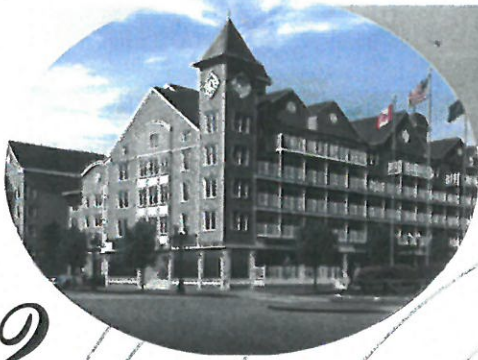


FY 04/05 ANNUAL REPORT

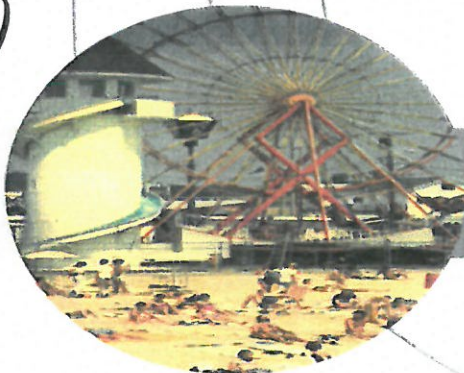


# OLD ORCHARD BEACH

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# Dedication

## Dedicated To



Captain Christopher Cash

It's the Soldier, not the reporter  
who has given us the freedom of the press.

It's the Soldier, not the poet,  
who has given us the freedom of speech.

It's the Soldier, not the politicians  
that ensures our right to Life, Liberty and the Pursuit of Happiness.

It's the Soldier who salutes the flag,  
who serves beneath the flag,  
and whose coffin is draped by the flag.

As a member of North Carolina's Army National Guard, Chris was killed in Iraq on June 24, 2004, at the age of 36. He leaves his wife, Dawn, and his two sons, Christopher, Jr. and Matthew, ages 15 and 13. Chris was on patrol leading his infantry company when his crew was ambushed. He was an all-American young man and a consummate professional, known for his great attitude and outlook on life. The men who served under him needed him and he was there for them. A 1985 graduate of Old Orchard Beach High School, he ran track and cross-country and set numerous records. Chris attended the University of Southern Maine and then joined the military where he trained at Fort Benning, Georgia, becoming a paratrooper and later took ranger training. He was assigned to the 82<sup>nd</sup> Airborne Division and spent three years on active duty stationed at Fort Bragg, North Carolina. He left active duty as a sergeant and joined the North Carolina National Guard. Returning to college on the GI Bill he received his Bachelor's degree from North Carolina Wesleyan College in exercise physiology, also receiving a Master's degree in exercise physiology from East Carolina University. Called back to active duty in September of 2003 he was assigned to serve in Iraq.

His parents, along with a host of friends, have not forgotten Chris, and Nancy and Bob Kelley have worked tirelessly to honor their son particularly in the inauguration of the first Annual Memorial 5K Christopher Cash Race held in Old Orchard in the summer of 2005. They have taken on speaking engagements, volunteered their services to all kinds of efforts for the betterment of the community, and are looked upon with the greatest respect.

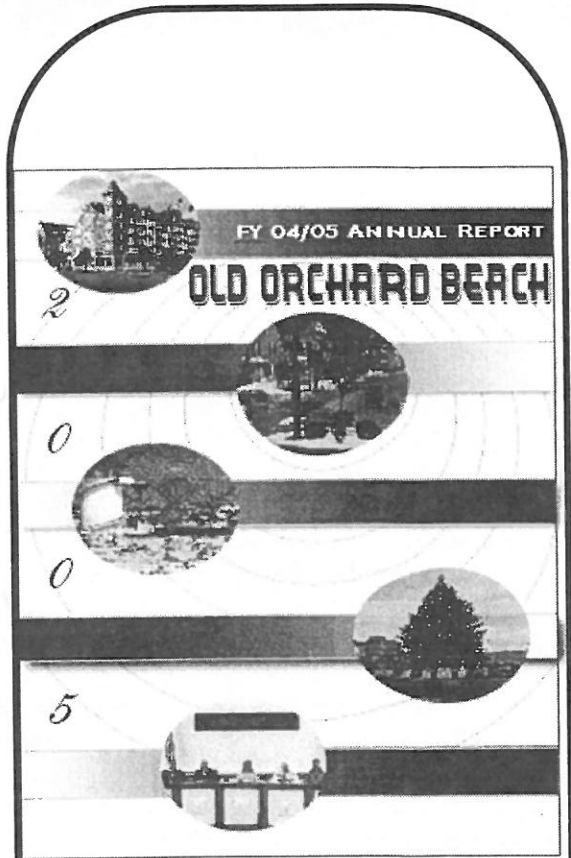
This simple gesture of dedication cannot in any way be measured against the sacrifice made by daughters, sons, and parents alike. *"They are our daughters and sons whom we love dearly, going into harms way. We are their parents, who see in their eyes what they try to hide, showing our heart-felt support and pride, as we try to keep our own worries hidden deep inside. They are our grown girls and boys who no longer play with dolls and toys, trained to meet this war's test, giving only their very best for us and all of the rest."* We dedicate this Annual Report in Chris' honor and say with all sincerity, "Thank You."

Respectfully Submitted,

V. Louise Reid  
Assistant Town Manager

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Front Cover - (Starting from the Top)

Photo 1 - Grand Victorian when completed.

Photo 2 - Half-way Rotary

Photo 3 - Lighthouse Slide as it was in 1980

Photo 4 - 2005 Christmas Tree

Photo 5 - Town Councilors for 2005

*Old Orchard Beach Town Hall  
One Portland Avenue  
Old Orchard Beach, ME 04064  
Telephone: 934-5714*

# Town Council Chair

MADAM CHAIR ROXANNE FRENETTE



It has been an incredible honor to serve this past year as Town Council Chair and as a Member of the Old Orchard Beach Town Council since 2002. Getting to this point has been an incredible journey; one that as a child growing up in Old Orchard Beach, I never imaged. To me Old Orchard Beach has always been a magical place brimming over with people who came from everywhere to enjoy the place where I and everyone I love live. Both sets of my Grandparents raised their families here and stayed until the end of their days as I believe my parents will do also.

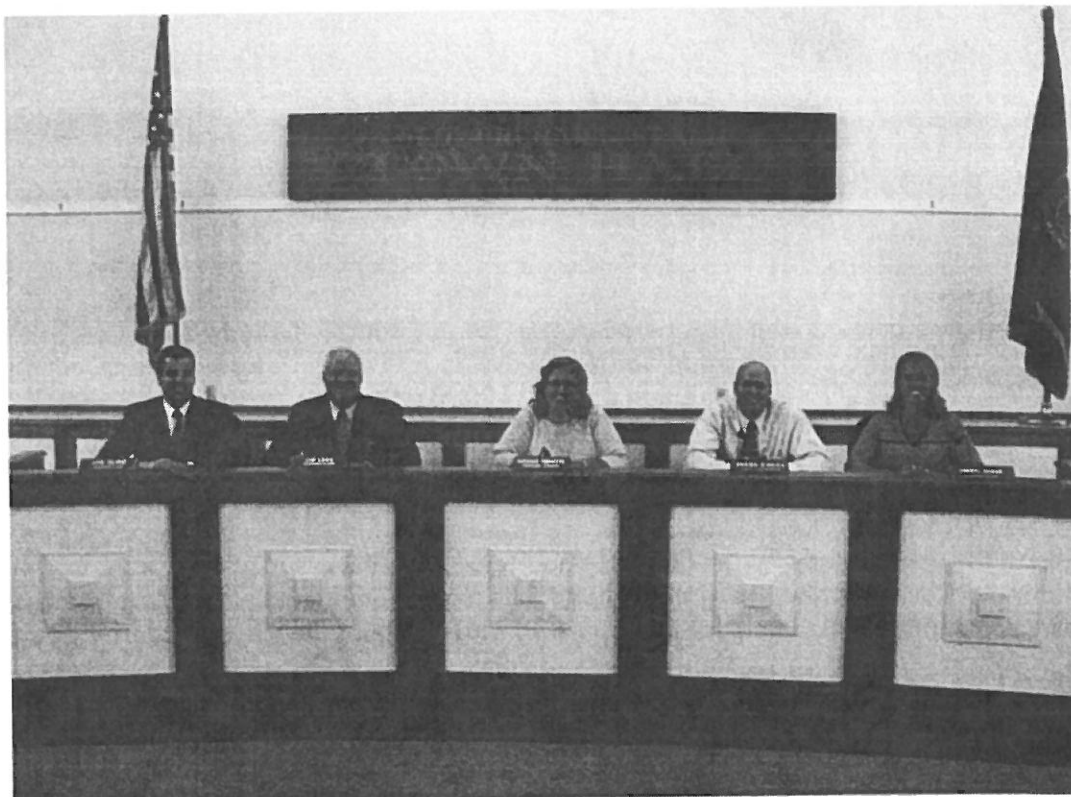
I started my term as Chair wanting to do something that would make a difference not that I like a whole lot of change. I would loved to go back 20 years, have the clock stand still, and have back all the people I love and have lost. But the reality is that life goes on. My philosophy is "things can't get better if they don't change" as well as "almost any mistake can be fixed." I believe that the Ballpark is a story that has haunted Old Orchard Beach for many years and now is the time to work together to put a better ending on this story, one for which we and our children can be proud. I believe that November vote confirms that a majority of the citizens of Old Orchard Beach feel the same way.

We have had a very productive year, none of which would have been possible without our Town Manager, James Thomas, and the incredible staff he has been able to bring to our community. Every department is an important cog in the machine and it can be said we have a "dream machine." My personal thanks to the other members of Council: Vice Chair Shawn O'Neill, Councilors Joe Kline, James Long, and Cheryl Rague as well as their families for their commitment to this community. During my term we met 54 times from November 2004 to November 2005.

My personal thanks to my family for their support and my apologies to my children and husband for the "you are on your own for supper Tuesdays." I worried about my children resenting me and/or politics for my time away from home. The other evening after missing my daughter's Cheering Banquet for an Executive Session I rushed to pick her up. On the way home, I asked he, "how was your day?" Annabelle told me that she, James McDermott, and Connor Rague had a conversation about the day they will all serve as Town Councilors together. I could not have been more proud of her and sure of myself that giving of my time for our community is the right thing to do.

Roxanne Frenette  
Madam Chair

# Town Council



**Left to right:**

Joseph Kline

James Long

Madam Chair Roxanne Frenette

Vice Chair Shawn O'Neill

Cheryl Rague

# Town Manager



Dear Citizens:

The teamwork that has been exemplified between the Town Council, the Administration, and our exceptionally dedicated staff is unmatched in any Maine municipality. I am pleased to provide to you a summary of the 2005 Accomplishments and the projected 2006 goals for Old Orchard Beach.

We saw the Grand Victorian Project in its first stages of the building progress in our community and raising from the ashes the new Dyno-Mite building. Construction of the Milliken Street Parking Lot, the upgrades to Memorial Park, the Transfer Station, the Façade Improvement Grant Project, the Sidewalk Grant for Saco Avenue, and the Traffic Study for Smithwheel Road have been the result of hard work and vision. The Master Planning Process for the use of the Ballpark has begun and the continued involvement of the citizens in this community in planning for the future of Old Orchard Beach has been a source of inspiration. We settled three Union Contracts including Police, Fire and Dispatch and hired a new Public Works Director, Waste Water Superintendent, and an Animal Control Officer.

The market update for all residential property and an independent commercial revaluation was done in a timely manner and the assessment ratio to achieve and then annually maintain an overall level of assessment between 90% and 100% was reached as of April 1, 2005 at approximately 93%. We reduced the tax rate from \$20.10 to \$13.50. Our customer service has improved in-house with better access to public information and our ability to generate customer requested reports which is fee-based. Our Codification was completed this year and went through a public hearing. We converted to a new MUNIS Software system which will allow us to print tax bills in-house in the near future. We improved the Town's Risk Management by revitalizing the Town Safety Committee and implementing work place safety programs and enhanced safety training of employees. Our Emergency Management Program was updated to meet our challenging times and our 1994 ambulance was replaced with the funds raised from the Rescue Billing program which has been entirely restructured. We continued to implement in our Police Department those recommendations made by the Maine Chiefs and Public Safety and Community Research Partners and developed a needs assessment for current and future facility requirements. A study was done to improve the traffic and pedestrian movement for East and West Grand Avenue and continued the development and expansion of additional Neighborhood Watch Groups.

Enormous projects have been started and some completed by our Public Works Department including the Homewood Boulevard Ditch Work, the Ocean Park Project – Sidewalks and Striping, and the upgrading of our equipment as well as new hours for the transfer station which have been well received. There is a new access road from the Transfer Station down to the Pit Area for control of traffic and the Punch Card System has been instituted and our recycling efforts have been upgraded. Our GIS system has been enormously upgraded and improved and now available through the web site, a number of important grants have been received or applied for such as the sidewalk enhancement, community gateway, halfway rotary and the Smithwheel project. A new Design Standard and Policies Manual has been produced and work has begun on the updating of our comprehensive plan including zoning, circulation (pedestrian and vehicular),

# Town Manager

on the updating of our comprehensive plan including zoning, circulation (pedestrian and vehicular), sanitary sewer and storm drainage. The Planning and Code Enforcement applications have been streamlined, the sign ordinance has been revised, neighborhood meetings have been held with the desire to have public awareness and there has been an increase upgrading of the downtown revitalization program. Several ordinances have been reviewed and changes instituted including land use ordinances, campground, permit and licensing fees, pet waste, boarding up and blighted buildings.

We have increased our permit fees, upgraded our web site access and concentrated on re-inspection of licensed properties (restaurants and hotels). Our Recreation Department has enlarged its adult and seniors program, moved to a new and more functional recreation center, and have continually updated our web site.

And – “we’ve only just begun.” The future is challenging and the opportunities before us energize us to plan, be involved and move forward in the coming year. To each of you who have supported us with your suggestions, encouragement and involvement, we are most grateful.

All the best,

Jim Thomas  
Town Manager

# Assistant Town Manager

I consider my position to be one of service to the citizens of this community and to support the Administration and the Town Council. In doing so and bringing it down to everyday living it means we will accept whatever task, small or great, that will help those we serve. At those times when it seems much is required of me I will remember that much has been given to me, the greatest being the support and encouragement of those who live and work within our community and in the municipal government itself. It has been most gratifying to see the growth and progress in our community, the result of many hours of dedicated service and teamwork.

My special thanks to Carole Kingsbury of our Planning Department for her untiring efforts in putting together this Annual Report and coordinating the graphics.

V. Louise Reid  
Assistant Town Manager





# Town Committees

July 1, 2004 to June 30, 2005

Town of Old Orchard Beach Town Council

Madam Chair Roxanne Frenette

Shawn O'Neill, Vice Chair

Cheryl Rague

James Long

Joseph Kline

Town of Old Orchard Beach Town Officials

Current Listing

Town Manager

Assistant Town Manager

Town Clerk

Deputy Town Clerk

Registrar

Assistant Registrar

Assessor

Assistant Assessor

Assistant to the Assessor

Finance Director/Treasurer

Deputy Treasurer

Police Chief

Deputy Police Chief

Fire Chief

Director of Community Development/Town Planner/Licensing Administrator

Code Enforcement Officer

Assistant C.E.O.

Building Inspector

Animal Control Officer

Planning Coordinator, DRC Manager

Licensing Clerk

Code Enforcement Clerk

Planning Assistant, ZBA Manager

Tax Collector

Tax Clerks

General Assistance Director

Town Counsel

Waste Water Treatment Plant Superintendent

Director of Public Works

Secretary to the Town Council

Lifeguard Captain

Health Officer

Electrical Inspector

Assistant Electrical Inspector

Recreation Director

Assistant Recreation Director

Facilities Manager

Superintendent of Schools

School Board Members

James Thomas

V. Louise Reid

Kim McLaughlin

Jeff Thompson

Beth Gilman

Geraldine Valliere

George Greene

William DiDonato

Kathy Fuente

Jill Eastman

Margaret C. Smith

Dana M. Kelley

Keith Babin

John A. Glass

Sandra Lie

Kenneth Shupe

Alan Borg

Matt LeConte

William Watson

Jan Fisk

Carole Kingsbury

Kathy Smith

Caroline Roldan

Deborah M. Mulherin

Patricia Saunders

Sheila Lauzon

Patricia Saunders

Bernstein, Shur,

Sawyer & Nelson

Chris White

Mary Ann Conroy

V. Louise Reid

Keith Willet

William Watson

Kenneth Shupe

William Southwick

Jason Webber

Nikki Darling

Russell Kinney

Eric Matthews

Laura Bolduc

Dennis Robillard

L. Renee Martin

Patricia Clark

Christina Murphy

# Town Committees

*Our sincere thanks to all those who willingly give of their time and efforts for the betterment of our community.*

<i>Planning Board:</i>	Robert Quinn Eric Begin Donald Cote, Alt.	Winthrop Winch	Ivan Most Dawn Buker Tianna Higgins, Alt.
<i>Design Review Committee:</i>	Kim Schwickrath Donald Comoletti	Lee Koenigs	Cynthia Nye, Alt. Mark Koenigs
<i>Zoning Board of Appeals:</i>	Marc Bureau, Chair William Murphy Philip Weyenberg, Associate	Tianna Higgins	Howard Evans Laurie Manchester Ray DeLeo, Associate
<i>Recreation Committee:</i>	Donna Stearns, Chair Cady Koenigs, Student Member		Keith Babin Mary Beth Robillard
<i>Conservation Commission:</i>	Peter Van Hoogenstyn, Chair Michael Shannon William Robertson Jonathan Wells, Alt.		Robert Hills Jean Fujikawa Adele Millette, Alt.
<i>Memorial Park Advisory Committee:</i>	Eileen Payette, Chair George Hartley Pat Holland, Alt.	Andrea Berlin Wendy Crouch	Mike Dickinson Robert Pettengill Steve Bergeron
<i>Economic Development Committee:</i>	Michael Daigle	Judith Greenwood	Mark McInnis
<i>Finance Committee:</i>	Arthur Brown William Farley, Alt. James Allen, Alt.	Nicholas Dambrie	Daniel Patry David Hodges
<i>Community Development Block Grant Committee:</i>	Michael Shannon James Long Pat Brown Cheryl Rague	Mark McInnis Judith Greenwood Michael Dickinson	James Allen Dennis Robillard Kim Schwickrath
<i>Recycling Committee:</i>	Suzanne Scalise, Chair William Robertson	Daniel Patry	Bruce Brodeur William Farley
<i>Board of Assessment Review:</i>	Howard Evans David Hodges	Margaret Michaels Kerri-Lynn Hodgkins	Steve Bergeron
<i>Administrative Board:</i>	Tina Englert	Daniel Blaney	

# Department Heads



**Back Row:** Chris White, Wastewater Treatment Plant Superintendent  
Sandra Lie, Director of Planning and Community Development  
Jill Eastman, Finance Director  
James Thomas, Town Manager  
Kim McLaughlin, Town Clerk  
George Greene, Assessor  
Ken Shupe, Code Enforcement Officer  
Dana Kelley, Chief of Police

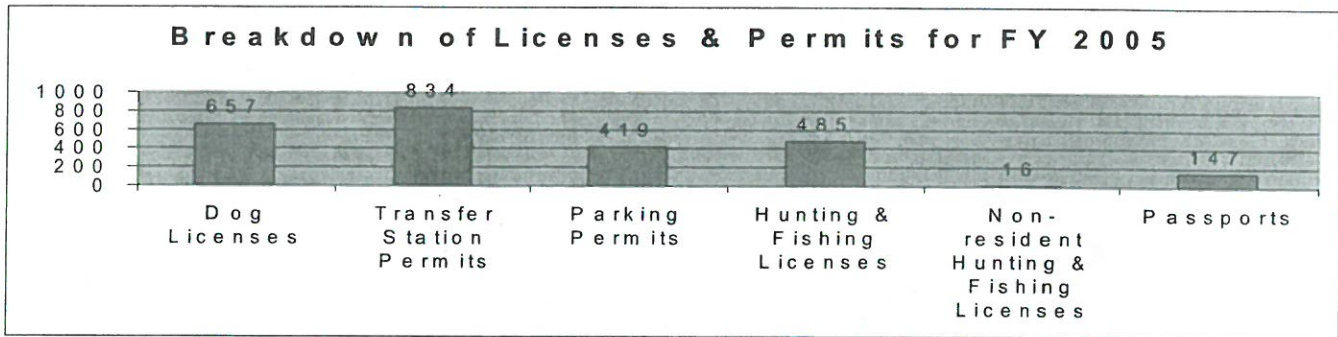
**Front Row:** Jason Webber, Recreation Director  
Mary Ann Conroy, Director of Public Works  
Beth Gilman, Registrar of Voters  
V. Louise Reid, Assistant Town Manager  
John Glass, Fire Chief and Director of Emergency Management  
Linda Fecteau, Administration Intern

# Town Clerk

To the Citizen's of Old Orchard Beach

I am truly honored to provide you with information, activities and projects currently underway at the Town Clerk's Office.

The Office of the Town Clerk is responsible for all the records of the Town, including all birth, death and marriage records, issuance of marriage licenses, all meeting minutes from the Town Council, School Board, as well as all boards appointed by the Town Council. This Office is also responsible for hunting and fishing licenses, as well as dog licenses and transfer station and parking permits. The Town Clerk's Office also issues Passports, and sells trash bags.



This year the Town Clerk's Office recorded 78 births, 98 deaths and 114 marriages. It is with great sadness that the Town lost Helen Marshall. She became Principal of the Federal School in 1950, Principal of the Jameson School in 1955, and retired from the Old Orchard Beach School System in 1977. The Town also lost Gaston Picard, one of our beloved crossing guards from 1985-2004. The following are deaths reported from July 1, 2004 through June 30, 2005:

2004 DEATHS				2004 DEATHS			
DATE	NAME	AGE	PLACE OF DEATH	DATE	NAME	AGE	PLACE OF DEATH
July 3	Charles Bryant McKeekin	67	Biddeford	Sept 9	Emelda Marie Paul	92	Old Orchard Beach
July 5	William Arthur Gillette	58	Old Orchard Beach	Sept 13	Henry R. Jolin	83	Saco
July 9	Hubert N. Reali	81	Portland	Sept 13	Harland Davis Robbins III	45	Old Orchard Beach
July 10	Rebecca Rose Damery	97	Scarborough	Sept 17	Walter Hill	85	Portland
July 18	Richard E. Oliver	56	Portland	Sept 22	Lucille Lillian Buzzell	72	Bath
July 20	Robert Cosmos Romano	74	Portland	Sept 25	Edward J. Simoneau	88	Scarborough
July 21	Michelyn Ann Kirby	62	Old Orchard Beach	Sept 25	Theodore A. Northway	84	Scarborough
July 24	Edward Richard Brinkman	63	Portland	Oct 3	Kathryn Emily Peck	89	Old Orchard Beach
July 27	Brian Walter Hodsdon	46	Old Orchard Beach	Oct 7	Robert Scott Bylund	75	Portland
July 28	Mildred A. Maksut	75	Old Orchard Beach	Oct 7	Demetrios G. Vassill	86	Biddeford
Aug 3	Barbara Elaine Holman	73	Portland	Oct 31	Pauline Hope Gillis	78	Saco
Aug 4	Maud Stanwood Smith	89	Old Orchard Beach	Nov 3	Florence Ann Scully	87	Scarborough
Aug 4	Stephen Peter Dowd	58	Old Orchard Beach	Nov 8	Dorothy D. Johnson	77	Portland
Aug 4	Carlie M. Sullivan	90	Scarborough	Nov 17	Marjorie L. Gilpatrick	71	Old Orchard Beach
Aug 13	Roland R. Fortier	71	Biddeford	Nov 19	Grace M. Day	72	Old Orchard Beach
Aug 13	Irene Pauline Guarino	83	Biddeford	Nov 25	Bertie Card	54	Biddeford
Aug 15	Margaret Mary Field	81	Scarborough	Nov 28	Stella Trakas	85	Saco
Aug 19	Marion E. McNayr	93	Old Orchard Beach	Nov 29	Marie B. Anderson	92	Biddeford
Aug 21	Conrad George Seifert	74	Scarborough	Nov 30	Ann L. Collins	83	Portland
Aug 21	Leo Paul Lefebvre	69	Biddeford	Dec 6	Lawrence Stanley Walters	77	Old Orchard Beach
Aug 25	Florence Louise Reed	86	Biddeford	Dec 10	Jacqueline R. Gagne	77	West Scarborough
Aug 26	Pauline M. St. Michel	46	Old Orchard Beach	Dec 14	Herbert S. MacDonald	89	Biddeford

# Town Clerk

<u>DATE</u>	<u>NAME</u>	<u>AGE</u>	<u>PLACE OF DEATH</u>
Dec 16	Sonia F. Ouellette	75	Old Orchard Beach
Dec 17	Talmadge E. Allen	83	Biddeford
Dec 17	Christopher Louis Young	48	Old Orchard Beach
Dec 23	Charles Edward Cummings	82	Scarborough

## 2005 DEATHS

Jan 11	Isabelle Emily Pratt	86	Portland
Jan 12	Seung O. Choi	58	Portland
Jan 13	Theresa R. Melancon	77	Lewiston
Jan 16	Kenneth V. Whitaker	85	Togus
Jan 18	Helen E. Marshall	97	Portland
Jan 20	Ransom McNally	89	Biddeford
Jan 23	Charles L. Banks	75	Biddeford
Jan 26	Leslie Earl Norton	73	Biddeford
Jan 26	June Hazel Parker	72	Kennebunk
Jan 27	Roland Millette	80	Old Orchard Beach
Jan 30	Jonathan Thomas Lemos	45	Portland
Jan 31	Mildred E. Breton	70	Old Orchard Beach
Jan 31	Gaston Picard	86	Biddeford
Feb 6	Lenore Hutchins Barrows	79	Portland
Feb 14	Ty Mathieu	55 min	Portland
Feb 14	Bradley Christopher Petritsch	25	Old Orchard Beach
Feb 17	Paul L. Noel	80	Biddeford
Feb 21	Gerard J. Gervais	81	Biddeford
Mar 2	Raoul Lebel	84	Saco
Mar 14	John Palmer Hudson	80	Biddeford
Mar 16	Katherine Pearl Brown	80	Scarborough
Mar 22	Robert Gerard Violette	70	Old Orchard Beach
Mar 24	Jeannette M. Southwick	78	Scarborough
Mar 31	Dean Clarke Richards	54	Old Orchard Beach
Apr 4	Deborah Ann Chmelowski	47	Old Orchard Beach
Apr 7	Roland D. Guay	77	Saco
Apr 9	Ivan Aranovitch	91	Portland
Apr 15	David Irving Simpson	55	Old Orchard Beach
Apr 15	Robert G. Paradis	81	Old Orchard Beach
Apr 16	Rita Lillian Presby	72	Portland
Apr 18	Therese M. Lessard	60	Old Orchard Beach
Apr 22	Almeda F. Gillis	84	Saco
Apr 23	Raymond Cantara	25	Old Orchard Beach
Apr 24	Regina Elizabeth Raymond	81	Scarborough
Apr 26	Rita Viola MacDonald	73	Biddeford
May 1	Clarence Roy Humphrey	78	Old Orchard Beach
May 4	Ruth W. Dow	90	Scarborough
May 16	Barbara Louise Towle	62	Portland
May 18	Gregory R. Nason	49	Old Orchard Beach
May 19	Carl R. Maksut	78	Scarborough
May 29	Albert J. Fish	64	Old Orchard Beach
Jun 6	John P. DeCata	46	Sanford
Jun 11	Lucille T. Marquis	72	Biddeford
Jun 13	Emelia Marie Whelan	86	Biddeford
Jun 24	Robin Greenan	62	Portland
Jun 25	John Frank Buckmelter	88	Biddeford
Jun 26	Robert S. Landsman	68	Ocean Park
Jun 27	Steven Thomas Fregeau	48	Biddeford
Jun 28	Donald MacAusland	82	Portland
Jun 29	Aurore M. LaPierre	98	Old Orchard Beach

This year we had one election. The election in November brought forth 5,467 voters. It was a very busy election and I wish to thank all of the ballot clerks for their time and professionalism. I especially wish to thank Alfred Hills, the Election Warden, who worked very hard and long during this election.

The Codification, the ongoing process to consolidate all of our ordinances into an easy to use book and internet format, has been adopted by the Town Council and a link is available through our website at <http://www.oobmaine.com>

I wish to thank Jeffrey Thompson, the Deputy Town Clerk, for everything he does for this office and the residents of our Town. He is a great asset to the Town of Old Orchard Beach. I also wish to thank Beth Gilman, the Registrar of Voters and Deputy Town Clerk, for her able assistance in the Town Clerk's Office, as well as commend her for the work she does as the Registrar of Voters.

As many of you know I am available to issue hunting, fishing and dog licenses at anytime. Please feel free to contact me at the Town Clerk's Office or at my home, 934-7181. If you are unable to make it to the town hall during business hours, I would be more than happy to accommodate you.

In closing, I would like to thank all of the residents of Old Orchard Beach for their trust and confidence. I am working hard to ensure the Town Clerk's Office continues to remain a friendly and useful source of information for the citizen's of Old Orchard Beach.

Warmest Regards,

Kim M. McLaughlin, Town Clerk

# Registrar

## Registrar of Voters Report

Due to the Help America to Vote Act (HAVA), the State of Maine has been putting together a Central Voting Registration System (VT) allowing all our voter registration cards to be scanned. After the cards are scanned they will be sent to Augusta. This will be an ongoing process involving several steps for each card. Gerry Valliere, Deputy Registrar, has been busy preparing all of our registration cards for this process which includes 6,976 active and 1,622 inactive voter cards. Scheduled to be implemented by January of 2006, the system will be to our advantage as it is for the entire State of Maine helping us locate people who have moved. We look forward to working with the new system.

Many thanks to Gerry Valliere for all the hard work and dedication she has displayed; to our Town Clerk, Kim McLaughlin and Deputy Town Clerk, Jeff Thompson, for their help and cooperation as well.

### Fiscal Year Ending June 30, 2005

New Registrations	1,022
Moved Out of Town	465
Deceased	73
Change of Name	49
Change of Address in Town	143
Change of Enrollment	
Green Party	10
Republicans	10
Democrats	42

Respectfully Submitted,

Beth Gilman  
Registrar of Voters

## Report of the Assessor

Total Value of Taxable Real Estate	\$759,349,000
Total Value of Personal Property	20,816,750
Total Value of Homestead Exemption	10,452,500
Total Value of Tax Exempt Property	40,839,700
Total Commitment to Tax Collector	\$ 15,681,331
The Tax Rate for Fiscal Year 2005	.02010

The assessments on all property have remained the same for a few years and yet market values have definitely increased in Old Orchard Beach during that time. The sales transfers indicate a widening gap between the assessments on properties and what they are selling for. Our goal has been and will continue to be to provide an equitable and accountable real estate based assessment program that is fairly administered as outlined in the State Statutes and programs governing property assessment. Therefore, during this fiscal year 2005 we are going to do a market update for all residential and commercial property assessments to better reflect fair market value. When completed we will have achieved an overall level of assessment between 90% and 100% of fair market value. These changes will be implemented in FY2006.

I want to thank Barbara Dimodica for her dedication and hard work over many years of serving the people of Old Orchard Beach and the best of luck to her in retirement.

It is with pleasure I introduce to you our new administrative assistant, Kathy Fuente. She has made the transition seamless and I want to personally thank her for all her hard work and the synergy she brings to the office.

Sincerely,

George Greene, CMA  
Assessor



Left to Right: William DiDonato, Deputy Assessor  
Kathy Fuente, Assistant to Assessor  
George Greene, Assessor

# Community Development



## Front Row:

Caroline Roldan, *Planning Assistant*  
Alan Borg, *Code Enforcement Officer*  
Kathy Smith, *Code Enforcement Clerk*  
Sandra Lie, *Town Planner*

## Back Row:

Ken Shupe, *Code Enforcement Officer*  
Matt LeConte, *Code Enforcement Officer*  
Jan Fisk, *Planning Coordinator*  
Will Watson, *Animal Control*  
Carole Kingsbury, *Business Licensing Clerk*

The Planning Department reviews all applications for new development, redevelopment and preparation of application packets for the Planning Board and the Design Review Committee. A workshop is held one week prior to Planning Board meetings in order for Board Members to familiarize themselves with proposed development and to study proposals for compliance to Old Orchard Beach Codes and Ordinances. We believe this process has helped the Planning Board work in a more professional environment, executing more informed decisions.



# Planning Department

## Projects presented to and approved by the Board this fiscal year:

Tupelo Woods	24-unit residential condominium fronting 7 Heath Street
Millbrook Estates	29-lot subdivision for single-family homes on Ross Road
Red Oak Development	3-lot subdivision for single-family homes on Portland Ave.
Belle Mer Condominiums	Amend an existing 10-unit complex on Grand Avenue
Salvation Army Chapel	Site plan amendment of building footprint
Smith's Automotive Garage	An auto and light truck repair on Whispering Pines Drive
Contract Zoning	Amendment to the zoning Ordinance
Mokarzel Townhouses	4-unit subdivision on East Grand Avenue
Private Way	Homewood Blvd & Hemlock Street
Grand Victorian	A multi-use development on East Grand Avenue
Accessory Dwelling Unit	Unit addition located on Smith Avenue
Zoning Ordinance Amendment	Revision to Accessory Dwelling Unit Ordinance
Hideaway Restaurant	Certificate for façade changes on Old Orchard St
Belanger Daycare Facility	New daycare facility on Old Orchard Road
Cogan Subdivision	A Three-lot subdivision on Portland Avenue
130 Saco Avenue	Auto repair on 130 Saco Avenue
20 Old Orchard Street	Enlargement & façade change on Old Orchard Street
Nursery & Day Care	A nursery school and daycare on Lucette Avenue
Tupelo Woods	Increased height of residential units at 7 Heath Street
16 Old Orchard Street	New retail and residential building
Zoning Amendment	Rezoned a portion of Beachfront Resort (BRD) District to Residential Beachfront (RBD) District

## Respectfully submitted by

**Sandra J. Lie**  
Town Planner

### Membership (FY 2004/2005)

Dawn Buker, Chair  
Winn Winch, Vice Chair  
Eric Begin  
Ivan Most  
Donald Cote  
Robert Quinn (Alternate)  
Tianna Higgins (Alternate)

The Planning Board meets the second Thursday of each month throughout the year. Proposed development is facilitated in a timely action through applicant and public input, thorough plan review and the conduction of business in a fair and equitable manner in accordance with the zoning and subdivision ordinances of the Town.

# Design Review Committee

The Design Review Committee shall be responsible for conserving the cultural and architectural heritage of the town, providing technical design assistance to property owners, and promoting quality architectural design and historically sensitive building renovation as a means of sustaining economic vitality and stable property values.

(Ord. of 9-18-2001, § 13.2)

## Membership (FY 2005)

Donald Comoletti, Chair

Lee Koenigs

Kim Schwickrath

Mark Koenigs

Ray Deleo

Cynthia Nye, Alternate

William Robertson (resigned, May 2, 2005)

Margaret Michaels (resigned, February 16, 2005)

The DRC meets the first Monday of each month throughout the year and is charged with the authority to issue *Certificates of Appropriateness* for all activities within the Historic Overlay Districts and the Downtown Districts. During FY 2005, the DRC reviewed and issued Certificates of Appropriateness for the following activities in the Downtown District(s):

*Grand Victorian*, multi-use condominium, retail and commercial space, E. Grand Ave.

*Giradio's Restaurant*, re-use of old grocery store at 34B Old Orchard Street

*Dy-No-Mite*, expansion of existing building at 40 Old Orchard St.

*16 Old Orchard St.*, construction of new retail and residential building

*20 Old Orchard St.*, building plans for new Dy-No-Mite, including retail & condominium use

*Tupelo Woods*, amendment to an approved design to include one additional floor in condo units at 7 Heath Street

Each of these reviews required multiple meetings to review architectural, design and landscaping plans for referral to the Planning Board for a Design Review Certificate. The Committee is currently developing a design review handbook with illustrations to help applicants apply the architectural and design guidelines found in the Ordinance.

The dedication, effort and time provided during the review process is commendable. The Committee's creative problem solving, knowledge and involvement are a significant benefit in the renewal and re-development of Old Orchard Beach's downtown district.

Respectfully –

Jan P. Fisk

Planning Coordinator

# Code Enforcement

There were a number of changes that occurred within the Code Enforcement Office during this fiscal year including the loss of Jim Nagle after seven plus years as Code Enforcement Officer. We appreciate Jim's guidance and wish him well in his new position in a nearby town. The Code Enforcement Office staff now consists of two full-time and two part-time positions as follows:

Ken Shupe - Code Enforcement Officer (full-time)  
Alan Borg - Assistant CEO & Plan Review (part-time)  
Matt LeConte - Construction Inspector (full-time)  
Will Watson - Animal Control Officer, Health Officer, & (part-time) Code Enforcement

The Code Enforcement Office is responsible for reviewing and issuing general building permits, electrical permits, internal plumbing permits, septic system permits, all of the associated inspections for each of those trades, and issuance of Certificates of Occupancy. Code Enforcement also inspects all Business License application sites for compliance with Life Safety and Fire Codes. In addition, the office is also charged with the enforcement of miscellaneous Town Ordinances and State Statutes such as: non-permitted businesses and construction projects, illegal signs, land use violations and encroachments, removal of unregistered vehicles and storage containers, rubbish clean-up and health issues, general property maintenance and blighted buildings. Code Enforcement works very closely with the Fire and Police Departments, as well as the Town's legal counsel, in the enforcement of ordinances.

The workload within the department has increased markedly over the past year due to more vigilance in ordinance enforcement and the increased volume in construction permits (see Report of the Building Department). Additional and more comprehensive inspections have been added for all permits to assure better compliance to codes in life safety and integrity of construction. A computerized permitting program has been initiated, and more comprehensive tracking and follow-up procedures have been introduced for licensing and inspections. Old Orchard Beach has adopted the current versions (2003) of the International Building Code series as well as current trade codes dictated by various State Agencies.

The Code Enforcement Officer is the staff liaison to the Zoning Board of Appeals which meets monthly as needed to consider Variances and Appeals. Twenty-two (22) Applications were filed during the past year, including: 2 Variances, 16 Miscellaneous Appeals, and 4 Administrative Interpretation Form #7.

**Zoning Board of Appeals members for 2004/05 are as follows:**

Mark Bureau, Chairman  
Ray De Leo, Assoc.  
Tianna Higgins  
Philip Weyenberg, Assoc.

William Murphy, Vice-Chairman  
Howard Evans  
Laurie Manchester  
Caroline Roldan, Staff Administrative Assistant

Respectfully submitted by,

Ken Shupe, Code Enforcement Officer

# Business Licensing

January 1<sup>st</sup> to May 1<sup>st</sup> of each year is a very busy time for the licensing department. All business licenses are renewed each year by April 30th and a renewal sticker is returned to each licensee to be attached to the hard copy of their business license. In the 2004 –2005 licensing period, the Town issued 1,115 licenses to individual business owners. The current fiscal period has a total of 1,167 licenses with more applications anticipated before the year's end. The following licenses were issued in the 2004 – 2005 season (keep in mind that some of the 1,115 business owners maintain more than one type of license per business):

684	Year Round Rental Licenses
217	Seasonal Rental Licenses
105	Victualer Licenses
55	Vending Machine Licenses
60	Novelty Store Licenses
30	Personal Service Licenses
29	Grocery Store Licenses
20	Parking Lot Licenses
18	Entertaining & Dancing
11	Beauty Shop Licenses
<u>148</u>	<u>Miscellaneous Licenses</u>
1377	Total Licenses Issued

Respectfully submitted by:

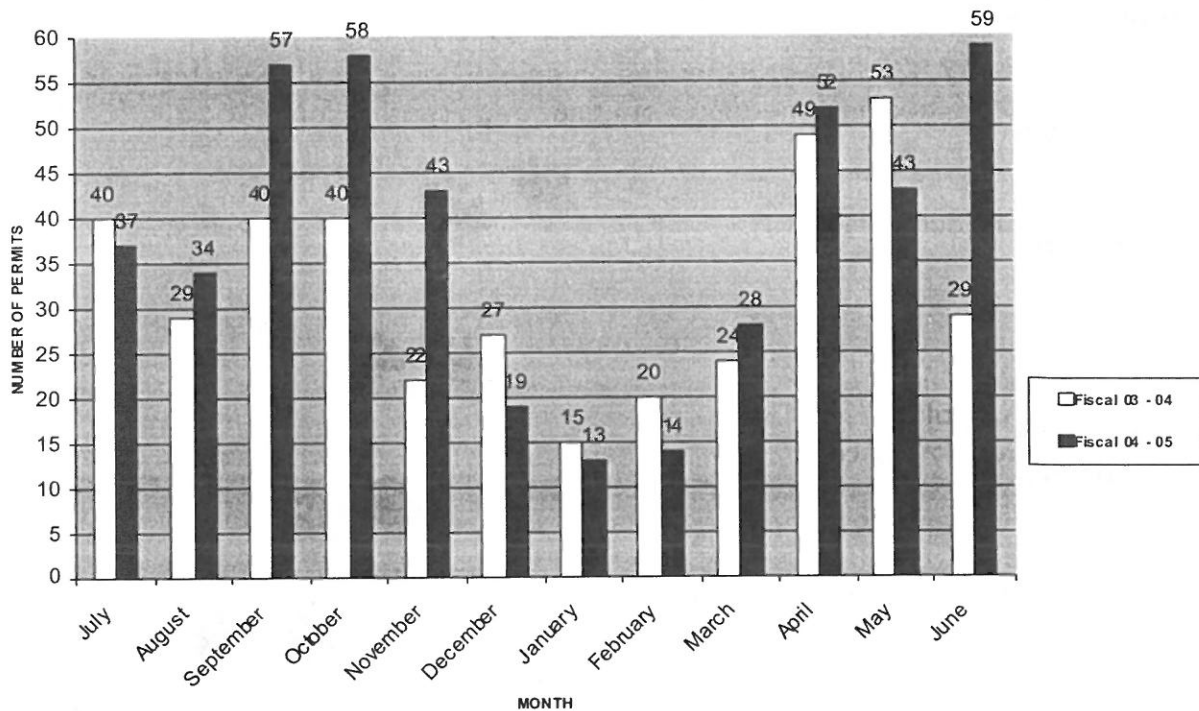
Carole Kingsbury  
Licensing Clerk

# Building Department

There was a significant increase in all the numbers for fiscal year 2005. So much so, that the following shows FY. 2005 and then FY. 2004 for easy comparison.\*

	FY. 2005	FY. 2004	Increase in Permits	
Building Permits Issued	457	359	98	or 27%
New Construction permits	117	75	42	or 56%
Value of Construction	\$28,746,680	\$25,623,070	\$3,123,610	or 12.2%
Building Permit Fees	\$ 87,635	\$ 69,482	\$ 18,153	or 26%
Sewer Impact Fees	\$ 89,436	\$ 31,500	\$ 57,936	or 184%
Plumbing Permits	\$ 17,102	\$ 13,498	\$ 3,604	or 27%
Electrical Permits	\$ 22,994	\$ 20,122	\$ 2,872	or 14%

ISSUED BUILDING PERMITS



(\*The above figures do not include the full permit for the Grand Victorian – only a foundation permit for the north tower. The 48 units and retail space will appear in FY. '06)[]

Respectfully submitted by:  
 Alan Borg and Matt LeConte, Assistant Code Enforcement Officers

# Animal Control Officer

First I would like to thank everyone who has made my first few months here so enjoyable, and has assisted me in my transition to this great community. I owe so much to the members of the Old Orchard Beach PD, Dr. Temm and his staff, the members of the P.E.T.S Committee, P.A.W.S in the Park, Town Hall Staff, Public Works Department, Old Orchard Beach Fire Department & Life Guards, and all of the citizens who have gone out of there way to make me feel welcome.

I took over for ACO Bruce Savoy about halfway through the budget cycle; therefore, this report will be a short one. During the 2004-2005 fiscal year the Old Orchard Beach Police responded to 463 calls for service regarding animals. The Animal Control Officer responded to 301 calls. The Police Department responded to more calls than the ACO because they are a twenty-four hour, seven day a week service and the ACO works forty hours per week. There were 84 calls that required no direct action by the ACO or the Police Department, these were typically a person calling to report a lost pet. A total of 60 dogs were taken to the Town's kennel located on Portland Avenue. All of these dogs were returned to their owners or placed with someone else.

A total of \$49,027.80 was expended on animal control during the last fiscal year, with \$3,100.00 worth of income generated from fines and licensing fees.

Respectfully Submitted

William A. Watson  
Animal Control Officer



# Fire Department

## ANNUAL REPORT FY2005

Old Orchard Beach Fire/Rescue/Lifeguard service continues to grow with the aid of local donations and federal grants. This fiscal year the department was able to purchase through local donations and grants from Sam's Club and Maine Municipal Association, safety equipment to better protect our employees while providing public service. These donations and grants reduce the required revenue needed to fund department operations and therefore saving our taxpayers money.

Additional accomplishments/changes which occurred this fiscal year are:

- Captain Arthur Guerin retired after more than 30 years combined service.
- Promoted fulltime Firefighter/Paramedic John Fitzpatrick to Captain.
- Maintained the OOB Callforce Assn. membership at 30 members.
- Promoted Callforce Crew Leader Don Pelletier to Callforce Lieutenant.
- Promoted Callman Jason Glaude to Callforce Crew Leader.
- Hired fulltime Firefighter/Paramedics Paul Silva and Josh Pobrislo.
- Expanded our part-time rescue staff with several new qualified personnel.
- Recognized the following associates of the year:

Career Officer of the Year	Captain John Gilboy
Call Officer of the Year	Lt. Michael Glaude
Career Firefighter of the Year	FF/P John Fitzpatrick
Call Firefighter of the Year	FF George Antoine
Part-time EMS Person of the Year	EMT Joshua Young

- Enhanced our fire prevention program by expanding outreach efforts to elderly community and participated in the York County Juvenile Fire Setter Education program.
- Continued our Fire-Police program to assist with security and traffic direction at major incidents.
- Wrote specifications and designed a new ambulance to be purchased in FY 06.
- Continued to participate in the Maine Healthy Beaches program.

We continue to pursue fire prevention through inspections and educational activities and have reduced the number of accidental fires annually in Town. Our in-house training program has been expanded to include more firefighter safety programs for personnel.

Our lifeguard staff, under the direction Captain Keith Willett, continued to provide safe beach activities with additional towers, manpower, and have updated their equipment to include additional rescue boards. Many members of the staff participated in the New England Lifeguard Competition in Ogunquit, Maine, placing second overall and receiving several individual awards for their efforts. Veteran lifeguards Wesley Rhames and Nate Tripp were promoted to the ranks of Assistant Captain.

Our website is at [www.oldorchardbeachfd.org](http://www.oldorchardbeachfd.org) and we invite you to visit it often.

Respectfully submitted, John A. Glass, Fire Chief

# Fire Department

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	TOTAL
Fire, other	0	0	1	0	1	1	1	1	0	1	1	0	7
Building fire	4	0	2	0	0	2	0	2	0	0	2	0	12
Cooking fire confined to container	2	2	3	1	1	2	2	3	1	1	2	0	20
Chimney or flue fire confined to chimney or flue	0	0	0	0	0	2	0	0	0	0	0	0	2
Fuel burner malfunction - confined to burner	0	0	0	1	0	0	0	1	0	0	0	0	2
Trash or rubbish fire contained to receptacle	1	0	0	0	0	0	0	0	0	0	1	2	
Fire in mobile property used as a fixed structure	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire in mobile property used as a fixed residence	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire in mobile home, camper, recreational vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
Passenger vehicle fire	0	0	0	1	0	0	0	1	0	0	0	0	2
Forest, woods, wildland fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Brush or brush grass mixture	2	1	0	0	0	0	0	0	0	0	0	0	3
Grass fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Dumpster or other outside trash receptacle fire	1	0	0	0	2	0	0	0	2	0	0	0	5
Explosion, no fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Excessive heat, scorch burns	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical assist - assist EMS crew (SQ1)	0	15	5	3	7	6	7	5	3	7	6	4	68
EMS call excluding vehicle accident with injury	172	154	89	78	75	74	89	78	75	75	128	1162	
Vehicle accident with injuries	9	7	2	2	1	1	8	2	2	1	1	2	38
Vehicle accident with no injuries	2	3	1	2	2	4	3	1	2	2	4	0	26
Motor vehicle/pedestrian accident	1	1	3	1	0	1	0	0	1	0	1	0	2
Lock-in	0	0	0	1	0	0	0	1	0	0	0	0	2
Search for person on land	0	0	0	0	0	0	0	0	0	0	0	0	0
Search for person in water	0	0	0	0	0	0	0	0	0	0	0	0	0
Extrication of victim from vehicle	1	0	0	0	0	0	0	0	0	0	0	0	1
Removal of victim (s) from stalled elevator	0	0	0	0	0	1	0	0	0	1	0	0	2
Confined space rescue	0	0	0	0	0	0	0	0	0	0	0	0	0
High angle rescue	0	0	0	0	0	0	0	0	0	0	0	0	0
Extricate victim from machinery	0	0	0	0	0	0	0	0	0	0	0	0	0
Ice rescue	0	0	0	0	0	0	0	0	0	0	0	0	0
Surf rescue	0	0	0	0	0	0	0	0	0	0	0	0	0
Watercraft rescue	1	0	0	0	0	0	0	0	0	0	0	1	2
Electrocution or possible electrocution	0	0	0	0	0	0	0	0	0	0	0	0	0
Trapped by power lines	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue or EMS standby	0	0	0	0	0	0	0	0	0	0	0	0	0
Hazardous condition	0	2	0	0	0	0	1	0	0	0	0	0	3
Gasoline or other flammable liquid spill	4	4	3	2	1	1	2	3	2	1	1	0	24
Gas leak (NPG or LPG)	0	0	0	0	1	1	0	0	1	1	0	0	4
Chemical Hazard spill or leak	0	0	0	0	0	0	0	0	0	0	0	0	0
Carbon Monoxide incident	0	0	1	0	1	1	2	0	1	1	1	0	9
Electrical wiring, equipment problem	2	0	1	1	1	1	1	1	1	1	2	12	
Heat from short circuit, wiring, def. Wiring	0	0	0	0	0	0	0	0	0	0	0	0	0
Overheated motor	0	0	0	0	0	0	0	0	0	0	0	0	0
Light ballast	0	0	0	0	0	0	0	0	0	0	0	0	0
Power line down	1	0	0	1	5	4	1	0	1	5	4	3	25
Arching shorted equipment	4	0	0	0	1	0	0	0	0	1	0	2	8
Vehicle accident General cleanup	1	1	0	0	0	0	0	0	0	0	0	0	2
Service Call	10	9	3	2	2	3	0	3	2	2	3	0	39
Lock out	1	0	1	2	1	0	1	1	2	1	0	3	13
Ring or jewelry removal	0	0	0	0	0	0	0	0	0	0	0	0	0
Water evacuation	0	0	0	0	0	0	5	0	0	0	0	0	5
Water or steam leak	1	0	0	2	0	5	2	0	2	0	5	6	23
Smoke or odor removal	0	0	0	0	0	0	0	0	0	0	1	1	0
Animal rescue	0	0	0	0	0	0	0	0	0	0	0	0	0
Assist police or other governmental agency	1	1	1	2	0	0	1	2	0	0	3	11	
Public service	19	8	14	20	8	10	8	14	20	8	10	7	146
Assist Invalid	1	3	4	1	3	1	0	4	1	3	1	0	22
Unauthorized burning	2	5	0	0	1	0	0	0	1	0	1	10	
Cover, move up assignment	3	0	1	0	3	0	0	1	0	3	0	0	11
Good intent call	7	3	1	0	1	1	3	1	0	1	1	0	19
Dispatched and cancelled enroute	0	1	0	0	0	0	0	0	0	0	0	0	1
Authorized control burning	0	0	1	1	1	0	1	1	1	1	0	1	8
Smoke scare	2	2	1	2	0	0	1	1	2	0	0	0	11
Steam, vapor, fog or dust thought to be smoke	0	0	0	0	0	0	0	0	0	0	0	0	0
Barbecue	0	0	0	0	0	0	0	0	0	0	0	0	0
EMS call, party transported by non-fire	1	1	1	0	0	0	1	0	0	0	0	4	
False Alarm, False Call	1	0	3	0	0	0	1	3	0	0	0	0	8
Telephone malicious false alarm	0	0	1	0	0	0	1	0	0	0	0	2	
Local alarm system, malicious false alarm	1	0	0	0	0	0	0	0	0	0	0	1	2
Bomb scare - no bomb	0	0	0	0	0	0	0	0	0	0	0	0	0
Sprinkler activation, due to malfunction	0	0	0	1	0	3	0	1	0	3	0	8	
Extinguishing system activation due to malfunction	0	1	0	0	0	0	0	0	0	0	1	2	
Smoke detector activation due to malfunction	6	3	5	1	0	1	2	5	1	0	3	28	
Alarm system sounded due to malfunction	22	11	2	2	8	10	2	2	2	8	10	13	92
CO detector activation due to malfunction	0	1	1	1	0	1	1	1	1	0	1	1	9
Lightning strike no fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Citizen complaint	2	0	2	1	0	0	1	2	1	0	0	0	9
<b>Total</b>	<b>294</b>	<b>246</b>	<b>154</b>	<b>133</b>	<b>132</b>	<b>138</b>	<b>137</b>	<b>154</b>	<b>133</b>	<b>132</b>	<b>138</b>	<b>188</b>	<b>1979</b>



# Police Department

The Old Orchard Beach Police Department is working to make the Town of Old Orchard Beach a safe place to live and work by forming partnerships with its citizens and businesses. Through our community Crime Watch groups and every day contacts, we are working diligently to meet this goal.

To us, providing Police Services is a lot more than just writing crime reports after a crime has been committed. We believe that working with our residents to prevent crimes before they occur rather than after the fact is essential to providing a safe environment for our citizens and guests.

We would like to invite you to become our partners in making your neighborhood a better place to live.

Becoming a partner might include:

- + Participating in a Neighborhood Crime Watch group
- + Volunteering in a school or youth organization
- + Staying informed and getting involved in community issues that matter to you
- + Being an observant and respectful neighbor

Old Orchard Beach has made tremendous strides over the last few years. Our crime rate continues to decline our Crime Watch groups are very active and make a tremendous difference in the neighborhoods they patrol. The Town is fortunate to have a dedicated and loyal staff of Police Officers who diligently enforce our State laws and municipal ordinances. The Town's business licensing ordinance has been a significant factor in helping us hold absentee landlords accountable for the behavior and actions of their tenants. All of these things contribute to making this community a safer place to live.

We ask you as citizens to help us make an already great community even better by staying informed, getting involved and acting as our eyes and ears. We cannot do this without you. Please join us!

## SCHOOL PROGRAMS

This is our second year without a fulltime School Resource Officer however, through the efforts of former Resource Officer Sgt. Vincent Mattia, Deputy Chief Babin and other officers we have been able to continue to provide many of the classes and instruction that were part of the curriculum when we were providing a fulltime Resource Officer. As a result we still provide the schools with the following:

- |                    |                        |                      |
|--------------------|------------------------|----------------------|
| + Gun safety       | + Out and about safety | + Life skills        |
| + Halloween safety | + Dangerous dogs       | + RAD kids           |
| + 911 Safety       | + Bicycle safety       | + Project graduation |
| + Harassment       | + Project alert        | + Student Awareness  |
| + Seatbelt safety  |                        |                      |

We would like to congratulate Rick Mathews on his recent appointment as Superintendent of Schools and look forward to working with him and the new High School Principal, Rick DiSusco. We have been fortunate to enjoy an excellent working relationship with our school district and fully expect that under Mr. Mathew's leadership that it will continue. I sincerely appreciate all of the effort put forth by our officers to continue providing these programs.

# Police Department

## GRANTS

This year the department applied for and received a grant from the Justice Assistance Agency in the amount of \$15,625.00, to be used to develop a **Special Enforcement Team**. The team, made up from officers of this department and in conjunction with our Detective Division and other State and Federal Agencies will be targeting illicit drug use, underage drinking and domestic violence issues throughout the community. Other grant money received by the department includes:

+ Smoking cessation	\$ 647.49
+ Seatbelt Enforcement	\$ 2,000.00
+ OUI Enforcement	\$ 1,750.00
+ Bullet Proof Vests	\$ 1,800.00

## PERSONNEL

There has been only one personnel change this year and that was the departure of Patrolman James Bradbury. James was replaced by Officer Chris St. Pierre who has been a Reserve Officer for a couple of years. Chris will be attending the Maine Criminal Justice Academy in January. Officer Scott Jarrett, hired last fall, completed his Academy training in May and is now on Patrol. Officer Jeff Regan who was also hired last fall is currently attending the Maine Criminal Justice Academy and will graduate in December. The following is a list of all current personnel:

Chief of Police	Dana M. Kelley	Patrolman	Damon Ramsay
Deputy Chief	Alfred "Red" Doan	Patrolman	Scott Jarrett
Lieutenant	Keith F. Babin	Patrolman	Jeffrey Regan
Sergeant	Vincent Mattia	Patrolman	Christopher St. Pierre
Sergeant	Timothy Deluca	Court Officer	Patricia Coreau
Sergeant	Elise Chard	Admin. Secretary/Dispatcher	Suzanne Coreau
Sergeant	Robert Simmons	Dispatch Supervisor	Andrea Perrone
Corporal	John Nicholas	Dispatcher	Sasha Beaulieu
Corporal	Kevin Riordan	Dispatcher	Jennifer Kearns
Corporal	Gerard Hamilton	Dispatcher	Jeremy Harris
Detective	David Hemingway	Dispatcher	Brian Nappi
Detective	Anthony Foshay	Dispatch	Joseph Thornton
Patrolman	Timothy Curran	Dispatcher	Audra Presby
Patrolman	Jami Foshay		

# Police Department

## CLOSING

Last spring, The Old Campground Neighborhood Watch group nominated our department for a Community Policing Award. The award, called the Trajanowics Award is given each year by the New England Community-Police Partnership from St. Anselm College in Manchester, New Hampshire and recognizes departments for their efforts in Community Policing. In July our department was evaluated by Chief Donald Smith from New Hampshire who informed us that the selection committee had narrowed their choice for a winner down to two departments, Bath, and Old Orchard Beach, Maine, and that we could expect to know the final outcome sometime in October. As of this writing we have not yet heard what that is but regardless of whether we win the award or not, I am honored that we were chosen as a finalist and proud of our officers for performing at a level that put us in a position to be nominated. Along with all of our Officers, I must thank the members of the Old Campground Neighborhood Watch group who nominated us for this award, especially Karen Wade and Robin Dayton who submitted the synopsis of our accomplishments to the award committee and then organized the itinerary for Chief Smith's visit. Their enthusiasm and support of this department is overwhelming and is appreciated by all of us.

In closing, I want to thank all of the department personnel for their dedication and commitment to this community. Being a Police Officer or Dispatcher in Old Orchard Beach poses many challenges that are unique to this community. Our personnel consistently rise to meet those challenges and are able to get us through season after season with minimal problems. I am extremely proud of the job that our personnel do and am truly blessed to have such a capable and loyal staff of employees that are committed to making Old Orchard Beach a safe place to live and raise a family.

Respectfully submitted

Chief Dana M. Kelley

# Public Works



Back row, left to right:

Dennis Poisson, Roger Stevens,  
Mike McCallum, Tim Crowley,  
Rick Reny, Mike Perrone,  
Jim Fish

Front row, left to right:

Marc Picard, Robin Huguenin,  
Mary Ann Conroy, Tom Dupuis,  
Jamie Boynton

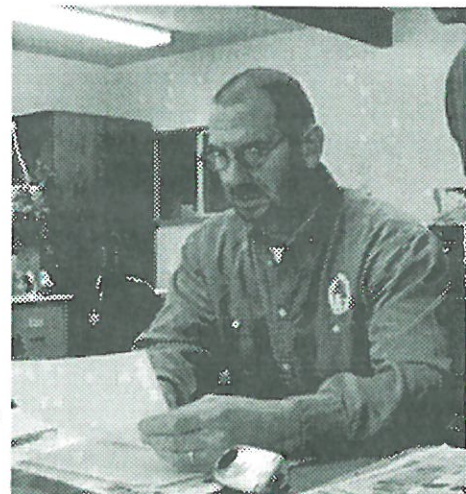
- The Town of OOB took back management of the Transfer Station located on Dirigo Drive and started to update the facility and its operations..
- Public Works crews built a new parking lot at the Police Station and behind Town Hall.
- Public Works crews completed many small projects throughout the town in addition to rebuilding 2000 linear feet of sidewalk on First, Milliken, and Old Orchard Streets.

**Mike Perrone**

**Public Works Foreman**

**8/7/04 – 8/3/05**

During the past year, 2005, Mike Perrone has served as the Public Works Foreman, taking direct responsibility for the operation of the Public Works Department. His positive attitude has impressed staff and citizens alike and he has directed the department with expertise and served the people of this community graciously and enthusiastically. We thank Mike for his dedication to the Public Works Department and to the citizens of this community.



# Waste Water

My position as Superintendent began on February 28, 2005. There was a significant amount of money allocated for capital improvements which has since been used to replace or rebuild some of the operational equipment. This equipment was inoperative or was operating in an inefficient manner due to age and, in some cases, lack of preventative maintenance. As part of an aggressive schedule from March to July we were able to get the majority of this equipment working. Left over capital and designated money has been ear-marked for the remaining projects that will be completed in the FY06 budget year.

Wages came in at 14% under budget due to an employee leaving his position. A replacement has since been hired to fill the vacancy giving the Wastewater division six full time, one seasonal and one salaried employee.

Operational costs such as electricity, fuel and chemicals rose ran 10% over budget. This can be attributed to generators, unit heaters, pumps and motors that were not exercised or simply not operating at all until last summer. Most of this equipment is now operating and exercised on a regular basis. The budget overrun can also be attributed to the increasing cost of chemicals needed for plant operations and fuel for vehicles, emergency generators and heating oil.

Facility and pump station operational conditions have dramatically improved from one year ago. Mechanically, most operations equipment is in good working order and is being maintained or replaced as needed. In April, Wright-Pierce was hired to study the Town's long term needs for pump stations and sewer lines. This study has continued into the FY06 budget year. In the meantime, plant staff and outside contractors will continue to maintain both the facility and remote pump stations.

Housekeeping continues to be a challenge due to the lack of storage and shop area. Some of the buildings need to be cleaned out and evaluated for more efficient uses. There are some parts of the old process that have been discontinued and are budgeted to be demolished. Although I have set aside money for a new garage/workshop, it would be in the Town's best interest to have the site evaluated for possible expansion before any permanent structures are built. Until then, we are optimizing storage and work space as needed. The facility grounds are being trimmed and mowed along with disposing of debris left from previous upgrades.

Standard Operating Procedures and safety policies are in the process of being modified or rewritten. The completion of these policies will satisfy State and Department of Environmental Protection requirements.

Communications and cooperation between staff is beginning to improve and moral is high among employees. Job titles and pay scales are being evaluated and changes will be made when we start negotiating the union contract in December.

I believe that the progress made in the FY05 budget year represents a start to a complete turnaround in the Wastewater division. We now have management in place that sets goals and expects them to be carried out. I have enjoyed being part of the administration the past six months and will continue to work towards the goals set forth by the Town Council and the Administration.

Respectfully submitted,

Christopher White, Wastewater Superintendent



# Recreation Department

The Old Orchard Recreation Department continues to serve the recreation needs of a growing population. Through diverse programming, special events, and the development of recreation facilities, the Parks and Recreation Department offers Old Orchard Beach residents of all ages a wide range of choices for their leisure time.

The department beginning with the Fall sports of 2006 will be issuing a year long Recreation Guide; Residents can register by phone, posted mail or our new location in the Loranger School for all Recreation programs.

## *Youth Sports Leagues:*

The Recreation department organizes many youth sports leagues which include; Football, Soccer, Basketball, Cheering, Baton, Karate, Field Hockey and Tennis. In 2004 over 400 children participated in our youth sports leagues. We would be unable to offer these leagues without the invaluable help of the more than 100 volunteer coaches. If you are interested in volunteering please call the recreation office.

## *Summer Camp:*

In the summer months the department runs a full-time day camp program for youth where Campers take part in an enriching schedule which includes sports, fine arts, music and drama, field trips, swimming, and much more. The Recreation Department offers two different day camp programs: Summer Day Camp for grades K – 4 held at Jameson School, Gull Challenge for grades 5 – 7 held at Loranger School, and served over 140 Old Orchard Beach families this summer.

## *After School School Program: (Gull Care)*

The Old Orchard Beach Recreation Department is in the process of writing a proposal for the after school program. We hope to offer a wide range of after-school activities throughout the year, for students at Old Orchard Beach's Jameson and Loranger schools.

## *Active Adult Program:*

2004 marks the real effort to offer a multitude of Senior and Active Adult programs. We are looking for ideas for classes, day trips or special events you would like the recreation department to offer. One of our popular trips is to Cabbage Island.

## *Recreation Facilities:*

Our facilities include the new Recreation Office and exercise area, OOB Skate Park, Atlantic Courts, and Memorial Park. Each year Old Orchard Beach taxpayers must cover the cost of repairing or replacing facilities and vegetation that has been willfully destroyed. Since Parks are unsupervised, it is difficult for staff to catch vandals who cause this damage. You can assist by reporting any acts of vandalism to the police dispatcher at 934-4911).

The Parks and Recreation Department welcomes suggestions and inquiries. If you are interested in taking or offering a class, please feel free to contact Jason Webber at 934-0860 or email at [jwebber@oobmaine.com](mailto:jwebber@oobmaine.com).

Respectfully Submitted  
Jason Webber Recreation Director



# Edith Belle Libby Memorial Library

## Annual Report for 2004 - 2005

### Financial statistics

Beginning Balance	\$ - 1,226.66
Town appropriation	175,000.00
Fines, copies, floppy disks & ill fees	2,280.04
Payments for lost/dmgd. materials	221.36
Non-res./replacement cards	1,640.00
Donation	1,148.08
Misc. (booksale, raffle, int., etc.)	2,151.27
<b>Total Income</b>	<b>\$ 181,214.09</b>

### Disbursements

Wages & workers comp. ins.	102,378.12
Books, mag. & newspapers	17,498.94
Multimedia (video & audio material)	444.98
Supplies	3,748.35
Repairs, maintenance & equipment	1,797.12
Programs & administration	3,466.65
Security	301.41
Utilities	6,563.61
Tech. (comp.-upgrades, software & maint.)	11,621.14
Payroll taxes & ins.	8,382.14
Medical insurance	16,345.56
Dedicated to building fund	6,000.00
<b>Total Expenses</b>	<b>\$178,548.02</b>

## Old Orchard Beach Free Public Library 2004/2005

### Collection Statistics

Library holdings 6/2003	25,616
withdrawn – all material	
lost, out-dated or damaged	524
Books (audio & print) added by gift OR purchase	
adult – 831   juvenile - 918   total books	1,749
multimedia (music, movies etc.)	130
Library holdings 6/2004	26,971

# Edith Belle Libby Memorial Library

## Circulation Statistics

Non-fiction, books & tapes:	Adult –	6,328
	Juvenile –	4,219
Total non-fiction		10,547
Fiction, books & tapes:	Adult –	12,841
	Juvenile –	7,734
Total Fiction		20,575
Ill, state lte & periodicals		2,714
Total Circ.		33,836
Program attendance adult & juvenile		971
Average daily attendance		66
Total for year		20,559
Average circ. per visit		2
Active resident card holders		2,909
Non-resident		231
Total active card holders		3,140
Art museum pass issued for 24 people		
Ending balance		\$ +2,666.07

Library usage and circulation have remained steady this year, except in the area of technology, which continues to grow. During this fiscal year the entire library network has been revamped to make it faster and more efficient. All computers have been replaced with newer models and an additional unit was added for public use, bringing that total up to 5 (one of which is reserved for children). We are now at full capacity for work stations and could not add more if they were given to us. Your public library is open to the public six days a week, including 2 evenings (Mon. & Weds.) until 8 p.m. and Saturdays until 3:30, for a total of 40 hours and occasionally, additional hours for special programming. Library staff and trustees would like to once again express our deepest gratitude to the volunteers who continue to contribute so much to this organization. We could not get along without you.

Please visit us on the web at [www.oobllibrary.org](http://www.oobllibrary.org) for current information, library news and links to other useful sites.

Respectfully submitted,

Eileen McNally, Director  
Libby Memorial Library



## Summer 2005

The Harmon Museum again opened its doors for the season on July 1st through Labor Day weekend. Our hours are from 12 noon to 5pm, Tuesday through Saturday and during the off season, by appointment only.

The museum had over 400 visitors, plus many Old Orchard Beach school children and a grand tour by the Town Hall employees.

We received 60 new acquisitions from 10 individuals, to add to our collection. One interesting photo was of Theodore Roosevelt sitting on the veranda of the Hazel Den house, AKA "Spruce Lodge", and a family Bible, from the Clement family, circa. 1890, and many interesting photographs.

This year we spruced up the front of the building with a fresh coat of paint and the electrical system will be updated.

Our new computer is loaded and online and resident genealogist, Joyce Rorabaugh, has entered all our files, membership, acquisitions, photos, and card files onto disc format.

Many "Thanks" go out to all our volunteers, Priscilla Gallant, Evelyn Cooper, Hazel Hirst, Lois Brown, Gloria Klein, and Dick Haskell, for the many hours they donated, to the Museum. Also, "Thanks" to Gail Domin and Judy Hurst, for their beautiful work with the flowers outside our building. Also we wish to thank our curator, Jim Molloy, for the outstanding job he did, with the visitors and volunteers. Thanks, "Jim"

Also a special thanks to the Town Manager Jim Thomas and the Assistant Town Manager, Louise Reid and the Town Council for all their support and to all who helped, in their special ways.

Respectfully submitted,

Dan Blaney

President; Daniel E. Blaney  
V. President; Charles Davis  
Sec. Lee Koenig  
Treas: Priscilla Gallant  
Curator; Jim Molloy

Trustees;  
Dan Blaney  
Charles Davis  
Dick Haskell

# School Department

The 2004 - 05 school year saw the continuation of a high functioning, personally attentive education system in Old Orchard Beach. The school district took significant steps in further developing its Comprehensive Local Assessment System through our staff development activities. This work has been headed by Pat Hayden our Curriculum Coordinator and is vital in meeting the numerous challenges of the Maine Learning Results and the Federal No Child Left Behind initiatives. Our staff in grades 12 - K have been taking ownership and control of programming necessary to be successful in these undertakings. We are maintaining our physical plant and making changes that have improved our ability to deliver services to our students. Significant progress has been made in emphasizing our personalized educational experience for all students. In acting on this our Special Education Department, under the direction of Donna Ford, has done the research and purchased soft ware that will help our staff to improve data management and achieve regulatory compliance for students who receive special education services. One of the strength's of our school system has always been to develop personalized relationships with our students. That's one of the beauties of a small school environment. Efforts to further develop this is exemplified by our Advisor/Advisee programs at both the Loranger Middle School and High School. This aides in empowering students to be more involved and have more of a say in their educational experience. In October we had a Visiting Team from the New England Association of School's and Colleges spend four days with our High School to provide an in depth assessment of the work we are doing with our students. As we completed our self study and received feedback from the visiting team we have identified our school's overall strength's and weaknesses.

In doing so, the entire school district is reminded that we highly value the personalized service that we provide for all of our students and their families. This is at the top of our list of what is important in our educational system. By continuing to hold students to the high academic standards and further emphasizing our personalized approach, we hope to make the overall educational experience a better one for all students in the Old Orchard Beach School System. Our hope will be for every student to reach their fullest potential. Our school systems strength has always been to connect with our students and I don't see that ever changing.

In March we developed District Goals to further build and strengthen professional relationships with our students in hopes of strengthening school and community pride. Those goals are to improve instructional practices throughout the district and to develop strong community partners. These goals do not reflect a perceived weakness, rather they speak to our continued commitment to the ideals that we believe make our school district outstanding. These goals will be broken down in this coming year to be manageable building and individual teacher goals. At the end of the school year we were thrilled to learn that our plan to start an All Day Kindergarten program in our district would be realized. Our strong belief is that this will provide a solid base for our students for years to come. Ultimately this becomes a tangible action step to help our students reach their fullest potential academically.

We hope that you are comforted in knowing of our present plan and our vision of the future. This is epitomized by our High School's Mission Statement, To Strive, To Seek, To Find and not to Yield. The Class of 1988's class gift was to place that saying in our high school lobby. Twenty seven years later it still inspires us to challenge ourselves in all educational opportunities and serves as a bridge from our proud history to our promising future. Seagull Pride is soaring in the Old Orchard Beach School District !

Sincerely, Eric A. Matthews

## Jameson School Year-End Report 2004/05

The 2004/05 school year was an exciting and educationally fulfilling one at the Jameson School. There were many learning activities, lessons and programs for our students to enjoy and grow from during their time here. There were far too many different activities and events to review in one report, but the ones highlighted below are just a few of the things that happened at the Jameson School.

**New Staff** – There were two new teachers at the Jameson School this year. Rebecca Ketchum was the new dance and movement instructor for grade one. She also worked at the high school. Students learned dance and movement instruction, while learning to enjoy music and working with others. Cheryl St. Denny was the new French instructor at the Jameson School this year. This was the first time we have offered foreign language instruction to our students, and it was taught to second and third grade students only this year. It was a very popular and successful program at Jameson.

**After School Programs** – The Jameson Parent Teacher Organization (PTO) funded many different after school activities for Jameson students during the 2004/05 school year. These activities were offered each trimester, and the response to join them was overwhelming. Students had a choice of offerings each session, and over 250 slots were filled during the year, and all of them were totally funded by our Jameson School PTO. These activity programs helped us in our effort to educate our students, and to make Jameson a school that children can enjoy each day after school as we extend their school day learning. A big thank you goes to the Jameson PTO for their support of our school and students.

**No Child Left Behind Act** – The Bush administration's enactment of the *No Child Left Behind (NCLB) Act* has given all schools across the country a goal of insuring that all students get a similar, comprehensive education, no matter where they live. A big part of the NCLB Act is to insure each grade aligns their curriculum to a set of learning targets, and they assess or test each student periodically to see how they do meeting the standards, or targets. It also gives our teachers an instructional standard or target to teach to, regardless of what region in the county their school is found. The 2004/05 school year was filled with many teacher meetings for designing instruction, aligning curriculum, developing assessments, and of course, correcting assessments that our students took during the school year. Each child has an assessment folder that is used to collect samples of their work. This year each student at the Jameson School did a Fall and Spring NCLB writing assessment, took approximately ten NCLB math and ten NCLB reading assessments, in addition to each child's regular routine of math, reading, spelling, science and social studies quizzes and tests during the year. Finally, this year was the first year that our 3<sup>rd</sup> graders took the NCLB Annual Assessment in Reading and Math. This is a similar testing session to the Maine Educational Assessment that has been given at grades 4, 8 and 11 in Maine for the last twenty years. This NCLB Annual Assessment will compare our 3<sup>rd</sup> graders to all other third graders across the United States in the areas of Reading and Math. In Maine, and especially Old Orchard Beach, we are very prepared and ready for these assessment requirements. We are well on our way to completing the work for the NCLB Act, and we look forward to working with our young students on it.

# Jameson School

**Safety Programs** – The Jameson School was involved in many safety drills this year as part of our overall plan to keep our students, staff and school safe. In this day and age, we are working collaboratively with the Old Orchard Beach Police and Fire Departments even more than ever. During the year we practiced ten fire evacuation drills; we had two lock-down safety drills; each student also did a bus evacuation drill; plus the United States Postal System came and did a safety talk with our students about being around postal vehicles; we had a bike safety course offered and finally; we gave all our students a presentation on fire safety. As you can see, our school has taken on an active role of educating our students in areas outside the regular reading, writing and arithmetic areas. These are important parts of their lives and we are doing our part to educate them.

**University of New England Dental Program** – We were able to work jointly with the University of New England (UNE) this year as part of a dental health grant. Students from the UNE School of Dental Hygiene came to the Jameson School and did dental checks on every student in our school. They were able to give feedback reports on all students' individual needs, and we scheduled follow up visits to the UNE clinic in Portland to have any exceptional needs addressed by the dental hygiene students there. This was funded by a grant written by our District Health Coordinator, and it served all of the students in our school. We regularly do fluoride mouth rinses each week, which are also funded through the dental grant. The Jameson School is hopeful that all of our dental practices, education and interventions will pay off positively for our students.

# Loranger Middle School

Two items at the forefront of our agenda this year were assessment and reading. Assessment helps teachers find the best ways in which children learn and documents the progress being made. Throughout the year, all teachers conducted a variety of assessments to better understand students and to better inform their teaching methods.

The other major focus of this year's teacher workshops revolved around assessment and moving towards finalization of our Comprehensive Local Assessment System. Teachers at all grade levels worked on assessment practices to help better evaluate students and to meet state mandates. Teachers also were responsible for refining assessments and looking at ways to tie in assessment into regular classroom instruction.

School wide, reading was a major focus this year. At Open House I explained that we would like all students to be involved with independent reading for pleasure this year. As regular practice in classrooms, students are expected to read when they are done with their assignments. In reading class, teachers incorporated a variety of methods to teach reading strategies.

# Loranger Middle School

Next, to provide a better perspective about our school, highlights from the year have been included. These are by no means a comprehensive list, but rather they only scratch the surface in terms of school events.

In October, all eighth grade students spent an intensive week at Camp Kieve in Nobleboro. The focus of their program was "challenge by choice" and promoting positive decision-making and leadership skills. This camp was held during the last week of October.

The Loranger Outdoor Adventure Club offered two hiking trips for students. In this club, funded by a mini-grant, students participated in planning classes to prepare for the trips, then journeyed to Bradbury Mountain in Pownal and to Camden Hills State Park for two challenging but enjoyable hikes.

Students at Loranger attended a variety of field trips this year as a way to extend their educational experience. These included the fourth grade visits to Augusta and Portland, fifth grade traveling to Strawberry Banke in Portsmouth, the annual sixth grade tour of The Boston Museum of Science, and a seventh grade trip to the UNE Marine Center.

In collaboration with St. Margaret's Parish, the Salvation Army, and the LMS Student Council, the health office once again had a successful Thanksgiving food drive, serving approximately 20 Old Orchard Beach families from our schools with assistance this holiday. Food was collected by each homeroom during the week of Nov. 17. This food drive was repeated at Christmas with the help of St. Margaret's Church. The students also sponsored families for Christmas gifts. We were overwhelmed by the generous response of many of our students.

On January 6, Loranger Middle School held its 4th annual Star Day (Safe, Tolerant, Aware Respectful). Chris Poulos, nationally known extreme trick bike rider and former X Games competitor, was the keynote speaker. Chris spoke to the students about the dangers of bullying and harassment while performing tricks on his bike. Each grade level also broke out into sessions and had their own presenter on a variety of topics.

Mr. Regula's social studies classes participated in National History Day on January 12th. There were student presentations, slide shows and documentaries running throughout the day in the gym. Students were judged by several staff members based on historical quality, relation to theme, and clarity of presentation. School winners attended the state competition in Augusta, during which time several students won and placed in their respective categories.

# Loranger Middle School

The annual LMS Talent Show was held on March 3rd. This was a huge success with students in grades 4-8 putting a great show for the public. The gym was filled to capacity as the show went on. The money raised was used to pay summer band camp for several band members.

The month of April was very exciting at LMS with a fantastic performance by the fifth grade class and the culmination of the fourth grade Maine unit. On April 14th, the fifth grade students held their annual extravaganza in which the students sang and told about important dates in history. The fourth grade spent the month of April learning about Maine. Part of that unit involves learning about items that are produced in Maine. The unit ended with the traditional Maine breakfast of pancakes and blueberry syrup.

On May 25 and 25 Loranger Middle School participated in 6th Grade Awareness. An annual two day program designed to focus on important issues including substance abuse prevention, tobacco education, cooperation/ teamwork, positive relationships, and healthy lifestyles. Students participated in interactive class lessons and then in "team games" which challenged them to work cooperatively in order to successfully complete the activities. Another significant focus was to help students look critically at their personal choices and how these impact their own future, as well as others around them. While one main presentation about tobacco use was provided by a guest speaker, all of the other learning activities were facilitated by Loranger staff, as well as OOB High School students.

On the evening of May 26th, at our annual Evening of the Arts, the allied arts teachers "showed their stuff" to the parents of LMS students. This year's theme was based on the famous "Scream" painting. Mr. Shabo and his band put on a great performance of selected songs. Mrs. Bolduc spent many hours hanging the students' artwork. Ms. Dorr ended the evening with the chorus performing. A wonderful evening was presented to a packed house.

June 20th was a very special night for our 8th graders. It was a night of celebration for them in which they received promotion certificates and other academic achievement awards from the 8th grade teachers. Many other students were also recognized for their accomplishments. After the certificates were handed out, a slide show was shown detailing the 8th graders' time at LMS. The evening ended with an ice cream social for all students and families.

We had an outstanding 2004-2005 year and if this is any indication of the upcoming year, it is sure to be another success.

Respectfully submitted,

James Boisvert, Principal

# Old Orchard Beach High School

Report of the Old Orchard Beach High School  
Old Orchard Beach High School  
ANNUAL TOWN REPORT  
2004-2005

The Old Orchard Beach High School enrollment began in September, 2004 at 338 students and ended in June, 2005 at 317. Our school opened with our Student Orientation Day. By meeting with each class individually it helps us to get all new information out to students and really helps us to be organized for the opening of school the next day.

Homecoming activities were held the week of Sept. 27 - Oct. 2. The Student Council did a nice job of planning and successfully running the week long Spirit Week Activities. The various activities were highlighted by the annual Thursday night Bon Fire, Friday afternoon Pep Rally and concluded with the Saturday night Homecoming Dance. We had a high percentage of students participating in these activities and they contributed to a fun weekend for all.

The high school concluded it's intense reaccreditation process on Wednesday, Oct. 20, 2004. The NEAS&C Visiting Team spent four days following students, interviewing teachers, administrators, school board members and parents while reviewing the evidence that we have collected for the last two and a half years. It was gratifying to hear that they observed a student body that enjoy their school and the education that they were receiving. Above all the students told them that they knew that the staff at Old Orchard Beach High School really cared for them.

The academic focus of November is always Parent Conferences. This year's parent conferences were held on the evening of Thursday, Nov. 18 and on Tues., Nov. 23. They were a combination of early release time and evening conferences. Teachers were requested to submit a list of at least twenty students that they would like to see their parents. On the most part these students were having some sort of academic struggle. We also sent a notice home with students through our Advisory system. We ended with a little more than one third of our parents being contacted, conferences set and actual conferences attended. This process has helped to get more parent involvement. The numbers of those parents participating has been stable for the last few years.

The new year brought change. Students and staff seem to be comfortable with the administrative changes of Rick Matthews taking over as the district's Superintendent and Margaret Lapointe as interim Principal at the high school. The principal and assistant principal searches concluded in April and May with the welcoming of the high school's new Principal, Rick DiFusco and Assistant Principal, Stephen Mosley. Both begin with the '05-'06 school year.

The month of April hosts our 8th Grade Parent Night. Two-thirds of the eighth grade students participated along with their parents and siblings. Attendees went to sessions on each of the major subject areas as well as the allied arts, extracurricular activities, handbook and guidance. Comments were very positive from parents and students.

# Old Orchard Beach High School

April 30th was Senior Saturday. We were very pleased that 98% of the seniors attended. The time was well spent with students attending workshops and listening to a panel discussion from former graduates. All students did a rotation and attended each of the workshops. Students filled out an evaluation form of the day and rated many of the presentations/information "excellent."

On the night of May 6, the school held its annual prom. The prom, which was sponsored by the Junior class, was held at Holiday Inn by the Bay in Portland. The event drew 126 students. Ms. Tomecka and the prom committee did a great job on "The Affair to Remember."

Thursday, June 2 was an evening of the arts at the high school. Students in Mike Aaskov's classes presented an art show that highlighted spectacular ocean wildlife paintings by the Frame shop class and civil engineering concept models designed by the engineering tech class. The band, under the direction of Mark Manduca, played wonderful selections at the band concert. The chorus, directed by Lisa Dorr, sang a nice variety of pieces.

The Guidance Department has ordered "Career Planning Portfolio" folders for all of the students through the MELMAC grant moneys. These folders are an organizational tool for students to use with their guidance counselor. It will contain their 4 year plan for high school and beyond, as well as allow them to consolidate many other aspects of their high school years.

On Thursday, June 9, the annual Awards Night was held in the high school gym. Immediately following was the Senior Class Dinner at the Captain's Galley. Seniors then went on to Class Night activities at Saco Sport and Fitness for an overnight celebration.

The boy's baseball team won their last home game with a 4-1 victory over Richmond. The team qualified for the Western Maine playoffs. In track, sophomore Andy St. Michael qualified for the state track meet in the shot put event. In football, senior Ryan Bisson was selected and will represent Old Orchard Beach High at the Lobster Bowl Classic this summer.

The school year concluded on Sunday, June 12th as we graduated 61 Seniors held at the Salvation Army's Pavilion.

Respectfully submitted,

Margaret Lapointe, Interim Principal



# Tax Department

Once again, a huge thanks to my outstanding staff, Pat Saunders and Sheila Lauzon for their hard work and dedication to the job. It is a pleasure to work with you both.

Our Rapid Renewal program has taken off, and is becoming a popular option for re-registering vehicles. You can check it out through the Town's web page, or use: [www.sosonline.org](http://www.sosonline.org).

Respectfully submitted,

Deborah M. Mulherin  
Tax Collector, Motor Vehicle Agent

\* PAID AFTER 6/30/05.

## OUTSTANDING REAL ESTATE AND PERSONAL PROPERTY TAXES FOR TAX YEAR 2005 BALANCES AS OF 6/30/05

### REAL ESTATE:

OWNER	PROPERTY ID #	AMOUNT OWED
ABBOTT, PAULA	T1585	594.36
ALDREDS, DONALD	T0375	227.05
AMUNDSON, FRANK H	403-1-17	120.62
ATLANTIC PARK LLC	210-1-7	5757.49
ATLANTIC PARK LLC*	210-1-7-3	1806.88
BALTES, BONNIE	T1075	492.10
BARR, DAVID A	322-10-4	1930.01
BEAN, MARY	210-11-2	1712.97
BELLEROSE, MATTHEW	210-2-38	2654.18
BIRCH RIDGE LAND PARTNERS	105A-1-500	120.62
BLAKE, WENDY	308-1-13	2147.05
BOLDUC, DAVID A	210-2-28	2827.40
BONITZ, RAYMOND*	T0335	240.52
BONVILLE, JERE V	206-29-12	1153.66
LINDBERGHS LANDING TRUST	310-6-1-1A	6519.23
BOUTOT, CLAIRE	314-14-12	2595.75
BROCHU, DAVID	311-24-5	1527.23
BUONOPANE, ANGELO*	316-13-13	4444.79
BURPEE H A JR	323-11-10	1621.14
CAMPBELL, WILLIAM*	206-28-8	1303.92
CAPDEVILLE, LAWRENCE*	308-4-4	1274.27

# Tax Department

OWNER	PROPERTY ID #	AMOUNT OWED
CASE, LINDA*	103-1-5-1	1600.27
CLISH, FRANCIS*	T1510	363.79
CLOUTIER, ANNE M*	T1780	552.62
COLE, MARY BETH	205-1-38	713.31
COLE, MARY BETH	205-1-40	734.18
COLE, MARY BETH	205-1-36	1869.49
CORMIER, LUCILLE	T0595	141.39
COUTU, DENISE F	103-5-1	2906.71
CRAIG, DAVID*	T1970	784.27
CRICONES, JONATHAN*	313-4-4	869.08
CRICONES, JONATHAN*	313-4-6	1008.38
CROCE, DONALD L	404-7-1	110.18
CRONIN, CHRISTOPHER	324-16-4	2950.53
CYR, HELEN	211-8-19	1706.71
DARLING, FRANKIE	311-16-2	68.44
DAVIS, ROBERT	308-3-2	2028.10
DAVIS W & HART MAUREEN	203-3-2	314.71
DESHAIES, DAVID*	105-2-16	865.66
DEYOUNG, DEBBIET	2010	682.01
DION, CAROL	206-12-6	1179.70
DOHERTY, JOHN C*	312-15-16	965.66
DONATELLI, MICHAEL*	212-3-4	3574.53
DOWD, STEPHAN*	314-11-16	915.38
DUDEVOIR, TERRY W	311-2-9	1324.79
DUGAN, EILEEN D TRUSTEE	311-20-7	1656.62
DUTTON, DANIEL J	211-7-42	3092.45
EDMUNDS, WILLIAM J*	322-7-4	1154.67
EMPIRE DEVELOPMENT LLC	103-1-57	878.18
ERICKSON, STEPHEN*	106-1-16	3851.07
FARRIS, RONALD*	324-15-1	4572.19
FIELD, STEVEN*	311-6-13	1360.27
FODEN, HELEN*	404-5-5	110.18
FORD, SANDRA*	205-16-3-8B	1904.97
FORTIER, PRISCILLA L TR	206-29-28	1950.88
FRENETTE, JEANETTE	105-4-16	1322.57
FROST, BERNICE	T0975	433.66
GASBARRO, MARY E	T1200	310.37
GENTILE, GEORGE	205-12-8	1017.08
GILHOLM, DIANE	T0710	427.40
GILMORE, KAREN	T1090	462.88
GIRARD, DENNIS	206-22-7	143.97
GIRARD, DENNIS A	206-22-1	50.49
GLEASON, WAYNE	206-13-6	1116.39
GOLDMAN BARNET TRUSTEE*	108-1-6-15	1490.61
GOLDMAN BARNET TRUSTEE*	318-8-6-67	1600.53
GOSSSELIN, LOUIS	T1975	588.10

# Tax Department

OWNER	PROPERTY ID #	AMOUNT OWED
GRATTON, JOSEPH JR	T1190	604.79
HANKINS, MISS CLARA MAY	403-7-3	110.18
HARRIMAN, BERTHRAM	T1895	617.31
HAYES, EDWARD S*	206-12-5	1489.66
HEATH, CHERYL*	211-1-9-5	671.94
HEBERT, JENNIE L*	311-13-10	53.84
HENNINGSEN, BARBARA	T0155	1101.49
HIRST, IRVING R JR	210-2-57	903.23
HOLT, MARIA*	T0725	435.75
HURON, HELEN	404-8-9	110.18
HURON, JOHN	404-9-8	114.36
INKPEN, JOSEPH*	T0235	1055.58
J BOUTET INC*	102-2-10	1881.01
JOHNSON, BARBARA	T1530	274.81
KACZMARSKI, FRANK	206-29-6	1420.79
KEARNEY, JOHN J	319-12-5	1061.84
KEENE JULIETTE ET ALS	312-3-13	1990.53
KENNEDY, GYPSY	314-15-9	769.66
KIERSTEAD, GARY*	T0885	268.06
KINNE, BARBARA N*	T0800	372.67
KINNEY, CANDICE	T1095	688.27
KRADD INC*	211-17-5	476.78
LANE, CARI-LYNN G	206-28-2	1374.88
LANE, STANLEY E JR*	205-19-3	1646.18
LAUBER, JOSEPH L	402-1-10	110.18
LAVIGNE, KATHY	T1470	972.10
LEBRUN, TERRY PHILLIPS*	312-14-8	1154.65
LEGERE, EMILE E	404-7-12	110.18
LEVERIS, ALICE	204-1-26	1940.45
LEVESQUE, RICHARD P*	210-2-15-16	614.42
LIBBY, DONALD*	T0015	335.58
LIDSTONE, DOUGLAS H	205-12-6	1639.92
LONG, WILLIAM	310-6-1-52	1804.70
LONGTIN, JOLINE D	T0935	193.22
MAINELY RESTORATION INC*	107-1-2	1145.31
MALLEY, WALTER	T1295	477349
MARSHALL, ANDREW H*	321-19-1	3958353
MARSHALL W*	206-31-16	2750.18
MARSHALL W*	206-31-17	6484.37
MARSHALL WILLIAM P*	312-14-9	2077.89
MATTHEWS, KIMBERLY A	323-11-2	2956.79
MCAULIFFE, MICHAEL	T0105	625.66
MCNABB, LANCE	319-16-3	1767.23
MCVICAR, BARBARA J*	T0990	700.79
MEAKER, CHARLOTTE M	401-1-1	154.01
MOODY, BETTY ANN L	T2060	675.75

# Tax Department

OWNER	PROPERTY ID #	AMOUNT OWED
MURDOCK, JUDITH A*	312-1-1	438.17
MURRAY, ANTHONY	T0970	558.88
NADEAU, GERALD E	204-3-8	393.57
NADEAU, JAMES*	T1210	283.67
NASON, JERRY C*	315-9-7	599.32
NASON, WILLIAM T*	105-2-12	1653.94
NILSEN, GLORIA A*	309-4-1	1017.81
OBRIEN, TIMOTHY	T1015	448.27
OCEAN PIZZA INC	210-2-51	4275.75
OLD ORCHARD BEACH ASSOC*	306-5-2	2784.42
PAYNTER, SANDRA	T0570	140.88
PERGOLA, MICHAEL	104-2-10-47	1667.05
PERRIGO, TIMOTHY W	404-9-1	149.84
PHILLIPS, ROBERT H	103-3-2	2240.97
PINEO, ROBERT	403-7-14	606.88
PORTER, LARRY	T1325	358.65
POTTLE, GEORGE W HEIRS	403-1-5	120.62
QUINN IRENE G TRUSTEE*	305-2-1-60	3968.97
RACKLIFF, LYNN MARIE	102-2-8	926.69
RAFORTH, JOHN E	T0480	492.10
RAGUE, MICHAEL A & CHERYL*	104-2-17	409.38
RAY, KENNETH*	206-1-17	118.53
REMILLARD, RICHARD	T1275	773.84
REYNOLDS, MARGARET L	T1565	644.44
RICE, DEAN L*	205-9-7	1633.81
RICHARDSON, MARILYN*	321-15-5	754.89
ROUSE, KRISTOPHER*	T1640	401.69
ROYAL RIVER DEV*	107-3-01018	3086.18
ROZAKIS, ISITHOROS*	319-10-1	26.00
RYDER, JEFFREY C*	210-3-01201	964.69
SALAND DEVELOPMENT INC*	206-27-5-10	797.68
SCHAFFER, RAYMOND	T0780	813.49
SCOTT, JACQUELINE*	403-4-23	2344.99
SCOTT, KAREN A*	205-12-13	2086.53
SHEEHAN, WILLIAM J JR	206-31-20	2276.45
SHELTRA, CLAUDETTE*	304-2-9	3657.99
SHELTRA, CLAUDETTE*	304-2-1	8533.04
SIMPSON, ALFRED	T311-19-7	920.05
SKILLINGS, PAULA	205-7-1-7	1477.14
SKINSACOS, PLATO	311-2-7	781.76
SMITH, DANIEL B	309-9-34	431.58
SOONG, LIN HSIN*	305-5-3	3256.08
SOULEMER*	211-9-1	584.03
SOUSA, JOSE*	206-7-10	1546.01
SPEAR, ROBERT & KAY	312-9-2	2063.58
ST MICHEL, SUSAN C	T0890	508.79

# Tax Department

OWNER	PERSONAL PROPERTY ID #	AMOUNT OWED
ST PIERRE, ALLEN	T1220	684.10
STEWART, CLARENCE	308-4-3	790.53
STEWART, ROY FRANCIS*	321-15-4	2099.05
STRONG, JOSEPH L*	202-1-8-2	7091.06
SULLIVAN, KEVIN B & GISELL*	206-27-14	8040.62
SYSUN, JOANNE H*	T1300	544.27
TIBBETTS, PAUL	206-10-5	2030.18
TOUSIGNANT, ROGER A	205-1-29	5219.06
TOWNE, GLEN & PAMELA*	312-1-4	781.91
UNDERWOOD, KAREN*	T1750	375.79
VIRE, LOUIS P	210-11-3	2672.97
VIRE, PATTI	T1690	1412.45
WEAVER, JOHN R*	211-8-8	1012.97
WEINSTEIN, NEAL L	206-24-33	3514.01
WERNER, PAUL W	T0815	606.88
WIGGIN, DONALD *	108-1-6-16	1252.30
WIGGIN, MARILYN A	311-2-8	1303.92
WEYGARTT, ROBERT L*	105-4-13	2562.36

## PERSONAL PROPERTY:

OWNER	PERSONAL PROPERTY ID #	AMOUNT OWED
ADT SECURITY SERVICES INC	57179	8.04
AGNEW, LEO	50028	100.50
ALLEN, WILLIAM	5014	444.22
ALLWOOD, CHARLENE	56656	122.61
AMARAL, GEORGE	50400	86.43
AMERICA ONLINE INC	56575	12.06
AMERICAN BUSINESS LEASING	2277	126.63
ANDERSON, RONALD	56082	118.59
ANDERSON, WILLIAM H	57164	24.12
ANGELICO, JOANNE	50471	166.83
ANGIS, LORI	56738	351.75
ANZALONE, ED	56437	315.57
ARSENAULT, DAVID	56659	412.05
ASHE, JOHN	57079	100.50
ASSELIN, ROGER	50125	54.27
AVALLONE, DONNA	4198	6.03
BADOSA, JOHN	56027	363.81
BAIRD, HELEN	50258	180.90
BANC LEASING INC	56567	261.30
BARNA, MARY JANE	50194	18.09
BARRAR, MARGARET M	4103	38.19
BARRETT, ROBERT	50455	211.05
BATACCHI, ART	56796	207.03

# Tax Department

OWNER	PERSONAL PROPERTY ID #	AMOUNT OWED
BEADNELL, DONNA	50925	98.49
BEA RIVAGE INC	3174	60.30
BELEZOS, BILL	50746	56.28
BENEDICT, JIM	50045	102.51
BERMINGHAM, MARK	850502	86.43
BERTIN, TINA	56153	126.63
BILODEAU, PAUL*	57059	138.69
BISSETT, THOMAS	56742	213.06
BLANCHETTE, LISA	50584	118.59
BLODGETT, RICHARD	50508	229.14
BLONDIN, KEVIN	56438	146.73
BOB WINTERGREEN CO	1075	100.50
BOISVERT, ELISE*	50405	147.39
BOMBARD, CINDY*	56834	20.10
BOOKER, CONNIE	56352	122.61
BOSAK, JOSEPH	50383	178.89
BOUDREAU, ROBERT	4047	38.19
BOUTET, BARBARA	57184	38.19
BOUTWELL, DONALD	50281	64.32
BRADY, CYNTHIA	50752	98.49
BRADY, EUGENE*	56154	126.63
BRANNELLY, MATT	50116	237.18
BROKOS, EILEEN	4143	38.19
BROOKS, THOMAS	50014	46.23
BRYAN, KATHLEEN	56312	64.32
BRYSON, LISA	57016	203.01
BUJNO, ALLEN	50092	140.70
BURNS, JOSEPH	50127	124.62
BUTT, WILLIAM*	56701	67.32
CADRETTE, WAYNE	50394	140.70
CALLAHAN, TRACY	56313	180.90
CAMERON, JAMES	6189	90.45
CAMPBELL, DALE	50267	48.24
CANON FINANCIAL SER	1287	14.07
CARD ESTALISHMENT SER	1052	4.02
CAREY, TOM	56504	231.15
CARISTINOS, GLEN	57159	301.50
CATALINA MARKETING CORP	57174	36.18
CELESTE, SUSAN	50160	34.17
CHASE, NORMAN	56444	321.60
CHEPLIC, RYAN	56840	20.10
CIANO, JOHN	56446	146.73
COCO, ORAZIO	50176	211.05
COLLIN, DONALD	56445	78.39
COMERATO, JOHN*	50354	90.45
CONNELLY, HELEN	50085	138.69
CONSIDINE, PATRICK	56668	118.59

# Tax Department

OWNER	PERSONAL PROPERTY ID #	AMOUNT OWED
CONWAY, JOHN	56554	30.15
COOKSHAW, CINDY	56186	12.06
CORNELL, PAUL	56505	522.60
COTTON, TERRY	57006	40.20
COURNOYER, EDWARD	56979	128.64
COVE, DARREN	50411	217.08
CRAM, PAUL	56669	64.32
CRESWELL, DON	50956	273.36
CROMWELL, GEORGE W II	3029	12.06
CROWELL, BETTY	51007	508.53
CROWLEY, SCOTT	56315	126.63
CYR, JOSEPH*	56926	36.18
DAMICO, MICHAEL	50957	20.10
DANIELL, KENNETH	57102	231.15
DANIELS, JAMES	56671	68.34
DAVENPORT, CHRISTOPHER	6180	10.05
DAVIS, BISHOP	50958	62.31
DAVANEY, EDWARD	50788	48.24
DGA ENTERPRISES INC*	57148	215.07
DICESARE, ROBERT	56157	207.03
DIGHTON, GEORGE	50395	144.72
DIZOGLIO, GARY	57076	239.19
DOHERTY, DOUGLAS	56187	28.14
DORSEY, THOMAS	6271	24.12
DORSEY, THOMAS	3085	24.12
DOUBLEDAY, DONALD	50633	102.51
DOW, TIMOTHY	56026	325.62
DRESSELL, MARK	57020	241.20
DUBIN, MARCIE	50904	136.68
DUMAS, RUTH	56412	414.06
EGAN, KEVIN	57093	116.58
ECONOMY, JAMES	3169	138.69
ELEGANT HOSPITALITIES	57146	263.31
ELLIOTT, LESLIE	50936	20.10
ERICKSON, JOAN*	6195	30.15
EVERS, ROBERT	56307	106.53
FAHEY, RAYMOND*	57129	12.06
FANTI, MICHAEL*	50568	112.56
FEDERATED CAPITAL CORP	1780	1495.44
FERRIE, TODD SR	56163	180.90
FICKETT, JEAN*	56448	219.09
FILIEO, ANDREW	56679	24.12
FINNERAN, MICHAEL	50503	237.18
FIRST CARE HEALTH CENTER	1578	184.92
FLOOD, SEAN	110.55	110.55
FOOTE, WILLIAM	51015	20.10
FORAN, TOM	51129	253.26

# Tax Department

OWNER	PERSONAL PROPERTY ID #	AMOUNT OWED
FOSMAN, KEVIN	56450	158.79
FRANCES, PAMELA	2174	12.06
FRASCOLLA, ANTHONY JR	56062	52.26
FRECETTE, MARY	57024	156.78
FREY, DONALD	56164	118.59
FUCILE, DOMENIC	56232	257.28
GAGNE, RICHARD	51142	243.21
GARLAND OIL LLC	56218	1145.70
GARRITY, STEVE	50327	12663
GERVAIS, JEAN	56375	20.10
GILBERT, KENNETH	56915	311.55
GILDEA, EDWARD	50053	241.20
GIRARD, KIM	2145	72.36
GLADDING, FRANCINE	56104	329.64
GLAVIN, JOHN JR*	56686	239.19
GOODKOWSKY, HAROLD*	3197	10.05
GRAY, RICHARD	57026	130.65
GREEN, STEPHEN	50356	110.55
GREENLAW, PETER	5102	30.15
GRIFFIN, CAROL ANN	56310	54.27
HALL, CLAUDIA	56921	48.24
HALLE, STEPHAN	50915	138.69
HANLEY, PAT	56911	180.90
HANNON, BRIAN*	50453	108.54
HAPGOOD, PETER	50694	124.62
HARDER, JAMES	1000	14.07
HARPER JN CO*	6065	30.15
HARRIS, JOHN*	56173	84.42
HAYES, ED	56376	124.62
HEBERT, KENNETH	56778	82.41
HEINILUOMA, DAN	56644	251.25
HILL, RONALD	4174	38.19
HODGDON, LINDA	56916	522.60
HODGKINS, BILL	51068	66.33
HOPKINS, JEAN	50845	361.80
HURD, RICHARD*	56810	96.48
HURLEY, LYNNE	50130	82.41
IOS CAPITAL LLC	1910	207.33
ISMAIL, BADR S	4222	32.16
JANNETTI, JAMES E	3115	12.06
JENKINS, DAWN M	50109	132.66
JIPSON, WILLIAM	56415	172.86
JN COMPANY USA LTD	56212	30.15
JOHNSON, JANIE	56321	170.85
JOHNSTON, MARK	56066	84.42
JORDAN, SHAYNE	50379	130.65



# Tax Department

OWNER	PERSONAL PROPERTY ID #	AMOUNT OWED
JULIANO, ANTHONY	4257	38.19
KANEN, RICHARD	50427	38.19
KELLEY, DICK	50846	359.79
KELLEY, JILL	50860	158.79
KELLEY, JULIE	50632	219.09
KELLY, DIANA	3144	84.42
KEUCHKARIAN, JOELLE	56718	136.68
KEY LEASE PLUS INC	1044	194.97
KNISKERN, ROBERT	50657	178.89
KOOYENGA, GLEN	4221	32.16
KOSOWICZ, STANLEY	50877	34.17
LABONTE, MICHAEL	56869	10.05
LACASSE, JOAN*	1377	12.06
LACHANCE, RON	56378	64.32
LAFLAME, RICHARD*	50188	96.48
LAGRASSA, PAUL	56637	86.43
LAGUE, MICHAEL*	56418	26.13
LAHAIR, BRUCE*	50362	120.60
LAMBERT, SUSAN	5024	30.15
LANGLOIS, RONALD	4217	32.16
LAPLANTE, BARBARA	56069	80.40
LARRIVEE, ARTHUR	50662	223.11
LEBLANC, JOHN	50712	510.54
LEDFORD, JUDITH	50664	5.28
LEE, ROBERT	51027	56.28
LEE, THOMAS JR	1454	20.10
LEIGHTON, ALAN	56924	40.20
LEMIEUX, DONALD	50234	122.61
LEMIEUX, GLENN	50437	120.60
LEONARD, STANLEY	56110	62.31
LESSARD, DONNA	56278	126.63
LEVASSEUR, SANDY	50755	198.99
LEVESQUE, DAN	51029	42.21
LEWIS, COLLEEN	56918	255.27
LIBERTELLA, ROCCO*	2117	574.86
LIBERTELLA, ROCCO*	2165	198.99
LMV CORP	2278	56.28
LMV CORP	2282	72.36
LOCKE, HENRY	50345	263.31
LOCKHART, BRUCE E SR	50262	104.52
LOPEZ, EDWIN*	56927	40.20
LOPEZ, STEVEN	56183	166.83
LOURA, TONY	56037	146.73
LUKERT, KRIS	51030	168.84
LULL, NOREEN	56459	287.43
MACDONALD, JOANNE	50397	10.05

# Tax Department

OWNER	PERSONAL PROPERTY ID #	AMOUNT OWED
MADORE, IRENE	50349	20.10
MAHANEY, SHAWN	56113	283.41
MAHONEY, BILL	56997	196.98
MAHONEY, DIANE	50734	110.55
MAHONEY, JOSEPH	50441	205.02
MAJOR, KEVIN	56996	32.16
MALER, PATRICK	50998	188.94
MALIK, LINDA	56836	20.10
MANN, GREG	50307	26.13
MANSFIELD, JAMES	50061	162.81
MARTIN, AIDA	4228	38.19
MASONS OUTHOUSE	56581	490.44
MATTESON, STUART	50671	578.88
MATTESON, VICKI	56829	44.22
MATUS, JOAN*	50672	152.76
MCCULLOUGH, CHARLES	57031	201.00
MCELWATH, SABINE	57142	58.29
MCGEE, THOMAS	50727	46.23
MCGRADE, MICHAEL	56872	90.45
MCGRADE, THERESA	50487	36.18
MCGRATH, JOHN	56192	227.13
MCKENNA, JOHN	50795	225.12
MCLAUGHLIN, JOHN	56191	259.29
MCMILLAN, SCOTT	56761	231.15
MCNABB, LANCE	56249	74.37
MCPHETERS, AMY	6238	24.12
MCTAGUE, JAMES	50323	170.85
MESSIER, MICHAEL	56194	92.46
MICHAUD DIST	1529	32.16
MILLER, CHARLES	1007	108.54
MILLER, CHARLES	1080	134.67
MILLER, JAMES	1617	201.00
MILLER, JAMES	1782	106.53
MILLER, JAMES	1793	68.34
MONTEIRO, ANTHONY	50748	203.01
MORETTI, WILLIAM	50114	110.55
MORIN CRESWELL	56463	136.68
MORRIS, ANNETTE	56174	203.01
MORRISSEY, BARBARA*	50967	124.62
MORROW, WILLIAM	56569	345.72
MORSE, LARRY	56195	132.66
MULVEY, MICHAEL	56071	132.66
MURACA, JOSEPH	6254	20.10
MURPHY, KEVIN	56890	305.52
MURRAY, JAMES	50785	391.95
MURRAY, MARGARET	6121	30.15

# Tax Department

OWNER	PERSONAL PROPERTY ID #	AMOUNT OWED
MCGRORY, MAUREEN	56519	275.37
MCHUGH, MICHAEL	56520	295.47
MCNULTY, SHAWN	56521	331.65
NATIONAL PROPANE	1363	34.17
NELSON, KAREN*	50825	132.66
NISBET, RON	56524	343.71
NOLAN, CHERLY	56464	347.73
NOONAN, BRIAN	56327	293.46
NORTIN, JEAN	50872	313.56
ODONNELL, AUDREY	50980	237.18
OKEEFE, KELLIE	56943	116.58
OLSON, CARL	50786	26.13
AMALLEY, JOANNE	51105	305.52
ONEIL, JEANMARIE	56265	178.89
ONEILL, MICHAEL	57033	261.30
OROURKE, MARTY	55145	66.33
OROURKE, RENE	57088	36.18
OTENTI, AL	50700	86.43
OTENTI, TOMMY	56090	154.77
OUELLETTE, CHARLES	50968	68.34
OUELLETTE, RON*	56724	96.48
PANAGGIO, JOSEPH	4088	38.19
PARADYSZ, DAVID*	50719	247.23
PARKS, DORA	3199	12.06
PATRIZZI, NICHOLAS	6237	28.14
PELED, ESTHER	56604	10.05
PELLETIER, MAURICE	50810	138.69
PETTINICCO, ROBERT	2119	223.11
PITRE, MARY	3093	24.12
POMPEI, JOHNNY	4084	6.03
POWERS, MARK	50333	44.22
PROVENCHER, BRUCE	56203	6.03
PUTNAM, DANA	50463	48.24
PYNEHON, SUSAN	50812	52.26
QUINLAN, TIMOTHY	6124	30.15
QUINN, IRENE	4249	38.19
REBOVICH, ANDREA	50971	152.76
REDMOND, BETSY	57113	68.34
RICARD, SHAWN	56638	225.12
RICCI, LINDA	50686	110.55
RICHMOND, HARVEY	50606	100.50
ROLLINS, RICHARD	56471	56.28
ROSPER INC	56228	160.80
SALISBURY, WILLIAM	50241	203.01
SCARMEAS, CHRIS	50342	176.88
SCHNEIDER, THOMAS	50818	78.39
SEQUEL CAPITAL CORP	1048	54.27

# Tax Department

OWNER	PERSONAL PROPERTY ID #	AMOUNT OWED
SHEA, JOSEPH	50214	54.27
SHEA, MICHAEL	56086	72.36
SHOREY, GLENOLA	1741	122.61
SHOREY, GLENOLA	2138	20.10
SIMBA MVSANGE	2272	10.05
SINOTTE, MIM	51156	130.65
SMITH, CAROL	50015	48.24
SMITH, JOHN*	6226	60.30
SNOW, MARK	1361	60.30
ST HILAIRE, ARTHUR	56574	562.80
STANLEY, MARK	56046	313.56
STEWART, JAMES	50269	96.48
SUPRENANT, MARIA*	3206	56.28
SWASEY, RICK	56846	20.10
SWEET, CURTIS	2081	14.07
SWINDELL, LOU	56571	116.58
TAFT, JIM	56127	263.31
TAGLIATELA, JOHN	57110	227.13
TATE, ROBERT	2221	16.08
TELAUTOGRAPH CORP	2259	20.10
THAYER, SCOTT	3203	6.03
THUILLIER, RICHARD	56618	192.96
TOEDT, MARCUS	50769	215.07
TORRES, LUIS	57078	42.21
TOUSIGNANT, ROGER	1828	74.37
TOWNE, ROBERT	56047	313.56
TRAMONTOZZI, JANICE	50059	90.45
TRAVIS, JOE	56302	311.55
TRYNOR, PAUL JR	56870	100.50
TURMEL, DORIS	50165	46.23
VACCA, WILLIAM	56214	168.84
VARIABEL, CHRISTINE	57082	130.65
VERRILL, TOM	57001	168.84
VIEGAS, SUZANNE	51110	182.91
VRAIBEL, CHRISTINE	50624	76.38
WALL, JOSEPH	4204	32.16
WALLACE, GLENN	4200	6.03
WALLES, ROBIN	56730	880.38
WALSH, LINDA	56773	279.39
WALSH, RICHARD	56342	205.02
WARD, MARK	50215	402.00
WATERS, MARTIN*	3175	162.81
WEINSTEIN NEAL ESQ	1886	158.79
WELDING D & BANKS	50791	34.17

# Tax Department

OWNER	PERSONAL PROPERTY ID #	AMOUNT OWED
WELDING, DORIS	56635	92.46
WENEROWICZ, BETTY	56343	201.00
WHITE, ANN	50565	96.48
WHITE, JAMES	56052	154.77
WHITE, RON	4207	32.16
WHITE, WILLIAM*	50699	20.10
WICKHAM, ROBERT	4116	38.19
WILLIAMSON, ROBERT JR	57124	211.05
WILSON, CAROLINE	50651	138.69
WOMARK, DONALD	50506	56.28
WOODBURY, GEORGE*	50381	20.10
WOODS, TED	56480	188.94
WRIGHT, DALE	4186	38.19
WYMAN, MICHAEL	56386	44.22
YOUNG, CYNTHIA	26923	235.17
YOUNG, MICHAEL	3116	84.42
YOUNG, MICHAEL	6208	60.30
ZAKARIASEN, KAY	56573	24.12
ZEMETRES, RUTH	56197	38.19
ZENARO, LEONARD	50778	42.21
ZIEROFF, VERONICA	50779	170.85

**STATE OF MAINE**  
HOUSE OF REPRESENTATIVES  
CLERK'S OFFICE  
2 State House Station  
Augusta, Maine 04333-0002

From: Millicent M. MacFarland  
Clerk of the House

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief that you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:  
Representative to the Legislature:  
(Term exp. 12/6/06)

**District 132**

State Representative: George W. Hogan, Sr.  
17 Seacliff Avenue  
Old Orchard Beach, Maine 04064

Residence: (207) 934-0492  
Business: (207) 934-4292  
Fax: (207) 934-0492  
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State House E-Mail: [RepGeo.Hogan@legislature.maine.gov](mailto:RepGeo.Hogan@legislature.maine.gov)  
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Year-round toll free House of Representatives message center: 1-800-423-2900  
Maine Legislative Internet Web Site: <http://janus.state.me.us/legis>

Maine Address:  
234 Oxford Street  
Portland, Maine 04101  
207-774-5019  
Fax: 207-871-0720



Washington Address:  
1717 Longworth House Office Building  
Washington, DC 20515  
202-225-6116  
Fax: 202-225-5590

U.S. HOUSE OF REPRESENTATIVES  
OFFICE OF THE CLERK  
SERVICES DIVISION  
WASHINGTON, DC 20540

To the Residents of Old Orchard Beach:

I am pleased to have the opportunity to extend my greetings to the people of Old Orchard Beach.

A year ago, recognizing the increasing importance of this area to the economic and social well-being of Maine, I opened a 1<sup>st</sup> Congressional District Office in York County. Old Orchard Beach, a center for tourism and other economic activity, plays a vital role in this thriving region. The town's existing businesses are growing, new businesses are being attracted, and projects involving public and private partnerships have been undertaken.

I believe that the federal government can play a vital role in improving the climate for small businesses in places like Old Orchard Beach, where small businesses predominate. In Congress, I am committed to this priority. I will continue to work to bring legislative change and funding that will further this goal.

During the past year, I was also privileged to work with many members of this community as we joined forces with others to defeat the proposal to close the Portsmouth Naval Shipyard in nearby Kittery. Not only would this shutdown have been catastrophic for the many workers and their families who reside in this area, but it would have been a disaster for our nation's security. But thanks to the hard work of many people and the extraordinary record of achievement of the shipyard workers, the shipyard was saved.

Finally, it has been my good fortune to work closely with the leaders of this town on many issues. The people of Old Orchard Beach are fortunate to have such dedicated public servants.

With my best wishes.

A handwritten signature in black ink that reads "Tom Allen".

Tom Allen  
Member of Congress

SUSAN M. COLLINS  
MAINE

461 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2693 (FAX)

COMMITTEES:  
HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS, CHAIRMAN  
ARMED SERVICES  
SPECIAL COMMITTEE  
ON AGING

## United States Senate

WASHINGTON, DC 20510-1904

March 15, 2006

Town of Old Orchard Beach  
1 Portland Avenue  
Old Orchard Beach, ME 04064

Dear Friends,

As you compile your Annual Town Report, I would like to take this opportunity to thank you for allowing me to serve the people of Old Orchard Beach and the great State of Maine as your United States Senator.

Old Orchard Beach is a proud contributor to Maine's economy, with a vibrant and flourishing tourism industry. I always enjoy my time in Old Orchard Beach, and am pleased to see the community's efforts to maintain an active and vital downtown area. I am particularly impressed with the Old Orchard Beach Chamber of Commerce's effective promotion of all that the town has to offer.

I look forward to my next opportunity to visit Old Orchard Beach; meanwhile, if I may be of assistance to you in any way, I encourage you to contact my Biddeford Office at 283-1101. It is truly my honor and privilege to represent you in the United States Senate.

Sincerely,



Susan M. Collins  
United States Senator



OLYMPIA J. SNOWE  
MAINE  
164 RUSSELL SENATE OFFICE BUILDING  
(202) 224-5344  
Web Site: <http://snowe.senate.gov>

# United States Senate

WASHINGTON, DC 20510-1905

COMMITTEES  
COMMERCE, SCIENCE, AND  
TRANSPORTATION

CHAIR, FISHERIES AND COAST GUARD  
SUBCOMMITTEE

FINANCE

INTELLIGENCE

CHAIR, SMALL BUSINESS

March 1, 2006

Dear Friends:

I am pleased to pass along my greetings as the Town of Old Orchard Beach embarks on another year. With the New Year, people are making resolutions to turn over a new leaf and reexamine their lives. Some people will strive to lose weight, others to spend more time with friends and loved ones and others to just get by. I also have plans for 2006 - and that is to continue to work for the people of Maine. As your Senator, it is my job and responsibility to understand the wants and needs of the 1.2 million people in our great state and bring those concerns to Washington, D.C.

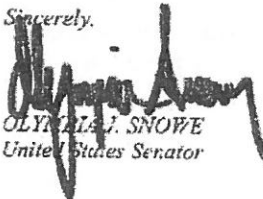
The people of Maine were an inspiration this past year - taking their lead from no one but themselves to help people near and far. Our Air National Guard, the Mainiacs, traveled to the devastated Gulf region to help with the Katrina recovery efforts. When I was on a trip to the region in September, I had the chance to meet them and see them in action. They approached their mission with dignity and pride, and their sense of duty and compassion was strong - a distinctive trait for Mainers.

The tragedy in the Gulf also had a terrible impact on Maine and other cold weather states through sky high energy prices. Thankfully, with the help of the Low Income Home Energy Assistance Program (LIHEAP), a federal heating assistance program which I have always strongly supported and have fought to secure it's funding, our most vulnerable citizens this past year received the critical help they needed in paying for their energy bills. You may be assured I will continue the fight to properly fund this vital program.

There are many other issues that must be addressed in this New Year, including skyrocketing health care costs, the Medicare prescription drug benefit, and the ongoing war in Iraq - among others. I pledge, as Maine's senior Senator, to strive to help the people of Maine live more prosperous and more healthy lives by working to represent their interests in Washington, D.C. That is my New Year's resolution, and it is one I will keep.

In closing, I would like to thank all those that have supported my work in Congress and thank those that have shared their insights and opinions over the years. I encourage you to visit my congressional website at [www.snowe.senate.gov](http://www.snowe.senate.gov) to review my work and that of the Senate as well as to obtain helpful governmental information. Please feel free to continue sharing any concerns or legislative input you may have by visiting with members of my staff at my Regional Office located at 227 Main Street in Biddeford or by calling 207-292-4144 or toll free in Maine at 1-800-437-1599

Sincerely,



OLYMPIA J. SNOWE  
United States Senator

AUBURN  
TWO GREAT FALLS PLAZA  
SUITE 78  
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(207) 786-2451

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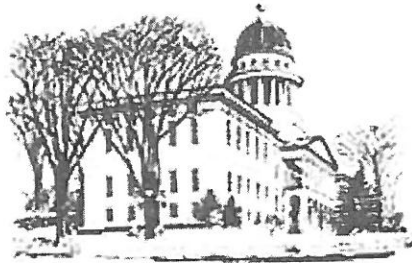
PORTLAND  
166 ACADEMY STREET, SUITE 3  
PORTLAND, ME 04105  
(207) 764-5124

IN MAINE CALL TOLL-FREE 1-800-432-1599

PRINTED ON RECYCLED PAPER



## Legislative Update from Senator Barry Hobbins



Dear Friends,

As your State Senator from District Five to the 122<sup>nd</sup> Maine Legislature, it gives me great pleasure to update you once again on some of the legislative work happening in Augusta that is having a positive impact on Old Orchard Beach.

Maine's economy has improved, and the Legislature has been very prudent and cautious in how it approaches state spending. When I took office in December of 2004, our state had accumulated record deficits. Now, we have a moderate surplus. Our current budget continues the strategy of "spending restraints and saving." In fact, this budget will build on our reserves by providing our state with a "rainy day fund" that will reach \$100 million by the end of the fiscal year. This responsible approach to state finances allows us to pay down long-standing debts and improves our financial rating on Wall Street.

Another boost to our communities is a redesigned tax rebate program called the Maine Tax and Rent Refund Program. More than 200,000 Maine people are eligible for tax rebates averaging \$470. Some, with higher property taxes and smaller incomes, are eligible to receive rebates as high as \$2,000. For more information, you can contact my office in Augusta at 287-1515.

Since I have been in office, we have not increased taxes and we have implemented spending caps at all levels of government. Our state is moving forward in the right direction and remains on a solid course of fiscal responsibility.

The open lines of communications between our town council, school board, town manager, and your legislative delegation—Representative George Hogan and I—are very strong. Thank you again for giving me the opportunity to be a part of this team, and represent you in Augusta.

Sincerely,

A handwritten signature in cursive script that reads "Barry J. Hobbins".

Senator Barry Hobbins

*Contact Senator Barry Hobbins by mail at: 3 State House Station, Augusta, ME 04333  
Phone: (207) 287-1515*

# Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

June 30, 2005

Prepared by:

Jill M. Eastman

Finance Director/Treasurer

# Financial Report

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# Financial Report

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# Financial Report

## Independent Auditor's Report

Town Council

Town of Old Orchard Beach, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Old Orchard Beach, Maine as of and for the year ended June 30, 2005, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Old Orchard Beach, Maine's management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Old Orchard Beach, Maine, as of June 30, 2005, and respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis, as listed in the table of contents, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

## Independent Auditor's Report

Town Council  
Page 2

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Old Orchard Beach, Maine's basic financial statements. The combining and individual fund schedules and statistical tables listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, are fairly presented, in all material respects, in relation to the basic financial statements taken as a whole. The information in Tables 1 through 7 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 29, 2005, on our consideration of the Town of Old Orchard Beach, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

September 29, 2005  
South Portland, Maine

# Financial Report

## Management's Discussion and Analysis

June 30, 2005

Our discussion and analysis of the Town of Old Orchard Beach's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2005. Please read it in conjunction with the Town's financial statements and accompanying footnotes, which begin on page 16.

### FINANCIAL HIGHLIGHTS

- Ø Despite the nationwide financial downturn that has adversely affected the State of Maine and many Municipalities in our area, the Town's financial results were strong and the outlook continues to be very positive beyond the end of the Fiscal Year;
- Ø General Fund Revenues and Transfers In exceeded estimates by \$790,850;
- Ø General Fund Expenditures, Transfers Out and Uses of Fund Balance were more than budgeted by \$502,002;
- Ø Changes to other items conforming to accounting principles generally accepted in the United States of America were positive;
- Ø General Fund Surplus was \$288,848 (budgetary basis).

### USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 16 and 17) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements start on page 18. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside the government.

### Reporting the Town as a Whole

#### *The Statement of Net Assets and the Statement of Activities*

Our analysis of the Town as a whole begins on page 16. One of the most important questions asked about the Town's finances is, "Is the Town as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.



# Financial Report

## Management's Discussion and Analysis

These two statements report the Town's *net assets* and changes in them. You can think of the Town's net assets - the difference between assets and liabilities - as one way to measure the Town's financial position, or *financial* health. Over time, increases or decreases in the Town's net assets are one indicator of whether its *financial* health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Town's property tax base and the condition of the Town's roads and sewers, to assess the *overall* health of the Town. The most significant component of the reporting changes in these two statements is the inclusion of the value of the Town's capital assets (original cost less depreciation) along with the long term debt that generally was used to purchase or construct these capital assets. Net Assets includes the effect of this and several other items while the more traditional approach (Statements 3 & 4) does not. The differences are explained at the bottom of Statement 3 and in the Reconciliation shown in Statement 5.

In the Statement of Net Assets and the Statement of Activities, we divide the Town into two kinds of activities:

- Governmental activities – Most of the Town's basic services are reported here, including the police, fire/rescue, public works, sanitation, and recreation departments, planning and economic development, parks and recreation, and general administration. Property taxes, user fees, franchise fees, interest income, and state and federal grants finance most of these activities.
- Business-type activities – The Town owns the Ballpark facility, which is expected to be run like a business and to be self-supporting.

### Reporting the Town's Most Significant Funds

#### *Fund Financial Statements*

Our analysis of the Town's major funds begins on page 18. The fund financial statements begin on page 45 and provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by State statute or by bond covenants. However, the Town establishes many other funds to help it control and manage money for particular purposes (like the Recreation programs) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants received from the State Department of Education). The Town's two kinds of funds - *governmental* and *proprietary* - use different accounting approaches.

- *Governmental funds* – Most of the Town's basic services are reported in governmental funds, which focus on how much flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in the reconciliation shown in Statement 5.

# Financial Report

## Management's Discussion and Analysis

*Proprietary funds* – When the Town charges customers for the services it provides - whether to outside customers or to other units of the Town - these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the Town's enterprise fund (a component of proprietary funds) is the same as the business-type activities we report in the government-wide statements but provides more detail. The only proprietary fund the Town has is for the Ballpark facility.

### The Town as Trustee

#### *Reporting the Town's Fiduciary Responsibilities*

The Town, through its School Department, is the trustee for several scholarship funds. All of the Town's fiduciary activities are reported in Statements 10 and 11 on pages 25 and 26. We exclude these activities from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

### THE TOWN AS A WHOLE

The Town is providing condensed financial information for fiscal year 2005 with comparative information for fiscal year 2004. The analysis below focuses on the net assets of the Town's Governmental and Business-type Activities.

#### Primary Government

	2005 Total	2004 Total
Current & other assets	\$ 9,591,876	\$ 9,173,493
Capital assets	15,952,357	15,490,325
<b>Total assets</b>	<b>25,544,233</b>	<b>24,663,818</b>
Long-term debt	12,538,676	12,960,834
Other liabilities	1,844,947	2,163,491
<b>Total liabilities</b>	<b>14,383,623</b>	<b>15,124,325</b>
<b>Net assets:</b>		
Invested in capital assets	4,212,357	3,070,325
Unrestricted	6,948,253	6,469,168
<b>Total net assets</b>	<b>\$ 11,160,610</b>	<b>\$ 9,539,493</b>
<b>Revenues</b>		
<b>Program revenues:</b>		
Charges for services	\$ 1,893,724	\$ 1,417,581
Operating grants & contributions	3,287,440	3,814,128
Capital grants & contributions	116,425	14,951
<b>General Revenues:</b>		
Property taxes	15,764,065	15,209,527
Payments in lieu of taxes	23,055	19,191
Excise taxes	1,471,647	1,419,952
Interest and costs on taxes	125,871	131,892
Franchise fees	167,101	87,092

# Financial Report

## Management's Discussion and Analysis

Homestead exemption	210,335	209,192
State revenue sharing	955,372	908,820
Other State & Federal aid	12,383	22,730
Investment earnings	134,125	101,884
Miscellaneous revenues	129,729	180,044
Total revenues	<u>24,291,272</u>	<u>23,536,984</u>

Program expenditures:		
General government	1,905,794	1,900,259
Public Safety	3,804,372	3,676,407
Public Works	1,329,974	1,241,271
Sanitation	1,831,560	1,955,967
Recreation, culture & agencies	504,893	441,329
Health & welfare	80,503	62,202
Education	11,377,244	10,904,509
County tax	463,451	451,223
Unclassified	506,147	270,994
Interest on debt	465,477	703,716
Capital outlays	398,577	868,578
Ballpark	17,134	17,166
Total expenditures	<u>22,685,126</u>	<u>22,493,621</u>

Change in net assets, positive or (negative)	<u>\$ 1,606,146</u>	<u>\$ 1,043,363</u>
--	---------------------	---------------------

### GOVERNMENTAL ACTIVITIES

The cost of all Governmental Activities this year was \$22,685,126. Of that amount, those who directly benefited from the programs paid \$1,893,724 and subsidies for specific programs were received from other governments and organizations totaling \$3,287,440 in operating expenses and \$116,425 in capital expenses. General purpose grants, aid and earnings on investments brought in a further \$1,441,944. Taxpayers were asked to contribute \$17,551,739 through property and excise taxes, interest and costs on delinquent taxes, and franchise fees. The Town had total resources of \$24,291,272 available to fund its Governmental Activities programs.

The Town's Governmental Activities programs are listed below with this year's net cost (total cost less revenues generated by the programs). Last year's net costs are shown for comparison purposes.

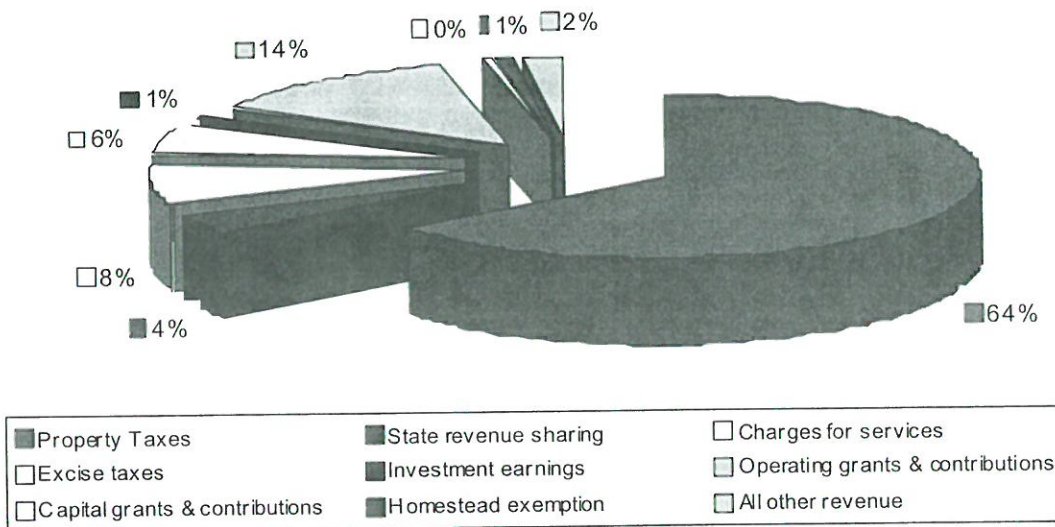
Governmental Activities:	2005 Net (Expenses)	2004 Net (Expenses)
General government	\$ (1,327,752)	\$ (1,546,485)
Public Safety	(3,016,865)	(3,249,210)
Public Works	(1,254,014)	(1,169,475)
Sanitation	(1,617,695)	(1,658,411)
Recreation, culture & agencies	(352,010)	(247,481)
Health & welfare	(61,905)	(51,971)
Education	(8,005,894)	(7,117,005)
County tax	(463,451)	(451,223)
Unclassified	(406,763)	(166,240)
Interest on debt	(465,477)	(703,716)
Capital outlays	(398,577)	(868,578)
Total governmental activities	<u>\$ (17,370,403)</u>	<u>\$ (17,229,795)</u>

# Financial Report

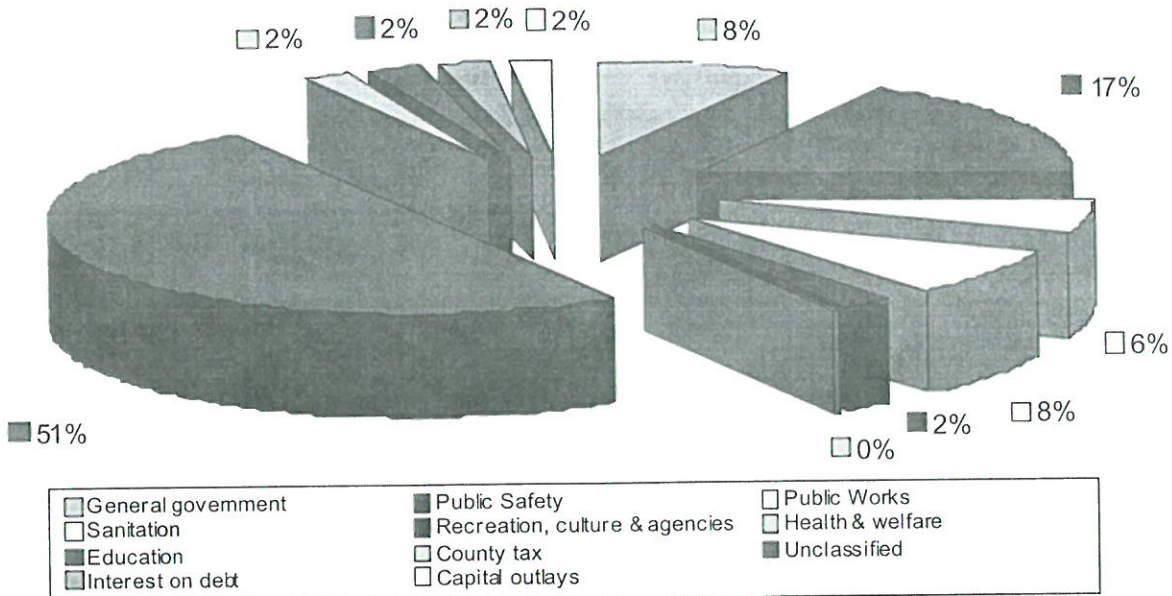
## Management's Discussion and Analysis

Total resources available during the year to finance governmental operations were \$33,845,736, consisting of Net Assets at July 1, 2004 of \$9,554,464, program revenues of \$5,297,589 and general revenues of \$18,993,683. The total cost of Governmental Activities and Business-type Activities during the year was \$22,685,126. Net Assets were increased by \$1,606,146 to \$11,160,610.

**2005 Governmental Activities Revenue**



**2005 Governmental Program Expenditures**



# Financial Report

## Management's Discussion and Analysis

### BUSINESS-TYPE ACTIVITIES

The only Proprietary (Business-type) Activity the Town has is the Ballpark Facility. The Facility was not leased during the fiscal year.

The expense for the Facility was annual depreciation of capital assets for a total of \$17,134. Compare this figure to \$17,166 for the same purposes in the prior fiscal year.

Net Assets for the Proprietary (Business-type) Activity decreased \$17,134, from \$424,550 to \$407,416.

### THE TOWN'S FUNDS

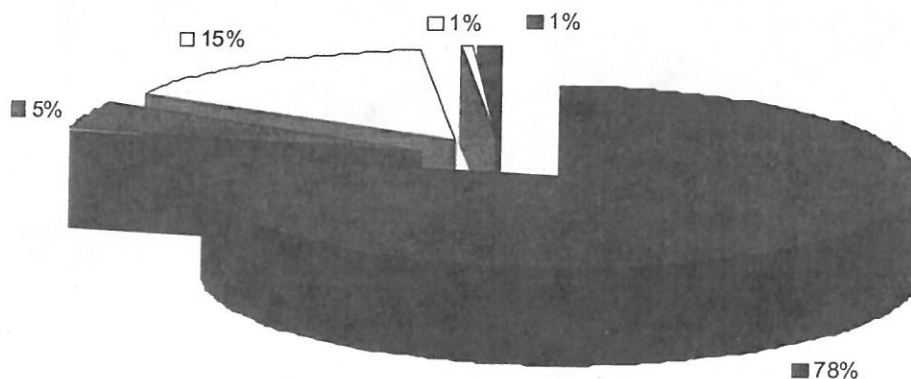
The following is an analysis of balances in the Town's major individual funds. Comparative information is provided for fiscal year 2004.

### GENERAL FUND

Comparison of revenues of the General Fund for 2005 and 2004, respectively.

Revenues by source	2005	2004
Taxes\$	17,323,525	\$ 16,701,460
Licenses, permits & fees	1,120,948	787,862
Intergovernmental	3,285,948	3,714,653
Investment income	134,125	97,957
Other revenue	232,794	183,408
Total revenues	\$22,097,340	\$ 21,485,340

**2005 Revenues by Source**



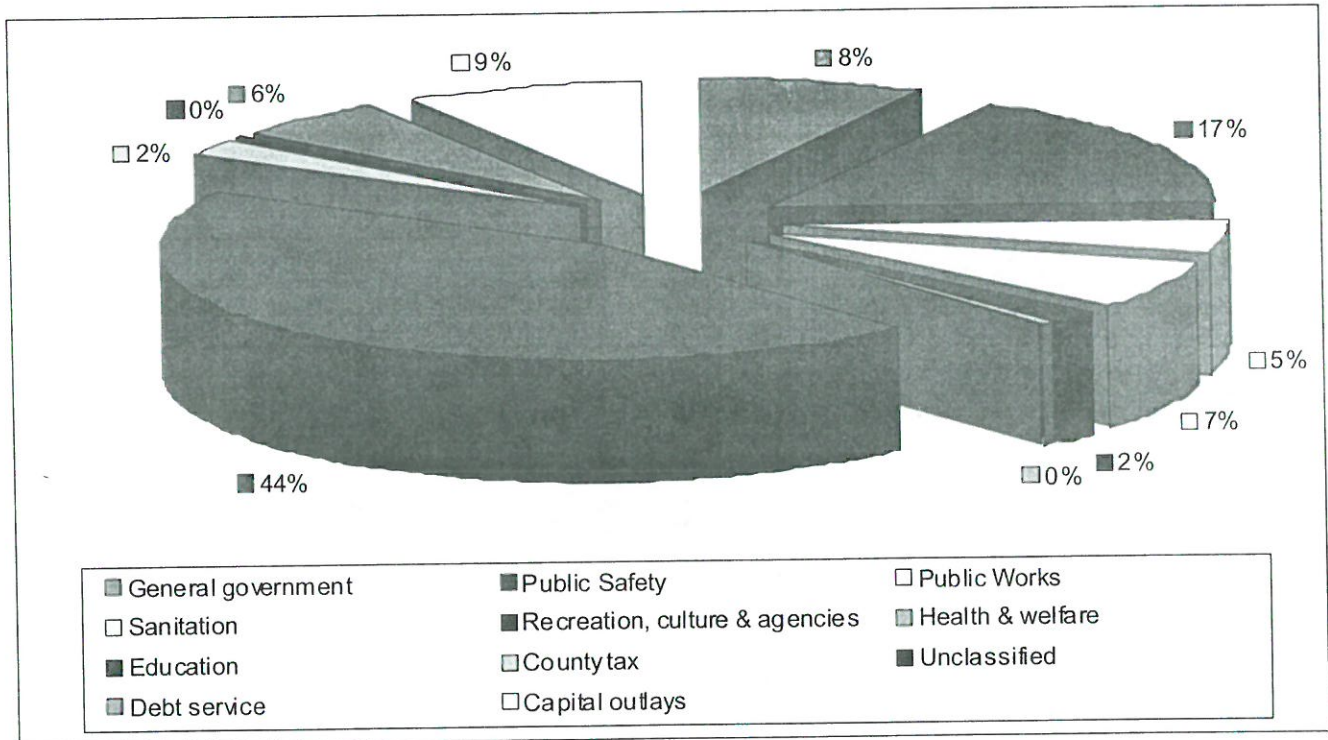
■ Taxes	■ Licenses, permits & fees	□ Intergovernmental
□ Investment Income	■ Other revenue	

# Financial Report

## Management's Discussion and Analysis

Comparison of expenditures of the General Fund for 2005 and 2004, respectively.

Expenditures by function:	2005	2004
General government	\$ 1,855,934	\$ 1,842,364
Public Safety	3,668,037	3,543,140
Public Works	1,058,783	1,005,234
Sanitation	1,452,244	1,576,873
Recreation, culture & agencies	386,875	332,191
Health & welfare	80,503	62,202
Education	9,906,693	9,584,579
County tax	463,451	451,223
Unclassified	64,539	(83,230)
Debt service	1,238,346	1,561,729
Capital outlays	1,909,673	1,149,814
<b>Total expenditures</b>	<b>\$ 22,085,078</b>	<b>\$ 21,026,119</b>



# Financial Report

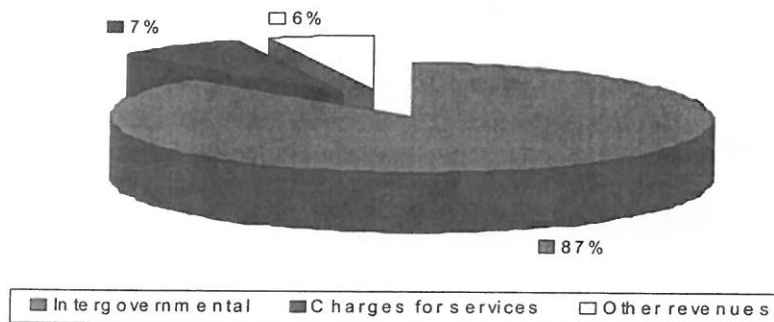
## Management's Discussion and Analysis

### SCHOOL SPECIAL REVENUES FUND

Comparison of revenues of the School Special Revenue Fund for 2005 and 2004, respectively.

Revenues by source:	2005	2004
Intergovernmental	\$ 1,179,582	\$ 1,242,582
Charges for services	99,384	104,754
Other revenues	75,403	52,184
<b>Total revenues</b>	<b>\$ 1,354,369</b>	<b>1,399,520</b>

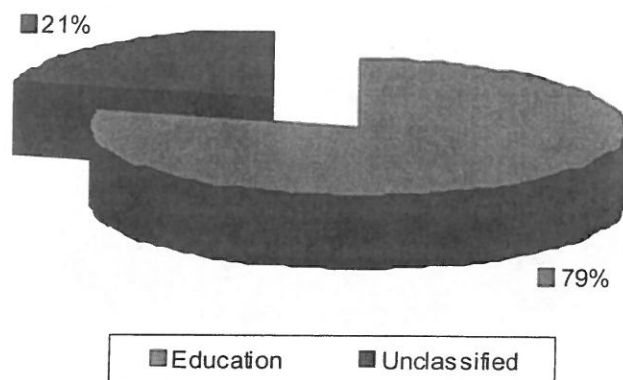
2005 Revenues by Source



Comparison of expenditures of the School Special Revenue Fund for 2005 and 2004, respectively.

Expenditures by function:	2005	2004
Education	\$ 1,178,708	\$ 1,068,838
Unclassified	320,300	337,712
<b>Total expenditures</b>	<b>\$ 1,499,008</b>	<b>\$ 1,406,550</b>

2005 Expenditures by Function



# Financial Report

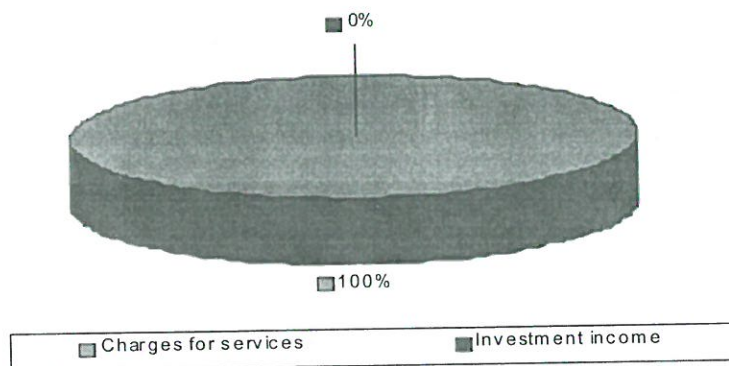
## Management's Discussion and Analysis

### RESCUE CALL FEES FUND

Comparison of revenues of the Rescue Call Fees Fund for 2005 and 2004, respectively.

Revenues by source:	2005	2004
Charges for services	\$ 361,241	\$ 167,386
Investment income	-	3,927
<b>Total revenues</b>	<b>\$ 361,241</b>	<b>\$ 171,313</b>

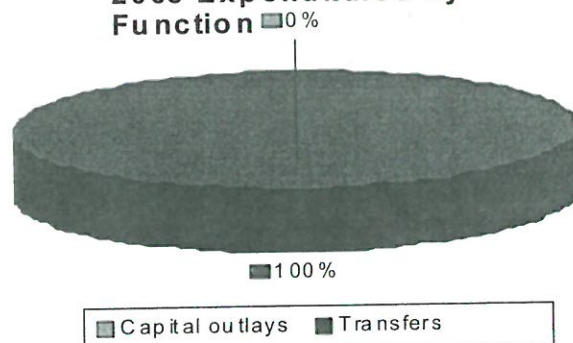
**2005 Revenues by Source**



Comparison of expenditures of the Rescue Call Fees Fund for 2005 and 2004, respectively.

Expenditures by function:	2005	2004
Capital outlays	\$ -	\$ 40,253
Transfers	100,000	100,000
<b>Total expenditures</b>	<b>\$ 100,000</b>	<b>\$ 140,253</b>

**2005 Expenditures by Function**





# Financial Report

## Management's Discussion and Analysis

### BALLPARK FUND

The Town's only (and therefore major) Proprietary (Business-type) Fund is the Ballpark Fund. As its revenues, expenses, net assets and comparisons to the prior year were noted earlier, no further explanation is necessary.

### DEBT ADMINISTRATION

Debt, considered a liability of Governmental Activities, decreased during fiscal year 2005 by \$680,000. Per capita debt decreased from \$1,411 to \$1,334 as a result of principal pay downs.

The Governmental Activity debt summary for fiscal year 2005 is as follows.

Debt payable at June 30, 2004	\$	12,420,000
Less: debt retired		<u>680,000</u>
Debt payable at June 30, 2005	\$	11,740,000

The debt payable does not include the long term portion of compensated absences of \$654,676 or the long term accrual for landfill monitoring of \$144,000. The Town has no plans at this time to increase long term debt for capital projects.

### CAPITAL ASSETS

The capital assets of the Town are those assets that are used in the performance of the Town's functions, including infrastructure assets (roads, sidewalks, sewers, etc.). At June 30, 2005, net capital assets of the Governmental Activities totaled \$15,524,004 and net capital assets of the Business-type Activities totaled \$428,353. Annual depreciation on capital assets is recognized in the Government-Wide financial statements as an expense of the appropriate program in the Statement of Activities.

The Town has elected to use the Depreciation Method as defined by GASB Statement No. 34 for infrastructure reporting. Under this method, all capital assets except land are assigned an anticipated useful life and the initial cost of acquiring or constructing that asset is reduced each year by an amount equal to its cost divided by its years of useful life (depreciation). The depreciation is then treated as an expense in each year. Any capital improvements that renew the life of a capital asset are recorded in a similar fashion. For example, the replacement of a particular sewer line would trigger the following: (1) the historical cost of the replaced sewer line and its accumulated depreciation would be removed from the listing of capital assets, and (2) the cost of the new sewer line would be recorded in the listing of capital assets and assigned a useful life to begin its depreciation cycle. Capital improvement projects that significantly extend the useful life of a capital asset but fall short of a full replacement are recorded by adding the cost of the improvements to the remaining depreciated cost of the original asset and applying the revised useful life to depreciate from that point on.

Use of depreciation for capital assets forces the Town to recognize that there is still a cost associated with the aging of infrastructure even if no cash is spent on its improvement. The Town is continuously taking actions to arrest the deterioration of its infrastructure. These actions do not extend the useful life of the infrastructure, are considered to be maintenance, and are recorded as current year expenditures only.

# Financial Report

## Management's Discussion and Analysis

### BUDGETS AND BUDGETARY ACCOUNTING

Comparing the fiscal year 2005 original (adopted) General Fund budget to the final (amended) budget on Statement 6 shows that there was no increase in the total amount budgeted.

The Town does not use "carry forward" or "encumbrance" budgeting to account for prior year items not spent by year-end. Instead, the Town Council is asked to appropriate these particular amounts as items in Designated Fund Balance for ease in tracking and recording. Therefore, additions to adopted budget amounts are rare and occur generally for extraordinary items needing attention during the year. There were none of these during this fiscal year.

Comparing the fiscal year 2005 actual results to the final budget shows that there was a positive variance for revenues and a negative variance for expenditures. Management's policy has been to estimate revenues conservatively but realistically, based on historical amounts and trends and on future economic forecasts. This approach has resulted in small amounts of extra revenue each year in the recent past. This year the most significant amounts were generated from vehicle excise taxes, cable franchise fees, building and related permits, and parking related items.

Five areas of expenditure went beyond their amended budget amounts. Recreation moved into a new facility during the fiscal year and the renovations were more costly than anticipated, Health and Welfare saw an increase in requests for general assistance due to the rising cost of heating fuel and electricity, Education had higher special education costs than anticipated, and capital outlay was expended from designated fund balance as noted above. It is Management's practice not to make budget amendments simply to cover unavoidable shortfalls in Department allocations, but rather to let these negative variances show into the future in order to highlight items that deserve closer scrutiny during the budget process. The basic philosophy of managing budgeted expenditures is to require the Department Head to monitor spending levels, to inform Management of anticipated problems and to hold down discretionary spending as much as possible while maintaining public services at an acceptable level. Management reports anticipated problems to the Town Council as they are identified.

Under other financing sources and uses, actual amounts for operating transfers in and out are skewed each year due to the uncertainty of the assessed valuation of property captured by a Tax Increment Financing (TIF) District. The final figure is not available at budget preparation time and, historically, the prior year's figure is used as an estimate. The Utilization of prior year fund balance amount shown in the budget columns is an offset to the amounts shown as budgeted expenditures from designated and undesignated fund balance within Capital outlays. The budgetary figures for these expenditures are listed and then reversed as they are not part of the budget adoption or adjustment processes but rather are authorized by the Town Council as separate appropriations from either Designated or Undesignated Fund Balance.

### THE CLIMATE, THE PAST AND THE FUTURE

The Town is not dependent on an industrial tax base to fund its property tax levies. As a major summer vacation resort destination, the Town attracts businesses that are primarily seasonal. Management is exploring avenues to create more of a year-round appeal for tourism. Over the last two decades, there has been a marked increase in the number of seasonal residences being converted to year-round use by retirees and by commuters to the Portland area, New Hampshire and even to Massachusetts. New construction has emphasized more upscale properties, whether as primary or secondary residences.

# Financial Report

## Management's Discussion and Analysis

While all of the states and many of the major municipalities in the nation have been experiencing economic conditions that have severely affected their revenue streams, the Town has not seen that strain. Several years of good financial management, conservative budgeting and watchful spending have brought increasing fund balances. In January 2003, Standard & Poor's upgraded its rating of the Town's outstanding bonded debt from BBB+ to A-, stating "The rating upgrade reflects strong reserves supported by well-thought-out fiscal policies, evidence of continued economic growth and a moderate debt burden with limited capital needs." This event is a significant achievement for Management.

### *Fund Balance*

Town Council policy requires an Undesignated Fund Balance level at least equal to 12% of the current year's General Fund operating budget. This represents approximately one and a half months' worth of expenditures. Historically, available amounts above the 12% level have been used to fund capital projects or to hold when indications of economic downturn are seen, as a safeguard against falling revenues. The amounts of Undesignated Fund Balance and the excess above the 12% level for the last five years are as follows:

<u>Year</u>	<u>Undesignated F.B.</u>	<u>Excess Amt.</u>
2001	\$ 2,322,811	87,913
2002	\$ 2,621,161	320,489
2003	\$ 2,891,132	545,716
2004	\$ 4,355,690	1,826,671
2005	\$ 4,954,874	2,277,667

### *Next Year Budget*

The Town Council approved a budget for fiscal year 2006 of \$22,310,061, a 5.54% increase over 2005's budget. Total property tax revenue to be raised was \$16,078,424, a 3.15% increase from the previous year. The tax rate was reduced to 13.50 mils. This was accomplished through expansion of the tax base, a town wide revaluation and the use of \$300,000 of the available excess Fund Balance.

### *Further Historical Comparisons*

The reader is strongly encouraged to study Tables 1-7 at the end of the Financial Statements to view 10-year comparisons of relevant data.

### *Significant Subsequent Events*

Since the end of fiscal year 2005, there have been no significant events.

## CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide the Town's citizens, taxpayers, customers, 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 any questions about this report or need any additional financial information, contact the Finance Office at 1 Portland Avenue, Old Orchard Beach, ME 04064, phone 207-934-5714 ext. 222, or email [finance@oobmaine.com](mailto:finance@oobmaine.com).

# Financial Report

Statement 1

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Net Assets**  
**June 30, 2005**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 271,837	-	271,837
Investments	7,901,890	-	7,901,890
Receivables:			
Taxes receivable	334,629	-	334,629
Tax liens	507,689	-	507,689
Accounts receivable	534,448	-	534,448
Prepaid items	1,845	-	1,845
Inventory	39,538	-	39,538
Internal balances	20,937	(20,937)	-
Nondepreciable capital assets	1,800,728	-	1,800,728
Capital assets, net	13,723,276	428,353	14,151,629
<b>Total assets</b>	<b>25,136,817</b>	<b>407,416</b>	<b>25,544,233</b>
<b>LIABILITIES</b>			
Accounts payable and payroll withholdings	687,548	-	687,548
Accrued expenses	1,041,761	-	1,041,761
Refundable deposits	115,638	-	115,638
Noncurrent liabilities:			
Due within one year	1,181,000	-	1,181,000
Due in more than one year	11,357,676	-	11,357,676
<b>Total liabilities</b>	<b>14,383,623</b>	<b>-</b>	<b>14,383,623</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	3,784,004	428,353	4,212,357
Unrestricted	6,969,190	(20,937)	6,948,253
<b>Total net assets</b>	<b>\$ 10,753,194</b>	<b>407,416</b>	<b>11,160,610</b>

*See accompanying notes to financial statements.*

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Activities**  
**For the Year Ended June 30, 2005**

Functions/programs	Expenses	Program Revenues			Net (expense) revenue and changes in net assets		
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government		Total
					Governmental activities	Business-type activities	
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 1,905,794	541,042	-	37,000	(1,327,752)	-	(1,327,752)
Public safety	3,804,372	708,082	-	79,425	(3,016,865)	-	(3,016,865)
Public works	1,329,974	-	75,960	-	(1,254,014)	-	(1,254,014)
Sanitation	1,831,660	213,865	-	-	(1,617,695)	-	(1,617,695)
Recreation, culture and agencies	504,893	152,883	-	-	(352,010)	-	(352,010)
Health and welfare	80,503	-	18,598	-	(61,905)	-	(61,905)
Education	11,377,244	178,468	3,192,882	-	(8,005,894)	-	(8,005,894)
County tax	463,451	-	-	-	(463,451)	-	(463,451)
Unclassified	506,147	99,384	-	-	(406,763)	-	(406,763)
Interest on debt	465,477	-	-	-	(465,477)	-	(465,477)
Capital outlays	398,577	-	-	-	(398,577)	-	(398,577)
<b>Total governmental activities</b>	<b>22,667,992</b>	<b>1,893,724</b>	<b>3,287,440</b>	<b>116,425</b>	<b>(17,370,403)</b>	<b>-</b>	<b>(17,370,403)</b>
Business-type activities:							
Ballpark	17,134	-	-	-	-	(17,134)	(17,134)
<b>Total business-type activities</b>	<b>17,134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,134)</b>	<b>(17,134)</b>
<b>Total primary government</b>	<b>\$ 22,685,126</b>	<b>1,893,724</b>	<b>3,287,440</b>	<b>116,425</b>	<b>(17,370,403)</b>	<b>(17,134)</b>	<b>(17,387,537)</b>
General revenues:							
Property taxes, levied for general purposes				\$ 15,764,065	-		15,764,065
Payment in lieu of taxes				23,055	-		23,055
Excise taxes				1,471,647	-		1,471,647
Interest and costs on taxes				125,871	-		125,871
Franchise fees				167,101	-		167,101
Grants and contributions not restricted to specific programs:							
Homestead exemption				210,335	-		210,335
Other State and Federal aid				12,383	-		12,383
State Revenue Sharing				955,372	-		955,372
Unrestricted investment earnings				134,125	-		134,125
Miscellaneous revenues				129,729	-		129,729
Transfers				-	-		-
<b>Total general revenues</b>				<b>18,993,683</b>	<b>-</b>		<b>18,993,683</b>
Change in net assets					1,623,280	(17,134)	1,606,146
Net assets - beginning (as restated)					9,129,914	424,550	9,554,464
Net assets - ending					\$ 10,753,194	407,416	11,160,610

*See accompanying notes to financial statements.*

# Financial Report

Statement 3

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2005**

	General	School Special Revenues	Rescue Call Fees	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Assets:					
Cash and cash equivalents	\$ 213,876	57,961	-	-	271,837
Investments	7,901,890	-	-	-	7,901,890
Receivables:					
Taxes receivable	334,629	-	-	-	334,629
Tax liens	507,689	-	-	-	507,689
Accounts receivable	179,508	203,265	96,388	55,287	534,448
Prepaid items	1,845	-	-	-	1,845
Inventory	35,930	3,608	-	-	39,538
Interfund loans receivable	-	54,642	41,478	364,702	460,822
<b>Total assets</b>	<b>\$ 9,175,367</b>	<b>319,476</b>	<b>137,866</b>	<b>419,989</b>	<b>10,052,698</b>

**LIABILITIES AND FUND BALANCES**

Liabilities:					
Accounts payable and payroll withholdings	658,577	25,676	-	3,295	687,548
Accrued wages	831,662	57,756	-	-	889,418
Interfund loans payable	366,393	-	-	73,492	439,885
Deferred tax revenue	715,362	-	-	-	715,362
Refundable deposits	115,638	-	-	-	115,638
<b>Total liabilities</b>	<b>2,687,632</b>	<b>83,432</b>	<b>-</b>	<b>76,787</b>	<b>2,847,851</b>

Fund balances:					
Reserved	430,180	3,608	-	-	433,788
Unreserved:					
Designated	1,102,681	-	-	-	1,102,681
Undesignated, reported in:					
General Fund	4,954,874	-	-	-	4,954,874
Special Revenue Funds	-	232,436	137,866	330,321	700,623
Capital Project Funds	-	-	-	12,881	12,881
<b>Total fund balances</b>	<b>6,487,735</b>	<b>236,044</b>	<b>137,866</b>	<b>343,202</b>	<b>7,204,847</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,175,367</b>	<b>319,476</b>	<b>137,866</b>	<b>419,989</b>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	15,524,004
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	715,362
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.	
General obligation bonds	(11,740,000)
Landfill closure	(144,000)
Accrued vacation and sick leave	(654,676)
Accrued interest	(152,343)
	(12,691,019)

**Net assets of governmental activities**

**\$ 10,753,194**

*See accompanying notes to financial statements.*

# Financial Report

Statement 4

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2005**

	General	School Special Revenues	Rescue Call Fees	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 17,323,525	-	-	206,334	17,529,859
Licenses, permits and fees	1,120,948	-	-	49,500	1,170,448
Intergovernmental	3,285,948	1,179,582	-	116,425	4,581,955
Charges for services	-	99,384	361,241	-	460,625
Program income	-	-	-	82,458	82,458
Investment income	134,125	-	-	-	134,125
Other revenues	232,794	75,403	-	1,725	309,922
<b>Total revenues</b>	<b>22,097,340</b>	<b>1,354,369</b>	<b>361,241</b>	<b>456,442</b>	<b>24,269,392</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	1,855,934	-	-	-	1,855,934
Public safety	3,668,037	-	-	-	3,668,037
Public works	1,058,783	-	-	-	1,058,783
Sanitation	1,452,244	-	-	-	1,452,244
Recreation, culture and agencies	386,875	-	-	118,018	504,893
Health and welfare	80,503	-	-	-	80,503
Education	9,906,693	1,178,708	-	-	11,085,401
Intergovernmental	463,451	-	-	-	463,451
Unclassified	64,539	320,300	-	101,341	486,180
Debt service	1,238,346	-	-	-	1,238,346
Capital outlays	1,909,673	-	-	1,816	1,911,489
<b>Total expenditures</b>	<b>22,085,078</b>	<b>1,499,008</b>	<b>-</b>	<b>221,175</b>	<b>23,805,261</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>12,262</b>	<b>(144,639)</b>	<b>361,241</b>	<b>235,267</b>	<b>464,131</b>
<b>Other financing sources (uses):</b>					
Operating transfers - in	309,334	55,680	-	500	365,514
Operating transfers - out	(56,180)	-	(100,000)	(209,334)	(365,514)
<b>Total other financing sources (uses)</b>	<b>253,154</b>	<b>55,680</b>	<b>(100,000)</b>	<b>(208,834)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>265,416</b>	<b>(88,959)</b>	<b>261,241</b>	<b>26,433</b>	<b>464,131</b>
Fund balances (deficit), beginning of year (as originally stated)	6,079,244	325,003	(138,346)	316,769	6,582,670
Prior period adjustment	143,075	-	14,971	-	158,046
Fund balances (deficit), beginning of year (as restated)	6,222,319	325,003	(123,375)	316,769	6,740,716
<b>Fund balances, end of year</b>	<b>\$ 6,487,735</b>	<b>236,044</b>	<b>137,866</b>	<b>343,202</b>	<b>7,204,847</b>

*See accompanying notes to financial statements.*

# Financial Report

Statement 5

**TOWN OF OLD ORCHARD BEACH, 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, 2005**

Net change in fund balances - total governmental funds (from Statement 4)	\$	464,131
<p>Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. More specifically, this is the amount by which capital outlays exceeded depreciation expense in the current period.</p>		
		479,167
Statement 4 Capital outlays	1,911,489	
Statement 2 Capital outlays	398,577	
Variance	1,512,912	
Less: depreciation	1,033,745	
To reconciliation	479,167	
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.</p>		
		21,880
<p>Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. More specifically, this represents principal repayments.</p>		
		680,000
New debt incurred	-	
Retired debt	(680,000)	
Net debt service	(680,000)	
<p>Long-term debt accrues interest between payments that is a liability in the statement of net assets. However, this accrual is not recorded in the governmental funds as a current liability. More specifically, this represents the change in the amount of accrued interest on long-term debt.</p>		
		92,869
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. More specifically, this represents the change in all non-debt long-term liabilities.</p>		
		(114,767)
Change in landfill reserve	6,000	
Change in long-term accrued vacation and sick	(120,767)	
To reconciliation	(114,767)	
<b>Change in net assets of governmental activities (see Statement 2)</b>	<b>\$</b>	<b>1,623,280</b>

*See accompanying notes to financial statements.*



# Financial Report

Statement 6

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**General Fund**  
**For the year ended June 30, 2005**

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 16,999,716	16,999,716	17,323,525	323,809
Licenses, permits and fees	929,300	929,300	1,120,948	191,648
Intergovernmental	2,272,474	2,272,474	2,378,948	106,474
Investment income	90,000	90,000	134,125	44,125
Other revenue:				
Municipal	15,000	15,000	129,729	88,065
School	93,000	93,000	103,065	36,729
Total revenues	20,399,490	20,399,490	21,190,340	790,850
<b>Expenditures:</b>				
Current:				
General government	1,863,995	1,863,995	1,855,934	8,061
Public works	1,162,675	1,162,675	1,059,881	102,794
Sanitation	1,561,439	1,561,439	1,455,194	106,245
Public safety	3,763,113	3,763,113	3,670,572	92,541
Recreation, culture and agencies	376,947	376,447	386,875	(10,428)
Health and welfare	64,152	64,152	80,503	(16,351)
Education	8,803,276	8,803,276	8,941,968	(138,692)
Intergovernmental	463,451	463,451	463,451	-
Other expenditures	60,000	60,000	64,539	(4,539)
Debt service	1,238,346	1,238,346	1,238,346	-
Capital outlays	1,455,750	1,455,750	1,937,383	(481,633)
Total expenditures	20,813,144	20,812,644	21,154,646	(342,002)
Excess (deficiency) of revenues over (under) expenditures	(413,654)	(413,154)	35,694	448,848
<b>Other financing sources (uses):</b>				
Operating transfers - in	309,334	309,334	309,334	-
Operating transfers - out	(55,680)	(56,180)	(56,180)	-
Utilization of prior year fund balance	160,000	160,000	-	(160,000)
Total other financing sources (uses)	413,654	413,154	253,154	(160,000)
Net change in fund balance	-	-	288,848	288,848
<b>Reconciliation to GAAP:</b>				
Less: Prior year encumbrances			(270,302)	
Add: Decrease in school summer salaries			22,620	
Add: Current year encumbrances			224,250	
Fund balance, beginning of year (as originally stated)			6,079,244	
Prior period adjustment			143,075	
Fund balance, beginning of year (as restated)			6,222,319	
<b>Fund balance, end of year</b>	<b>\$</b>		<b>6,487,735</b>	

*See accompanying notes to financial statements.*

# Financial Report

Statement 7

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Proprietary Fund - Ballpark Facility**  
**Statement of Net Assets**  
**June 30, 2005**

**Business-type Activities - Enterprise Funds**

**ASSETS**

Noncurrent assets:

Capital assets	\$	993,250
Accumulated depreciation		(564,897)

Total noncurrent assets		428,353
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Total assets		428,353
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**LIABILITIES**

Interfund loans payable		20,937
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Total liabilities		20,937
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**NET ASSETS**

Invested in capital assets, net of related debt		428,353
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Unrestricted		(20,937)
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Total net assets	\$	407,416
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*See accompanying notes to financial statements.*

# Financial Report

Statement 8

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Proprietary Fund - Ballpark Facility**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**For the year ended June 30, 2005**

<b>Business-type Activities - Enterprise Funds</b>	
Operating revenues:	
Other revenues	\$ -
<b>Total operating revenues</b>	<b>-</b>
Operating expenses:	
Depreciation	17,134
<b>Total operating expenses</b>	<b>17,134</b>
Operating loss	(17,134)
Nonoperating revenues (expenses):	
Interest expense	-
<b>Total nonoperating expense</b>	<b>-</b>
<b>Net loss</b>	<b>(17,134)</b>
Change in net assets	(17,134)
Net assets, beginning of year	424,550
<b>Net assets, end of year</b>	<b>\$ 407,416</b>

*See accompanying notes to financial statements.*

# Financial Report

Statement 9

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Proprietary Fund - Ballpark Facility**  
**Statement of Cash Flows**  
**For the year ended June 30, 2005**

	2005
Cash flows from operating activities:	
Cash received from property lease	\$ -
Net cash provided by (used in) operating activities	-
Cash flows from noncapital financing activities:	
Interfund transactions with General Fund	-
Net cash provided by noncapital financing activities	-
Cash flows from capital and related financing activities:	
Principal paid on capital debt	-
Interest paid on capital debt	-
Net cash used in capital and related financing activities	-
Net decrease in cash	-
Cash, beginning of year	-
<b>Cash, end of year</b>	<b>\$ -</b>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	(17,134)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	17,134
<b>Net cash provided by (used in) operating activities</b>	<b>\$ -</b>

*See accompanying notes to financial statements.*

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Private-purpose Trust Funds**  
**Statement of Fiduciary Net Assets**  
**June 30, 2005**  
 (with comparative totals for June 30, 2004)

	Alumni Scholarship	Angelosante Scholarship	Brandy Butterfield Scholarship	Centennial Scholarship	Charles A. Greer Scholarship	David Jordan Scholarship	E. Emerson Cummings Scholarship	George C. Grover Golf Scholarship	Gilbert C. McBay Scholarship	Gladys Tarbox Scholarship	H.E. & S.M. Mullen Scholarship	Jay Bartner Scholarship	John Trull Scholarship
<b>ASSETS</b>													
Investments	\$ 40,434	30,040	18,823	1,233	60,838	9,079	3,989	1,597	8,456	19,761	19,518	1,543	4,927
<b>Total assets</b>	<b>\$ 40,434</b>	<b>30,040</b>	<b>18,823</b>	<b>1,233</b>	<b>60,838</b>	<b>9,079</b>	<b>3,989</b>	<b>1,597</b>	<b>8,456</b>	<b>19,761</b>	<b>19,518</b>	<b>1,543</b>	<b>4,927</b>
<b>NET ASSETS</b>													
Unreserved:													
Principal	6,903	15,000	5,255	2,899	53,353	6,145	1,780	1,426	3,916	1,980	9,903	1,504	2,085
Unexpended income	33,531	15,040	13,568	(1,666)	7,485	2,934	2,209	171	4,540	17,781	9,615	39	2,842
<b>Total net assets</b>	<b>40,434</b>	<b>30,040</b>	<b>18,823</b>	<b>1,233</b>	<b>60,838</b>	<b>9,079</b>	<b>3,989</b>	<b>1,597</b>	<b>8,456</b>	<b>19,761</b>	<b>19,518</b>	<b>1,543</b>	<b>4,927</b>
<b>Total net assets</b>	<b>\$ 40,434</b>	<b>30,040</b>	<b>18,823</b>	<b>1,233</b>	<b>60,838</b>	<b>9,079</b>	<b>3,989</b>	<b>1,597</b>	<b>8,456</b>	<b>19,761</b>	<b>19,518</b>	<b>1,543</b>	<b>4,927</b>

	Saucier/ Kerry Scholarship	Melanie Cook Scholarship	Murphy/ Mixer Scholarship	Ola Brownrigg Scholarship	Ralph Perreault Scholarship	Robert Phillips Scholarship	Sandy Seagull Scholarship	Susan Powers Scholarship	W. Warren Harmon Scholarship	W. & R. Murphy Scholarship	Totals	
											2005	2004
<b>ASSETS</b>												
Investments	\$ 8,502	7,594	16,178	10,010	122,913	3,112	12,447	6,622	32,589	9,075	449,280	382,774
<b>Total assets</b>	<b>\$ 8,502</b>	<b>7,594</b>	<b>16,178</b>	<b>10,010</b>	<b>122,913</b>	<b>3,112</b>	<b>12,447</b>	<b>6,622</b>	<b>32,589</b>	<b>9,075</b>	<b>449,280</b>	<b>382,774</b>
<b>NET ASSETS</b>												
Unreserved:												
Principal	4,500	7,228	15,000	6,664	62,691	1,113	10,250	1,009	30,180	6,210	256,994	243,971
Unexpended income	4,002	366	1,178	3,346	60,222	1,999	2,197	5,613	2,409	2,865	192,286	138,803
<b>Total net assets</b>	<b>8,502</b>	<b>7,594</b>	<b>16,178</b>	<b>10,010</b>	<b>122,913</b>	<b>3,112</b>	<b>12,447</b>	<b>6,622</b>	<b>32,589</b>	<b>9,075</b>	<b>449,280</b>	<b>382,774</b>
<b>Total net assets</b>	<b>\$ 8,502</b>	<b>7,594</b>	<b>16,178</b>	<b>10,010</b>	<b>122,913</b>	<b>3,112</b>	<b>12,447</b>	<b>6,622</b>	<b>32,589</b>	<b>9,075</b>	<b>449,280</b>	<b>382,774</b>

See accompanying notes to financial statements.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Private-purpose Trust Funds**  
**Statement of Changes in Fiduciary Net Assets**  
**For the year ended June 30, 2005**

	Net assets beginning of year			Additions			Deductions	Net assets end of year		
	Principal	Unexpended income	Total	Investment income	Unrealized gains and (losses)	Contributions and other receipts	Expenditures	Unexpended		
								Principal	income	Total
Alumni Scholarship	\$ 6,903	26,701	33,604	2,566	2,364	3,900	2,000	6,903	33,531	40,434
Angelosante Scholarship	15,000	13,296	28,296	2,008	1,636	-	1,900	15,000	15,040	30,040
Brandy Butterfield Scholarship	5,255	10,572	15,827	1,008	1,273	1,215	500	5,255	13,568	18,823
Centennial Scholarship	2,899	(1,737)	1,162	96	(25)	-	-	2,899	(1,666)	1,233
Charles A. Greer Scholarship	41,834	2,618	44,452	3,333	4,334	11,519	2,800	53,353	7,485	60,838
David Jordan Scholarship	6,145	1,548	7,693	539	722	125	-	6,145	2,934	9,079
E. Emerson Cummings Scholarship	1,780	1,786	3,566	209	114	100	-	1,780	2,209	3,989
George C. Grover Golf	1,426	41	1,467	41	89	-	-	1,426	171	1,597
Gilbert C. "Sonny" McBay Scholarship	3,916	2,856	6,772	393	1,691	-	400	3,916	4,540	8,456
Gladys Tarbox Scholarship	1,980	15,878	17,858	978	2,725	-	1,800	1,980	17,781	19,761
Harold E. & Shirley M. Mullen Scholarship	9,903	9,487	19,390	1,120	1,608	-	2,600	9,903	9,615	19,518
Jay Bartner Scholarship	-	-	-	39	(186)	1,690	-	1,504	39	1,543
John Trull Scholarship	2,085	2,577	4,662	310	191	264	500	2,085	2,842	4,927
Margorie Saucier/Kerry Scholarship	4,500	(166)	4,334	737	431	3,003	3	4,500	4,002	8,502
Melanie Cook Scholarship	7,228	(419)	6,809	422	363	-	-	7,228	366	7,594
Agnes Murphy/Paula Mixer Scholarship	15,000	765	15,765	1,198	415	-	1,200	15,000	1,178	16,178
Ola Brownrigg Scholarship	6,664	2,900	9,564	597	549	500	1,200	6,664	3,346	10,010
Ralph Perreault Scholarship	62,691	44,831	107,522	6,149	13,042	-	3,800	62,691	60,222	122,913
Robert H. Phillips Scholarship	1,113	912	2,025	318	46	923	200	1,113	1,999	3,112
Sandy Seagull Scholarship	10,250	(104)	10,146	801	1,517	181	198	10,250	2,197	12,447
Susan Powers Memorial Scholarship	1,009	3,448	4,457	442	397	1,926	600	1,009	5,613	6,622
W. Warren Harmon Kiwanis Scholarship	30,180	(1,771)	28,409	1,607	4,773	-	2,200	30,180	2,409	32,589
William & Robert Murphy Scholarship	6,210	2,784	8,994	567	514	-	1,000	6,210	2,865	9,075
<b>Totals</b>	<b>\$ 243,971</b>	<b>138,803</b>	<b>382,774</b>	<b>25,478</b>	<b>38,583</b>	<b>25,346</b>	<b>22,901</b>	<b>256,994</b>	<b>192,286</b>	<b>449,280</b>

*See accompanying notes to financial statements.*

# Financial Report

## Notes to Basic Financial Statements

### THE REPORTING ENTITY AND ITS SERVICES

The Town of Old Orchard Beach, Maine was incorporated in 1883 and is located in southeastern Maine, 12 miles south of Portland. A popular summer resort with 7 miles of sandy beaches, the Town encompasses 7.8 square miles. Its year round population of approximately 8,800 expands to 100,000 during the summer. The Town has operated under a Council-Manager form of government since 1950.

The Town provides the full range of municipal services contemplated by State statutes. These include public safety, public works, sanitation, health and welfare services, parks and recreation, education, planning, zoning and general administrative services.

In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 14 "The Financial Reporting Entity". The basic - but not the only - criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based on the application of these criteria, the following is a brief review of each potential component unit addressed in defining the government's reporting entity.

**Libby Memorial Library** - The Library provides library services and is not considered to be a component unit because it is a separate legal organization whose board is not controlled by officials of the Town. The only activity that flows through the Town's financial records is the Town's yearly appropriation to the Library. All other financial activity of the Libby Memorial Library has not been reported in the Town's financial statements.

**Biddeford-Saco-Old Orchard Beach Transit Committee** - The Town is a member of the Biddeford-Saco-Old Orchard Beach Transit Committee, which is a jointly governed organization. The Committee operates a public mass transit passenger bus service within and between the three municipalities under a voluntary interlocal agreement. The Town of Old Orchard Beach's contribution to the committee for the year ended June 30, 2005 was \$48,000. The Transit Committee does not meet the definition of a component unit or a joint venture because there is no ongoing financial interest or responsibility by the participating governments.

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

# Financial Report

## Notes to Basic Financial Statements

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

#### **B. Measurement Focus, Basis of Accounting and Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period for property taxes and one year for all other revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The School Special Revenue Fund is used to account for grants for educational purposes, the School Lunch program and the Adult Education program, all of which require separate accounting because of legal or regulatory provisions or administrative action.



# Financial Report

## Notes to Basic Financial Statements

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The Rescue Call Fees Fund is established to account for revenues derived from the billings of fees for rescue calls, which are earmarked by Council action to provide for the purchase of Public Safety vehicles.

The Town reports the following major proprietary fund:

The Ballpark Fund accounts for the ownership and expenses of a leased sports facility.

Additionally, the Town reports the following fund type:

Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent on behalf of others. The Town's fiduciary funds include private-purpose trust funds.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The Town has elected not to follow subsequent private-sector guidance. As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the Town's proprietary fund is lease payments by the lessee of the facility; operating expenses consist solely of depreciation on capital assets at this time. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

#### C. Investments

Investments are stated at fair value, unless otherwise indicated.

#### D. Capital Assets

Capital assets, which include property, plant, equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

# Financial Report

## Notes to Basic Financial Statements

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the assets' estimated useful lives ranging from 3 to 60 years.

For the business-type fund, an estimated useful life of 40 years is used to compute depreciation.

The Town updated an inventory of all other capital assets and conducted a survey of all infrastructure assets for fiscal year 2003 and completed an internal update for fiscal year 2005. This process determined the original cost, which is defined as the actual cost to acquire new property in accordance with market prices at the time of first construction/acquisition. Original costs were developed in one of three ways: 1) historical records; 2) standard unit costs appropriate for the construction/acquisition date; or 3) present cost indexed by a reciprocal factor of the price increase from the construction/acquisition date to the current date. The accumulated depreciation, defined as the total depreciation from the date of construction/acquisition to the current date on a straight line, unrecovered cost method was computed using industry accepted life expectancies for each capital asset. The book value was then computed by deducting the accumulated depreciation from the original cost.

#### E. Vacation and Sick Leave

Under the terms of personnel policies and a union contract, vacation and sick leave are granted in varying amounts according to length of service. In some cases, employees are entitled to payment for unused vacation and a percentage of sick leave upon termination or retirement. The Town and the School Department accrue accumulated vacation leave and vested sick leave. In the fund financial statements, no amount is recorded unless the amount is to be paid out shortly after year-end. The full liability is recorded in the government-wide statements.

#### F. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as bond issuance costs if material to basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

# Financial Report

## Notes to Basic Financial Statements

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

#### G. Inventory

Inventory consists of vehicle fuel, trash bags and the School Lunch Program food, supplies and donated commodities and is recorded at the lower of cost or market on the first-in, first-out basis.

#### H. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. These transactions are reported as operating transfers.

#### I. Fund Balances

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designated fund balances represent tentative plans for future use of financial resources.

#### J. Use of Estimates

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

#### K. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriations, is employed in the governmental funds. Encumbrances do not constitute expenditures or liabilities, except that they are included as expenditures for budgetary purposes (Statement 6).

#### L. Comparative Data/Reclassifications

Comparative data for the prior year have been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds.

### STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### A. Budgetary Information

A budget is formally adopted for the General Fund each year through the passage of the Town budget and is prepared on a basis consistent with generally accepted accounting principles with the exception that encumbrances are treated as expenditures for budgetary purposes. The Town's other funds do not have legally adopted budgets but have adopted budgets through formal authorizations by the Town Council or School Committee and through grant agreements.

# Financial Report

## Notes to Basic Financial Statements

### STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

In the General Fund, the level of control (level at which expenditures may not exceed budget) is the Department. The gross appropriation for each department shall not be exceeded except by consent of the Town Council. The Town Council may, by resolution, transfer an unencumbered appropriation balance or portion thereof including surplus between the general accounts.

For the School Department, the level of control is also the Department. Generally, all unexpended School budgetary accounts lapse to the School Department's fund balance at the close of the fiscal year. Once adopted, the budget can be amended by the School Committee, but only through transfers between expenditure accounts.

#### B. Budgetary vs. GAAP Basis of Accounting

As required by generally accepted accounting principles (GAAP), the Town has recorded a revenue and expenditure for Maine State Retirement contributions made by the State of Maine on behalf of the Old Orchard Beach School Department. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting vs. reporting under accounting principles generally accepted in the United States of America of \$907,000. These amounts have been included as an intergovernmental revenue and an education expenditure on both Statements 2 and 4 (GAAP basis). There is no effect on the fund balance at the end of the year.

Additionally, the School Department compensates its teachers under a contract for services rendered between the months of September and June. However, compensation is remitted over a twelve-month period, September through August. At June 30, 2005, the balance on such contracts amounted to approximately \$588,062 and is fully accrued and reflected in the financial statements.

#### C. Excess of Expenditures Over Appropriations

For the year ended June 30, 2005, expenditures exceeded appropriations in the following departments:

Legal	\$ 2,986
Assessor	20,826
Town Clerk	798
Elections	298
Planning	41,002
Building Maintenance	4,854
Downtown & Beach Cleaning	12,643
Treatment Plant	21,552
Fire/Rescue Department	27,410
Hydrants	833
Recreation	10,146
Memorial Parking Lot	4,331
General Assistance	16,351
Abatements	4,539

# Financial Report

## Notes to Basic Financial Statements

### STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

#### D. Deficit Fund Balance

The Recreation Fund deficit of \$16,019 is due to the timing of purchases for the Summer Playground Program and will be repaid from program revenues collected next year. The Playground Grant Fund has a deficit of \$6,013 that will be repaid with future grant funds from the State. The Fire Grant Fund has a deficit of \$1,054 that will be repaid with future grant funds from Homeland Security. These obligations are accounted for as an interfund liability in the Recreation Fund, Playground Grant Fund and Fire Grant Fund and an interfund asset in the General Fund.

#### E. Ballpark Update

On April 15, 2001, the Town entered into a lease with Seacoast Sports, LLC for the Ballpark. The lease was renewed in 2002 and 2003. In 2004, Seacoast Sports, LLC decided not to renew the lease and the Town is in the process of developing a master plan for this property.

### DEPOSITS AND INVESTMENTS

The Town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk. The funds are invested in liquid investments with maturities planned to coincide with the Town's cash needs during the year.

#### A. Deposits

*Custodial Credit Risk-Town Deposits:* Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. Town policy is that deposits can only be made in financial institutions insured by the FDIC and that funds over the \$100,000 insurance limit be collateralized or placed in other financial institutions.

At year end, the carrying amount of the Town's deposits was \$271,837 and the bank balance was \$926,426, all of which was covered by Federal Depository Insurance or collateral securities.

Deposits have been reported as follows:

<u>Reported in governmental funds</u>	<u>\$ 271,837</u>
Total deposits	\$ 271,837

#### B. Investments

*Credit Risk:* Maine statutes authorize the Town to invest in obligations of the U. S. Treasury and U. S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests such excess funds in a government money market mutual fund accounts and the School Department invests the excess funds of its trust funds and certain special revenue funds in stocks and money market accounts through an investment company.

# Financial Report

## Notes to Basic Financial Statements

### DEPOSITS AND INVESTMENTS, CONTINUED

At June 30, 2005, the Town reported investments with the following maturities:

	<u>Fair value</u>	<u>Less than 1 year</u>	<u>More than 1-5 years</u>	<u>6-10 years</u>
<u>10 years</u>				
Money funds/sweep options	\$ 2,563,713	2,563,713		
Repurchase agreements	266,509	266,509		
Certificate of deposits	5,111,749	5,111,749		
Equities/stocks	305,755			not applicable
Mutual funds (1)	103,444			not applicable
<b>Total investments</b>	<b>\$ 8,351,170</b>	<b>7,941,971</b>		

(1) Mutual funds are not considered securities and are exempt from risk disclosure noted above.

Investments have been reported as follows:

Reported in the general fund	\$7,901,890
Reported in fiduciary funds	\$ 449,280
<b>Total deposits</b>	<b>\$ 8,351,170</b>

*Custodial credit risk- investments* – For investments, this is the risk 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. The Town currently does not have an investment policy for custodial credit risk. Of the Town's \$2,563,713 investment in money funds/sweep options, 100% was collateralized by underlying securities held by the related bank, which were not in the Town's name. Of the Town's \$266,509 in repurchase agreements, \$166,509 was exposed to custodial credit risk because they were uninsured and uncollateralized. Of the Town's \$5,111,749 in certificates of deposits, 100% was insured by the FDIC.

*Interest rate risk* – The Town does not have a deposit policy for interest rate risk.

### PROPERTY TAX

Property taxes for the current year were committed on July 27, 2004 on the assessed value listed as of April 1, 2004 for all real and personal property located in the Town. All real property taxes were due in two installments, 50% on August 27, 2004 and 50% on February 25, 2005. All personal property taxes were due in full on August 27, 2004. Interest at the rate of 6.50% per annum was charged on any amounts remaining unpaid after these respective due dates. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The assessed value was 100% of the estimated market value and 80.4% of the 2005 state valuation of \$969,950,000.

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 \$93,282 for the year ended June 30, 2005.

# Financial Report

## Notes to Basic Financial Statements

### PROPERTY TAX, CONTINUED

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

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

The following summarizes the 2005 and 2004 levies:

	<u>2005</u>	<u>2004</u>
Valuation:		
Land	\$ 257,144,600	239,995,400
Buildings	555,021,900	539,161,200
Personal property	20,816,750	20,500,743
Less - Exemptions and tax-exempt property	(52,817,500)	(37,280,800)
<b>Total assessed valuation</b>	<b>\$ 780,165,750</b>	<b>762,376,543</b>
Total assessed valuation	780,165,750	762,376,543
<u>Tax rate (per \$1,000)</u>	<u>20.10</u>	<u>20.10</u>
Commitment	15,681,332	15,323,769
<u>Supplemental taxes assessed</u>	<u>26,531</u>	<u>32,531</u>
	15,707,863	15,356,300
Less - collections and abatements	15,320,115	14,975,298
<b>Receivable at end of year</b>	<b>\$ 387,748</b>	<b>381,002</b>
Consisting of:		
Taxes	130,701	60,076
Liens	257,047	320,926
<b>Receivable at end of year</b>	<b>\$ 387,748</b>	<b>381,002</b>
Collection rate	97.52%	97.51%

# Financial Report

## Notes to Basic Financial Statements

### CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2005 was as follows:

	Balance June 30, <u>2004</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2005</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 1,800,728	-	-	1,800,728
Capital assets, being depreciated:				
Buildings and improvements	8,485,210	846,517	-	9,331,727
Equipment, furniture and fixtures	3,380,029	149,571	-	3,529,600
Vehicles	3,628,990	114,559	-	3,743,549
Infrastructure	16,051,226	402,265	-	16,453,491
Total capital assets being depreciated	31,545,455	1,512,912	-	33,058,367
Less accumulated depreciation for:				
Buildings and improvements	4,977,735	200,435	-	5,178,170
Equipment, furniture and fixtures	2,148,211	206,185	-	2,354,396
Vehicles	1,745,592	203,211	-	1,948,803
Infrastructure	9,429,807	423,914	-	9,853,721
Total accumulated depreciation	18,301,345	1,033,745	-	19,335,090
<b>Total capital assets being depreciated, net</b>	<b>13,244,110</b>	<b>479,167</b>	<b>-</b>	<b>13,723,277</b>
<b>Governmental activities capital assets, net</b>	<b>\$15,044,838</b>	<b>479,167</b>	<b>-</b>	<b>15,524,005</b>
<b>Business-type activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 993,250	-	-	993,250
Less accumulated depreciation for:				
Buildings and improvements	547,762	17,134	-	564,896
<b>Total capital assets being depreciated, net</b>	<b>445,488</b>	<b>(17,134)</b>	<b>-</b>	<b>428,354</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 445,488</b>	<b>(17,134)</b>	<b>-</b>	<b>428,354</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental activities:</b>	
General government	\$ 49,861
Public safety	136,335
Public works, including depreciation of general infrastructure assets	271,191
Sanitation	385,316
Education	191,042
<b>Total depreciation expense – governmental activities</b>	<b>\$ 1,033,745</b>



# Financial Report

## Notes to Basic Financial Statements

### CAPITAL ASSETS, CONTINUED

Business-type activities:

Ballpark Fund	\$ 17,134
Total depreciation expense - business activities	\$ 17,134

### PENSION PLANS

#### Maine State Retirement System - Consolidated Plan

**Description of the Plan** - The Town contributes to the Maine State Retirement System Consolidated Plan, a cost sharing multiple-employer retirement system established by the Maine State legislature. The Maine State Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefits rests with the State Legislature. The Maine State 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 by writing to Maine State Retirement, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800. The Town Council has authorized the Town to rejoin the Maine State Retirement System as a full member effective July 1, 2003.

**Funding Policy** - All plan members except those included in the Teacher Group are required to contribute 6.5% of their annual covered salary and the Town is required to contribute an actuarially determined rate. The rate for the year ended June 30, 2005 is 2.8% of covered payroll for the regular plan and 4% of covered payroll for the special plan which covers police and fire employees. The contribution rates of plan members and the Town are established and may be amended by the Maine State Retirement System Board of Trustees. The Town's contributions to the Maine State Retirement System Consolidated Plan for the year ended June 30, 2005 were \$101,796.

#### Maine State Retirement System - School Employees

All School teachers, plus other qualified educators, participate in the Maine State Retirement System's teacher group. The teacher's group is a cost-sharing plan with a special funding situation, established by the Maine State Legislature. All plan members are required to contribute 7.65% of their annual covered salary to the retirement system. The School Department's payroll for employees covered by this group, for the fiscal year ended June 30, 2005, was \$5,103,930. The State of Maine Department of Education is required, by state statute, to contribute the employer contribution, which amounts to 17.77% of compensation. Contributions paid by the State totaled approximately \$907,000 for the year ended June 30, 2005. There is no contribution required by the School Department except for federally funded teachers for which the School Department contributes 17.77% of their compensation. This cost is charged to the applicable grant.

#### Deferred Compensation Plan

The Town offers all its employees a deferred compensation plan created in accordance with Internal Revenue (IRC) Section 457. The plan permits participating employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Assets of the plan are placed in trust for the exclusive benefit of participants and their beneficiaries. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on plan assets are not included in the Town's financial statements.

# Financial Report

## Notes to Basic Financial Statements

### LONG-TERM DEBT

The Town is in compliance with all significant limitations and restrictions contained in the various bond indentures.

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2005:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
<b>Governmental activities:</b>					
General obligation bonds	\$ 12,420,000	-	680,000	11,740,000	1,175,000
Landfill closure	150,000	-	6,000	144,000	6,000
Accrued vacation and sick	533,909	126,512	5,745	654,676	-
<b>Governmental activity long-term liabilities</b>	<b>\$ 13,103,909</b>	<b>126,512</b>	<b>691,745</b>	<b>12,538,676</b>	<b>1,181,000</b>

Long-term debt payable at June 30, 2005 is comprised of the following:

	<u>Original Amount issued</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Balance End of Year</u>
<b>Governmental activities:</b>				
1986 Capital improvement bond	1,410,000	9.2 - 9.25%	2006	70,000
1989 Capital improvement bond	1,840,000	7.45 - 7.75%	2009	200,000
1998 General obligation refunding bond	5,975,000	4.15 - 5.2%	2018	4,160,000
2003 General obligation refunding bond	7,520,000	2.0 - 4.5%	2023	7,310,000
<b>Total governmental activities</b>				<b>\$ 11,740,000</b>

The annual requirements to amortize all debt outstanding as of June 30, 2005 are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine (currently there are none).

# Financial Report

## Notes to Basic Financial Statements

### LONG-TERM DEBT, CONTINUED

Year ended June 30,	Governmental activities		Total
	Principal	Interest	
2006	\$1,175,000	441,746	1,616,746
2007	1,135,000	400,238	1,535,238
2008	1,150,000	362,594	1,512,594
2009	1,290,000	320,568	1,610,568
2010	1,325,000	272,564	1,597,564
2011-2015	3,810,000	673,074	4,483,074
2016-2020	1,070,000	291,837	1,361,837
2021-2024	785,000	72,469	857,469
<b>Totals</b>	<b>\$ 11,740,000</b>	<b>2,835,090</b>	<b>14,575,090</b>

### STATUTORY DEBT LIMIT

In accordance with Maine law, no municipality shall incur debt for specified purposes in excess of certain percentages of State valuation of such municipality. At June 30, 2005, the Town was in compliance with these limitations.

### OVERLAPPING DEBT

The Town is subject to an annual assessment of its proportional share of York County expenses, including debt repayment, as determined by the percentage of the Town's State valuation to the County's State valuation. At June 30, 2005, the Town's State valuation of \$969,950,000 was 4.29% of the County's State valuation of \$22,623,450,000. The Town's share is 4.29% or \$720,720 of York County's \$16,800,000 long-term debt outstanding as of June 30, 2005.

### RESERVED/DESIGNATED FUND BALANCES

At June 30, 2005, portions of fund balance were reserved and designated for future periods as follows:

	Special General Fund	Revenue Funds
Reserved:		
Education:		
Special education tuition	\$ 150,000	-
MSMA unemployment fund	10,000	-
System support recertification	10,000	-
Encumbrances	224,250	-
School lunch inventory	-	-
		3,608
Town inventory	35,930	-
<b>Totals</b>	<b>\$ 430,180</b>	<b>3,608</b>

# Financial Report

## Notes to Basic Financial Statements

### RESERVED/DESIGNATED FUND BALANCES, CONTINUED

	General Fund
Unreserved – designated:	
Comprehensive plan update	\$ 25,700
Economic development	854
GIS system	15,416
Revaluation	1,450
Rescue billing software	2,127
Public Safety building improvements	24,284
Generator wiring, Loranger School	10,000
Fire Department Grant town share	10,000
Public Safety radios	24,000
East Grand Avenue - Harrisburg to Walnut	245,128
Cascade Road project	51,565
Road maintenance and improvements	67,973
Sidewalk maintenance and improvements	15,599
Sewer maintenance and improvements	127,381
Temple Ave./Manor St. improvements	62,222
CDBG grant - local match	62,000
Public Works building improvements	19,851
Transfer station site improvements	16,576
Public works department vehicles	68,026
Testing of sewer lines	6,218
Libby Library capital improvements	265
Fuel tank replacement	20,000
Waste water treatment plant capital improvements	124,359
Dirigo Drive project	54,344
Smithwheel outlet project	47,343
<b>Total</b>	<b>\$1,102,681</b>

### LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

Under existing state law, Maine communities are required to close existing landfills under a state approved plan and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The Town presently has two landfills that have been closed under an approved plan and one additional landfill whose closure was completed during fiscal year 1998. The only additional costs that remain are postclosure care costs on all three of the landfills. The estimated remaining postclosure care costs at June 30, 2005 are \$144,000, which would include two mowings of each site during the year and well monitoring. This amount has been accrued in the entity-wide financial statements and is being amortized over 30 years at \$6,000 per year, as it is not expected that any of these costs will be funded with current financial resources. The actual cost of postclosure care may be higher due to inflation, changes in technology, engineering estimates, or changes in landfill laws and regulations.

# Financial Report

## Notes to Basic Financial Statements

### INTERFUND RECEIVABLES AND PAYABLES

Individual interfund receivables and payables (due from/to other funds) at June 30, 2005, were as follows:

	Interfund Receivables	Interfund Payables
<u>General Fund</u>	\$ -	366,393
Special revenue funds:		
Rescue call fees fund	41,478	-
Sewer special revenue fund	256,648	-
Police grants fund	24,668	-
Fire grants fund	-	1,054
Recreation fund	-	14,445
Playground grant	-	6,013
School special revenues fund	54,642	-
Special dog fund	3,291	-
Smithwheel impact fees fund	68,800	-
<u>    Total special revenue funds</u>	<u>449,527</u>	<u>21,512</u>
Capital project funds:		
Downtown TIF District	-	51,980
East Grand Ave. improvements	602	-
FEMA fund	8,167	-
<u>    Landfill closure fund</u>	<u>2,526</u>	<u>-</u>
<u>    Total capital project funds</u>	<u>11,295</u>	<u>51,980</u>
Enterprise funds:		
<u>    Ballpark facility</u>	<u>-</u>	<u>20,937</u>
<b>Totals</b>	<b>\$ 460,822</b>	<b>460,822</b>

### RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association and the School Department participates in a public entity risk pool sponsored by the Maine School Management Association for workers' compensation coverage.

Based on the coverage provided by the pools, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2005.

# Financial Report

## Notes to Basic Financial Statements

### RESTATEMENT OF FUND BALANCE

During 2005, the Town changed the manner in which it accounts for accrued compensated absences to comply with recent interpretations of previously issued accounting standards. Fund balance as of July 1, 2004 has been restated as follows:

	<u>General Fund</u>
Fund balance as originally stated	\$ 6,079,244
<u>Prior period adjustment – accrued compensated absences</u>	<u>143,075</u>
<b>Fund balance, as restated</b>	<b>\$ 6,222,319</b>

The Town recorded rescue receivables from prior years which had not been recorded in the past. Fund balances as of July 1, 2004 for the Rescue Call Fees and net assets for the governmental funds have been restated as follows:

	<u>Rescue Call Fees</u>	<u>Net Assets Governmental Fund</u>
Net assets as originally stated	\$ -	9,114,943
Fund balance (deficit) as originally stated	(138,346)	-
<u>Prior period adjustment – rescue receivables</u>	<u>14,971</u>	<u>(14,971)</u>
<b>Net assets/fund balance (deficit), as restated</b>	<b>\$ (123,375)</b>	<b>9,129,914</b>

# Financial Report

Exhibit A-1

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Comparative Balance Sheet**  
**June 30, 2005 and 2004**

	2005	2004
<b>ASSETS</b>		
Cash and cash equivalents	\$ 213,876	3,072,192
Investments	7,901,890	4,863,180
Receivables:		
Taxes receivable	334,629	229,516
Tax liens	507,689	604,260
Accounts receivable	179,508	140,319
Prepaid items	1,845	21,518
Inventory	35,930	41,014
<b>Total assets</b>	<b>\$ 9,175,367</b>	<b>8,971,999</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable and payroll withholdings	658,577	728,481
Accrued wages	831,662	842,652
Accrued vacation and sick leave	-	143,075
Interfund loans payable	366,393	375,672
Taxes collected in advance	-	478
Deferred tax revenue	715,362	693,482
Refundable deposits	115,638	108,915
<b>Total liabilities</b>	<b>2,687,632</b>	<b>2,892,755</b>
Fund balance:		
Reserved	430,180	481,332
Unreserved:		
Designated	1,102,681	1,242,222
Undesignated	4,954,874	4,355,690
<b>Total fund balance</b>	<b>6,487,735</b>	<b>6,079,244</b>
<b>Total liabilities and fund balance</b>	<b>\$ 9,175,367</b>	<b>8,971,999</b>

# Financial Report

Exhibit A-2

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**For the year ended June 30, 2005**  
**(with comparative actual amounts for the year ended June 30, 2004)**

	2005		Variance positive (negative)	2004 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 15,587,550	15,687,442	99,892	15,209,528
Less TIF financing	(206,334)	(206,334)	-	(206,334)
Change in deferred property tax revenue	-	54,743	54,743	40,139
Excise taxes	1,405,500	1,471,647	66,147	1,419,952
Interest and costs on taxes	100,000	125,871	25,871	131,892
Cable television franchise taxes	87,000	167,101	80,101	87,092
Contributions in lieu of taxes	26,000	23,055	(2,945)	19,191
<b>Total taxes</b>	<b>16,999,716</b>	<b>17,323,525</b>	<b>323,809</b>	<b>16,701,460</b>
<b>Licenses, permits and fees:</b>				
Business licenses	74,000	81,914	7,914	75,162
Building, plumbing and electrical permits	90,000	151,489	61,489	103,102
Town Clerk fees	10,000	14,927	4,927	10,106
Town Agent fees	31,500	30,041	(1,459)	33,853
Parking fees	70,000	68,945	(1,055)	78,482
Parking meters and fines	275,000	343,496	68,496	236,785
Sewer impact fees	31,500	31,500	-	31,500
Sewer user and dumping fees	92,000	135,965	43,965	87,321
Other permits and fees	255,300	262,671	7,371	131,551
<b>Total licenses, permits and fees</b>	<b>929,300</b>	<b>1,120,948</b>	<b>191,648</b>	<b>787,862</b>
<b>Intergovernmental:</b>				
State Revenue Sharing	890,000	955,372	65,372	908,820
State education subsidies	1,086,899	1,106,300	19,401	1,519,374
Homestead exemption	206,575	210,335	3,760	209,192
M.D.O.T. block grant	70,000	75,960	5,960	71,796
Human services reimbursement	10,000	18,598	8,598	10,231
Community billings - compost facility	-	-	-	2,365
Other federal revenue	-	-	-	145
Other state revenue	9,000	12,383	3,383	22,730
<b>Total intergovernmental</b>	<b>2,272,474</b>	<b>2,378,948</b>	<b>106,474</b>	<b>2,744,653</b>
<b>Investment income</b>	<b>90,000</b>	<b>134,125</b>	<b>44,125</b>	<b>97,957</b>
<b>Other revenues:</b>				
School Department	93,000	103,065	10,065	3,364
Miscellaneous	15,000	129,729	114,729	180,044
<b>Total other revenues</b>	<b>108,000</b>	<b>232,794</b>	<b>124,794</b>	<b>183,408</b>
<b>Total revenues</b>	<b>20,399,490</b>	<b>21,190,340</b>	<b>790,850</b>	<b>20,515,340</b>



# Financial Report

Exhibit A-2, Cont.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis, Continued**

	2005		Variance positive (negative)	2004 Actual
	Budget	Actual		
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General government:</b>				
Town Council	\$ 39,098	36,251	2,847	33,087
Administration	285,780	285,670	110	322,274
Legal	120,000	122,986	(2,986)	229,344
Tax collector	90,059	88,748	1,311	100,634
Finance Director/Treasurer	151,473	147,797	3,676	135,351
Assessor	130,441	151,267	(20,826)	139,319
Town Clerk	90,484	91,282	(798)	86,954
Elections	7,900	8,198	(298)	10,189
Planning	125,000	166,002	(41,002)	116,533
Code enforcement	207,415	192,907	14,508	182,113
Building maintenance	91,073	95,927	(4,854)	84,831
Planning, Zoning and Registration Boards	64,072	58,369	5,703	42,078
Miscellaneous	25,000	16,926	8,074	15,965
Contingency	75,000	59,224	15,776	11,435
Insurances	361,200	334,380	26,820	332,257
<b>Total general government</b>	<b>1,863,995</b>	<b>1,855,934</b>	<b>8,061</b>	<b>1,842,364</b>
<b>Public works:</b>				
General	1,027,739	923,273	104,466	899,273
Winter maintenance	66,000	55,029	10,971	39,354
Downtown and beach cleaning	68,936	81,579	(12,643)	66,607
<b>Total public works</b>	<b>1,162,675</b>	<b>1,059,881</b>	<b>102,794</b>	<b>1,005,234</b>
<b>Sanitation:</b>				
Treatment plant	701,883	723,435	(21,552)	695,782
Sand/Salt facility	181,200	149,316	31,884	168,774
Solid waste	673,356	580,528	92,828	707,827
Comfort station	5,000	1,915	3,085	4,490
<b>Total sanitation</b>	<b>1,561,439</b>	<b>1,455,194</b>	<b>106,245</b>	<b>1,576,873</b>
<b>Public safety:</b>				
Police department	1,590,438	1,538,533	51,905	1,499,648
Parking enforcement	51,744	44,858	6,886	42,986
Communication center	446,928	423,439	23,489	400,780
Emergency management	1,115	94	1,021	211
Animal control	54,479	49,028	5,451	43,324
Public safety complex	47,150	44,836	2,314	41,568
Lifeguards	94,802	90,068	4,734	92,669
Fire/Rescue department	1,163,457	1,190,867	(27,410)	1,132,638
Hydrants	110,000	110,833	(833)	106,629
Street lights	203,000	178,016	24,984	182,687
<b>Total public safety</b>	<b>3,763,113</b>	<b>3,670,572</b>	<b>92,541</b>	<b>3,543,140</b>

# Financial Report

Exhibit A-2, Cont.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis, Continued**

	2005		Variance positive (negative)	2004 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
Recreation, culture and agencies:				
Recreation	101,045	111,191	(10,146)	87,255
Parking lot	22,777	27,108	(4,331)	29,721
Conservation Commission	2,300	87	2,213	844
Donations to provider agencies	27,325	25,489	1,836	23,052
Memorial Library	175,000	175,000	-	143,319
Transit Committee subsidy	48,000	48,000	-	48,000
<b>Total recreation, culture and agencies</b>	<b>376,447</b>	<b>386,875</b>	<b>(10,428)</b>	<b>332,191</b>
Health and welfare:				
General assistance	64,152	80,503	(16,351)	62,202
<b>Total health and welfare</b>	<b>64,152</b>	<b>80,503</b>	<b>(16,351)</b>	<b>62,202</b>
<b>Education</b>	<b>8,803,276</b>	<b>8,941,968</b>	<b>(138,692)</b>	<b>8,712,166</b>
<b>Intergovernmental - county tax</b>	<b>463,451</b>	<b>463,451</b>	<b>-</b>	<b>451,223</b>
<b>Abatements, write offs and overlay</b>	<b>60,000</b>	<b>64,539</b>	<b>(4,539)</b>	<b>(83,230)</b>
Debt service:				
Principal	680,000	680,000	-	880,000
Interest	558,346	558,346	-	681,729
<b>Total debt service</b>	<b>1,238,346</b>	<b>1,238,346</b>	<b>-</b>	<b>1,561,729</b>
Capital outlays:				
Town Hall Improvements	25,000	27,372	(2,372)	-
Comp Plan update	25,000	-	25,000	-
Computer System upgrade	25,600	23,166	2,434	9,975
Public Safety telephone system	15,000	-	15,000	-
Public Safety building design	50,000	-	50,000	-
Public Safety parking area	15,000	13,839	1,161	-
Public Safety radios and upgrades	15,000	-	15,000	-
Police Equipment	74,150	51,437	22,713	32,333
Police Block Grant	9,000	2,278	6,722	1,495
GIS program	10,000	10,382	(382)	-
Road maint./improvements	130,000	110,700	19,300	46,731
Sidewalk maint./improvements	20,000	6,282	13,718	9,488
Sewer maint./improvements	125,000	-	125,000	44,314
Public Works building improvements	25,000	-	25,000	6,084
Fuel tank replacement	5,000	-	5,000	-
Public Works vehicles	125,000	39,026	85,974	18,760
Bradbury Street drainage	200,000	-	200,000	-
NPDES - MS4	10,000	12,920	(2,920)	-
Summit Street drainage	35,000	-	35,000	-
Transfer Station improvements	100,000	93,760	6,240	-
Pump station improvements	75,000	42,010	32,990	16,182
Memorial Park improvements	160,000	115,918	44,082	10,063
Ross Road culvert design	35,000	-	35,000	-
Milliken Street improvements	100,000	115,960	(15,960)	-
Parking Control Machine	7,000	-	7,000	-
Education facilities improvements	40,000	40,000	-	-
Expenditures from designated fund balance	-	1,226,928	(1,226,928)	837,561
Expenditures from undesignated fund balance	-	5,405	(5,405)	116,828
<b>Total capital outlays</b>	<b>1,455,750</b>	<b>1,937,383</b>	<b>(481,633)</b>	<b>1,149,814</b>
<b>Total expenditures</b>	<b>20,812,644</b>	<b>21,154,646</b>	<b>(342,002)</b>	<b>20,153,706</b>

# Financial Report

Exhibit A-2, Cont.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis, Continued**

	2005			2004 Actual
	Budget	Actual	Variance positive (negative)	
Excess (deficiency) of revenues over (under) expenditures	\$ (413,154)	35,694	448,848	361,634
Other financing sources (uses):				
Operating transfers - in	309,334	309,334	-	306,334
Operating transfers - out	(56,180)	(56,180)	-	(88,051)
Refunding bonds issued	-	-	-	7,520,000
Payment to refunded bond agent	-	-	-	(7,254,440)
Utilization of prior year fund balance	160,000	-	(160,000)	-
Total other financing sources (uses)	413,154	253,154	(160,000)	483,843
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	288,848	288,848	845,477
Reconciliation to GAAP (Statement 4):				
Less: Prior year encumbrances		(270,302)		(153,444)
Decrease (increase) in school summer salaries		22,620		(19,271)
Add: Current year encumbrances		224,250		270,302
Net change in fund balance		265,416		943,064
Fund balance, beginning of year (as originally stated)		6,079,244		5,136,180
Prior period adjustment		143,075		-
Fund balance, beginning of year (as restated)		6,222,319		5,136,180
<b>Fund balance, end of year</b>	<b>\$</b>	<b>6,487,735</b>		<b>6,079,244</b>

# Financial Report

Exhibit B-1

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Combining Balance Sheet**  
**All Other Governmental Funds**  
**June 30, 2005**

	Nonmajor Special Revenue Funds	Nonmajor Capital Project Funds	Total Other Governmental Funds
<b>ASSETS</b>			
Accounts receivable	\$ -	55,287	55,287
Interfund loans receivable	353,407	11,295	364,702
<b>Total assets</b>	<b>\$ 353,407</b>	<b>66,582</b>	<b>419,989</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and payroll withholdings	1,574	1,721	3,295
Interfund loans payable	21,512	51,980	73,492
<b>Total liabilities</b>	<b>23,086</b>	<b>53,701</b>	<b>76,787</b>
Fund balances:			
Unreserved:			
Undesignated	330,321	12,881	343,202
<b>Total fund balances</b>	<b>330,321</b>	<b>12,881</b>	<b>343,202</b>
<b>Total liabilities and fund balances</b>	<b>\$ 353,407</b>	<b>66,582</b>	<b>419,989</b>

# Financial Report

Exhibit B-2

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Other Governmental Funds**  
**For the year ended June 30, 2005**

	Nonmajor Special Revenue Funds	Nonmajor Capital Project Funds	Total Other Governmental Funds
<b>Revenues:</b>			
Taxes	\$ -	206,334	206,334
Licenses, permits and fees	49,500	-	49,500
Intergovernmental	116,425	-	116,425
Program income	82,458	-	82,458
Other revenues	1,725	-	1,725
<b>Total revenues</b>	<b>250,108</b>	<b>206,334</b>	<b>456,442</b>
<b>Expenditures:</b>			
Current:			
Recreation, culture and agencies	118,018	-	118,018
Unclassified	101,341	-	101,341
Capital outlays	1,816	-	1,816
<b>Total expenditures</b>	<b>221,175</b>	<b>-</b>	<b>221,175</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>28,933</b>	<b>206,334</b>	<b>235,267</b>
<b>Other financing sources (uses):</b>			
Operating transfers - in	500	-	500
Operating transfers - out	(3,000)	(206,334)	(209,334)
<b>Total other financing sources (uses)</b>	<b>(2,500)</b>	<b>(206,334)</b>	<b>(208,834)</b>
<b>Net change in fund balances</b>	<b>26,433</b>	<b>-</b>	<b>26,433</b>
<b>Fund balances, beginning of year</b>	<b>303,888</b>	<b>12,881</b>	<b>316,769</b>
<b>Fund balances, end of year</b>	<b>\$ 330,321</b>	<b>12,881</b>	<b>343,202</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2005**  
**(with comparative totals for June 30, 2004)**

	Recreation Fund	Special Dog Fund	Police Grants Fund	Sewer Special Revenue	Playground Grant Fund	Fire Grants Fund	Smithwheel Impact Fees	Totals	
								2005	2004
<b>ASSETS</b>									
Assets:									
Interfund loans receivable	\$ -	3,291	24,668	256,648	-	-	68,800	353,407	346,527
<b>Total assets</b>	<b>\$ -</b>	<b>3,291</b>	<b>24,668</b>	<b>256,648</b>	<b>-</b>	<b>-</b>	<b>68,800</b>	<b>353,407</b>	<b>346,527</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts payable and payroll withholdings	1,574	-	-	-	-	-	-	1,574	1,442
Interfund loans payable	14,445	-	-	-	6,013	1,054	-	21,512	41,197
<b>Total liabilities</b>	<b>16,019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,013</b>	<b>1,054</b>	<b>-</b>	<b>23,086</b>	<b>42,639</b>
Fund balances:									
Unreserved:									
Undesignated	(16,019)	3,291	24,668	256,648	(6,013)	(1,054)	68,800	330,321	303,888
<b>Total fund balances (deficit)</b>	<b>(16,019)</b>	<b>3,291</b>	<b>24,668</b>	<b>256,648</b>	<b>(6,013)</b>	<b>(1,054)</b>	<b>68,800</b>	<b>330,321</b>	<b>303,888</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>3,291</b>	<b>24,668</b>	<b>256,648</b>	<b>-</b>	<b>-</b>	<b>68,800</b>	<b>353,407</b>	<b>346,527</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2005**  
**(with comparative totals for the year ended June 30, 2004)**

	Recreation Fund	Special Dog Fund	Police Grants Fund	Sewer Special Revenue	Playground Grant Fund	Fire Grants Fund	Smithwheel Impact Fees	Totals	
								2005	2004
<b>Revenues:</b>									
Licenses and permits:									
Dog fees	\$ -	3,100	-	-	-	-	-	3,100	3,191
Ordinance fees and assessments	-	-	-	46,400	-	-	-	46,400	175,634
<b>Total licenses and permits</b>	<b>-</b>	<b>3,100</b>	<b>-</b>	<b>46,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,500</b>	<b>178,825</b>
Intergovernmental:									
Federal grants and commodities	-	-	3,278	-	37,000	76,147	-	116,425	14,951
<b>Total intergovernmental</b>	<b>-</b>	<b>-</b>	<b>3,278</b>	<b>-</b>	<b>37,000</b>	<b>76,147</b>	<b>-</b>	<b>116,425</b>	<b>14,951</b>
Other revenues:									
Recreation programs	82,458	-	-	-	-	-	-	82,458	111,141
Other	1,480	-	245	-	-	-	-	1,725	9,701
<b>Total other revenues</b>	<b>83,938</b>	<b>-</b>	<b>245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,183</b>	<b>120,842</b>
<b>Total revenues</b>	<b>83,938</b>	<b>3,100</b>	<b>3,523</b>	<b>46,400</b>	<b>37,000</b>	<b>76,147</b>	<b>-</b>	<b>250,108</b>	<b>314,618</b>
<b>Expenditures:</b>									
Recreation	118,018	-	-	-	-	-	-	118,018	109,138
Unclassified	-	-	24,140	-	-	77,201	-	101,341	37,656
Capital outlay	-	-	-	-	1,816	-	-	1,816	76,728
<b>Total expenditures</b>	<b>118,018</b>	<b>-</b>	<b>24,140</b>	<b>-</b>	<b>1,816</b>	<b>77,201</b>	<b>-</b>	<b>221,175</b>	<b>223,522</b>
Excess (deficiency) of revenues over (under) expenditures	(34,080)	3,100	(20,617)	46,400	35,184	(1,054)	-	28,933	91,096
Other financing sources (uses):									
Operating transfers - in	-	-	500	-	-	-	-	500	35,371
Operating transfers - out	-	(3,000)	-	-	-	-	-	(3,000)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(3,000)</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,500)</b>	<b>35,371</b>
Net change in fund balances	(34,080)	100	(20,117)	46,400	35,184	(1,054)	-	26,433	126,467
Fund balances (deficit), beginning of year	18,061	3,191	44,785	210,248	(41,197)	-	68,800	303,888	177,421
<b>Fund balances (deficit), end of year</b>	<b>\$ (16,019)</b>	<b>3,291</b>	<b>24,668</b>	<b>256,648</b>	<b>(6,013)</b>	<b>(1,054)</b>	<b>68,800</b>	<b>330,321</b>	<b>303,888</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Nonmajor Capital Project Funds**  
**Combining Balance Sheet**  
**June 30, 2005**  
**(with comparative totals for June 30, 2004)**

	East Grand Avenue	Landfill Closure	Downtown TIF	FEMA Fund	Totals		
					2005	2004	
<b>ASSETS</b>							
Accounts receivable	\$ 3,307	-	51,980	-	55,287	55,287	
Interfund loans receivable	602	2,526	-	8,167	11,295	11,295	
<b>Total assets</b>	<b>\$ 3,909</b>	<b>2,526</b>	<b>51,980</b>	<b>8,167</b>	<b>66,582</b>	<b>66,582</b>	
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable and payroll withholdings	-	1,721	-	-	1,721	1,721	
Interfund loans payable	-	-	51,980	-	51,980	51,980	
<b>Total liabilities</b>	<b>-</b>	<b>1,721</b>	<b>51,980</b>	<b>-</b>	<b>53,701</b>	<b>53,701</b>	
Fund balances:							
Unreserved:							
Undesignated	3,909	805	-	8,167	12,881	12,881	
<b>Total fund balances</b>	<b>3,909</b>	<b>805</b>	<b>-</b>	<b>8,167</b>	<b>12,881</b>	<b>12,881</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 3,909</b>	<b>2,526</b>	<b>51,980</b>	<b>8,167</b>	<b>66,582</b>	<b>66,582</b>	



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Nonmajor Capital Project Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2005**  
**(with comparative totals for the year ended June 30, 2004)**

	East Grand Avenue	Landfill Closure	Downtown TIF	FEMA Fund	Totals	
					2005	2004
<b>Revenues:</b>						
Property taxes	\$ -	-	206,334	-	206,334	206,334
Intergovernmental	-	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>206,334</b>	<b>-</b>	<b>206,334</b>	<b>206,334</b>
<b>Expenditures:</b>						
<b>Capital improvements:</b>						
Construction costs	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>206,334</b>	<b>-</b>	<b>206,334</b>	<b>206,334</b>
<b>Other financing sources (uses):</b>						
Operating transfers - in	-	-	-	-	-	-
Operating transfers - out	-	-	(206,334)	-	(206,334)	(206,334)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(206,334)</b>	<b>-</b>	<b>(206,334)</b>	<b>(206,334)</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances, beginning of year</b>	<b>3,909</b>	<b>805</b>	<b>-</b>	<b>8,167</b>	<b>12,881</b>	<b>12,881</b>
<b>Fund balances, end of year</b>	<b>\$ 3,909</b>	<b>805</b>	<b>-</b>	<b>8,167</b>	<b>12,881</b>	<b>12,881</b>

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**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Capital Project Funds**  
**Cumulative Statement of Revenues and Expenditures**  
**Beginning of project to June 30, 2005**

	East Grand Avenue	Landfill Closure	Downtown TIF	FEMA Fund
<b>Revenues:</b>				
Property taxes	\$ -	-	1,853,813	-
Grant proceeds	-	186,681	628,115	975,621
Investment income	-	3,624	121,511	-
Sewer reimbursements	17,101	-	-	-
Other revenues	7,193	150	183,671	12,620
<b>Total revenues</b>	<b>24,294</b>	<b>190,455</b>	<b>2,787,110</b>	<b>988,241</b>
<b>Expenditures:</b>				
<b>Capital improvements:</b>				
Engineering costs	7,289	2,282	360,124	198,171
Consultant costs	-	18,900	-	-
Construction costs	260,770	122,513	3,762,086	701,792
Equipment and associated expenses	-	41,631	-	4,850
Town labor and equipment	-	61,231	-	-
Miscellaneous	5,377	4,746	292,293	126,325
Debt service	-	-	2,852,297	-
<b>Total expenditures</b>	<b>273,436</b>	<b>251,303</b>	<b>7,266,800</b>	<b>1,031,138</b>
Deficiency of revenues under expenditures	(249,142)	(60,848)	(4,479,690)	(42,897)
<b>Other financing sources:</b>				
Operating transfers - in	253,051	61,653	1,079,690	51,064
Proceeds of general obligation bonds	-	-	3,400,000	-
<b>Total other financing sources</b>	<b>253,051</b>	<b>61,653</b>	<b>4,479,690</b>	<b>51,064</b>
<b>Cumulative excess of revenues and other sources over expenditures</b>	<b>\$ 3,909</b>	<b>805</b>	<b>-</b>	<b>8,167</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Changes in Long-term Debt**  
**For the year ended June 30, 2005**

	Interest rate	Final maturity date	Annual principal payments	Amounts authorized	Issued previous years	Retired previous years	Balance beginning of year	Current Period		Balance end of year
								Issued	Retired	
<u>General Obligation Bonds</u>										
Town issues:										
1986 Capital improvement bond	8.6 - 9.75%	2006	70,000	\$ 1,410,000	1,410,000	1,270,000	140,000	-	70,000	70,000
1989 Capital improvement bond	7.45 - 7.75%	2009	40,000	1,840,000	1,840,000	1,600,000	240,000	-	40,000	200,000
1998 General obligation - refunding bond	4.15 - 5.2%	2018	Various	5,975,000	5,975,000	1,455,000	4,520,000	-	360,000	4,160,000
2003 General obligation - refunding bond	2.0 - 4.5%	2023	Various	7,520,000	7,520,000	-	7,520,000	-	210,000	7,310,000
<b>Total general obligation bonds</b>					<b>16,745,000</b>	<b>4,325,000</b>	<b>12,420,000</b>	<b>-</b>	<b>680,000</b>	<b>11,740,000</b>
<b>Total long-term debt</b>					<b>\$ 16,745,000</b>	<b>4,325,000</b>	<b>12,420,000</b>	<b>-</b>	<b>680,000</b>	<b>11,740,000</b>

# Financial Report

Exhibit F-1

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Capital Assets Used in the Operation of Governmental Funds - By Source**  
**June 30, 2005**

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Capital assets:		
Land and buildings	\$	11,132,456
Equipment		3,529,591
Vehicles		3,743,550
Infrastructure		16,453,498
<b>Total governmental fund capital assets</b>		<b>\$ 34,859,095</b>

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Investments in capital assets by source:		
General Fund		34,859,095
Capital Project Funds		-
<b>Total governmental fund capital assets</b>		<b>\$ 34,859,095</b>

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# Financial Report

Exhibit F-2

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Schedule of Capital Assets used in the Operation of Governmental Funds - By Function and Activity**  
**June 30, 2005**

Function and Activity	Land and Buildings	Equipment	Vehicles	Infrastructure	Total
Town Hall	\$ 1,011,923	201,069	29,758	-	1,242,750
Public Works	828,248	339,951	1,431,899	7,407,010	10,007,108
Waste Water	2,925,331	1,635,197	261,647	9,046,488	13,868,663
Compost/Transfer Facility	304,550	-	-	-	304,550
Comfort Station	167,277	-	-	-	167,277
Police Department	439,224	245,735	341,157	-	1,026,116
Fire and Rescue	-	105,455	1,380,446	-	1,485,901
School Department	5,093,830	1,002,184	298,643	-	6,394,657
Tidal Gates	54,394	-	-	-	54,394
Animal Facility	826	-	-	-	826
Train Platform	306,853	-	-	-	306,853
<b>Total governmental fund capital assets</b>	<b>\$ 11,132,456</b>	<b>3,529,591</b>	<b>3,743,550</b>	<b>16,453,498</b>	<b>34,859,095</b>

Exhibit F-3

**Schedule of Changes in Governmental Funds Capital Assets - By Function and Activity**  
**For the year ended June 30, 2005**

Function and Activity	Balance 2004	Additions	Deletions	Balance 2005
Town Hall	\$ 1,221,226	21,524	-	1,242,750
Public Works	8,739,537	1,267,571	-	10,007,108
Waste Water	13,868,663	-	-	13,868,663
Compost/Transfer Facility	304,550	-	-	304,550
Comfort Station	167,277	-	-	167,277
Police Department	840,799	185,317	-	1,026,116
Fire and Rescue	1,447,401	38,500	-	1,485,901
School Department	6,394,657	-	-	6,394,657
Tidal Gates	54,394	-	-	54,394
Animal Facility	826	-	-	826
Train Platform	306,853	-	-	306,853
<b>Totals</b>	<b>\$ 33,346,183</b>	<b>1,512,912</b>	<b>-</b>	<b>34,859,095</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Revenues, Expenditures, and Changes in Fund Balances -**  
**General Fund - GAAP Basis**  
**Last Ten Fiscal Years**

	1996	1997	1998	1999	2000	2001	2002*	2003+	2004+	2005+
<b>Revenues:</b>										
Property taxes	\$ 11,735,061	12,001,791	11,967,648	11,852,519	12,020,115	12,234,946	13,199,080	14,676,830	15,043,333	15,535,851
Other taxes	960,770	1,038,803	1,064,228	1,127,566	1,251,905	1,283,991	1,481,602	1,535,620	1,658,127	1,787,674
Licenses and permits	144,731	195,379	189,224	202,942	199,398	244,333	575,411	657,588	787,862	1,120,948
Intergovernmental revenues	1,936,953	1,947,444	2,413,806	3,104,596	3,451,608	3,481,271	3,420,726	3,104,603	2,744,653	2,378,948
Investment income	161,832	156,419	207,376	240,533	284,785	355,894	160,005	89,177	97,957	134,125
Other revenues	252,408	322,061	369,790	478,485	368,800	367,469	51,589	37,752	183,408	232,794
<b>Total revenues</b>	<b>15,191,755</b>	<b>15,661,897</b>	<b>16,212,072</b>	<b>17,006,641</b>	<b>17,576,611</b>	<b>17,967,904</b>	<b>18,888,413</b>	<b>20,101,570</b>	<b>20,515,340</b>	<b>21,190,340</b>
<b>Expenditures:</b>										
General government	790,041	732,252	748,502	851,250	827,762	888,028	2,242,861	1,523,897	1,842,364	1,855,934
Public works	588,441	533,390	431,559	546,817	595,624	672,082	714,867	941,985	1,005,234	1,059,881
Sanitation	1,149,930	1,088,353	1,089,096	1,174,603	1,228,623	1,301,527	1,400,267	1,684,667	1,576,873	1,455,194
Public safety	1,943,906	1,919,953	1,992,483	2,179,117	2,254,987	2,708,389	2,662,228	3,383,987	3,543,140	3,670,572
Recreation, culture and agencies	42,788	41,596	46,076	57,789	54,812	68,317	274,752	287,190	332,191	386,875
Health and welfare	61,004	66,065	50,725	36,470	43,477	41,116	55,649	56,515	62,202	80,503
Education	6,662,624	6,760,092	7,065,356	7,568,922	7,980,650	8,270,240	8,717,626	8,821,298	8,614,579	8,965,400
Debt service (excluding education)	1,687,604	1,608,443	1,768,122	1,688,498	1,577,472	1,766,217	1,635,917	1,621,046	1,561,729	1,238,346
Employee benefits and insurance	920,670	870,559	873,280	851,424	927,214	1,136,922	-	-	-	-
Capital outlays	216,481	308,430	246,690	357,896	535,167	1,137,159	533,291	778,051	1,149,814	1,937,383
Other	446,471	533,994	410,826	423,560	481,960	297,940	444,627	494,758	367,993	527,990
<b>Total expenditures</b>	<b>14,509,960</b>	<b>14,463,127</b>	<b>14,722,715</b>	<b>15,736,346</b>	<b>16,507,748</b>	<b>18,287,937</b>	<b>18,682,085</b>	<b>19,593,394</b>	<b>20,056,119</b>	<b>21,178,078</b>
Other financing sources	49,599	67,433	163,523	50,000	204,000	445,037	304,869	299,374	7,826,334	309,334
Other financing uses	(1,179,418)	(593,111)	(693,543)	(722,194)	(522,529)	(634,320)	(356,000)	(75,638)	(7,342,491)	(56,180)
Net change in fund balances	(448,024)	673,092	959,337	598,101	750,334	(509,316)	155,197	731,912	943,064	265,416
Fund balances, beginning	2,952,265	2,504,241	3,177,333	3,409,952	4,008,053	4,758,387	4,249,071	4,404,268	5,136,180	6,222,319 ++
<b>Fund balances, ending</b>	<b>\$ 2,504,241</b>	<b>3,177,333</b>	<b>4,136,670</b>	<b>4,008,053</b>	<b>4,758,387</b>	<b>4,249,071</b>	<b>4,404,268</b>	<b>5,136,180</b>	<b>6,079,244</b>	<b>6,487,735</b>

\* Beginning in 2002, some classifications have been changed to better conform to reporting requirements under GASB 34.

+ Beginning in 2003, employee benefits and insurances have been allocated to department expenditures to better conform to reporting requirements under GASB 34.

++ Includes a prior period adjustment (see notes)

Table 2

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Year	Current tax levy	Collection			Total current year collections as a percent of total tax levy	Total collections as a percent of total tax levy	Total outstanding June 30,	Percent of delinquent taxes and liens to tax levy
		Current tax levy	Delinquent tax	Total				
1996	\$ 11,741,393	10,938,527	877,938	11,816,465	93.16%	100.64%	1,593,698	13.57%
1997	11,794,891	11,061,724	834,244	11,895,968	93.78%	100.86%	1,400,752	11.88%
1998	11,932,837	11,312,987	766,333	12,079,320	94.81%	101.23%	1,175,483	9.85%
1999	11,867,245	11,399,713	710,574	12,110,287	96.06%	102.05%	1,011,121	8.52%
2000	12,031,301	11,578,169	551,756	12,129,925	96.23%	100.82%	912,496	7.58%
2001	12,579,926	12,066,392	381,531	12,447,923	95.92%	98.95%	984,499	7.83%
2002	13,296,446	12,876,295	504,220	13,380,515	96.84%	100.63%	898,153	6.75%
2003	14,955,562	14,335,676	484,339	14,820,015	95.86%	99.09%	1,050,437	7.02%
2004	15,356,300	14,975,298	681,477	15,656,775	97.52%	101.96%	833,776	5.43%
2005	15,707,863	15,320,115	429,348	15,749,463	97.53%	100.26%	842,318	5.36%

Table 3

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

Year	Assessed Value			Estimated actual value	Ratio of total assessed value to total estimated actual value	State equalized valuation	Ratio of total assessed value to state equalized value
	Real	Personal	Total				
1996	\$ 480,466,600	11,789,400	492,256,000	460,052,336	107.00%	521,750,000	94.35%
1997	485,725,900	12,585,500	498,311,400	483,797,476	103.00%	489,900,000	101.72%
1998	489,690,300	14,357,200	504,047,500	471,072,430	107.00%	504,350,000	99.94%
1999	486,237,200	15,024,348	501,261,548	511,491,376	98.00%	499,750,000	100.30%
2000	506,579,300	15,989,927	522,569,227	533,233,905	98.00%	533,700,000	97.91%
2001	531,735,300	17,620,800	549,356,100	560,567,449	98.00%	560,550,000	98.00%
2002	560,259,200	18,432,350	578,691,550	609,149,000	95.00%	623,600,000	92.80%
2003	776,373,600	19,692,966	796,066,566	796,066,566	100.00%	697,300,000	114.16%
2004	779,156,600	20,500,743	799,657,343	799,657,343	100.00%	786,450,000	101.68%
2005	812,166,500	20,816,750	832,983,250	832,983,250	100.00%	969,950,000	85.88%



Table 4

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Property Tax Rates - All Overlapping Governments**  
**(Per \$1,000 of Assessed Value)**  
**Last Ten Fiscal Years**

Year	Total	Town	School	County	Water quality control
1996	23.85	10.83	11.06	0.43	1.53
1997	23.65	8.34	13.65	0.45	1.21
1998	23.65	7.81	14.19	0.47	1.18
1999	23.65	6.86	15.14	0.47	1.18
2000	23.65	10.48	11.52	0.44	1.21
2001	23.40	10.66	11.21	0.31	1.22
2002*	24.40	8.68	11.87	0.68	3.17
2003	20.10	7.65	9.33	0.65	2.47
2004	20.10	6.67	9.64	0.59	3.20
2005	20.10	7.57	9.71	0.59	2.23

\* Beginning in 2002, the rate for Water Quality Control is calculated on all expenses related to Wastewater Treatment, including related debt service.

Table 5

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Ratio of General Bonded Debt to Assessed Value**  
**and General Bonded Debt Per Capita**  
**Last Ten Fiscal Years**

	Estimated population	Assessed value (in thousands)	Gross bonded debt (1)	Ratio of gross bonded debt to assessed value	Gross bonded debt per capita	Estimated average population (2)	Gross bonded debt per estimated average population
1996	7,790	\$ 492,256	20,829,096	4.23%	2,674	24,457	852
1997	7,790	498,311	19,559,705	3.93%	2,511	24,457	800
1998	7,790	504,047	18,852,568	3.74%	2,420	24,457	771
1999	7,790	501,262	17,539,700	3.50%	2,252	24,457	717
2000	7,790	522,569	16,313,185	3.12%	2,094	24,457	667
2001	8,800	549,356	15,074,469	2.74%	1,713	25,467	592
2002	8,800	578,692	13,904,562	2.40%	1,580	25,467	546
2003	8,800	796,067	13,034,440	1.64%	1,481	25,467	512
2004	8,800	799,657	12,420,000	1.55%	1,411	25,467	488
2005	8,800	832,983	11,740,000	1.41%	1,334	25,467	461

(1) Includes all long-term general obligation debt excluding accrued vacation and sick leave. Certain school debt is reimbursed by the State of Maine.  
 (2) Includes estimated population for twelve months plus 100,000 seasonal population for two months.

# Financial Report

Table 6

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Ratio of Annual Debt Service Expenditures for**  
**General Bonded Debt to Total General Fund Expenditures**  
**Last Ten Years**

Year	Principal	Interest	Total debt service	Total General Fund expenditures	Ratio of debt service to total General Fund expenditures
1996	\$ 1,143,137	1,217,568	2,360,705	15,688,786	15.05%
1997	1,089,882	950,067	2,039,949	15,128,778	13.48%
1998	1,105,143	885,538	1,990,681	15,230,226	13.07%
1999	900,524	787,974	1,688,498	15,788,701	10.69%
2000	938,538	638,934	1,577,472	16,455,506	9.59%
2001	916,699	849,518	1,766,217	18,424,005	9.59%
2002	836,630	799,287	1,635,917	18,509,600	8.84%
2003	870,122	750,924	1,621,046	19,596,364	8.27%
2004	880,000	681,729	1,561,729	20,153,706	7.75%
2005	680,000	558,346	1,238,346	21,154,646	5.85%

# Financial Report

Table 7

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Ten Largest Taxpayers**  
**For the year ended June 30, 2005**

Name	Type of Operation	Taxes	% of Net Tax Levy
Central Maine Power	Utility	\$ 79,228	0.50%
Pine Ridge Realty Corp.	Golf Course	69,450	0.44%
Birch Ridge LTD.	Apartments	65,399	0.42%
Pinehirst Tent & Trailer	Resort	63,653	0.41%
Wild Acres T&T Park, Inc.	Tenting Park	57,281	0.36%
Biddeford & Saco Water Co.	Utility	52,809	0.34%
Seagate Limited Partnership	Mobile Home Park	51,840	0.33%
DEL Associates	Housing	44,343	0.28%
Wild Acres Family Camping Resort	Resort	42,351	0.27%
Palace Playland Association	Amusements	41,434	0.26%

## OLD ORCHARD BEACH TOWN HALL INFORMATION

Hours: Monday, Wednesday, Thursday and Friday – 8:00 a.m. to 4:00 p.m.  
Tuesday – 8:00 a.m. – 6:00 p.m.

Mailing Address – 1 Portland Avenue, Old Orchard Beach, ME 04064  
Telephone: 207-934-5714 Town Clerk: 207-934-4042

### Extensions to 934-5714

Assessors Department	214
Code Enforcement	245
Finance Department	223
General Assistance	240
Maintenance Department	210
Planning Department	233
Recreation Department.	934-0860
Tax Department	221
Town Clerk	224
Town & Assistant Town Manager	226
Voter Registration	241

### Fax Numbers:

Town Clerk/Tax/Finance/Maintenance 207-934-7967  
Code, Planning, Building, Assessors 207-934-5911  
Town & Ass't Town Mgr., Recreation 207-934-0755

## PUBLIC SAFETY INFORMATION

Mailing Address: 136 Saco Avenue, Old Orchard Beach, ME 04064  
Telephone: 207-934-4911 Emergency: 911

## PUBLIC WORKS INFORMATION

Hours: Monday – Friday – 7:00 a.m. – 3:00 p.m.  
Mailing Address: 1 Portland Avenue, Old Orchard Beach, ME 04064  
Telephone: 207-934-2250 Emergencies: 207-934-4911

## WASTE WATER TREATMENT PLANT

Hours: Monday – Thursday – 6:30 a.m. – 3:30 p.m.  
Friday – 6:30 a.m. – 1:00 p.m.  
Mailing Address: 1 Portland Avenue, Old Orchard Beach, ME 04064  
Telephone: 207-934-4416

## EDITH BELLE LIBBY MEMORIAL LIBRARY

Hours: Wednesday – 2:00 p.m. – 8:00 p.m.  
Tuesday, Thursday and Friday – 10:00 a.m. – 5:30 p.m.  
Saturday – 10:00 a.m. – 3:00 p.m.  
Mailing Address: Staples Street, Old Orchard Beach, ME 04064  
Telephone: 207-934-4351