placed upon the taxpayer to justify the abatement. However, in "error in valuation" circumstances, the time for objection is limited to 185 days so that the Town's financial commitments, beyond individual fiscal years, are not unduly disrupted by stale claims for abatement.

[98] Errors in calculating the value of the property in no way affect the taxability of the property or indicate any impropriety in the manner in which the property was assessed. The available cases considering section 841 indicate that those taxing events that are construed to be an "illegality, error, or irregularity in assessment" are very different legal events. Thus, in *Town of East Millinocket v. Town of Medway*, 486 A.2d 739 (Me. 1985), we ruled that such an illegality had occurred in a situation where a town had assessed taxes upon a property that should have been tax-exempt. In that case, the issue was total illegality of the tax, not a value miscalculation.

[99] In *Eastport Water Co. v. City of Eastport*, 288 A.2d 718 (Me. 1972), we allowed recovery where, after the assessors developed a valuation, a clerical mistake, improperly placing a decimal point, resulted in overtaxation of the property. Again, the issue was not the amount of the valuation, but a clerical mistake applied to the valuation number resulting in improper taxation in light of the valuation of the property originally determined by the assessors.

[100] By contrast, the error here is a mistake in application of the methods used to reach a valuation, "an error in valuation of property" to which the 185-day limit on applications for abatement in section 841(1) applies. To construe section 841(1) otherwise and hold that every mistake in setting a value is an illegality would essentially write the 185-day limit out of the law and open a wide range of municipal valuation determinations to challenge long after the fiscal years in which the assessed and collected taxes had been committed.

The entry is:

Judgment affirmed.

For the Appellant:  
Jonathan Goldstein  
HC 33 Box 1445  
Knobble Rd.  
Georgetown, Maine 04548

Attorney for the Appellee:

Carl W. Stinson, Esq.  
Stinson, Lupton & Gabree, P.A.  
280 Front St.  
Bath, Maine 04530

FOOTNOTES\*\*\*\*\* {1} 36 M.R.S.A. § 841(1) (Supp. 1997) provides: The assessors, either upon written application filed within 185 days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided that the taxpayer has complied with section 706. The municipal officers, either upon written application filed after one but within 3 years from commitment . . . may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided that the taxpayer has complied with section 706. The municipal officers may not grant an abatement to correct an error in valuation of property. {2} In the terminology of the tax assessment, Goldstein's property was classified as "Knubble" or



William Shane  
Town Manager  
Town of Cumberland  
290 Tuttle Road  
Cumberland, Maine 04021

October 15, 2018

Dear Bill,

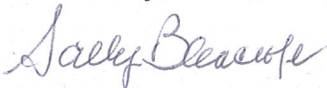
I am writing to claim a property tax refund on my property at 12 October Farm Lane. Discussion with John Brushwein recently revealed that the Town has been including as my property the large barn (with considerable square footage) that is part of our former property at 224 Tuttle Road. This former property is now owned by Anne Russell. She was also taxed for the same barn.

Mr. Brushwein has granted me a tax abatement for this past year's tax on the barn for \$537.81. His letter on this matter is enclosed. However, the Town has been collecting this amount, \$537.81, from both Anne Russell and from me since February 2008 when we moved into our 12 October Farm Lane home. This means the Town has collected twice the amount for the same property at my expense.

For this reason, I am requesting a full refund of the applicable real estate tax on the barn in question from the year 2008 to present, minus the \$537.81 abatement that was awarded me per John Brushwein's letter dated September 27, 2018.

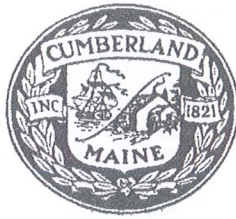
I would appreciate your help in clearing up this issue of double taxation on the barn.

Sincerely,



Sally (Sara J) Bancroft

Cc: Anne Russell



**TOWN OF CUMBERLAND  
ASSESSING DEPARTMENT  
290 TUTTLE ROAD  
CUMBERLAND, MAINE 04021**

September 27, 2018

Sara Jane Bancroft  
12 October Farm Rd  
Cumberland, ME 04021

Re: Tax Map R03/49B

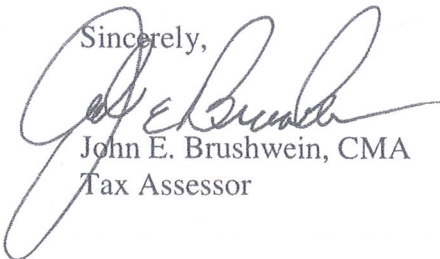
Dear Ms. Bancroft:

I have adjusted the assessment of your property to reflect that the barn assessed to you is no longer on your property. As you indicated the barn is located on the property at 224 Tuttle Rd. Apparently, when the property was divided the barn was assessed to the 224 Tuttle Rd. and the 12 October Farm Rd. property.

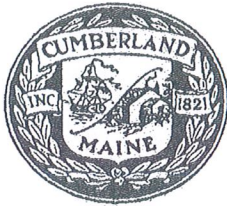
Unfortunately, Maine Law allows the Assessor to issue an abatement for one year only. I have issued an abatement to the Tax Collector in the amount of \$537.81. The tax abatement amount has been applied to the 2019 tax bill and has been deducted from the 2<sup>nd</sup> half payment amount. The revised amount due March 15<sup>th</sup> is \$5,320.97.

Any questions regarding tax payments should be addressed to the Tax Collector.

Sincerely,



John E. Brushwein, CMA  
Tax Assessor



**TOWN OF CUMBERLAND  
ASSESSING DEPARTMENT  
290 TUTTLE ROAD  
CUMBERLAND, MAINE 04021**

October 16, 2018

Sara Jane Bancroft  
12 October Farm Lane  
Cumberland, ME 04021

Re: Barn Assessment, 12 October Farm Lane

Dear Mrs. Bancroft:

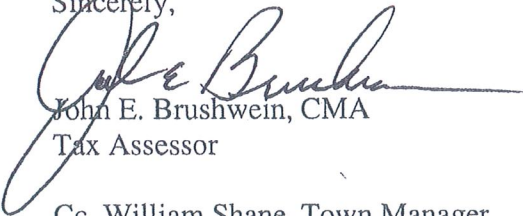
I spoke with your husband regarding reimbursement for taxes paid on the barn that sold with the 224 Tuttle Road property. Apparently, the assessor at that time included the barn assessment with the 224 Tuttle Road property but failed to remove it from the property you retained. As I indicated, State Statute allows the assessor to abate taxes within one year from the most recent tax commitment, which I have done.

The municipal officers (Town Council) can issue an abatement after one year but within 3 years from commitment. The municipal officers may not grant an abatement to correct an error in the valuation of property. I informed Mr. Bancroft that this is technically an error in valuation, however you may certainly apply for an abatement to the Town Council.

I have enclosed an abatement application. Please complete the application and submit it to me with any additional information you would like to provide and I will see that the Town Manager receives it to include it on an upcoming council agenda.

We will contact you as soon as we know the date of the council meeting.

Sincerely,

  
John E. Brushwein, CMA  
Tax Assessor

Cc. William Shane, Town Manager



**12 OCTOBER FARM LANE****Location** 12 OCTOBER FARM LANE**Mblu** R03/ 49/B / /**Acct#****Owner** BANCROFT SARA JANE**Assessment** \$614,800**PID** 102240**Building Count** 1**Current Value**

Assessment			
Valuation Year	Improvements	Land	Total
2018	\$454,700	\$160,100	\$614,800

**Owner of Record**

**Owner** BANCROFT SARA JANE  
**Co-Owner**  
**Address** 12 OCTOBER FARM LANE  
 CUMBERLAND, ME 04021

**Sale Price** \$0  
**Certificate**  
**Book & Page** 8698/0206  
**Sale Date** 03/27/1989  
**Instrument** 1G

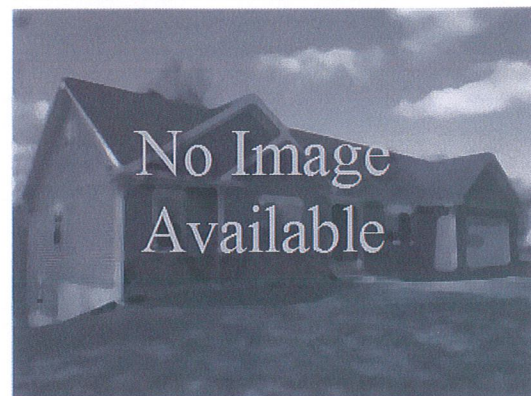
**Ownership History**

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
BANCROFT SARA JANE	\$0		8698/0206	1G	03/27/1989

**Building Information****Building 1 : Section 1**

**Year Built:** 2007  
**Living Area:** 3,448  
**Replacement Cost:** \$428,495  
**Building Percent** 99  
**Good:**  
**Replacement Cost**  
**Less Depreciation:** \$424,200

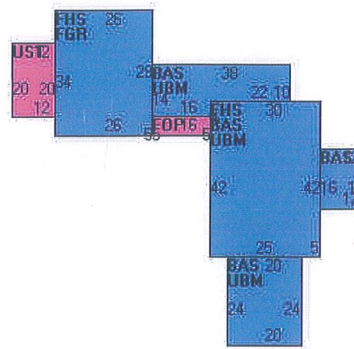
Building Attributes	
Field	Description
Style	Cape Cod
Model	Residential
Grade:	Good
Stories:	1.75
Occupancy	1

**Building Photo**

(<http://images.vgsi.com/photos/CumberlandMEPhotos//default>)



Exterior Wall 1	Clapboard
Exterior Wall 2	
Roof Structure:	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Interior Wall 1	Drywall/Sheet
Interior Wall 2	
Interior Flr 1	Hardwood
Interior Flr 2	Ceram Clay Til
Heat Fuel	Oil
Heat Type:	Hot Water
AC Type:	None
Total Bedrooms:	4 Bedrooms
Total Bthrms:	3
Total Half Baths:	1
Total Xtra Fixtrs:	2
Total Rooms:	9
Bath Style:	Modern
Kitchen Style:	Good
Num Kitchens	
Cndtn	
Usrflid 103	
Usrflid 104	
Usrflid 105	
Usrflid 106	
Usrflid 107	
Num Park	
Fireplaces	
Usrflid 108	
Usrflid 102	
Usrflid 100	

**Building Layout**

Building Sub-Areas (sq ft)			Legend
Code	Description	Gross Area	Living Area
BAS	First Floor	2,376	2,376
FHS	Half Story, Finished	2,144	1,072
FGR	Garage	884	0
FOP	Porch, Open, Finished	80	0
UBM	Basement, Unfinished	2,184	0
UST	Utility, Storage, Unfinished	240	0
		7,908	3,448

**Extra Features**

Extra Features				Legend
Code	Description	Size	Value	Bldg #
FPL2	1.5 STORY CHIM	1.00 UNITS	\$2,500	1
FLU2	BRICK	1.00 UNITS	\$700	1

**Land****Land Use**

**Use Code** 1010  
**Description** Single Fam MDL-01  
**Zone** RR1  
**Neighborhood** 130

**Land Line Valuation**

**Size (Acres)** 5.48  
**Frontage** 0  
**Depth** 0  
**Assessed Value** \$160,100

**Alt Land Appr** No  
**Category**

**Outbuildings**

<b>Outbuildings</b>	<b><u>Legend</u></b>
No Data for Outbuildings	

**Valuation History**

<b>Assessment</b>			
<b>Valuation Year</b>	<b>Improvements</b>	<b>Land</b>	<b>Total</b>
2016	\$454,700	\$160,100	\$614,800
2015	\$454,700	\$160,100	\$614,800
2014	\$454,700	\$160,100	\$614,800

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# ITEM 18-144

To hear a report from the Ordinance Committee re: Medical Marijuana



**AMENDMENTS TO CUMBERLAND ZONING ORDINANCE  
RE: REGULATION OF MEDICAL MARIJUANA REGISTERED CAREGIVERS AND  
MEDICAL MARIJUANA DISPENSARIES**

**§ 315-4 Word usage and definitions.**

**CAREGIVER**

A person or an assistant of that person that provides care for a qualifying patient in accordance with 22 M.R.S.A. § 2423-A (2), as amended.

**IMMATURE MARIJUANA PLANT**

A nonflowering marijuana plant that measures more than 24 inches from the base of the main plant stalk to the most distant point of the plant's leaf stems or branches.

**MARIJUANA CONCENTRATE**

The resin extracted from any part of a marijuana plant and every compound, manufacture, salt, derivative, mixture or preparation from such resin, including, but not limited to, hashish.

**MARIJUANA PLANT**

A plant of the genus Cannabis, including, but not limited to, Cannabis sativa, Cannabis indica and Cannabis ruderalis or their hybrids and the seeds of those plants.

**MARIJUANA PRODUCT**

A product composed of harvested marijuana and other ingredients that is intended for medical use. "Marijuana product" includes, but is not limited to, an edible marijuana product, a marijuana ointment and a marijuana tincture. "Marijuana product" does not include marijuana concentrate.

**MATURE MARIJUANA PLANT**

A flowering female marijuana plant.

**NONFLOWERING MARIJUANA PLANT**

A marijuana plant that is in a stage of growth in which the plant's pistils are not showing or the pistils protrude in pairs from seed bracts that may be located on multiple nodes of the plant.

**QUALIFYING PATIENT**

A person who has been a resident of the State for at least 30 days and who possesses a valid written certification regarding medical use of marijuana in accordance with 22 M.R.S.A. § 2423-B, as may be amended.

### **REGISTERED CAREGIVER**

A caregiver who is registered by the Maine Department of Administrative and Financial Services pursuant to 22 M.R.S.A. § 2425-A, as may be amended.

### **§ 315-12 Office Commercial North District (OC-N).**

A. The following uses are permitted within the OC-N District:

~~(3) Registered dispensary subject to the provisions of § 315-59.1 and Chapter 229, Site Plan Review, of the Cumberland Code.~~

### **§ 315-28.5 Registered Caregiver Overlay District.**

**A. Purpose.** The purpose of the Registered Caregiver Overlay District is to establish areas of Town where registered caregivers may operate, as well as to establish land use requirements for this use.

**B. District.** The Registered Caregiver Overlay District, as delineated on the official Town of Cumberland Zoning Map, is hereby designated as an overlay district in specified areas of the Town for the purposes designated herein. Properties in this Overlay District shall continue to be governed by the regulations applicable to the underlying zoning district except as specifically provided herein.

**C. Standards and Review.** In addition to the permitted uses allowed in the underlying zoning districts and notwithstanding anything to the contrary in the regulations for the underlying zoning districts, the following use is allowed in the Registered Caregiver Overlay District, subject to review and approval by the Code Enforcement Officer, in consultation with the Police and Fire Departments, subject to the standards set forth in this section:

(1) Registered caregiver. A registered caregiver, subject to the following standards:

(a) A caregiver must meet all applicable requirements of State law and must have all required State registrations and approvals.

(b) Each registered caregiver located on a site shall be allowed to cultivate no more than thirty (30) mature marijuana plants and 60 immature marijuana plants. There shall be no limit on the number of seedlings that may be cultivated.

(c) All cultivation or processing of marijuana shall take place in an enclosed, secure area that is equipped with locks or other security devices that only allow

the person authorized to cultivate and process the marijuana to enter the area. No processing or cultivation shall be visible from the exterior of the building in which the registered caregiver operation is located.

(d) A registered caregiver must provide control odors and emissions. Marijuana odor shall not be perceptible at the exterior of the building or at any adjoining property boundary. Appropriate ventilation and filtration systems shall be provided, including but not limited to air scrubbers and charcoal filtration systems. No smoke, debris, dust or other substances shall be allowed to exit the building.

(e) No signage shall be placed or otherwise used within **one thousand (1,000) feet from the property line of any preexisting public or private school, daycare or nursery school.** Signage must comply with all applicable requirements of State law and regulation, as well as the requirements of Section 315-63 of this Ordinance.

(f) The Fire Department may require the installation of smoke detectors, sprinklers or other safety devices when the Department determines that such devices are necessary due to the size, condition or age of the structure, or if there are other uses in the building.

(g) Security measures shall include, at a minimum, the following:

(i) Security surveillance cameras installed, recording and operating 24 hours a day, seven days a week to monitor all entrances, along with the interior and exterior of the premises, to discourage and facilitate the reporting of criminal acts and nuisance activities occurring at the premises. All security recordings shall be preserved for at least 30 days by the registered caregiver. The registered caregiver shall provide the Police Chief or his/her designee with the name and functioning telephone number of a twenty-four-hour on-call staff person to whom the Town may provide notice of any operating problems associated with the operation.

(ii) Door and window intrusion robbery and burglary alarm systems with audible and Police Department notification components that are professionally monitored and maintained in good working condition.

(iii) Exterior lighting that illuminates the exterior walls of the licensed premises and complies with applicable provisions of this Code.

(iv) Deadbolt locks on all exterior doors and locks or bars on any other access points (e.g., windows).

(h) A registered caregiver shall not operate a retail store as part of the caregiver operations.



(i) The hours of operation shall be limited to between 8:00 a.m. and 5:00 p.m.

(j) A marijuana caregiver shall provide one (1) on-site parking space for the caregiver and an additional space for each employee of the caregiver, in addition to two (2) parking spaces for patients.

§ 315-59.1 **Registered dispensaries. Reserved.**

~~Notwithstanding the provisions of 1 M.R.S.A. § 302 or any other law to the contrary, these performance standards, when enacted, shall govern any proposed registered dispensary for which an application has not been submitted and acted on by the Planning Board prior to February 10, 2014. The following standards apply to all registered dispensaries:~~

~~A. Location criteria:~~

~~(1) No medical marijuana dispensary shall be sited within 500 feet of the lot lines of any of the following:~~

~~(a) Any juvenile or adult halfway house, correctional facility, or substance abuse—rehabilitation or treatment center;~~

~~(b) A State of Maine licensed child care facility; or~~

~~(c) A State of Maine licensed family home child care facility.~~

~~(2) The distance cited in this subsection shall be measured between the lot line of the proposed site for the registered dispensary and the lot line of the site of the use listed in Subsection A(1)(a) through (c) above at their closest points.~~

~~B. Hours of operation. Registered dispensaries may be open for business only between the hours of 8:00 a.m. and 5:00 p.m., locally prevailing time.~~

~~C. Signage and advertising. All signage and advertising for a registered dispensary shall comply with all applicable provisions of this Code. In addition, no signage or advertising shall use the word "marijuana" or "cannabis," or any other word, phrase or symbol commonly understood to refer to marijuana unless such word, phrase or symbol is immediately preceded by the word "medical" in type and font that is at least as readily discernible as all other words, phrases or symbols on the sign. Such signage and advertising must clearly indicate that the products and services are offered only for medical marijuana patients and primary caregivers.~~

~~D. Security requirements. Security measures at a medical marijuana dispensary and any associated cultivation facility shall include, at a minimum, the following:~~

~~(1) Security surveillance cameras installed, recording and operating 24 hours a day, seven days a week to monitor all entrances, along with the interior and exterior of the premises; to discourage and facilitate the reporting of criminal acts and nuisance activities occurring at the premises;~~

~~(a) All security recordings shall be preserved for at least 30 days by the medical marijuana dispensary. The medical marijuana dispensary shall provide the Police Chief or his designee with the name and functioning telephone number of a twenty four hour on call staff person to whom the Town may provide notice of any operating problems associated with the medical marijuana dispensary.~~

~~(b) Door and window intrusion robbery and burglary alarm systems with audible and Police Department notification components that are professionally monitored and maintained in good working condition;~~

~~(c) Exterior lighting that illuminates the exterior walls of the licensed premises and complies with applicable provisions of this Code; and~~

~~(d) Deadbolt locks on all exterior doors and locks or bars on any other access points (e.g., windows).~~

~~E. Cultivation. If there is both the cultivation and dispensation of marijuana occurring on the same site, the cultivation area shall not be greater than 25% of the total floor area of the portion of the building used for dispensation of marijuana.~~

~~F. On-site consumption of medical marijuana. The consumption, ingestion or inhalation of medical marijuana on or within the premises of a medical marijuana dispensary or cultivation facility is prohibited; provided, however, that a medical marijuana dispensary employee who is a registered patient, as that term is defined in 22 M.R.S.A. § 2422(12), as may be amended, may consume medical marijuana within the enclosed building area of the premises if such consumption occurs via oral consumption (i.e., eating only). For purposes of this subsection, the term "premises" includes the actual building, as well as any accessory structures, parking lot or parking areas, or other surroundings within 200 feet of the medical marijuana dispensary's entrance.~~

~~G. Visibility of activities; control of emissions; disposal plan.~~

~~(1) All activities of registered dispensaries, including, without limitation, cultivating, growing, processing, displaying, selling and storage, shall be conducted indoors.~~

~~(2) No marijuana or paraphernalia shall be displayed or kept in a dispensary or cultivation facility so as to be visible from outside the premises.~~

~~(3) Sufficient measures and means of preventing smoke, odors, debris, dust, fluids and other substances from exiting a dispensary or cultivation facility must be~~

~~provided at all times. Sufficient measures shall be provided for the proper disposal of all such materials, items and other substances in a safe, sanitary and secure manner and in accordance with all applicable federal, state and local laws and regulations.~~

~~(4) All medical marijuana dispensaries shall have in place an operational plan for proper disposal of marijuana and related byproducts.~~

~~H. Sale of edible products. No food products shall be sold, prepared, produced or assembled by a medical marijuana dispensary except in compliance with all operating and other requirements of state and local law and regulation, including, without limitation, food establishment licensing requirements. Any goods containing marijuana for human consumption shall be stored in a secure area.~~

~~I. Other laws remain applicable. A medical marijuana dispensary shall meet all operating and other requirements of state and local law and regulation. To the extent the State of Maine has adopted or adopts in the future any stricter law or regulation governing medical marijuana dispensaries, the stricter law or regulation shall control.~~

~~J. Maximum number. The maximum number of medical marijuana dispensaries in the Town shall be capped at one.~~

~~K. Application submission requirements. The applicant shall provide the Planning Board with documentation of any required state approvals for the operation of a registered dispensary.~~

# REVENUES

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## TOWN OF CUMBERLAND HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 05 OF 2019

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<hr/>					
0011 Other Tax Revenues					
<hr/>					
0011 0303 Motor Vehicle Excise Tax	-778,792.03	-846,674.32	-951,609.73	-821,756.42	-1,950,000.00
0011 0304 Boat Excise Tax	-2,480.50	-1,868.20	-2,840.74	-2,319.20	-14,000.00
0011 0325 Supplemental Taxes	.00	-14,130.35	.00	.00	.00
0011 0328 Outer Islands Property Tax	-19,944.63	-21,676.03	-21,887.03	-22,020.50	-42,000.00
0011 0329 Payment in Lieu of Taxes	-14,804.00	-14,902.00	-15,344.00	-15,959.00	-31,000.00
TOTAL Other Tax Revenues	-816,021.16	-899,250.90	-991,681.50	-862,055.12	-2,037,000.00
0012 License & Permit Revenues					
<hr/>					
0012 0311 Hunting/Fishing Lic Agent Fees	-144.00	-115.00	-117.50	-145.50	-541.00
0012 0312 Marriage Lic & Vital Records	-1,266.60	-1,351.86	-1,191.80	-1,494.40	-2,436.00
0012 0313 Birth Certificates	-450.00	-725.60	-756.80	-647.20	-1,361.00
0012 0314 Death Certificates	-440.00	-806.80	-936.20	-870.00	-1,713.00
0012 0315 Clerk Licenses	-1,365.00	-805.00	-895.00	-2,160.00	-4,608.00
0012 0316 Shellfish Licenses	-25.00	-227.42	-36.06	-35.70	.00
0012 0317 Conservation Fees	-10.00	-22.58	-13.94	-14.30	.00
0012 0334 Snowmobile Reg. Agent Fees	-21.00	-34.00	-11.00	-14.00	.00
0012 0361 Motor Vehicle Reg. Agent Fees	-8,951.00	-8,789.00	-9,615.00	-8,351.00	-21,406.00
0012 0362 Boat Reg. Agent Fees	-142.00	-121.00	-115.00	-135.00	-1,098.00
0012 0366 Building Permits	-36,368.85	-75,747.78	-32,934.87	-30,577.50	-75,000.00
0012 0367 Electrical Permits	-7,746.15	-10,887.55	-14,259.45	-6,927.90	-21,634.00
0012 0368 Plumbing Permits	-6,869.98	-9,500.00	-11,330.00	-4,710.00	-18,789.00
0012 0369 Other Permits	-350.00	-879.00	-349.00	-558.00	-1,751.00
0012 0383 ATV Reg. Agent Fees	.00	.00	-37.00	-62.00	-37.00
0012 0398 Application Fee	-255.56	-100.00	-1,000.00	-650.00	-1,300.00
0012 0401 Dog Reg. Clerk Fees	-331.00	-453.00	-434.00	-347.00	-2,800.00
0012 0404 Commercial Haulers License	-200.00	-100.00	.00	.00	-500.00
TOTAL License & Permit Revenue	-64,936.14	-110,665.59	-74,032.62	-57,699.50	-154,974.00
0013 Intergovernmental Revenues					
<hr/>					
0013 0331 State Revenue Sharing	-191,172.23	-175,033.19	-191,896.30	-114,011.51	-453,207.00
0013 0332 Park Fee Sharing	.00	.00	.00	.00	-10,055.00
0013 0335 DOT Block Grant	.00	.00	.00	.00	-69,136.00

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**TOWN OF CUMBERLAND  
HISTORICAL ACTUALS COMPARISON REPORT**
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**FOR PERIOD 05 OF 2019**

<b>ACCOUNTS FOR:</b>	<b>PRIOR YR3</b>	<b>PRIOR YR2</b>	<b>LAST YR</b>	<b>CURRENT YR</b>	<b>CY REV</b>
<b>001 General Fund</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>
0013 0341 North Yarmouth Recreation Shar	-1,822.00	-10,934.00	-8,344.00	-4,730.00	-35,000.00
0013 0342 North Yarmouth Library Share	-36,488.00	-36,100.00	-38,856.00	-40,018.00	-160,000.00
0013 0347 North Yarmouth Channel 2	-637.00	-668.00	-737.00	.00	.00
<b>TOTAL Intergovernmental Revenue</b>	<b>-230,119.23</b>	<b>-222,735.19</b>	<b>-239,833.30</b>	<b>-158,759.51</b>	<b>-727,398.00</b>
<b>0015 Other Revenues</b>					
0015 0305 Interest & Penalties	-9,690.18	-6,618.17	-7,202.31	-5,466.62	-30,000.00
0015 0306 Over/Short	-66.37	-303.31	591.08	496.05	-100.00
0015 0364 Growth Permits	-1,800.00	-12,000.00	-1,900.00	-1,100.00	-2,000.00
0015 0365 Board of Appeals	-100.00	.00	-200.00	-100.00	.00
0015 0379 Investment Earnings	1,040.88	-74.05	.00	.00	.00
0015 0390 Misc. Revenue	-2,708.06	-36,438.61	-33,772.60	-593.80	-25,000.00
0015 0399 Staff Review Fee	-719.44	-5,000.00	-9,300.00	-3,500.00	-14,117.00
0015 0403 Mooring Fees	-135.00	-300.00	-1,300.00	-150.02	-1,500.00
0015 0410 Private Ways	-600.00	-200.00	-200.00	-400.00	-400.00
0015 0432 Workers Compensation Dividend	.00	-3,294.00	.00	.00	.00
0015 0508 Impact Fees	-52,402.00	-138,717.60	-33,055.40	-32,473.00	-60,000.00
<b>TOTAL Other Revenues</b>	<b>-67,180.17</b>	<b>-202,945.74</b>	<b>-86,339.23</b>	<b>-43,287.39</b>	<b>-133,117.00</b>
<b>0021 Police Related Revenues</b>					
0021 0351 Police Issued Permits	-225.00	-807.00	-757.00	-1,070.00	-2,000.00
0021 0353 Police Insurance Reports	-248.00	-152.00	-240.00	-130.00	-500.00
0021 0390 Miscellaneous Police Revenue	-15.00	-39.00	-273.15	-24.00	-648.00
0021 0427 Parking Tickets	.00	.00	-300.00	.00	-100.00
0021 0431 Outside Detail	-20,258.83	-23,425.54	-18,784.08	184.68	.00
0021 0536 Dog Licenses ACO Revenue	-632.00	-737.00	-1,111.00	-733.00	-1,800.00
0021 0540 MSAD #51 SRO Reimbursement	.00	.00	-24,000.00	-24,500.00	-49,000.00
0021 0546 Court Reimbursements	-150.00	.00	-300.00	671.00	-2,200.00
0021 0620 Federal Grant revenue	-25,000.00	.00	.00	.00	.00
<b>TOTAL Police Related Revenues</b>	<b>-46,528.83</b>	<b>-25,160.54</b>	<b>-45,765.23</b>	<b>-25,601.32</b>	<b>-56,248.00</b>
<b>0022 Fire Related Revenues</b>					
0022 0390 Misc. Revenue	-5.00	-2.50	-300.00	.00	-100.00

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**TOWN OF CUMBERLAND  
HISTORICAL ACTUALS COMPARISON REPORT**
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**FOR PERIOD 05 OF 2019**

<b>ACCOUNTS FOR:</b>	<b>PRIOR YR3</b>	<b>PRIOR YR2</b>	<b>LAST YR</b>	<b>CURRENT YR</b>	<b>CY REV</b>
<b>001 General Fund</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>
0022 0431 Outside Details	-16,462.80	-19,082.54	-17,742.00	338.00	.00
0022 0504 Rescue Billing	-49,983.05	-71,687.57	-67,616.56	-43,120.52	-160,000.00
0022 0505 Non Emergency Transports	-31,371.53	-39,701.38	-6,392.67	.00	-12,000.00
0022 0507 Paramedic Intercepts	.00	.00	-300.00	.00	-600.00
<b>TOTAL Fire Related Revenues</b>	<b>-97,822.38</b>	<b>-130,473.99</b>	<b>-92,351.23</b>	<b>-42,782.52</b>	<b>-172,700.00</b>
<b>0031 Public Services Revenues</b>					
0031 0390 Misc. Revenue	-273.00	-78.00	-234.00	-3,109.00	-500.00
0031 0391 Field Usage Fees	-5,427.16	-4,774.00	-1,440.00	-360.00	-10,000.00
0031 0431 Outside Details	.00	-549.10	720.00	.00	.00
0031 0517 Bags/Universal Waste	-73,130.00	-107,391.00	-144,837.50	-79,142.50	-286,015.00
0031 0539 Brush Passes	-988.00	-1,621.00	-1,556.00	-1,453.00	-8,277.00
0031 0617 Twin Brooks Donations	.00	.00	-18.00	.00	-92.00
<b>TOTAL Public Services Revenues</b>	<b>-79,818.16</b>	<b>-114,413.10</b>	<b>-147,365.50</b>	<b>-84,064.50</b>	<b>-304,884.00</b>
<b>0035 VH Other Revenues</b>					
0035 0329 Payment in Lieu of Taxes	.00	.00	.00	.00	-8,000.00
0035 0378 Soda Sales	-1,705.87	-1,724.94	-1,644.50	-2,016.60	-2,500.00
0035 0560 Rental Income	-6,611.17	-11,589.47	-2,790.51	-8,948.23	-14,000.00
0035 0565 Cell Tower Land Lease	.00	-9,000.00	-9,000.00	-9,000.00	-24,000.00
<b>TOTAL VH Other Revenues</b>	<b>-8,317.04</b>	<b>-22,314.41</b>	<b>-13,435.01</b>	<b>-19,964.83</b>	<b>-48,500.00</b>
<b>0037 VH Golf Revenues</b>					
0037 0306 Over/Short	-9.43	-10.68	3.23	-6.89	.00
0037 0357 Golf Memberships	-110,834.35	-111,665.88	-92,497.00	-120,197.40	-230,000.00
0037 0358 Greens Fees	-77,015.95	-69,412.70	-78,852.45	-87,668.14	-120,000.00
0037 0359 Golf Cart Rentals	-46,874.02	-51,364.07	-59,243.63	-47,232.18	-88,000.00
0037 0416 Practice Range	-6,589.00	-5,346.75	-6,316.50	-4,911.75	-10,000.00
0037 0417 VH Program Revenues	-12,954.00	-19,655.00	-27,491.52	-42,438.70	-56,529.00
0037 0419 Advertising Sales	.00	-2,250.00	-800.00	-5,600.00	-23,392.00
0037 0522 Outing Golf	-69,602.08	-56,391.43	-36,180.00	-41,978.43	-45,000.00
0037 0617 Donations Received	.00	.00	-845.00	.00	.00



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TOWN OF CUMBERLAND  
HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 05 OF 2019

ACCOUNTS FOR:		PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001	General Fund					
<hr/>						
	TOTAL VH Golf Revenues	-323,878.83	-316,096.51	-302,222.87	-350,033.49	-572,921.00
<hr/>						
	0041 Recreation Related Revenues					
<hr/>						
0041	0371 41000 Fall Recreation Revenue	-44,541.00	.00	.00	.00	.00
0041	0372 41000 Winter Recreation Revenue	-41,610.00	.00	.00	.00	.00
0041	0374 41000 Summer Recreation Revenue	-21,743.50	.00	.00	.00	.00
0041	0440 41100 After School Programs	-68,412.00	-93,997.22	-111,869.40	-85,015.77	-214,836.00
0041	0441 41110 Youth Enrichment Programs	.00	-26,147.51	-38,918.60	-45,636.60	-108,607.00
0041	0442 41120 Youth Sports Programs	.00	-37,889.00	-40,360.50	-42,563.75	-93,052.00
0041	0443 41130 Skiing Programs	.00	-35,960.00	-41,182.50	-45,259.00	-45,020.00
0041	0444 41140 Day Camps	.00	-44,802.05	-33,700.18	-29,100.65	-180,160.00
0041	0445 41150 Swimming Programs	.00	-7,591.00	-8,736.00	-8,762.29	-54,052.00
0041	0446 41160 Adult Enrichment Revenue	-12,121.15	-11,990.50	-14,196.24	-9,965.79	-39,515.00
0041	0447 41170 Adult Fitness Revenue	-20,170.68	-26,957.10	-23,885.84	-24,203.13	-37,743.00
0041	0448 41190 Special Events/Trips Reven	.00	-1,026.00	-1,337.00	-952.00	-2,243.00
0041	0449 41190 Recreation Programs	-2,764.00	-2,595.55	-2,040.00	-1,975.00	-6,971.00
0041	0570 41190 Rec Soccer Revenue	-6,815.00	-11,760.00	-16,120.00	-18,175.00	-20,245.00
0041	0571 41190 Rec Ultimate Frisbee Reven	.00	.00	.00	.00	-15,672.00
0041	0606 41190 CPR/First Aid Revenues	1,551.20	-300.00	2,215.60	-650.00	.00
	TOTAL Recreation Related Reven	-216,626.13	-301,015.93	-330,130.66	-312,258.98	-818,116.00
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	0045 Library Related Revenues					
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0045	0379 Library Interest Income	-93.80	.00	.00	.00	.00
0045	0392 Library Fines	-2,182.68	-1,544.13	-1,293.69	-999.15	-3,500.00
0045	0394 Misc. Library Revenue	-652.40	-931.10	-442.50	-435.80	-1,000.00
	TOTAL Library Related Revenues	-2,928.88	-2,475.23	-1,736.19	-1,434.95	-4,500.00
	TOTAL General Fund	-1,954,176.95	-2,347,547.13	-2,324,893.34	-1,957,942.11	-5,030,358.00
	TOTAL REVENUES	-1,954,176.95	-2,347,547.13	-2,324,893.34	-1,957,942.11	-5,030,358.00
	GRAND TOTAL	-1,954,176.95	-2,347,547.13	-2,324,893.34	-1,957,942.11	-5,030,358.00

# EXPENSES

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## TOWN OF CUMBERLAND HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 05 OF 2019

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<hr/>					
10 General Government					
<hr/>					
130 Administration	259,769.32	282,459.25	281,570.60	224,388.96	588,736.00
140 Assessor	32,394.83	36,347.90	27,308.50	38,817.35	96,036.00
150 Town Clerk	88,970.47	89,705.31	85,710.80	82,130.32	247,295.00
160 Technology	84,347.98	110,041.03	110,587.76	92,017.63	202,151.00
165 Elections	1,510.99	7,872.89	1,664.75	2,017.46	16,026.00
170 Planning	24,925.61	25,902.24	28,108.48	21,071.44	71,630.00
190 Legal	16,533.38	15,304.17	22,224.85	13,265.40	47,500.00
999 Finance/GAAP entries	11.53	.00	.00	.00	.00
TOTAL General Government	508,464.11	567,632.79	557,175.74	473,708.56	1,269,374.00
20 Public Safety					
<hr/>					
210 Police	508,528.09	599,816.96	575,992.40	443,241.89	1,378,565.00
220 Fire	356,194.80	405,040.51	382,687.29	314,062.43	968,342.00
240 Code Enforcement	44,458.68	36,414.67	60,172.26	46,211.82	132,952.00
250 Harbor Master	.00	.00	2,190.53	2,279.81	11,650.00
260 Animal Control	16,140.81	17,647.54	17,542.13	14,532.19	31,108.00
TOTAL Public Safety	925,322.38	1,058,919.68	1,038,584.61	820,328.14	2,522,617.00
30 Public Services					
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310 Public Works	321,395.41	372,470.70	367,117.89	295,187.77	1,166,478.00
320 Waste Disposal	175,762.26	193,685.09	167,598.27	157,254.91	512,350.00
430 Parks	137,042.79	134,836.67	167,688.56	151,574.62	292,754.00
440 West Cumberland Rec	95.15	1,086.47	1,341.93	750.48	7,202.00
470 Historical Society Building	154.88	840.86	1,439.91	2,591.77	4,958.00
TOTAL Public Services	634,450.49	702,919.79	705,186.56	607,359.55	1,983,742.00
37 Val Halla Golf Club					
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350 Valhalla-Club	15,359.53	17,865.18	19,513.27	17,917.66	26,485.00

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**TOWN OF CUMBERLAND  
HISTORICAL ACTUALS COMPARISON REPORT**
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**FOR PERIOD 05 OF 2019**

<b>ACCOUNTS FOR:</b>	<b>PRIOR YR3</b>	<b>PRIOR YR2</b>	<b>LAST YR</b>	<b>CURRENT YR</b>	<b>CY REV</b>
<b>001 General Fund</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>
360 Valhalla-Course	291,086.78	250,430.86	248,790.98	250,655.56	489,882.00
370 Valhalla-Pro Shop	149,849.16	149,421.07	158,050.11	169,173.51	243,415.00
TOTAL Val Halla Golf Club	456,295.47	417,717.11	426,354.36	437,746.73	759,782.00
40 Recreation					
410 Recreation	383,744.98	420,849.64	450,759.65	414,449.52	993,045.00
420 Aging in Place	.00	.00	.00	5,873.71	37,453.00
TOTAL Recreation	383,744.98	420,849.64	450,759.65	420,323.23	1,030,498.00
45 Library					
450 Library	162,456.11	171,649.70	175,566.21	160,037.58	494,236.00
TOTAL Library	162,456.11	171,649.70	175,566.21	160,037.58	494,236.00
90 Other					
580 General Assistance	25,107.67	14,378.08	21,520.88	9,838.35	35,000.00
590 Health Services	11,139.55	11,639.55	11,639.55	11,341.45	13,875.00
620 Cemetery Association	32,500.00	27,925.00	26,700.00	28,450.00	26,700.00
630 Conservation	5,961.36	2,750.00	2,176.04	4,122.45	5,000.00
800 Fire Hydrants	20,734.16	26,587.65	31,570.53	25,806.17	75,624.00
810 Street Lighting	14,266.29	14,572.78	13,898.72	9,775.31	45,000.00
830 Contingent	2,958.70	7,262.74	.00	-247.20	10,000.00
840 Municipal Building	23,743.75	31,745.27	32,781.49	32,396.49	90,847.00
850 Abatements	7,314.21	29,915.44	22,336.23	2,633.89	20,000.00
TOTAL Other	143,725.69	166,776.51	162,623.44	124,116.91	322,046.00
98 Fixed Expenses					
650 Debt Service	571,794.72	565,020.80	692,833.99	528,987.24	970,000.00
750 Insurance	152,986.02	149,795.59	152,679.54	213,925.33	286,554.00

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**TOWN OF CUMBERLAND  
HISTORICAL ACTUALS COMPARISON REPORT**

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**FOR PERIOD 05 OF 2019**

<b>ACCOUNTS FOR:</b>	<b>PRIOR YR3</b>	<b>PRIOR YR2</b>	<b>LAST YR</b>	<b>CURRENT YR</b>	<b>CY REV</b>
<b>001 General Fund</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>
860 MSAD #51	6,482,104.55	6,691,864.20	7,170,044.70	6,230,090.28	18,690,270.84
890 County Tax	747,431.00	775,374.00	813,904.00	878,954.00	878,954.00
910 Capital Reserves	1,181,500.00	1,038,598.00	693,000.00	699,300.00	699,300.00
TOTAL Fixed Expenses	9,135,816.29	9,220,652.59	9,522,462.23	8,551,256.85	21,525,078.84
TOTAL General Fund	12,350,275.52	12,727,117.81	13,038,712.80	11,594,877.55	29,907,373.84
TOTAL EXPENSES	12,350,275.52	12,727,117.81	13,038,712.80	11,594,877.55	29,907,373.84
GRAND TOTAL	12,350,275.52	12,727,117.81	13,038,712.80	11,594,877.55	29,907,373.84