



Old Orchard Beach
Maine
Annual Report



ED TOWNSEND

Edward H. Townsend, Jr., is truly a hometown boy. Born in Old Orchard Beach he has lived here his whole life, graduating from Old Orchard Beach High School in 1945. The Year Book further claims that Ed was "a conscientious worker; leisurely and feigned seriousness." His superlative was "Mr. Bashful." He was the pride of the Basketball Team for four years and co-captain in his senior year. He also played baseball and football in his sophomore, junior, and senior years.

This past year Ed was honored as the Alumni Hall of Fame Winner by the Old Orchard Alumni Association. After two stints in the Navy he worked for the Town of Old Orchard Beach for forty years. He was Superintendent of the Waste Water Treatment Plant for several years before retirement. Ed also served for twenty-nine years as a member of the Old Orchard Beach Call Fire Department.

Al Burnham, Chief Operator of our Waste Water Department, said he met Tony Gordon, one of his instructors at NERWI – SMVTC, who asked him in July of 1980 if he was interested in working for the Town of Old Orchard Beach Waste Water Facility where he had done on the job training in 1978. "I called Ed Townsend the first of July 1980 and started working there two weeks later. Over time I realized Ed understood what it took to run a Federal and State monitored department in a Town with a politically variable Council and diverse voter base. Ed innately managed to make a complex process appear simple, his dedication to the Town and his desire to do the best he could with what he had available was outstanding." Ed was the Superintendent in both the 1976 and the 1985 upgrade of the Waste Water Facility.

We are proud to have Ed and his wife, *Marguerite* (Peg), and his wonderful family as citizens of Old Orchard Beach. Our congratulations to Ed Townsend, as we pay tribute to him in this Annual Report.

Respectfully Submitted,

Chairman Shawn O'Neill

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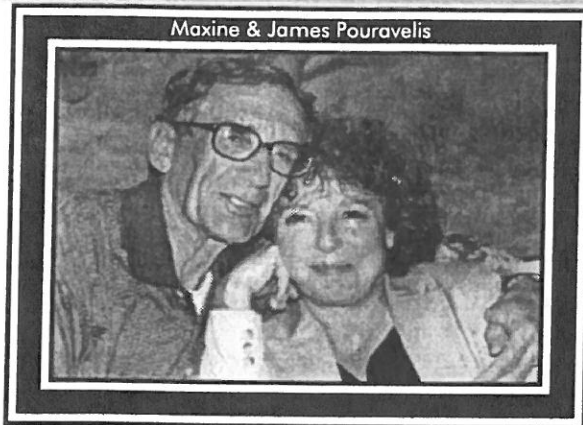
Front Cover



Beach Umbrella Photo - By John Ewing - Portland Press Herald staff, taken week of July 4, 2006

Ice on Pier Photo - By Caroline Roldan-Segalla - Planning Dept.

Dedication



Summer 2007 will be unusual for many visitors to and natives of Old Orchard Beach. The absence of two of the Town's most vocal and dedicated members will be felt by hotel guests, town businesspeople, and local residents. James Pouravelis (April 4, 1938 - July 22, 2006), and his wife Maxine (August 17, 1944 - May 23, 2006), passed away within two months of each other in the summer of 2006. Their lives were a testimony to integrity, commitment, and love, not only to their family and friends, but also to the town of Old Orchard Beach. From an early age, both Maxine and Jim were ingrained in the happenings of the town. They first met while Jim manned the register at West Grand Market. Maxine stopped in frequently on breaks while working at her parents' summer business next door, The Ocean House Motel and Hotel at 71 West Grand

Avenue, which her parents, Emelda and Fred, purchased in 1961. Later on in their lives, Maxine and Jim each claimed that the other was the first to flirt. The truth of the story has never fully been determined. Although they knew each other briefly from those early summers, professional and personal interests took them in and out of Old Orchard Beach. Despite outside commitments, their allegiance to the town never faltered. Throughout her education at College of New Rochelle, New York University Law School, and later while working as a lawyer in New York City, Maxine returned home summers and weekends to help her parents greet American and Canadian guests at the Ocean House.

While Maxine pursued her education and furthered her legal work, Jim kept busy with his own interests in Old Orchard Beach. In the early 1970's Jim, along with some friends, purchased Jimmy's Oceanfront Parking at 25 West Grand Avenue, which he ran until 1996, at which point he helped Maxine take care of her ailing mother, and run the Ocean House along with their two daughters, Claudia and Justine. Jim was very familiar with the parking lot business. His father, Louis, had operated "The Spot" in the same location as Jimmy's for many previous years. His brother Tom, and his family, also owned and operated the parking lot and food stand, Tom's, across the street. Jimmy's was the impetus for Jim and Maxine's dating and eventual marriage. Jim invited Maxine over to Jimmy's for dinner with some friends on the pretense that Greek food would be served in honor of Jim's ethnicity. Maxine obliged and though she was unhappy to see the promised Greek food materialized only in a few Greek olives, a five year courtship ensued, resulting in their marriage in 1979. They settled in Old Orchard Beach and raised their family until their deaths in 2006.

Maxine and Jim loved being involved in town businesses and affairs. They often encouraged others to participate by running for office and joining committees. They recognized Old Orchard Beach as a wholesome family destination, and fought to maintain that family atmosphere in the community by opposing activities that they believed didn't promote it, such as public drinking on the beach or gambling. Jim served on the Chamber of Commerce Board of Directors for many years, during which he encouraged fellow members to look towards the town's future and pursue interests that would improve the town. In 2005, Jim and several other town businessmen pooled funds to purchase a rundown building on Old Orchard Street. With an eye towards building a more viable community, the building was refurbished and rented to businesses that agreed to remain open for a longer season. The impact of that commitment continues today as other buildings and businesses along Old Orchard Street improve aesthetically and choose to remain open outside the busy season.

Above all their professional and business interests however, Jim and Maxine were friendly, loving people who valued the ocean, and the intrinsic value that came from being near it. They loved Old Orchard Beach for its beautiful beach and ocean, for its genuine townspeople, and for its never-ending potential to become an even better family vacation destination. Their absence will be felt this summer and all future summers. Yet their example and dedication to other businesspeople, to their family, and to all with whom they dealt, will continue to serve as a model of a good and decent life, from which all can learn.

Respectfully prepared by their two beautiful daughters, Claudia and Justine Pouravelis

Town Council Chair



To the Citizens of Old Orchard Beach:

It has been my privilege to serve as the Chairman of the Old Orchard Town Council and to share with other elected officials the opportunity to govern. Our community is central to our lives and as elected officials we have upheld the municipal Charter and protected the citizenry by the enactment of local ordinances and enforcement thereof.

I wish to express my thanks for the support received from each member of our community and for the municipal staff who has served us well. From the opening and dedication of the Grand Victorian exactly two years after the project was sent to the Town Council for consideration to the addressing of flooding issues at the Jones Creek Watershed, a concern for many years, the Council has moved to effectively address economic development in our community.

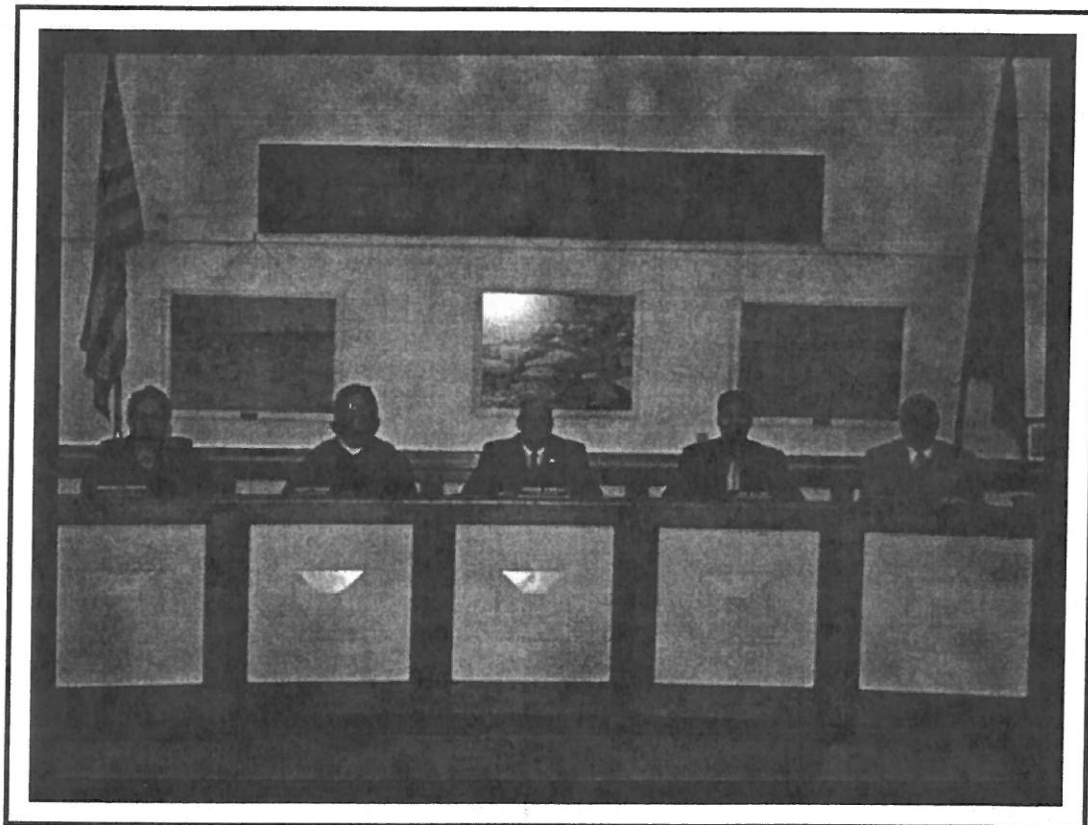
Fiscal responsibility has been a major focus for me personally during my nine years on the Council. The services provided to our citizens have remained a priority for this Council including the further development of Memorial Park which has become a gathering spot for our children and families. The future of our community is positive but it requires dedication and foresight of not only the elected officials but the personal involvement and effort of every citizen. Our children remain a top priority but the financial concerns of governing are continued areas of deep concern requiring involvement and sacrifice by us all.

Our community is enormously fortunate to have citizens who are willing to serve on boards and committees further enhancing our community effort for betterment in all areas of concern. Their dedication of time, efforts and talent is a precious commodity afforded those of us who live in this community.

My thanks to other members of the Council, to the Town Manager, Assistant Town Manager, and employees of our municipality for another year of growth for the community we call "home."

Shawn O'Neill
Chairman – Town Council

Town Council



Left to Right

Roxanne Frenette

Cheryl Rague

Chairman Shawn O'Neill

Joseph Kline

James Long

Town Manager

Dear Citizens:

We have much to be proud of as the Administration has worked closely with the elected leadership to hold the line on municipal spending and yet push aggressively with investment in capital and infrastructure needs. We can “pat” each other on the back as three municipal budgets have passed without tax increases while State aid funding and support has dropped by more than \$500,000 annually. This has not happened by chance or by luck. We are not perfect in our respective roles but we are better today than when we started together three years ago both financially and administratively.



Today the Town Council, the citizens, and the business leaders stand “arm in arm” trying to keep the momentum going as we continue to reinvent governmental operations and reinvest in deferred capital needs. As I have reviewed our past accomplishments it is a positive reflection upon a valued and capable administrative staff which has been extensively reorganized. It would be foolish of me not to express my appreciation for the financial support and confidence the Town council and citizens of this community have placed upon me as your Town Manager.

We have implemented a schedule maintenance program for cleaning/pumping all catch basins in the Town’s storm drain system on a systematic basis. We have repaired and rebuilt drainage infrastructure, rebuilt ditch and installed culverts east of Ross and Cascade Road intersection to remove street flooding; began addressing the physical flooding problems in the Milliken/Walnut Street area by cutting overgrowth and periodically pumping the storm drain system. We have begun the Little River Jones Creek Basin study. The acquisition of a CDBG façade grant, the creation of Connect OOB, neighborhood and business meetings and an intense effort of the Administration to stimulate economic development have had our complete efforts. The completion of the Milliken Street Parking lot and the enormous development of Memorial Park have brought to our community further citizen conveniences. Our efforts have focused on reconstruction of the Halfway and Smithwheel intersections and coordination with Central Maine Power, Saco, and the State are on-going as negotiations for a new roadway access to the Industrial District are being held. Our web site and GIS system have given accessibility to all citizens.

The elected officials and the citizens at large can be proud of the fiscal responsibility that has been shown in the safekeeping and wise spending of the administration. The upgrading of our Bond rating from A- to A reflects positively upon the Town’s wise fiscal

Town Manager

policies. We can be proud of where we are today and we should develop debt strategies to ensure our financial condition remains strong. We cannot afford to count on dollars from Washington or Augusta to address our long range infrastructure needs. We must chart our own course.

Together we have demonstrated a "can do" attitude about improving local government operations at all levels and in all aspects. "We have only just begun" and with the continued support of each other the years ahead are positive.

Assistant Town Manager



Thoughts of the Assistant Town Manager:

Those of us given the opportunity to serve in our community are constantly reminded that personal involvement enables us to be instruments of change. With that comes the realization and responsibility of bringing social justice into realization. We are not to rule for our own interest but for the public good; not endowed with unbridled power but restricted to the well being of our citizens.

The most rewarding experience for me has been the opportunity to meet people who have always graciously afforded me the opportunity to be whom I am. I have learned through the kindness of citizens that their faith in me is bigger than any opportunity or obstacle. I have learned that a public official must never put their own agenda first for if that happens the citizens are cheated. Service is never about ability but about the spirit to do one's best, without compromise, and in return experience the graciousness of a community. Thank you for this opportunity to serve as your Assistant Town Manager.

V. Louise Reid

Town Committees

COMMITTEE MEMBERS FROM JULY 1, 2005 THROUGH JUNE 30, 2006

Planning Board

Winthrop Winch, Chair
Robert Quinn
Donald Cote
Ivan Most

James Allen
Tiana Higgins, Alternate
Mark Koenigs, Alternate

Design Review Committee

Donald Comoletti, Chair
Ray Deleo
Kim Schwickrath

Lee Koenigs
Mark Koenigs
Cynthia Nye, Alternate

Zoning Board of Appeals

William Murphy, Chair
Tianna Higgins
Howard Evans

Laurie Manchester
Ray Deleo
Philip Weyenberg, Associate

Recreation Committee

Keith Babin
Robin Dayton
Donna Stearns
Mary Beth Robillard (expired 12/31/05)

Dorothea Spencer
John Regan
Cady Koenigs, Student Member

Conservation Commission

Michael Shannon, Chair
Parker VanHoogenstyn
William Robertson

Robert Hills
Jonathan Wells, Alternate
Adele Millette, Alternate

Memorial Park Advisory Committee

Andrea Berlin, Chair
George Hartley
Pat Holland
Wendy Crouch

Robert Pettengill
Mike Dickinson
Steve Bergeron
Eileen Payette, Alternate
Nancy Kelley, Alternate

Department Heads



Left to Right

Chris White, Waste Water Treatment Plant Superintendent
Jason Webber, Recreation Director
George Green, Assessor
V. Louise Reid, Assistant Town Manager
Sandra Mowery, Director of Planning & Community Development
Beth Gilman, Registrar of Voters
Kim McLaughlin, Town Clerk
Mary Ann Conroy, Public Works Director
Jill Eastman, Finance Director
James Thomas, Town Manager
Ken Shupe, Code Enforcement Officer
John Glass, Fire Chief & Director of Emergency Management
Dana Kelly, Chief of Police

Town Committees

Community Development Block Grant Committee

Michael Shannon
James Long
Dennis Robillard
Judith Greenwood

Cheryl Rague
Michael Dickinson
Kim Schwickrath
Mark McInnis (expired 12/31/05)

Recycling Committee

Suzanne Scalise, Chair
Daniel Patry
William Robertson (from 1/18/05 to 3/7/06)

Bruce Brodeur
William Farley

Board of Assessment Review

Steve Bergeron, Chair
David Hodges

Kerri-Lynn Hodgkins
Margaret Michaels (from 12/16/03 to 12/31/06)
Howard Evans from (12/16/03 to 2/21/06)

Administrative Board

Tina Englert

Daniel Blaney

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, transfer station and parking permits. The Town Clerk's Office also issues Passports, and sells trash bags. The breakdown of licenses issued are as follows:

Dog Licenses	678
Transfer Station Permits	845
Parking Permits	296
Hunting/Fishing Licenses	527
Non-resident Hunting & Fishing Licenses	9
Passports	109

This year the Town Clerk's Office recorded 70 births, 72 deaths and 90 Marriages. It is with great sadness that the Town lost Helene Fowler and Barbara Begin. Helene was on the Library Trustees when the Library broke ground in 1956, and has been a Library Trustee for over 50 years. Barbara Begin was a Library Trustee starting in 1995. She was Chairperson from 1997 to 2005, when she had to resign due to illness.

<u>DATE OF DEATH</u>	<u>JULY 1, 2005 TO JUNE 30, 2006</u>	<u>AGE</u>	<u>PLACE OF DEATH</u>
2005			
July 2	Viola Roween O'Connor	92	Biddeford
July 6	Richard Frances Murphy	75	Old Orchard Beach
July 10	Nicholas Alexander Fairbairn	26	Old Orchard Beach
July 22	William Patrick Durfee	64	Old Orchard Beach
July 24	Walter C. Ultsch	65	Ocean Park
July 28	Elinor R. Strandburg	64	Old Orchard Beach
July 28	Thelma M. Michaud	81	Scarborough
August 11	Raynald Dumont	82	Old Orchard Beach
August 15	Emily Iona Shotzberger	75	Old Orchard Beach
September 2	Selma Lee Halacy	66	Saco
September 16	Pauline M. Dunn-Marsh	61	Old Orchard Beach
September 17	Barbara Louise Begin	70	Portland
September 18	John Francis Hanlon	53	Biddeford
September 27	Clinton Frank Brown	94	Biddeford

Town Clerk

October 3	Herbert Joseph Ludwig	58	Portland
October 9	Richard E. Barker	82	Old Orchard Beach
October 19	Amelia F. Dupre	82	Biddeford
October 13	Pearl S. Sullivan	84	Biddeford
October 23	Dorothy Fuller MacDonald	85	Biddeford
October 28	William B. Teg	83	Portland
October 29	Ruby Annette Cooke	85	Saco
October 30	Gavin A. Daigle	3	Old Orchard Beach
November 1	Lauren J. Grabowski	23	Portland
November 2	Robert Stanley Rubin	40	Biddeford
November 6	Mandoza LeBlanc	85	Scarborough
November 7	Frank William Simmons	50	Old Orchard Beach
November 21	Albert F. Gardella	88	Scarborough
November 24	Real Lee Savoy	84	Saco
November 30	Hazel Josephine Dudevoir	84	Scarborough
December 3	Francis G. Rogers	92	Biddeford
December 9	Joseph G. Redshaw	61	Old Orchard Beach
December 23	William A. Kerrigan	81	Ocean Park

2006

January 6	Gordon Noah Joyce	62	Biddeford
January 12	L. Philip Bernier	66	Old Orchard Beach
January 18	Pauline G. Dupuis	72	Biddeford
January 22	Sylvia Grant Elliott	90	Biddeford
January 27	Shawn Michael Anderson	29	Saco
January 28	Ella May Wheelock	80	Old Orchard Beach
February 5	Dorothy Millette	81	Falmouth
February 11	Joseph G. Delle	48	Biddeford
February 15	Barbara Nadia Albert	58	Old Orchard Beach
February 17	William E. Day	96	Biddeford
February 20	Carl Russell Blake	74	Portland
February 27	Eleanor Louise Brunsell	82	Biddeford
March 9	Pamela Ann Luczkowski	53	Old Orchard Beach
March 11	Joseph Harry Badgewick	61	Old Orchard Beach
March 13	Carol Ann Cunha	65	Old Orchard Beach
March 13	Lionel Picard	75	Portland
March 15	Kim Alan Bogdahn	52	Biddeford
April 6	James Arthur Melakian	46	Old Orchard Beach
April 26	Mary Ann Barnard	76	Biddeford
April 28	Kirk Russell Stovall	48	Portland
April 29	Peter M. Mela	64	Old Orchard Beach
April 30	Edmund J. Mrowka	56	Old Orchard Beach

Town Clerk

May 1	Vincent Anthony Mazzurco	62	Biddeford
May 6	Dana A. Christensen	53	Portland
May 11	Viola Blanche Girard	93	Scarborough
May 13	Hazel Zahares	76	Portland
May 19	William Charles Gerbert	67	Biddeford
May 21	Helen Rich Haas	73	Old Orchard Beach
May 22	Geneva Mae Kief	85	Old Orchard Beach
May 23	Maxine Angela Pouravelis	61	Portland
June 3	Stanley Weinstein	55	Old Orchard Beach
June 5	Richard T. Moore	76	Saco
June 9	Daniel C. Howard	50	Old Orchard Beach
June 14	Beatrice Duprey	70	Biddeford
June 17	Kenneth John Lang	62	Old Orchard Beach
June 19	Marilyn Maude Boss	76	Saco
June 22	Alfred Lehman	80	Portland
June 24	Helene Barbara Fowler	95	Bath
June 29	Walter J. LaPierre	85	Saco
June 29	Marilyn E. Meakem	51	Portland

This year we had two elections. The election in November brought forth 3,007 voters, and the June Primary brought forth 466 voters. The ballot clerks did a wonderful job once, again. As always, I want to especially thank Alfred Hills, the Election Warden. He is a tremendous asset to the voting process.

I want to express my heartfelt thank you to Jeffrey Thompson, the Deputy Town Clerk. He is a great asset to the Town of Old Orchard Beach, both professionally and personally.

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.

If you would like to be on an e-mail distribution list for all Town Council agendas, please e-mail me at kmclaughlin@oobmaine.com and you will be added to the list.

In closing, I consider it a privilege to work for the citizens of Old Orchard Beach, and the Town Clerk's Office works hard to continue to remain a friendly and useful source of information.

Warmest Regards,

Kim M. McLaughlin, Town Clerk

To the Citizens of Old Orchard Beach:

□

This year we are preparing for the Gubernatorial Election. This is going quite well. We have had 65 petitions to verify. There are always a variety of topics. Some are indisputable, and then there are others that are very controversial. These always prove to be quite interesting.

Being a tourist town, we have our usual new registrations, change of address, and removals.

□

No matter what goes on in our office, Gerry and I are always glad to see any of your smiling faces. Please stop in, if for nothing else just to say Hi!

□

□

Below are the statistics for the fiscal year ending June 30, 2005

□

New Registrations	350
Moved out of Town	208
Deceased	46

□

Change of Enrollment

Un-enrolled	10
Declaring Parties	10

□

□

Respectfully Submitted,

Beth Gilman
Registrar of Voters

Assessor

Total Value of Taxable Real Estate	\$ 1,206,181,200
Total Value of Personal Property	21,605,000
Total Value of Homestead Exemption	11,472,500
Total Value of Tax Exempt Property	55,530,000
Total Commitment to Tax Collector	\$ 16,575,113.70
The Tax Rate for Fiscal Year 2006	.01350

The real estate market for Southern Maine properties, particularly for those in seacoast communities such as Old Orchard Beach, have continued to show a steady appreciation in market value. In FY '06 the Town of Old Orchard Beach completed a market adjustment to all properties to more accurately reflect their fair market value. An appraisal company was hired by the Town to appraise all the commercial property and the residential property was appraised in-house by the assessing dept. The Town's total valuation went up approximately \$450,000,000. Correspondingly, the mil or tax rate went down significantly \$20.10 to \$13.50.

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 Statues governing property assessment.

There are programs available to help alleviate some of your tax responsibility and are outlined on the Town's website and are also available in our office in the Town Hall.

The assessing office welcomed William DiDonato as Deputy Assessor. Bill is a Certified Maine Assessor, as well as, being a licensed real estate appraiser. His professional experience and business acumen has strengthened the assessing department to better serve the citizens of Old Orchard Beach.

Sincerely,

George Greene, CMA
Assessor

Planning & Development

The Planning and Development Department is responsible for carrying out the powers and duties of the Code Enforcement Officer and the Town Planner. This department issues building permits and business licenses, perform building inspections, provide assistance for project development and plan review, and assistance to animal owners and animals. The Code Enforcement Office is a liaison to the Zoning Board of Appeals. The Planning Office assists with development through the auspices of the Planning Board and the Design Review Committee.

Sandra J. Mowery, Director of Planning and Development

Office of Code Enforcement:

Kenneth Shupe, Code Enforcement Officer
Alan Borg, Assistant Code Enforcement Officer
Matt LeConte, Building Inspector
Kathy Smith, Office Clerk

Planning Office:

Sandra J. Mowery, Town Planner
Jan Fisk, Planning Coordinator
Caroline Roldan, Planner

Licensing Office:

Sandra J. Mowery, Licensing Administrator
Carole Kingsbury, Licensing Clerk

Animal Control Office:

William Watson, Animal Control Officer

Respectfully Submitted,

Sandra J. Mowery, PE
Dir. Planning and Development

Code Enforcement

The primary responsibility of The Code Enforcement Office is to safeguard public health, safety, and general welfare through enforcement of Town Ordinances, State Statutes, and Federal Regulations. The Code Enforcement Office facilitates compliance by reviewing plans and issuing general building permits, electrical permits, internal plumbing and septic system permits, and conducting inspections relative to each of those permits. Code Enforcement also inspects all Business License application sites for compliance with Life Safety, Accessibility, and Fire Codes. Code Enforcement works very closely with the Fire and Police Departments, as well as the Town's legal counsel, in the enforcement of Town Ordinances concerning land use violations and encroachments, illegal businesses and signage, rubbish clean-up and health issues, blighted buildings, and non-permitted construction activity.

Code Enforcement is also charged with assisting residents in determining flood zones, base flood elevations, and requirements relative to Federal Emergency Management Agency (FEMA) Floodmap location. We also assist in identification of location, setbacks, activities, and Permits required in Department of Environmental Protection (DEP) and National Resources Protection Act (NRPA) jurisdictions including: Coastal and Upland Wetlands; Rivers, Streams, and Brooks; Significant Wildlife Habitat; Resources of Special Significance; and Coastal Sand Dune Systems (identifying Frontal and Rear Dunes). These Federal and State mandated program assistance requirements consume a considerable amount of review time by staff.

Old Orchard Beach is a participating community in the National Flood Insurance Program (NFIP) overseen by FEMA. This program allows all residential and commercial property owners and renters, including condominium units, to obtain flood insurance on their property anywhere within Town limits (even if they are far removed from a stream or waterbody). NFIP flood insurance is sold through private insurance companies and agents, and is backed by the federal government.

In order to obtain policy rate reduction discounts for citizens, Code Enforcement is required to maintain and report inquiry records, and to educate, interpret, and disseminate FEMA/NFIP information to realtors, appraisers, mortgage companies, insurance companies, and ordinary citizens checking on individual properties. Additional qualifying measures, such as maintaining a large selection of NFIP literature available to the public and enforcing FEMA installation requirements for fuel oil and LP gas tanks, are being implemented by Code Enforcement in order to further reduce flood insurance premiums in the future. NFIP brochures and information are available at the Planning & Code Enforcement windows in the lower level of Town Hall. Questions or problems regarding flood insurance should be directed to the Code Enforcement Officer.

On January 1, 2006 the new Maine State Plumbing Code became effective statewide, requiring attendance at code update classes for three staff members. Code Enforcement personnel continue to broaden and refresh their code knowledge by attending required Continuing Education classes and seminars sponsored by various governmental agencies. This year staff members attended classes including, Shoreland Zoning, Floodplain Management, FEMA Coastal Construction

Code Enforcement

The Code Enforcement Officer is the staff liaison to the Zoning Board of Appeals which meets monthly as needed to consider Variances and Appeals. The department has been able to effectively handle another substantial growth year (see Report of the Building Department) utilizing essentially the same number of personnel, due to additional efficiencies in operational procedures.

The Code Enforcement Office staff consists of following:

Ken Shupe - Code Enforcement Officer (full-time)

Alan Borg - Assistant CEO & Plan Review (part-time)

Matt LeConte – Ass't. CEO & Construction Inspector (full-time)

Will Watson - Animal Control Officer, Health Officer, & (part-time) Code Enforcement

Kathy Smith – Scheduling and Permit Data Entry

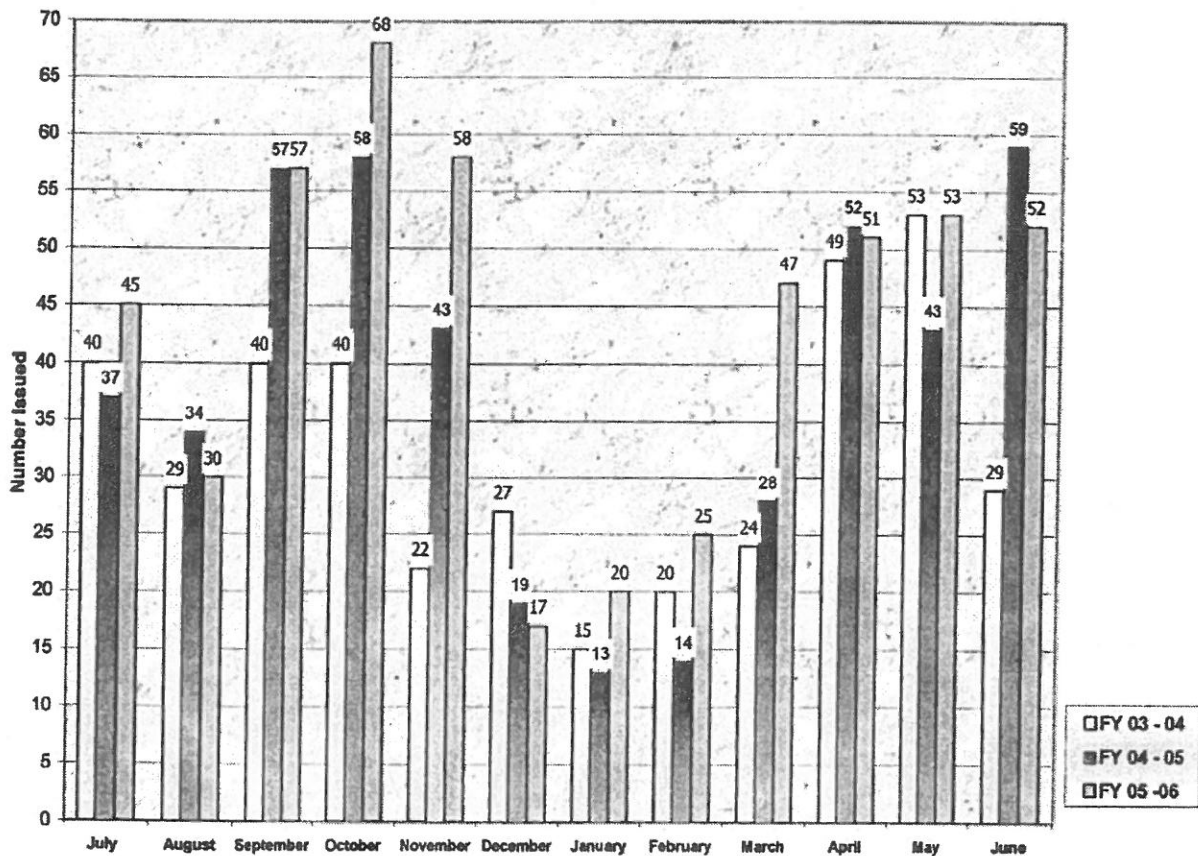
Respectfully submitted by,
Ken Shupe, Code Enforcement Officer

Building Department

Building permits increased consistently over the last three years by 21 % and 13% respectively. Overall the year ended with an increase in Building Permits of 66 more than FY 05 and 164 more than FY 04.

	FY. 2006	FY. 2005	FY. 2004
Building Permits Issued	523	457	359
New Constructions Permits	65	117	75
Value of Construction	\$29,565,135	\$28,746,680	\$25,623,070
Building Permit Fees	\$121,373	\$87,635	\$69,482
Sewer Permit Fees	\$63,280	\$89,436	\$31,500
Plumbing Permit Fees	\$9,951	\$17,102	\$13,498
Electrical Permits Fees	\$22,275	\$22,994	\$20,122

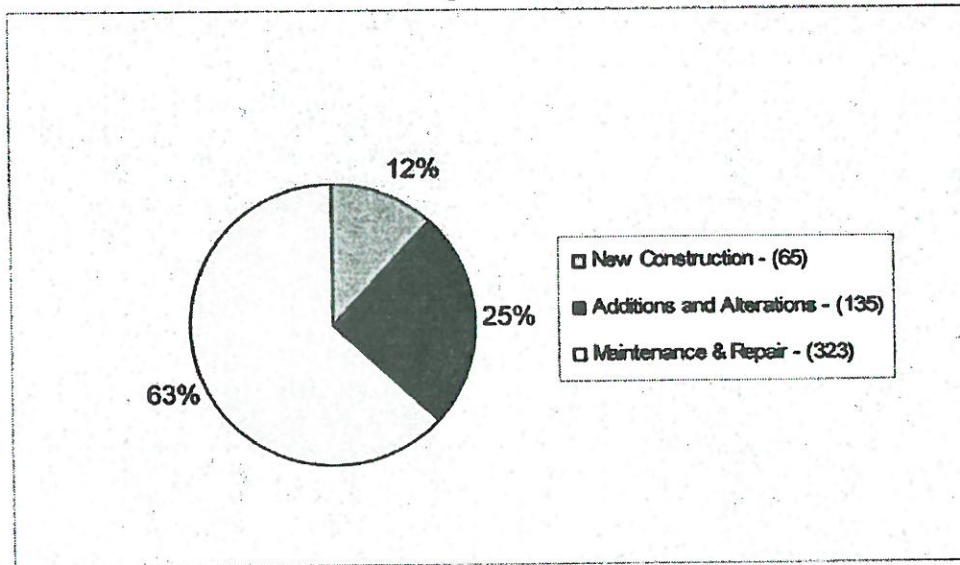
BUILDING PERMITS BY MONTH



Building Department

While there was a 16 % increase in overall building permits for FY 06 over 05, new construction was down 45 % from the prior year. This reflects the scarcity of vacant buildable lots for new construction, which resulted in a total of 135 permits for *significant* additions and alterations (15 commercial / multifamily and 120 residential). In addition, 323 permits were issued for maintenance, repair, *minor* additions, renovations, and miscellaneous.

Building Permit Type



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

Zoning Board of Appeals Board

The Zoning Board of Appeals is composed of five members and one associate who are appointed by the Town Council. The powers and duties of the Zoning Board of Appeals are governed by the provisions of State Statutes, the Old Orchard Beach Code of Ordinances and Charter. Each member of the Zoning Board of Appeals and the associates are appointed for a term of two years and shall serve until a successor has been appointed and qualified.

Board Members (FY 2006)

William Murphy, Chair
Ray Deleo, Vice-Chair
Howard Evans
Tianna Higgins
Laurie Manchester
Philip Weyenberg, Associate

The Zoning Board of Appeals meets the last Monday of each month throughout the year. Under Title 30-A.4353, the Board of Appeals is authorized to hear and decide Administrative appeals, interpretation appeals and requests for variances filed in connection with decisions made under a zoning or shoreland zoning ordinance.

By Ordinance, the Code Enforcement Officer, Ken Shupe and Recording Clerk, Caroline Segalla are Staff liaisons to the Zoning Board of Appeals.

Projects presented to the Zoning Board of Appeals this fiscal year:

Variance:	2
Miscellaneous Appeals:	12
Administrative Interpretation:	2
Total applications received:	16

Respectfully submitted,

Caroline Segalla
Zoning Board of Appeals Clerk

Business Licensing

January 1st to May 1st 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. The 1,235 registered businesses (including rentals) are broken down as follows for the fiscal year 2005 – 2006:

759 Year Round Rental Licenses

253 Seasonal Rental Licenses

97 Victualer Licenses

57 Vending Machine Licenses

60 Novelty Store Licenses

26 Personal Service Licenses

29 Grocery Store Licenses

20 Parking Lot Licenses

18 Entertaining & Dancing

10 Beauty Shop Licenses

140 Miscellaneous Licenses

1469 Total Licenses Issued *

* Keep in mind that some of the 1,235 registered business owners maintain more than one type of license per business which would account for the difference in the totals.

There are currently 62 license applications awaiting approval pending the completion of deficiencies found during inspections. We expect even more licenses to be issued by the end of the calendar year.

Respectfully submitted,

Carole Kingsbury
Licensing Clerk

Planning Department

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 generally held one week prior to the scheduled Planning Board meeting in order for Board members to be familiarized with proposed development, project status and to study the proposals for compliance to the Old Orchard Beach Code of Ordinances. It is the duty of the Town Planner to present all applications, plans and information to the Planning Board in a sound and timely manner, in order to empower this quasi-judicial board to make well-informed decisions and fair determinations regarding the projects presented to the Board.

Work of the Planning Department for this fiscal year is:

- A revision to the R-5 district to decrease the minimum net lot area per family unit from 40,000 SF to 20,000 SF
- A revision to the *Food Plain Ordinance*, as required by the State
- Draft ordinances for noise, boarding-up, and licensing
- Assistance to a neighborhood for the creation of a new BRD district
- Assistance to a professional facilitator and the public for a series of meetings regarding the redevelopment of the Ball Park properties.
- Base work for data accumulation specific to infrastructure upgrades, growth and new amenities has begun for the strategic plan process.
- The acquisition and implementation of a CDBG façade grant to assist downtown business owners with revitalization
- The Design Review Committee began work on a Downtown Design Manual that will support implementation of the Comprehensive Plan and the Ordinance.
- Work began on a draft for a new ordinance that will pertain to condominium conversions.
- Assistance to the developer for new affordable senior housing in the Dunegrass Community began.
- Gained \$17,000 of PACTS funds for a traffic study for the Halfway Rotary
- Gained \$5,000 of PACTS funds for a traffic study for the Smithwheel intersection
- Acquired \$1,205,000 of PACTS funds (2006-07 dollars) for the redevelopment of the Halfway Rotary.
- Met several times with resident of Ocean Park to discuss parking, sidewalks, and streets.
- Assisted Parks and Recreation with plans for a new public parking lot in Memorial Park.
- Submitted MDot grant applications for new sidewalks in Harrisburg, Brown and Walnut Streets and Kinney Avenue.
- Began discussions with the Trolley / Shuttle Bus to increase service from the municipal lots and Old Orchard Street locations.
- Acquired a \$163,528.80 grant for sidewalk reconstruction in Saco Avenue
- Jones Creek/ Little River Hazard mitigation [flooding resolution and flood gates]
- Worked on revisions to the sign ordinance, the housing code, Shoreland Zoning (as required by the State)
- Worked on new ordinances for condo conversions, haul routes and stock piling, citations for zoning violations, electronic plan submittals, permit parking, tree-cutting, fire sprinklers, and grading and drainage

Respectfully Submitted,
Sandra J. Mowery, PE
Town Planner

Planning Board

The Planning Board is composed of five members and two alternates who are appointed by the Town Council. The powers and duties of the Planning Board are governed by the provisions of State Statutes, the Old Orchard Beach Code of Ordinances and Charter. Each member of the Planning Board and the alternates are appointed for a term of two years and shall serve until a successor has been appointed and qualified.

Board Members (FY 2006)

Winthrop Winch, Chair
Ivan Most
Donald Cote
Robert Quinn

James Alan
Tianna Higgins, 1st alternate
Mark Koenigs, 2nd 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, plan review and the conduction of business in a fair and equitable manner in accordance with the zoning and subdivision ordinances of the Town.

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

JNJ Surfside – 180 E. Grand – new 4-unit condominium project
Seacoast RV – Ross Road - additional evergreen buffering and new fencing
Accessory Dwelling Unit – 153 Portland Avenue – proposal to construct
Chestnut Street Extension – 100-foot extension
Red Oak Subdivision - amendment to create one additional lot
Castle Estates – Cascade and Ross Roads – development of a 27-lot subdivision
Zoning Amendment – reduction of minimum lot size from 40,000 SF to 20,000 SF
Conditional Use – 130 Portland Avenue – new auto repair and body shop
Wild Dunes Way – private way application - located in Dunegrass Subdivision – roadway improvements from the Clubhouse to the Ross Road entrance.
Dirigo Woods Subdivision preliminary review – Dirigo Drive - 48-lot single family homes
Acorn Village – Walnut Street - request for continuance
Whispering Springs Sketch Plan – Manor Road – proposed 212-unit residential subdivision
Zoning Amendment – recommend that Council revise the definition of 'limited expansion of lot coverage
Cider Hill Subdivision – E. Emerson Cummings Blvd. - amendment to an approved subdivision – reduction of residential units
Ocean Ridge Estates preliminary review – E. Emerson Cummings Drive – 39-unit, age restricted condominium
Condo-conversion – 44-46 E. Grand Avenue – convert existing motel to 12-unit condominium
Ocean Tripp Inn Conditional Use – surf board rental and lessons
In-home Family Daycare – 3 Benoit Avenue

Respectfully submitted,

Sandra J. Mowery, PE
Town Planner

Design Review Committee

Sec. 78-246. Purpose.

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, § 13.1)

Membership (FY 2006)

Donald Comoletti, Chair
Lee Koenigs
Kim Schwickrath

Mark Koenigs
Ray Deleo
Cynthia Nye, Alternate

The Design Review Committee (DRC) meets the first Monday of each month throughout the year. The DRC is responsible for the issuance of *Certificates of Appropriateness* for activities within the Downtown Districts and the Historic Overlay District. This year, the DRC reviewed applications from business owners approved for matching Community Development Block Grant (CDBG) funds. During FY 2006, the DRC reviewed and issued Certificates of Appropriateness for the following:

41 Old Orchard Street – CDBG Applicant – modification of exterior façade
36 Staples Street – two-family building; removal of exterior staircase; deck addition
17-21 Old Orchard Street – CDBG Applicant – addition of awning and exterior lighting
62 East Grand Ave. – exterior façade improvements; addition of owner unit, Green Dolphin Inn
20 Old Orchard Street – revised plan to Dynamite building; removal of 2nd floor condo units
42-46 Old Orchard Street – CDBG Applicant – exterior façade improvements

Each of these proposals required multiple meetings to review architectural, design, streetscape and landscaping plans for referral to the Planning Board for a Design Review Certificate. The approved design of 42-46 Old Orchard Street (Dickinson Candy block) received the *Outstanding Building Rehabilitation Project* award for 2006 from the Maine Downtown Center, a program of the Maine Development Foundation.

The dedication of Committee members to provide applicants with constructive review and criticism supports renewal efforts. Their combined knowledge of and respect for the history of Old Orchard Beach and their creative problem solving skills encourages continued investment in the downtown districts.

Respectfully submitted,

Jan P. Fisk
Planning Coordinator

Animal Control Officer

This year has been another success for the pets of Old Orchard Beach and their companions. We have seen the construction of a new dog park, with improved facilities which include a new set of public rest rooms, a drinking water spigot for the dogs and a taller fence. At the request of some patrons, a separate small dog area was also established at the dog park. As a safety measure, an "Air-Lock" type arrangement was built at the entrance to the dog park.

Local volunteers helped with maintenance at the town's kennel located on Portland Avenue with yard work as well as painting the floors. Old Orchard Beach is one of the few towns in the State with its own kennel. Animals are provided with clean, comfortable facilities, and are cared for by the ACO and members of the Police Department. Pet owners may retrieve their companions any time, day or night, by calling the Police Department's business line (207) 934-4911.

This year the ACO officer participated in continuing education programs offered by the state, which covered topics such as animal hoarding and law updates. This information was passed on to the Police Department in subsequent classes held by the ACO officer.

There were 558 calls for service which dealt with domestic animals, and 192 which dealt with wild animals. 444 of these calls were received during 1st shift (8:00 am to 4:00 pm), 233 were received during 2nd shift (4:00 pm to 12:00 am), and 72 were received during 3rd shift (12:00 am to 8:00 am).

Office hours for Animal Control are Monday thru Friday 8:00 am to 4:30 pm. The ACO office telephone number is (207) 934-5714 ext. 236. During off duty hours, for emergencies, and reports of missing or found animals call (207) 934-4911 any time, day or night.

Respectfully Submitted,

William A. Watson

Animal Control Officer



Fire Department

The Old Orchard Beach Fire-Rescue Department continues its mission to supply fire prevention and suppression protection to the citizens of Old Orchard Beach. Accomplishments this year include:

- Maintained the OOB Callforce Assn. membership at 30 members.
- Promoted Callforce Lieutenant Ron Vire to Callforce Captain.
- Hired fulltime Firefighter/Paramedic Andrew Turcotte.
- Expanded our part-time rescue staff with several new qualified personnel.
- Recognized the following associates of the year:

Career Officer of the Year	Captain Craig Collins
Call Officer of the Year	Lt. Ron Vire
Career Firefighter of the Year	FF/P Josh Pobrislo
Call Firefighter of the Year	FF George Antoine
EMS Person of the Year	EMT Erin Noyes

- Continued to enhance 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.
- Purchased a new ambulance from Specialty Vehicles of Massachusetts.
- Continued to participate in the Maine Healthy Beaches program.

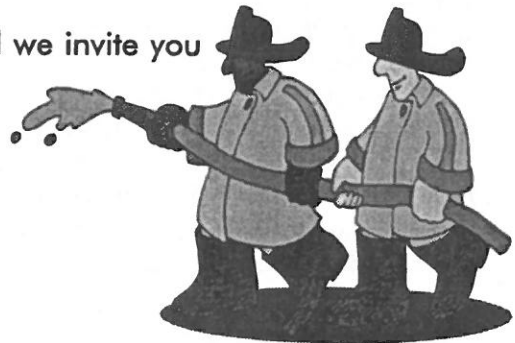
We continue to pursue fire prevention through inspections and educational activities and have reduced the number of accidental fires annually in Town. Our in-house training program has been expanded to include more firefighter safety programs for personnel.

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 winning and/or placing in many categories.

Our website is at www.olderchardbeachfd.org and we invite you to visit it often.

Respectfully submitted, 

John A. Glass, Fire Chief 



Fire Department

FIRE DEPARTMENT INCIDENTS FROM 7/1/05 TO 6/30/06

<u>Incident Type</u>	<u>Occurrences</u>
Fire, Other	8
Building fire	7
Cooking fire, confined to container	3
Chimney or flue fire, confine to chimney or flue	1
Trash or rubbish fire, contained	4
Fire in portable building, fixed location	1
Mobile property (vehicle) fire, other	1
Passenger vehicle fire	1
Grass fire	2
Outside rubbish fire, other	1
Dumpster or other outside trash receptacle fire	1
Rescue, emergency medical call (EMS) call, other	35
Medical assist, assist EMS crew	15
EMS call, excluding vehicle accident with injury	1215
Vehicle accident with injuries	38
Motor vehicle/pedestrian accident (MV Ped)	3
Motor vehicle accident with no injuries	13
Removal of victim (s) from stalled elevator	1
Water & ice related rescue, other	3
Watercraft Rescue	1
Gasoline or other flammable liquid spill	12
Gas leak (natural gas or LPG)	9
Power line down	36
Vehicle accident, general cleanup	3
Attempted burning, illegal action, other	1
Service call, other	11
Water problem, other	18
Smoke or odor removal	2
Public service assistance, other	23
Assist police or other governmental agency	22
Public service	118
Assist invalid	8
Good intent call, other	22
Authorized controlled burning	11
EMS call, party transported by non-fire agency	2
False alarm or false call, other	11
System malfunction, other	5
Sprinkler activation due to malfunction	4
Smoke detector activation due to malfunction	20
Alarm system sounded due to malfunction	64
Smoke detector activation, no fire – unintentional	9
Alarm system sounded, no fire – unintentional	41
TOTAL	1806

Police Department

Once again it is my privilege to present the annual report of the Old Orchard Beach Police Department for the fiscal year 2005 - 2006.

We are committed to the service and protection of Old Orchard Beach. Our dedicated personnel work very hard to provide a full range of services and programs within a community policing model. We believe that we have a healthy relationship between the Police and the community and through our crime watch groups and everyday contact with our citizens we hope to increase our effectiveness as a Police Department and better understand the social fabric of our diverse community.

PERSONNEL

Police Department:

Dana Kelley	Police Chief	Jarrett, Scott	Patrol Officer
Keith Babin	Deputy Police Chief	Mattia, Vincent	Sergeant
Elise Chard	Sergeant	Nicholas, John	Corporal
Coreau, Patricia	Court Officer	Ramsay, Damon	Patrol Officer
Coulombe, Brady	Patrol Officer	Regan, Jeffrey	Patrol Officer
DeLuca, Timothy	Lieutenant	Riordan, Kevin	Corporal
Foshay, Anthony	Detective	Simmons, Robert	Sergeant
Foshay, Jami-Ellen	Patrol Officer	St. Pierre, Christopher	Patrol Officer
Guay, Peter	Patrol Officer	St. Michel, Teresa	Crossing Guard
Hamilton, Gerard	Corporal	Godbout, Guy	PT Custodian
Hemingway, David	Detective	Hawkins, Marie	Crossing Guard

Communications:

Beaulieu, Sasha	Dispatcher	Owen, Megan	Dispatcher
Coreau, Suzanne	Supervisor	Perrone, Andrea	Dispatcher
Garand, Brad	Dispatcher	Smith, Zachary	Dispatcher
		Thornton, Joseph	Dispatcher

In July, after thirty one years of dedicated service to the citizens of Old Orchard Beach, Deputy Chief Alfred Doane retired. The impact of his dedication and commitment to public safety will be realized by this community for many years to come. His association with the York County Emergency Management Agency (Director) resulted in the development of a new emergency response plan that coordinates the Town's response to disasters and catastrophic events. The plan, in part, executes drills for responding to emergencies in our community that in the event of a disaster, help us to respond in a way that will maximize our response resources in the most effective way. He was instrumental in the development of our Records management system as well as much of our current computer

Police Department

technology. He also helped direct the department in major accomplishments that will serve the Town for many years to come. I would personally like to thank Red for his support and guidance during my tenure as Police Chief and wish him all the best in his retirement years.

Officer Timothy Curran also resigned last Spring, to pursue a career in real estate. Tim was a valued full time member of this department and continues to serve the community as a reserve police officer. We all wish him the best of luck with his new career.

There were also several members of our communications division that left as well. Jeremy Harris, Jennifer Bonani, Brian Nappi, Audra Presby, and Lisa Collard all left to pursue other careers and opportunities. We appreciate their service while they were employed here and wish them all the best.

PROMOTIONS

In October two promotions were made. I am pleased to announce that Lieutenant Keith Babin was promoted to Deputy Chief and Sergeant Timothy Deluca was promoted to Lieutenant. Deputy Chief Babin has twenty four years of experience with the department and Lieutenant Deluca has twenty three years. Both individuals have a proven record of accomplishments in law enforcement and I am pleased to have them as part of the administrative team.

CRIME STATISTICS

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTALS
FORCIBLE RAPE	1	2	1		1		2		2	1			10
FORCIBLE FONDLING	2	2					3		1				8
ROBBERY		2	1			1			1			1	6
AGGRAVATED ASSAULT		1	1	2		1	1		1	1			10
SIMPLE ASSAULT	29	23	15	9	7	9	10	14	9	6	12	15	158
INTIMIDATION	3	3	2			3	1	1	4	3	1	3	24
BURGLARY / BREAKING & ENTERING	5	5	10	3	5	8	9	5	6	10	8	11	84
SHOPLIFTING												1	1
THEFT FROM BUILDING	11	15	4	2	6	6	3	4	1	3	4	3	68
THEFT FROM MOTOR VEHICLE	6	2	10	1	3	3	6	1	7	6	7	30	82
THEFT OF MOTOR VEHICLE PARTS					1								1
ALL OTHER LARCENY	19	21	16	6	7	4	2	5	10	2	6	22	120
MOTOR VEHICLE THEFT	3	1	2	1	1	4		1	2	2			20
COUNTERFEITING / FORGERY		4	3	1	3	2		1	1		2	2	19
FALSE PRETENSES / SWINDLE / CO		1	2	4	5	2	2	1	2		2	2	23
CREDIT CARD / AUTOMATIC TELLER	1			2								1	4
DESTRUCTION / DAMAGE / VANDALI	16	16	8	4	9	4	6	5	8	6	17	9	107
DRUG / NARCOTIC VIOLATIONS	21	4	4	6	3	4	8	1	3	7	9	12	82
DRUG EQUIPMENT VIOLATIONS	7	5	3		1	1	1		1	5	4	4	32
WEAPON LAW VIOLATIONS												2	2
BAD CHECKS		1	1	1	1		4		2		1	2	13
DISORDERLY CONDUCT	23	28	6	1	3	3	1	5	3	2	5	9	89
DRIVING UNDER THE INFLUENCE	20	24	7	6	6	11	13	10	16	8	12	33	166
LIQUOR LAW VIOLATIONS	46	35	6	5	4	5	36	4	24	14	19	22	220
RUNAWAY		1	2	2	5				1			1	12
TRESPASS OF REAL PROPERTY	12	5	2	1	1		1	1		3	2	9	37
ALL OTHER OFFENSES	9	20	6	11	7	14	18	20	10	19	11	27	170
TRAFFIC, TOWN BY-LAW OFFENSES	77	47	41	38	28	41	26	27	28	39	55	68	515
TOTALS	310	267	153	106	107	126	152	106	143	136	179	298	2083

Police Department

GRANTS

This year we have received several grants.

(1) The Edward Byrne Memorial Justice Assistance Grant	\$10,280
(2) Seat Belt Enforcement Grant	2,000
(3) OUI Enforcement Grant	1,800
(4) Ballistic vest Grant	2,000

CRIME WATCH

Total	----- \$ 6,080
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The department continues to support neighborhoods. This year a Community Watch Council was established. Under the direction of Lieutenant Timothy Deluca and with help from leaders of our Community Crime Watch groups, the Council was established. It consists of eight active community members. The Council meets monthly to establish, goals, objectives and guidelines to assist the neighborhood watch groups during the implementation of the new program. Additionally, the council is planning to develop new programs to enhance our community policing efforts in cooperation with the police department such as senior programs etc. . . and support our community policing efforts currently in place. The CWC will be offering informational sessions to all areas of town to make residents more aware of public safety and the impact they can have on our community. I encourage anyone who is interested to please call for more information.

CWC Council members:

- Helene Whitaker: President and South District Chair.
- Jim Bouchard: Central District Chair.
- Joanne Tullis: North District Chair.
- Barbara Ultch: Block Captain Ocean Park.
- Robin Dayton: Secretary/Treasurer.
- Louise Reed: Chair person at large/assistant town manager.
- Lt. Timothy De Luca: Police Department Chair.
- Neal Soper: Block Captain Cider Hill.

Reserve Officer Scholarship Program

Please visit our website at www.oobpd.com for more information on this program.

The "Old Neighborhood Campground" neighborhood watch group raised funds to assist our reserve officers for the 2006 summer season. The funds were used to pay for the tuition of the Maine Criminal Justice Academy 100 hour pre-season course. The neighborhood watch group agreed to pay for the tuition of two officers. Chief Kelley agreed to award a scholarship to an additional Reserve Officer based on the same criteria. Reserves officers' eligibility was based on the submittal of an essay. The essay criteria asked for the officer's view of community policing and how the police officer and community can work together as partners. The essays were exceptional and the recipients were as follows:

- Reserve Officer Jessica MacDonald.
- Reserve Officer Matthew Goodwin.
- Reserve Officer Timothy Dalton

Police Department

IN CLOSING

I regularly receive and hear praise throughout the community about the great work that our employees do and that praise is often about the smaller things, the extra kindness, courtesy and compassion that an officer or dispatcher may have shown someone. I believe that speaks volumes about the people who make up this organization and their commitment and dedication to this community. I know that I appreciate all that they do and apparently so do you. I appreciate your thoughts and would encourage anyone who would like to comment in anyway to please do so and let us know how you feel about the service you received.

Old Orchard Beach is fortunate to have an outstanding staff of Department Heads and personnel. We, at times, rely on their assistance in many instances and I would like to thank all of them for being there when we asked for assistance. Whether its Public Works to fix a pot hole or Planning and Code when we need an address, they have all been extremely helpful and we sincerely appreciate their efforts. We appreciate the positive changes the current Administration has brought forth which has enhanced the opportunities for us to provide professional services to our community. We would particularly like to express our appreciation to the Assistant Town Manager, Louise Reid. As the liaison to the Town Manager's office, Louise has been of invaluable assistance to me and other members of this Department from taking time to personally come in to see what Dispatching is all about and assisting me with some clerical tasks and administrative matters. She has served on our Crime Watch Council and has always been more than willing to lend her expertise and time to the issues at hand. I consider myself and the community very fortunate to have such a capable and dedicated individual to fall back on when needed.

Chief Dana Kelley



Public Works Department



The Public Works Department started the 2006 fiscal year with a new Public Works Director, Mary Ann Conroy. She comes to our team of Department Heads with a Masters Degree in Management and Civil Engineering undergraduate studies. Her people skills, enthusiasm, and "get 'er done" attitude add to the Public Works Team of dedicated employees.

The DPW complex has gone through various upgrades and improvements over the last year. The crews, along with some subcontractor assistance, built a new office building to accommodate a handicapped accessible reception area, offices, and a training room. A new, updated fuel system was also installed to the benefit of all the town departments including the school bus drivers. DPW instituted a new public education video series to keep residents abreast of the major projects occurring throughout town.

Our long time employee of 23 years, George Lariviere, has retired from his position as Town Arborist. He is greatly missed by his peers and we still see him occasionally trimming branches around town. As part of the Memorial Park renovations, the Department has constructed a stone circle with plantings in appreciation of his outstanding service and love of nature. (photo: George and his wife, Debbie)



Projects Completed:

- EAST GRAND – Replaced the stormwater lines, some sewer lines, reconstructed the roadway, build new concrete sidewalks
- MEMORIAL PARK – Completed the site work, new basketball court, paths, planting, dog park, lighting, irrigation and new municipal restroom contracts
- MILLIKEN STREET BATHROOMS – Build new restrooms
- MILLIKEN STREET LOT – Installed new parking machines for "pay and display", striped lot, installed new signs, built 200 LF of new concrete sidewalks, finished paving lot
- WILLOW AVE – Rebuild 300 LF of open ditch and 100 LF of new underground drainage
- ODEANA AVE – Widened and reconstructed the roadway to 20 feet wide
- MILLIKEN ST./TIDE WATER LOFT – Ditched the drainage area behind the Milliken St. Parking Lot
- HAMPTON AVENUE – Build 200 LF of new sewer lines, installed 2 new manholes, rebuild the embankment and walkway
- PAVEMENT RESURFACE PROJECTS – First Street, Portland Avenue, Odeana Avenue, Seacliff Avenue
- STAPLES STREET – Removed and replaced three diseased trees in front of the library
- BOARDWALK – Repaved the area in front of palace Playland, installed new benches
- TIDE GATES on WEST GRAND – Installed a new automated tide gate system
- COLBY AVE – Build 300 LF of new concrete sidewalk
- WINONA AVE – Reconstruct 320 LF of road, new sewer lines, new water line



Left to right:

1st Row - Chris White, Alan Burnham,
Daniel Creighton, Mike Hersey

2nd Row - Harvey Castle, Carl
Sawyer, Larry Thomas, Dan Deshaies

The Pollution Control Department is responsible for the operation and maintenance of nine pump stations and the pollution control facility. A staff of seven full time employees and one seasonal employee are trained to handle biological and chemical operations, execute administrative duties, respond to emergency call outs and make scheduled and unscheduled repairs.

The operations department of Alan Burnham, Larry Thomas and Daniel Creighton are responsible for laboratory testing, facility operations and the shared duties of operating the solids handling operations. A new fiscal year high of over 672 million gallons of waste water was treated and over 95% of the pollutants were removed from the waste stream which is well above the 85% requirement mandated by the license issued by the Department of Environmental Protection. The laboratory was upgraded by adding a new pH meter, analytical balancer and biological oxygen demand (BOD) meter. One sampler was replaced, one was rebuilt and a portable sampler was added for off site sampling.

The maintenance staff of Mike Hersey, Carl Sawyer and Dan Deshaies is responsible for facility and pump station maintenance. This fiscal year the maintenance staff focused on upgrading the Dune Grass 100, Dune Grass 200 and West Grand Pump Stations. This included adding Variable Frequency Drives (VFD's) to both the Dune Grass stations as well as replacing one pump at the DG 200 station. The existing pumps at the West Grand station were rebuilt by facility staff and an essential piece of equipment that grinds the incoming debris was replaced. At the Pollution Control Facility four Variable Frequency Drives were replaced, two pumps were rebuilt, ten valves were rebuilt, five level control devices were either replaced or added and all the in line monitoring equipment was replaced. The Programmed Logic Controller's (PLC's), which control all the automated operations, were re-calibrated and brought back to specifications. This has saved overtime, improved operations and cut chemical demand and electricity usage. Normal wear parts for some of the individual processes were purchased and repair to both the Primary and Secondary Clarifiers has begun. Large capital expenditures included a new Emergency Generator for the Half Way Pump Station and the maintenance department's new crane truck that is capable of lifting 4,000 pounds was delivered and has been a tremendous asset to this organization.

Waste Water

The existing connection fees were reviewed by using only staff resources. After a public work shop and two town council meetings the base fee was raised from \$1,200 to \$3,300. The engineering firm of Wright-Pierce, with assistance from facility staff, conducted an extensive study that predicted needed capacity by looking into the future build out areas of OOB and the current condition of the pump stations. Another study was started into the needs of the Pollution Control Facility and all of the most critical needs concerning both the studies were presented at an infrastructure work shop this past September. In the upcoming year I look forward to cooperating with town council and the administration in addressing the numerous infrastructure needs in both a fiscally responsible and timely manner.

It has been an interesting year and I like to think that the improvements we have all made make it a better place for the staff to work. I especially want to thank Mike Hersey and Alan Burnham, along with their respective departments, for "stepping up" when they were asked and increasing the level of communication between the operations and maintenance departments that is so vital. Since so much of our work is based on the technology and infrastructure, I would also like to thank the administration and town council for their cooperation in understanding the department's most immediate needs and getting capital purchases approved in a timely manner.

Wastewater treated - 673 million gallons

Pollutants Removed - 95.3%

Hypo-Chlorite (disinfection) used - 14,360 gallons

Sludge Processed - 2,249 cubic yards

Polymer (used in sludge processing) used - 5,530 pounds

Capital Investment - \$140,000

Respectfully Submitted by,

Chris White (Wastewater Superintendent)

Recreation Department



The Recreation Department is responsible for the implementation, coordination, supervision and administration of a wide variety of recreational, social and leisure services to the Town of Old Orchard Beach adults and children.

The responsibilities of our staff includes:

Office Administration: Communicating with the public, publishing press releases, creating and producing our annual brochures, processing program registrations and fees and making daily deposits.

Recreational Programming: implementing, planning and supervising the recreational programs we offer.

Community Service: Create true community spirit through a wide variety of special events; attend community/civic meetings, and support other Town of Old Orchard Beach departments.

We feel that the Old Orchard Beach Recreation Department plays a critical role in the development and direction the town takes. Although many of the programs involve youth sports (basketball, outdoor and indoor soccer, Football; GASP; Cheering and skiing programs) we do involve many parents and adults as volunteer coaches and instructors. Two of our high attended programs are the Summer Camps (Day Camp and Gull Challenge) and our after school program (Gull Care). In these programs 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 these programs to grade K -8. The special events we offer are always popular with the whole community. The Easter Egg Hunt, Concerts in the Park, the Moving Wall, 3 on 3 Basketball Tournament are some of the few things on tap for this upcoming year, which are all well attended. Other exciting news from our department is our New 50 +/- Club. We have had two ever successful meet where we have had over 50 people join us. Last year we have offered many day trips and look forward in doing the same. The one areas we need to work on is offering programs to our teens. Future programs will include more local events and activities at the recreation office. Also we would like to offer camps, open gym, outdoor activity, and more outdoor adventure trips. Most of our teen programs are cancelled due to low registrations.

As one can see, we are very busy with our programming and supervision of the many activities and special events that take place here in Old Orchard Beach. We look forward to our continued service to the community with pride and a positive outlook toward the future.

Respectfully Submitted ,
Jason Webber
Recreation Director

Harmon Museum

The Harmon Museum served many residents and visitors during this past year. We were pleased with the large turnout of visitors and our feature topic for this summer was the "Staples Family" Display. It was very well done and well received by those who attended. Volunteers have contributed a great deal of time to our ongoing project of sorting and organizing our files while others have done specific topic research. We extend our gratitude to the following volunteers:

Evelyn Cooper - Besides the large Hotel (Staples Family) project, she has cleaned and organized the attic, kitchen and storage closets.

Priscilla Gallant - A willing worker able to do anything and everything to get tasks completed in a timely manner; her work is seen in every corner of the Museum.

Anastasia Weigle - Dedicated many hours to working in the attic, examining and cataloguing our extensive clothing collection as well as writing a grant for the Harry Jones collection, for preservation of this valuable collection.

Bill Rorabaugh - He did our display closets and whatever was needed from cleaning the gutters to building shelves.

Elizabeth Marruco - The overhauling of our filing system has made our work more efficient as well as filing, sorting duplication and card indexing.

Wesley & Judy Hurst, Gail Doman, and Judy Hurst - The beautiful flower boxes and outside front gardens have added to the beautification of our building and surroundings.

Joyce Rorabaugh - Our resident Genealogist whose expertise and computer savvy has expanded our family history department to a new level.

Hazel Hirst, Dick Haskell, Arlene Hanson, Lorraine Farr, Mary Rommell and Bill Rorabaugh, did a fabulous job giving tours or whatever was asked of them.

Many new acquisitions were donated to the Museum this year; two more trolley models and twelve trolley 8x10 photos, as well as 119 property tax books were received as well as cash receipt books from Town Hall. A collection of memorabilia of local artist, Gertrude Eastman, was donation. Information on the Old orchard Transportation Company was given to the Museum as well as many single collectables.

In closing, our full time Curator, Jim Malloy, has been out ill all summer. We wish him a speedy recovery and look forward to having Jim back next summer. His position was filled by Priscilla Gallant and Joyce Rorabaugh, both who did a magnificent job. Projects will continue throughout the winter and we are always welcoming new volunteers. For further information call Priscilla Gallant or Dan Blaney if you are looking to donate something, including your time. They can be reached at 207-934-4393. You will enjoy yourself and learn a lot about Old Orchard Beach history. As special thanks to our Town Council, Town Manager James Thomas, and Assistant Town Manager V. Louise Reid, for their continued support of the Harmon Museum.

Officers: President - Charles Davis, Vice President - Arthur Guerin, Secretary - Lee Koenig and Treasurer - Priscilla Gallant **Trustees:** Dan Blaney, Charles Davis and Dick Haskell.

Respectfully Submitted by Daniel E. Blaney

Edith Belle Libby Memorial Library

The Library is pleased to report a modest increase in both attendance and circulation this year. The installation of high speed wireless connectivity has greatly expanded technology options at the Libby Library and has been in almost constant use since being activated. It did not seem possible that room could be found for another computer, but with some creative rearranging one free standing unit reserved for word processing has been set up offline, bringing our total public workstations to six. This addition was made possible through a private donation, and is available on a first come first serve basis for homework assignments etc.

The dedicated individuals who re-established our Friends of the Library group have had a very busy year. They ran a membership drive at the polls last fall, where they also raised funds for children's activities. Throughout the year the Friends provided refreshments for program events and flowers to beautify the grounds during the summer season. They even volunteered to take over the time consuming and labor intensive annual book sale project and did a great job with it. The Library is fortunate to have their help; thank you all!

Your public library continues to offer several story times for young folks every week as well as other programs throughout the year. Adults are urged to check out free services available for them, such as basic computer classes, state large print books, informational lectures and other special events.

Thank you so much to everyone who has supported and assisted us in serving you, the citizens of Old Orchard Beach.

Respectfully submitted,

Eileen McNally, Director,
Libby Memorial Library

Old Orchard Beach Free Public Library Operating Budget F/Y 2005-2006:

Beginning balance July 1, 2005	2,514.97
Town Appropriation	180,997.00
Non-res. & replacement card fees	1,622.00
Total operational funds F/Y 2005-2006	185,133.97
Expenses F/Y 2005-06	
Collection	
Books, mags., & newspapers	19,936.89
Multimedia	664.94
Technology	
Computer software & upgrades	9,681.54
Computer Maintenance	3,510.00



Edith Belle Libby Memorial Library

Utilities		
Electric		2,474.00
Water		313.92
Telephone		2,257.96
Oil		2,646.39
Security		384.81
Misc.		
Repairs & maint.		390.10
Office & janitorial supplies		5,751.98
Petty cash		1,200.00
Administrative exp.		
Trustees		1,735.67
Classes & cont. ed. Programs		898.98
Staff expenses		
Wages Full time		56,200.00
Wages Part time		49,093.76
Medical Insurance		16,861.43
FICA		6,363.75
Medicare		1,487.66
Worker's Comp. & dues		1,727.00
Total Operating Expenses F/Y 2005-2006		183,580.78
Operating Funds Balance 6/30/2006		1,553.19
Additional income		
Fees Materials, fines, copies, postage		2,689.45
Misc. Book sale, Raffle, Int. Etc.		1,174.04
Ending Balance		5,416.68
Dedicated funds		
Donations & Building fund or memorial gifts		5,020.33
Replacement payments/loss & damage		208.20
Total dedicated funds		5,228.53
Old Orchard Beach Free Public Library-Statistics		2005/06
Collection		
Library holdings 6/2005		26,971
Withdrawn - all materials-lost, outdated, or damaged		1,000
Books (audio & print) added by gift &/or purchase		

Edith Belle Cibby Memorial Library

Circulation Statistics

Non-fiction, books & tapes:		: books audio, print & tapes	
Adult -	9997		
Juvenile	3333	Total non-fiction	13,330
Fiction: books, print, audio & tapes			
Adult -	14,623		
Juvenile -	7,541	Total fiction	22,164
Periodicals & non-cataloged items			2,937
Total circulation			38,431
Average daily attendance - increase of 20%			81
Total attendance			23,884
Active resident card holders			3,180
non-resident			1,046
		Total	4,226



School Department

The Old Orchard Beach School Department continued to emphasize our commitment to the benefits of a small and personalized learning community in 2005 – 06. We are still inspired by our proud history and we view upcoming challenges as great opportunities to our promising future. Three major barriers have appeared on the horizon from the state in the form of a moratorium on the learning standards, funding shortages and the encouragement of future consolidation. In the face of these specific challenges, the school district continues to move forward. In our continuing quest of academic excellence for our school system, the two district goals of improving instructional practices and building strong community partners has served us well. 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. We are in the process of breaking down these goals to building and individual teacher goals including the development of our Model of Effective Teaching.

In dealing with the state's moratorium on the learning standards, these goals have enabled us to fulfill the spirit of the law and move educational opportunities forward. In an effort to establish a strong academic base for all students, our full all day kindergarten program was instituted. Our strong belief is that this will provide a solid base for our students for years to come. We have already seen tremendous gains in kindergarten sight word recognition. This basic skill will have a positive effect on young readers and eventually translate into academic success in all areas and levels. This year we are beginning Response To Intervention (RTI) strategies to prevent young learners from falling behind at the kindergarten and first grade levels. The Salvation Army, as a strong community partner, is also holding an after school reading program that uses our curriculum to support students and help them meet grade level reading expectations. These are all tangible action steps to help our students reach their full academic potential.

In dealing with the various challenges presented by our considerable loss of state subsidy, we are looking at ways to collaborate with the town. We are currently exploring options that may enable us to merge our two business offices into one community business office. Our hope is that this would be a cost saving measure leading to increased efficiency for the community as a whole. This effort is also in keeping with our district goal of strengthening community partners. In the process, if resources are saved they could certainly be shifted to addressing educational practices that improve instruction.

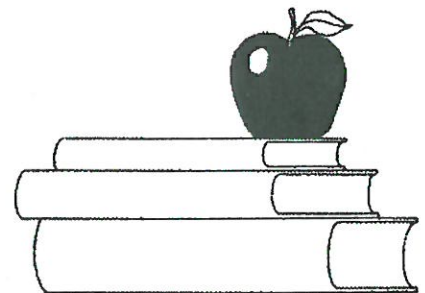
School Department

We have had pressure brought to bear on us by the state and the Southern Maine Alliance to consolidate. The specific goal of this pressure appears to be the absorption of Old Orchard Beach High School into Thornton Academy. Our school board and administration believe that this goes too far. It would certainly eliminate many of the strengths and qualities that are inherent in a small and personalized learning community. We will continue to make efforts to collaborate where they seem practical, but will certainly defend the integrity of Seagull Pride and the Old Orchard Beach High School experience.

To that end, our staff in grades 12 - K will continue to take ownership and control of programming necessary to be successful in these undertakings. Significant progress has been made in emphasizing our personalized educational experience for all students. We are in the process of formalizing our vision which will embrace the concepts and components of our small, intimate learning community. The process will include feedback from our parents and community members that were gathered through a district wide survey. The data from this effort will be passed along to the School Initiative Team (SIT) for future educational planning. We hope to show that the entire community continues to highly value the unique service that we provide for all of our students and their families. By continuing to hold students to the high academic standards and further emphasizing our personalized approach, we will continue the tradition of educational excellence that has been established in the Old Orchard Beach School System.

Sincerely,

Eric A. Matthews



Jameson School

The past school year zoomed by us in record time. It seemed like only yesterday that we were getting ready for the start of school and before we knew it, June was upon us. It was a fast-paced year, but one of learning, excitement and growth for our students. With many activities and programs during the year, it is hard to review them all; below is a short list of some of them.

New Kindergarten Program – The 2005/06 school year saw full-day Kindergarten for the first time at Jameson. It was a year of extreme growth for our youngest learners, and going to a full-day was one of the best things we could have done academically and socially for these students. They showed excellent progress, and will be way ahead on their academic targets for next year.

New Staff – There were two new teachers at Jameson School this year, both at Kindergarten: Terrilyn Lebel and Allison Ledoux. In addition, we had a number of new educational technicians in special education: Sara Bill, Missy Foster, Roula Maalouf, Jessica Martineau, and Cheryl Rague. We also had a new Spurwink school based counselor at Jameson: Joan Aldrich. And finally, we had a new custodian at Jameson: Steve Roberts. We were very pleased with our new staff additions, and they worked well with our students and parents.

Active Year for the Jameson PTO – The 2005/06 school year saw lots of involvement for our Parent Teacher Organization (PTO). They were very busy volunteering in classrooms, having fundraisers for school projects, and holding meetings to plan and implement help for students and staff. The total donations to the school this year from the PTO topped the \$8,500 level, and some of the great things they funded were as follows: many visiting educational programs for students, lots of after school programming for students (including drama club, reading classes, and fun activities), numerous field trips for students, two violin donations to the music program, a big playground equipment donation, many classroom supply donations for our teachers, and lastly, they funded a new exercise program for our students that was very successful. It was a very positive year for our Jameson PTO, and their support is greatly appreciated by our school.

New Assessments – The 2005/06 school year saw some changes in how we assess student learning, and what we assess. Our third graders now take the Maine Educational Assessment (MEA) which is mandated by the Maine State Legislature, and that is given each March. In addition, we also are giving locally designed assessments to all students at Jameson in writing, reading, and math. Those are done in the fall and spring, to measure yearly growth. We are collating these scores, and using them to help guide us in our curriculum design and teaching methodology. A tri-district workshop was held at Thornton Academy this year for Saco, Biddeford and Old Orchard Beach teachers to continue learning about assessments and their many uses in our teachings and student learning. And finally, we are now using an assessment tool from the Northwest Evaluation Association (NWEA) to

assess our third graders using a computerized program. The assessment results are very quickly accessible and they pinpoint students' strengths and weaknesses and they communicate them in a very understandable way.

Jameson Building Goals for 2005/06 – The OOB School Board developed two major goals for the school district this year: *Improving Instruction*, and *Developing Community Partnerships*. At the Jameson School we used those two goals to springboard onto school-based goals that were aligned for our school staff and students. We looked to increase our student attainment levels on the No Child Left Behind (NCLB) academic goals, by assessing students regularly and by clearly focusing on our weak areas to improve and also by building upon our areas of strengths. In addition, we did research on programs and methodology that are effective with the at-risk population and we will be implementing some of those during the 2006/07 school year. We also have set a goal to increase the supports to our students, and by doing so we will hopefully reduce the number of students needing special education services in the future. And finally, we linked our classrooms and school with many out-of-school programs and communities to reach out and create partnerships for our students' benefit. Many outside of school connections were made this year, and we look to expand those during the upcoming school year.

New Report Card – During the 2005/06 school year, the Jameson staff worked on designing a new report card for communicating clearly to parents on each child's journey to reach the academic benchmarks set by the No Child Left Behind (NCLB) Act and the Maine Learning Results (MLRs). The end product is one that should clearly communicate each student's level of attainment on these specific academic targets. The new report card will be ready to use for the 2006/07 school year, and it is a standards based reporting method that is consistent with our state and local assessment scoring rubric.

Safety Presentations – During the school year, our students had many presentations that were done to give information that would help our students stay safe. Our local fire department came and did a presentation on home fire drills and what to do in case there was a fire at home. In addition, they organized and funded a presentation called *Fire Fighter Phil* that taught students about fire safety, and its positive and negative impact on our lives. The local fire department also held ten fire drills at Jameson this year to help our students evacuate the building safely in case of an emergency. Our local police department also presented many programs to our students as well. Some of their programs were as follows: Harassment presentations, 911 Safety Calls, Child Identification Kits for our Kindergarten parents, Seatbelt safety talks, Halloween safety talks, and Gun and Household safety presentations. And finally, the school department gave presentations on Crosswalk safety, Stranger Danger, Lockdown safety drills and Bus evacuation drills. As you can see, there is much to review from our modern world for our youngest learners and citizens.



Loranger Middle School

July 1, 2005 - June 30, 2006

The 2005-2006 school year was a fantastic year at Loranger Middle School. We had a great 8th grade class to lead us through the year both academically and athletically. The staff set high expectations for them and they set the tone for the rest of the school. We were very impressed with the number of students who made the honor roll all three trimesters. In addition to working hard in the classroom, the amount of respect was tremendous.

During the summer of 2005 we set some ambitious goals for Loranger Middle School. In order for us to keep moving forward we felt it was necessary to set several high goals with hopes of accomplishing them all. We did just that. Our first and most important goal was to implement Power School. Power School is a computerized program used in the office for attendance, student phone numbers, addresses, etc. for the office. The teachers also use it as a grade book. The biggest advantage to this is that it gives parents the opportunity to look at their child's grade at any time. It is a great communication tool. Our second goal was to restructure our parent conference format. This too proved to be a big success judging from our exit survey. Conferences were held at the middle of the first trimester instead of at the end. This allowed time for parents to work with their child to bring up their grades if necessary. The third goal was to increase our reading scores in the area of special education at the 8th grade level in order to meet Adequate Yearly Progress. These scores are measured through our MEA scores and we have not received the results back yet to determine if we met this goal. The next goal was to reformat our staff evaluation form to gain more effective use from it. This tool will help teachers reflect on their teaching practices and become a more effective teacher. This goal is still in progress.

We also had a number of staff additions this year: Grade 5 special education was Mitzi Kohrman, special education in grades 6-8 were Cathy Cone-Sabo and Jeremy Floyd. We also had Grade 7 Math, Ashleigh Biette and Grade 7 Language Arts, Tasha Tower and as our chorus teacher, Lisa Dorr. Our new staff members made some positive contributions to our school, and we are looking forward to their continued contributions in the following years.

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

We started the year with our sixth graders spending the first day of their 2-day Awareness program in Ocean Park. During these workshops students learn about team building and working together. The second day is in the spring, which they learn how to make positive choices in their lives.

Loranger Middle School

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 first week of October. Loranger Middle School students also raised almost \$1800 and sent it to victims of Hurricane Katrina through the United Way.

The day after Halloween students brought in 106 pounds of candy and it was sent to soldiers in Iraq to disperse to kids there. We were told the children loved the candy and the soldiers enjoyed handing it out.

The 8th grade class participated in National History Day in January. 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. Several students qualified for the national competition.

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. 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 and a tour of Portland.

Our annual Evening of the Arts was held in June. As in previous years, this year was another huge success. Mrs. Bolduc displayed many of the student's projects made during the school year. Ms. Dorr's chorus sang and the evening concluded with Mr. Shabo and his band. It was another outstanding evening.

June 15th 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.

The 2005-2006 year was outstanding!

Respectfully submitted,

James Boisvert, Principal



Old Orchard Beach High School

The Old Orchard Beach High School enrollment in September, 2005 was 323 students and in June, 2006 ended with 308 students. Our school opened with Student Orientation Day. By meeting with each class individually it helps us to get all new information out to students and to be organized for the opening of school the next day.

The new school year brought many changes. Students and staff were introduced to new administrative staff members, Rick DiFusco, Principal at the high school and Assistant Principal, Stephen Mosley.

The high school sponsored its first Freshman Cookout for parents and students. Freshman advisors and teachers also took part in the evening. The Guidance Director was on hand and distributed our Four Year Course Paths handout and shared with parents the new student career/college four-year portfolio. Homecoming activities were held the week of Sept. 26th. 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.

Guest speaker, Scott Chesney, also arrived on that weekend. He held a workshop for the high school faculty on Monday afternoon and concluded the day with an evening presentation to our parents. About twenty parents attended that evening. Though the number was small, the program was quite successful. Mr. Chesney attended some classes during the school day, before speaking with the entire student body in an assembly period to close the school day. His message about students setting personal goals during and beyond high school generated many positive discussions after the assembly. About thirty students stayed after the assembly to speak with him.

College Parent Night for seniors was held on October 12th. In addition, all sophomores and juniors took the PSATs on that day. SAT's will be replacing the MEA for juniors. This may help motivate students to prepare for the SAT's early. As we know SAT scores are one of the admission requirements for most colleges. The Guidance Department hopes to raise aspirations and help more students attend higher education upon graduation.

The big news for the fall was the OOB Marching Band was the only band in the area to receive a gold medal at MBDA Finals on Oct. 29. The group, 61 members strong, comprised of student's grades 7-12 from 7 different schools, was simply an amazing combination of dedication and talent. The band's point total of 3.78 out of a possible 4 was its highest score since MBDA changed to the "star" system of scoring in 2000. The success of this organization belongs to the entire OOB community!

Old Orchard Beach High School



The academic focus of November is always Parent Conferences. This year's parent conferences were held on the evening of Thursday, Nov. 16 and on Tues., Nov. 22. They were a combination of early release time and evening conferences. 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 High School offered the first of three SAT Prep sessions on February 28. The other two sessions were held in March. Each session was held from 2:00 to 3:00 on Tuesdays for the first session and on Thursdays for the second session. At the time, all thirty slots available to all juniors were filled for the first two after-school sessions. In anticipation of the SAT's becoming an annual testing requirement, one of our English teachers piloted an SAT Prep class during the second term. Our intention is to offer this class as an elective course each semester next year for both interested juniors and sophomores.

The month of April hosted 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.

On the night of May 11, the school held it's annual prom. The prom, which was sponsored by the junior class, was held at the South Portland Sheraton Hotel. The event drew 121 students. Mrs. Belanger and the prom committee did a great job on a "Midsummer Night's Dream" theme.

Thursday, June 1 was an evening of the arts at the high school. Students in Mrs. Gagne's art and photography classes presented an art show that highlighted spectacular pieces of work collected from most students. The band, under the direction of Mark Manduca, played wonderful selections at the band concert. The chorus sang a nice variety of pieces as well.

On Thursday, June 8, 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 school year concluded on Sunday, June 11th as we graduated 67 seniors held at the Salvation Army's Pavilion.

Respectfully submitted,

Rick DiFusco, Principal

Adult Education

The Adult Education Program for Old Orchard Beach and Saco continues to provide community based educational opportunities for adults in the greater Old Orchard Beach/Saco area. Our program slogan is: Get connected through adult education. Through lifelong learning, we strive to help connect adult members of the community to future career or post secondary education, and to personal enrichment that will enhance their quality of life. We continue to develop and implement programs that address the evolving needs of our community, and to provide learning opportunities for individuals ages 16 that further their educational, vocational or avocational goals.

This year we had an overall enrollment of 2600 representing 800 individuals. We added an additional semester this year and offered a short list of classes during the winter session which was well received. Twenty five individuals received a high school credential through our alternative education, high school diploma, or G.E .D. program. Fourteen people completed our Medical Transcription Certificate program.

New efforts were made to help adults transition to post secondary education. We received a grant from the Melmac foundation to provide college awareness and college preparedness workshops and field trips for learners in our program. We also offered on-site college placement testing and counseling.

We continue strong collaborations with the Career Center and Milestone. The Career Center provides career counseling one evening a week to our diploma students and adults in the community. Participants write resumes, practice interviewing skills, and learn job seeking techniques. One night a week we conduct a learning lab at Milestone alcohol rehabilitation center for approximately eight residents in the program. Our learning lab offers basic skills in math, reading, and writing. Projects like these highlight our continuing efforts to develop collaborations that enhance our program and strengthen our mission to provide lifelong learning opportunities that connect adults to wider opportunities.

Sharon Ultsch, Director Adult Education

Tax Department

I would like to start by thanking Pat Saunders for all of her hard work and dedication to the job.

I want to remind taxpayers, of the (2) existing programs regarding tax relief. The Homestead Exemption may be applied for through the Assessor's Office. The Circuit Breaker Program may be applied for through the State of Maine, and applications are available here at Town Hall during certain times of the year. You may call 934-5714 Ext 231 for further information regarding these programs.

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.

Respectfully submitted,

Deborah M. Mulherin
Tax Collector, Motor Vehicle Agent

* PAID AFTER 6/30/06.

OUTSTANDING REAL ESTATE AND PERSONAL PROPERTY TAXES
FOR TAX YEAR 2006
BALANCES AS OF 6/30/06

<u>Owner</u>	<u>Property ID #</u>	<u>Amount Owed</u>
REAL ESTATE:		
ABBOTT, PAULA	T1585	384.78
ALLEN, KENNETH	104-1-18	837.47*
ALLEN, KENNETH	104-1-17	1172.08*
AMUNDSON, FRANK H	403-1-17	213.26
ANDERSON, JEFFREY	201-3-5	1972.20
ATLANTIC PARK LLC	210-1-7	6238.93
ATLANTIC PARK LLC	210-1-7-3	3195.16*
ATLANTIC PARK LLC	210-1-7-10	1602.28
ATLANTIC PARK LLC	210-1-7-5	1657.11
ATLANTIC PARK LLC	210-1-7-7	1648.68
ATLANTIC PARK LLC	210-1-7-4	1186.14
ATLANTIC PARK LLC	210-1-7-8	1602.28
ATLANTIC PARK LLC	210-1-7-9	1633.21

Tax Department

<u>Owner</u>	<u>Property ID #</u>	<u>Amount Owed</u>
BALTES, BONNIE	T1075	313.07
BARLOW, JOSEPH	206-7-6	1113.03*
BARR, DAVID A & ROBERTA	322-10-4	1953.75
BEAN, MARY	210-11-2	1786.45
BEAULIEU, RAYMOND J	105A-1-400-F2	1683.82*
BELLEROSE, MATTHEW R	210-2-38	2516.11
BERNIER, DAVID	T1715	542.24*
BIRCH RIDGE LAND PARTNERS	105A-1-500	103.60
BLAKE, WENDY	308-1-13	1656.87*
BOGART, VICTOR	312-10-16	3195.16
BOUCHARD, JOHN A	206-28-19	924.22
LINDBERG'S LANDING TRUST	310-6-1-1A	5704.69
BOUTOT, CLAIRE	314-14-12	2355.84
BUONOPANE, ANGELO	316-13-13	5106.32
BUREAU, JOSEPH	202-3-3	6518.67*
BURPEE H A JR	323-11-10	1766.77
CAPDEVILLE, LAWRENCE J SR	308-4-4	806.74*
CASTALDO, CARMINE A	316-7-2-1	1486.75
CHA BUILDERS LLC	107-3-01K22	733.44*
CHAISSON, RICHARD	T1230	476.16
CLIFFORD, MARY	314-7-2	1320.91
CLOUTIER, ANNE M	T1780	359.47
CLOUTIER, ROLAND J	211-9-5	2981.46
COLE, MARY BETH	205-1-38	855.75
COLE, MARY BETH	205-1-40	902.14
COLE, MARY BETH	205-1-36	1925.64
CORMIER, LUCILLE	T0595	325.73
COTE, PAUL J	206-2-11	1235.14*
COUNTRY MEADOWS LLC	107-3-6-1	470.53*
COUNTRY MEADOWS LLC	107-3-6-2	456.48*
COUNTRY MEADOWS LLC	107-3-6-3	556.29*
COUNTRY MEADOWS LLC	107-3-6	8826.99*
COUNTRY MEADOWS LLC	107-3-6	1088.09*
COUNTRY MEADOWS LLC	107-3-6-6	477.56*
COUNTRY MEADOWS LLC	107-3-6-23	692.67*
COUNTRY MEADOWS LLC	107-3-6-7	462.10*
COUNTRY MEADOWS LLC	107-3-6-8	456.48*
COUNTRY MEADOWS LLC	107-3-6-9	512.71*
COUNTRY MEADOWS LLC	107-3-6-10	772.80*
COUNTRY MEADOWS LLC	107-3-6-11	820.60*
COUNTRY MEADOWS LLC	107-3-6-12	753.12*
COUNTRY MEADOWS LLC	107-3-6-13	786.86*

Tax Department

<u>Owner</u>	<u>Property ID #</u>	<u>Amount Owed</u>
COUNTRY MEADOWS LLC	107-3-6-16	677.20*
COUNTRY MEADOWS LLC	107-3-6-17	696.88*
COUNTRY MEADOWS LLC	107-3-6-18	858.56*
COUNTRY MEADOWS LLC	107-3-6-19	826.23*
COUNTRY MEADOWS LLC	107-3-6-20	715.16*
COUNTRY MEADOWS LLC	107-3-6-21	833.26*
COUNTRY MEADOWS LLC	107-3-6-22	824.82*
COUNTRY MEADOWS LLC	104-3-6-25	740.47*
COUNTRY MEADOWS LLC	107-3-6-26	760.15*
COUNTRY MEADOWS LLC	107-3-6-24	712.35*
COUNTRY MEADOWS LLC	107-3-6-27	854.34*
COUNTRY MEADOWS LLC	107-3-6-4	573.17*
CRICONES, JONATHAN	313-4-4	1339.01*
CRICONES, JONATHAN	313-4-6	1233.38*
CROCE, DONALD L	404-7-1	180.92
CRONIN, CHRISTOPHER	324-16-4	3792.67
CURRY, DIANNE	T0675	345.41
CYR, HELEN	211-8-19	1721.78
DANTON, WILLIAM M	202-2-6	14244.10*
DAVIS W & HART MAUREEN ET	203-3-2	344.00
DEYOUNG, DEBBIE	T2010	448.04
DION, CAROL	206-12-6	1306.10*
DOHERTY, JOHN C	312-15-16	2196.98
DONATELLI, MICHAEL	212-3-4	1836.98*
DUDEVOIR, TERRY W	311-2-9	1259.24
DUGAN, EILEEN D TRUSTEE	311-20-7	1465.91
ELEGANT HOSPITALITIES INC	206-26-2	4404.80*
EMMONS, JOSEPH D	107-2-30	460.61
FARRIS, RONALD	324-15-1	5345.49*
FLEURANT, SANDRA	T1935	486.00
FORD, SANDRA	205-16-3-8B	1013.23
FORTIER, PRISCILLA L TR	206-29-28	2017.02
FRENETTE, JEANETTE	105-4-16	2262.25
FRENETTE, RODNEY	105-4-31	893.94
FROST, BERNICE	T0975	273.71
GEISINGER, CHRISTEEN D	106-5-29	1015.99*
GENDRON, GEORGE	319-7-3-4	855.23
GENTILE, GEORGE	205-12-8	1890.49
GILHOLM, DIANE	T0710	263.87
GILMORE, KAREN	T1090	291.99
GLEASON, MARGARET F	206-13-6	2204.00*
GOLEMBIEWSKI, R A	202-1-8-1	140.04*
GOSSELIN, LOUIS	T1975	383.37*

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<u>Owner</u>	<u>Property ID #</u>	<u>Amount Owed</u>
GREENLAW, PATRICK	313-3-8	9247.54*
GRIMANIS, MICHAEL	205-6-10	960.12
GUARINO, PETER	210-2-24-8	552.82
GUERETTE, NORMAN	403-1-19	179.51
HANKINS, MISS CLARA MAY	403-7-3	180.92
HANKS, DOUGLAS ALAN	311-11-8	546.85
HARRIMAN, BERTRAM	T1895	339.64
HARRIMAN, CARL J	206-21-2	2518.92*
HARVEY, ANGELA	308-1-3	879.39
HARVEY, STEPHEN C	311-9-4	584.91
HERTZ, IRVING C	205-8-2	882.15
HIRST, IRVING R JR	210-2-57	1200.19
INKPEN, JOSEPH	T0235	409.56*
J BOUTET INC	102-2-10	767.91
JACKSON, RAPHAEL	211-8-6	322.62*
JOHNSON, BARBARA	T1530	352.44
KACZMARSKI, FRANK	206-29-6	1454.66
KEARNEY, JOHN J	319-12-5	1392.80
KEENE, JULIETTE ET ALS	312-3-13	2000.15
KEENE, KAREN C	314-2-4	5891.67*
KENNEDY, GYPSY	314-15-9	712.35
KINNEY, CANDICE	T1095	530.99
KURLANSKA, ERIK	403-7-6	157.02
LABRECK, MARK GEORGE	206-5-5	1442.01
LACHANCE, ARTHUR L	206-6-2	1096.26*
LACROIX, PIERRE MICHELLE	319-8-1	3998.44*
LANDRY, CHRISTINE	T1170	547.86
LANE, CARI-LYN	206-28-2	3972.62
LAPLANTE, ANTHONY	311-1-10	2967.04
LAPLANTE, ANTHONY	311-1-11	1140.27
LAPOINTE, JOANNE S	205-6-3	5266.05*
LAUBER, JOSEPH L	402-1-10	180.92
LEVERIS, ALICE	204-1-26	1931.26
LEVERIS, ALICE	204-1-2	881.10
LEVESQUE, RICHARD P	210-2-15-16	1349.22*
LIDSTONE, DOUGLAS H	205-12-6	1567.13
LONG, WILLIAM	310-6-01-52	3238.74
LONGTIN, JOLINE D	T0935	341.53
MALLEY, WALTER & ELAINE	T1295	303.23
MARSHALL, W	206-31-17	5973.20*
MATTHEWS, KIMBERLY A	323-11-2	2680.60

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<u>Owner</u>	<u>Property ID #</u>	<u>Amount Owed</u>
MCAULIFFE, MICHAEL	T0105	471.94
MCELROY, YEE CHING	211-10-3	2830.47
MCGRATH, JOHN E JR	310-7-2-1	2073.26
MCGRATH, JOHN E JR	310-7-2-4	2073.26*
MCGRATH, JOHN E JR	310-7-2-6	2073.26
MCISAAC, HARRY C SR	212-3-6	2253.21
MEAKER, CHARLOTTE M	401-1-1	259.65
MELLEN, SCOTT & MARY	T1455	252.62
MILLER, FREDERICK M	206-24-5	2398.02
MIXER, JEREMY	312-11-15	2114.03
MOODY, BETTY ANN L	T2060	523.96
MURACA, JOSEPH P JR	305-2-1-46	2027.39*
MURPHY, JOHN	103-1-20	3099.56
MURRAY, ANTHONY & JOLIE	T0970	358.06
NADEAU, GERALD E	204-3-8	903.55
NEW SMITHWHEEL LLC	205-18-13	1708.36*
NILSEN, GLORIA A	309-4-1	471.83
OBRIEN, TIMOTHY & TAMMY	T1015	282.14
OCEAN HERITAGE BUILDERS	315-19-1	62.99*
OCEAN PIZZA INC	210-2-51	4193.35
OLEARY, KEITH	206-31-9	2555.48*
PARKER, KEVIN	T1945	352.30
PAYNTER, SANDRA	T0570	128.90
PERGOLA, MICHAEL	104-2-10-47	1946.73
PIKE, DONNA	323-15-5	982.87*
PINEO, ROBERT	403-7-14	649.08
POIRIER, JO A	207-3-9	2189.58
QUINN, IRENE G TRUSTEE	305-2-1-60	4279.11
RAFORTH, JOHN E	T0480	310.26
RAGUE, MICHAEL A	204-3-6	860.02
RASHAWSKI, ABRAHAM	205-16-3-7B	945.62
REMILLARD, RICHARD	T1275	591.44
REYNOLDS, MARGARET L	T1565	500.06
RICHE, ROBERT	T1730	313.07
RICKSHAW DEVELOPMENT	103-3-2	2414.89
RONZO, JOSEPH	210-2-27	3178.29
ROUSSEAU, GARY M	T0060	473.35*
ROZAKIS, ISITHOROS	319-10-1	1576.19
SCHAFFER, RAYMOND	T0780	431.17
SCOTT, KAREN A	205-12-13	1924.23*
SEAMANS, CARY & DIANE	403-12-10	194.98*
SENER, ROBERT	T1360	179.86*

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<u>Owner</u>	<u>Property ID #</u>	<u>Amount Owed</u>
SHEEHAN, WILLIAM J JR	206-31-20	2826.82
SHELTRA, CLAUDETTE	304-2-4	988.99*
SHELTRA, CLAUDETTE	304-2-9	6148.75
SHELTRA, CLAUDETTE	304-2-1	9759.01*
SIMPSON, ALFRED T	311-19-7	893.71
SKILLINGS, PAULA J	205-7-1-7	1877.84
SKINSACOS, PLATO	311-2-7	2687.81
SOULEMER	211-9-1	16544.61*
SPEAR, ROBERT	312-9-2	2192.76
SPIROUNIAS, CHARLES J	208-3-3	2848.38
ST MICHEL, SUSAN C	T0890	321.51
STANICHUK, RICKY TRUSTEE	302-7-8-4	1810.80*
STANICHUK, RICKY TRUSTEE	302-7-7	751.71
STEWART, CLARENCE	308-4-3	695.48
STEWART, ROY FRANCIS	321-15-4	1400.10
STROUMBAS, PETER A JR	101-1-20	722.19
TAINTER, CONRAD W	206-24-31	2333.35
TEAM DREAM INC	206-28-2A	3373.71
THERIAULT, CHERYL ET ALS	301-7-10-23	2241.94*
THOMPSON, ELLEN L	309-2-12	1924.23*
TIDEWATER ASSOCIATES LLC	313-4-10-2	1078.08*
TIDEWATER ASSOCIATES LLC	303-4-10-1	1100.16*
TIDEWATER ASSOCIATES LLC	303-4-10-4	1110.50*
TOUSIGNANT, ROGER A	205-1-2	95319.47
TOWNE, PAMELA	312-1-4	894.56*
TREMBLAY, LIONEL G	314-11-14	1109.29
VACATION PROPERTIES INC	404-2-10	175.30
VAUN, KY	210-2-8	3013.80
VIRE, LOUIS P	210-11-3	2779.02
VIRE, PATTI	T1690	1124.28
VIRE, RONALD A	314-9-2	3220.47
WEINSTEIN, EBER	303-7-2	1797.71*
WEINSTEIN, NEAL L	206-24-33	3580.38
WEINSTEIN, STANLEY	302-2-7	1685.46*
WELLOCK, CONRAD M	311-20-4	75.64
WIGGIN, MARILYN A	311-2-8	1194.57
WRIGHT, ARTHUR & KAREN	311-9-7	822.01
YP ENTERPRISES LLC	211-12-4	2667.95
ZWEYGARTT, ROBERT L	105-4-13	876.91

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<u>Owner</u>	<u>PERSONAL PROPERTY</u> <u>Personal</u> <u>Property ID #</u>	<u>Amount</u> <u>Owed</u>
AST FINANCIAL CORP	56131	118.80
ADEUIS, THERESA	57597	18.90
AGNEW, LEO	50028	60.75
ALLEN, WILLIAM	50144	43.20
ALLWOOD, CHARLENE	56656	76.95
AMERICAN BUSINESS LEASING	2277	85.05
ANDERSON, THOMAS	57463	180.90
ANGELICO, JOANNE	50471	144.45
ANZALONE, ED	56437	190.35
ARSENAULT, DAVID	56659	257.85
ARSENAULT, JEREMY	57099	35.10
ASHE, JOHN	57079	62.10
ATKINS, JAMES	56391	108.00
AVALLONE, DONNA	4198	4.05
BAIRD, HELEN	50258	112.05
BANACH, PAM	57464	193.05
BANC LEASING INC	56567	140.40
BARDIER, RICHARD	56739	50.42
BARNA, MARY JANE	50194	25.65
BARRAR, MARGARET M	4103	25.65
BARRETT, ROBERT	50455	137.70
BARRETTO, DANIEL	56661	108.00
BATEMAN, RON	57411	159.30
BAZARIAN, STEPHEN	50115	83.70
BEADNELL, DONNA	50925	62.10
BELEZOS, BILL	50746	31.05
BENEDICT, JIM	50045	79.65
BERMINGHAM, MARK	50502	54.00
BERUBE, DANIEL J	57652	27.00
BISSETT, THOMAS	56742	128.25
BLANCHETTE, LISA	50584	74.25
BLODGETT, RICHARD	50508	148.50
BOB WINTERSON CO	1075	67.50
BOGART, VICTOR	57323	75.60
BOISVERT, ELISE	50405	28.95
BONEFANT, RAY	57015	126.90
BOOKER, CONNIE	56352	74.25
BOSAK, JOSEPH	50383	114.75
BOTELHO, PAULO	50046	313.20
BOUCHARD, CAREN	57414	205.20
BOUTWELL, DONALD	50281	39.15
BRADY, CYNTHIA	50752	60.75
BRADY, EUGENE	56154	32.48

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<u>Owner</u>	<u>Personal Property ID #</u>	<u>Amount Owed</u>
BRANNELLY, MATT	50116	145.80
BROCK, CHARLES	57615	222.75
BROKOS, EILEEN A	4143	25.65
BRONZO, DANIEL	50264	13.50
BROOKS, THOMAS	50014	202.50
BRUNSWICK MOTEL CORP	1092	18.90
BRYAN, KATHLEEN	56312	40.50
BRYSON, LISA	57016	122.85
BURNS, JOSEPH	50127	143.10
BUTT, WILLIAM	56701	309.15
CAIAZZO, JOHN	57262	16.20
CAMPBELL, DALE	50267	32.40
CAMPO, DENISE	57439	76.95
CANON FINANCIAL SER	1287	9.45
CAOETTE, RICK	57471	166.05
CATALINA MARKETING CORP	57174	23.84
CELESTE, SUSAN	50160	75.60
CHADBOURNE, JAMES	56314	144.45
CHARTIER, PAUL	57018	170.10
CHEPLIC, RYAN	56840	13.50
CHIMENTO, ELIO	57195	13.50
CIANO, JOHN	56446	87.75
CIT FINANCIAL USA INC	56133	274.05
COCO, ORAZIO	50176	137.70
COLLIN, DONALD	56445	182.37
COMERATO, JOHN	50354	60.75
CONNELLY, HELEN	50085	93.15
CORNELL, PAUL	56505	376.65
COTE, JO-ANN	57336	20.25
COTTON, TERRY	57006	32.40
COURNOYER, EDWARD	56979	63.45
COVE, DARREN	50411	145.80
CRESWELL, DON	50956	183.60
CROUCH, WENDY	3193	12.15
CURRAN, WILLIAM	56917	216.00
DALY, CHRISTOPHE	57474	310.50
DANIELL, KENNETH	57102	148.50
DAVIS, SETH	57368	28.35
DEARDEN, BARBARA	51010	27.00
DEBONVILLE, NORMAN	50392	108.00
DENNEHY, TERRENCE	57057	168.75
DESJARDINS, VIRGINIA	50141	8.10
DEVANEY, EDWARD	50788	28.35

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<u>Owner</u>	<u>Personal Property ID #</u>	<u>Amount Owed</u>
DIBS, BARBARA	1802	33.75
DIGHTON, GEORGE	50395	97.20
DINICOLA, ROCKO	57552	105.30
DIPLATZI, JAMES	56158	44.55
DOW, TIMOTHY	56026	199.80
DUBAY, LEO J JR	57219	8.10
DUBIN, MARCIE	50904	82.35
DUMAS, RUTH	56412	237.60
EAGAN, KEVIN	57093	87.75
EDWARDS, MARTIN	56676	170.10
EDWARDS, MARTIN J	56675	170.10
EVERS, ROBERT	56307	57.92
F J OHARA & SONS INC	1599	47.43
FALSEY, RICHARD	56389	128.25
FANTI, MICHAEL	50568	68.85
FARRELL, RYAN E	4135	21.60
FEDERATED CAPITAL CORP	1780	1004.40
FERLAND, HENRY	57420	168.75
FERRIE, TODD SR	56163	118.80
FILIEO, ANDREW	56679	16.20
FILIPPONE, MICHAEL	57485	90.45
FENNERAN, MICHAEL	50503	141.75
FIRST CARE HEALTH CENTER	1578	124.20
FITZPATRICK, DENNIS	56945	133.65
FLAMMIE MURPHY	56103	6.03
FLOOD, PETER	57588	148.50
FLOOD, SEAN	50003	66.15
FORTIN, DONALD	50436	113.40
FOSMAN, KEVIN	56450	95.85
FRANCES, PAMELA F	2174	8.10
FRANCES, PAMELA F	57256	18.90
FRASCOLLA, ANTHONY JR	56062	39.15
FREY, DONALD	56164	71.55
GARRITY, STEVE	50327	78.30
GIACCHINO, GINO	57490	27.32
GILBERT, KENNETH	56915	190.35
GLADDING, FRANCINE	56104	199.80
GORDON, NANCY	56167	101.25
GOSSELIN, GIL	50154	93.15
GRASIOSO, THOMAS	57592	74.25
GRAY, RICHARD	57026	78.30
GRAY, RICK	57058	361.80

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<u>Owner</u>	<u>Personal Property ID #</u>	<u>Amount Owed</u>
GREEN, STEPHEN	50356	74.25
GREENLAW, PETER	6102	20.25
GRIFFIN, CAROL ANN	56310	36.45
GRIFFIN, WILLIAM	57577	63.45
GURRY, JUDI	57574	90.45
HALLE, STEPHAN B	50915	86.40
HALWADJION, HAMPAR	50828	83.70
HANLEY, PAT	56911	116.10
HAPGOOD, PETER	50694	75.60
HARMON, SCOTT	57449	32.40
HARVEY, ANGELA	57304	16.20
HEBERT, JANICE	57064	238.95
HEBERT, KENNETH	56778	55.35
HEINILUOMA, DAN	56644	153.90
HODGDON, LINDA L	56916	318.60
HODGE, STEPHEN	57649	20.25
HOPKINS, JEAN	50845	222.75
HULL, CHARLES	57269	18.90
HURLEY, LYNNE	50130	51.30
JACOBI, RAFI	1620	72.90
JANNETTI, JAMES E	3115	8.10
JIPSON, WILLIAM	56415	89.48
JOHNSON, HOMER	50073	64.80
JOHNSON, JANIE	56321	105.30
JOHNSON, MATTHEW	57143	384.75
JOHNSTON, MARK	56066	64.80
JORDAN, SHAYNE	50379	209.25
JORDAN, WILLIAM	56693	48.33
JOY, DIANE	57547	132.30
KELLEY, JILL A	50860	97.20
KELLEY, JULIE	50632	144.45
KELLEY, LINDA	50846	221.40
KELLY, DIANA	3144	56.70
KENNEDY, JOHN	6091	20.25
KENNEY, JOHN	57603	67.50
KEUCHKARIAN, JOELLE	56718	117.45
KILTON, ROBERT	56719	85.05
KIMBALL, MARCIA K	57266	18.90
KNISKERN, ROBERT	50657	113.40
LADERROUTE, DIANE	57502	194.40
LAFERRIERE, JAMES	57583	16.20
LAGRASSA, PAUL	56637	58.05
LAGUE, MICHAEL	56418	16.20
LAMBERT, SUSAN	5024	20.25

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<u>Owner</u>	<u>Personal Property ID #</u>	<u>Amount Owed</u>
LAPLANTE, ANTHONY	56620	567.00
LAPLANTE, BARBARA	56069	45.90
LARRIVEE, ARTHUR J	50662	144.45
LASONDE, ROBERT	50499	106.65
LAVANGIE, JAMES	57589	118.80
LEBLANC, JOHN	50712	28.35
LEE, ROBERT	51027	41.85
LEE, THOMAS JR	1454	13.50
LEMIEUX, DONALD	50234	82.35
LEMIEUX, GLENN	50437	163.35
LESIEUR, CHRIS	1087	265.95
LEVASSEUR, SANDY	50755	121.50
LEVESQUE, DAN	51029	35.10
LEWIS, COLLEEN	56918	153.90
LOCKE, HENRY	50345	162.00
LOCKHART, BRUCE E SR	50262	79.65
LOPEZ, STEVEN	56183	101.25
LORTIE, ROLAND	50439	255.15
LOURA, TONY	56037	90.45
LUKERT, KRIS	51030	102.60
MACDONALD, WILLIAM	57070	52.65
MADORE, IRENE	50349	14.85
MAHANEY, SHAWN	56113	171.45
MAHONEY, DIANE	50734	91.80
MAHONEY, JOSEPH	50441	132.30
MANN, GREG	50307	17.55
MANSFIELD, JAMES	50061	166.05
MARA, KEVIN	50736	178.20
MARTINEAU, STEPHEN	57065	116.10
MARTONE, ANTHONY	50521	11.73
MARUCO, FRAN	56920	95.85
MATHEWS, FRANKLIN	56188	10.28
MATTESON, VICKI	56929	51.30
MATUS, JOAN	50672	97.20
MCCULLOUGH, CHARLES	57031	121.50
MCGONAGLE, ALBERT	50527	121.50
MCGRADE, MICHAEL	56872	60.75
MCGRADE, THERESA	50487	29.70
MCGRATH, JOHN E JR TRUSTEE	57639	16.20
MCGRATH, JOHN E JR TRUSTEE	57640	16.20
MCGRATH, JOHN E JR TRUSTEE	57641	16.20
MCGRATH, JOHN E JR TRUSTEE	57642	16.20
MCKENNA, JOHN	50795	147.15

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<u>Owner</u>	<u>Personal Property ID #</u>	<u>Amount Owed</u>
MCLAUGHLIN, JOHN	56191	170.10
MCLAUGHLIN, JOHN	51034	137.70
MCMATTON, MICHAEL	57569	179.55
MCMILLAN, SCOTT	56761	118.96
MCNABB, DAVID	6033	8.10
MCNABB, LANCE	56249	49.95
MCNAMARA, JOHN	57251	20.25
MCTAGUE, JAMES	50323	103.95
MERO, GARY	58145	102.60
MICHAUD DIST	1529	21.60
MILLER, CHARLES	1007	72.90
MILLER, CHARLES	1080	90.45
MILLER, JAMES	1617	135.00
MILLER, JAMES	1782	71.55
MILLER, JAMES	1793	45.90
MONAHAN, MARY	50057	9.10
MONTEIRO, ANTHONY	50748	132.30
MONTOROY, CHARLES	56275	248.40
MORETTI, WILLIAM	50114	70.20
MORRIS, ANNETTE	56174	132.30
MORRISON, LISA	6115	20.25
MORRISON, ZEANAS	56255	228.15
MUISE, JIM	57032	194.40
MULVEY, MICHAEL	56071	87.75
MURPHY, KEVIN	56890	159.30
MURRAY, JAMES	50785	248.40
MCHUGH, MICHAEL	56520	178.20
NEDEAU, JOSEPH R	57656	16.20
NICE, ROSEMARIE	57539	38.09
NISBET, RON	56524	147.15
NOLAN, CHERL	56464	210.60
NOONAN, BRIAN	56327	190.35
NORTON, JEAN	50872	201.15
ODONNELL, AUDREY	50980	153.90
ODONNELL, MARGARET	57106	170.10
OKEEFE, KELLIE	56943	78.30
OMALLEY, JOANNE	51105	184.95
ONEIL, JEANMARIE	56265	120.15
ONEILL, MICHAEL	57033	157.95
OROURKE, RENE	57088	37.80
OTENTI, AL	50700	51.30

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<u>Owner</u>	<u>Personal Property ID #</u>	<u>Amount Owed</u>
OTENTI, TOMMY	56090	93.15
OUELLETTE, DAVID	57428	143.10
OVERBAUGH, MARK	57511	213.30
PATRIZZI, NICHOLAS	6237	13.55
PELED, ESTHER	56604	6.75
PERRY, SANDRA	57578	66.15
PHILLIPS, ROBERT	57455	43.20
PITRE, MARY	3093	16.20
POWELL, DEAN	57456	20.25
POWERS, MARK	50333	94.50
QUINLAN, TIMOTHY	6124	20.25
QUINN, ERIC	50049	44.55
RAMONAS, JOSEPH	1329	51.30
RAND, MICHAEL	50970	8.15
REBOVICH, ANDREA	50971	91.80
REDMOND, BETSY	57113	45.90
RICCI, LINDA	50686	132.30
RICHMOND, HARVEY	50606	106.65
RING, DARREN	50972	48.60
RIOUX, CHRISTOPHER	1379	45.90
RIVERS, MARK	57000	67.50
ROSSELLI, SCOTT	50690	128.25
SALISBURY, WILLIAM	50241	130.95
SAULIS, JEREMY	57457	75.60
SCALLI, VINCENT	50197	10.75
SCARMEAS, CHRIS	50342	106.65
SCHLALTERER, BILL	57458	58.05
SCHNEIDER, THOMAS	50818	47.25
SEQUEL CAPITAL CORP	1048	36.45
SHEA, JOSEPH	50214	32.40
SHEA, MICHAEL	56086	48.60
SHOREY, GLENOLA	1741	82.35
SILVAR, STEPHEN	56335	139.05
SIMBA MVSANGE	2272	6.75
SINOTTE, JIM	51156	81.00
SMITH, CAROL	50015	32.40
SMITH, ROBERT	56076	8.10
SNOW, MARK	1361	40.50
T HILAIRE, ARTHUR	56574	378.00
STANLEY, MARK	56046	176.85
STEARNS, DANIEL	57117	97.20
SWEET, CURTIS	2081	9.45
SWINDELL, LOU	56571	71.55

Tax Department

<u>Owner</u>	<u>Personal Property ID #</u>	<u>Amount Owed</u>
STAGLIATELA, JOHN	57110	147.15
TATE, ROBERT	2221	10.80
TAYLOR, DEBORAH	57278	16.20
THUILLIER, RICHARD	56618	125.55
TORRES, LUIS	57078	28.35
TOUSIGNANT, ROGER A	1828	49.95
TOWNE, ROBERT	56047	166.05
TRAMONTOZZI, JANICE	50059	117.45
TRANI, JOHN	50770	106.65
TRYNOR, PAUL	56870	67.50
VACCA, WILLIAM	56214	109.35
VARIBEL, CHRISTINE	57082	83.70
VERRILL, TOM	57001	101.25
VESEY, ANNE MARIE	57066	159.30
VIEGAS, SUZANNE	51110	110.70
VOLGER, JULIA B	57619	16.20
VOTO, NOREEN	56308	105.30
WALLACE, GLENN	4200	4.05
WALLES, ROBIN L	56730	531.90
WALSH, RICHARD	56342	137.70
WARD, MARK	50215	252.45
WATSON, LAWRENCE	6281	4.05
WEAVER, DONALD L SR	50569	67.50
WEINSTEIN NEIL ESQ	1886	45.21
WELDING D & BANKS	50791	22.95
WELDING, DORIS	56635	58.05
WELLS, STEPHEN R	56128	54.00
WENEROWICZ, BETTY	56343	125.55
WHITE, JAMES	56052	93.15
WICKHAM, ROBERT	4116	25.65
WILLIAMS, RICHARD	56006	52.65
WILLIAMS SCOTSMAN INC	57178	27.00
WILSON, CAROLINE	50651	86.40
WINSHOP, THOMAS	57700	8.10
WOMARK, DONALD	50506	37.80
YANDLE, ROBERT	57581	78.30
YOUNG, CYNTHIA	56923	143.10
YOUNG, MICHAEL	3116	56.70
ZARBA, BRAD	56012	20.25
ZENARO, LEONARD	50778	37.80
ZIEROFF, VERONICA	50779	112.05

State of Maine

OLYMPIA J. SNOWE
MAINE
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United States Senate
WASHINGTON, DC 20510-1903

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TRANSPORTATION
CHAIR, FISHERIES AND COAST GUARD
SUBCOMMITTEE
FINANCE
INTELLIGENCE
CHAIR, SMALL BUSINESS

December 13, 2006

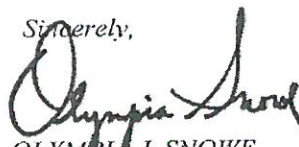
Dear Friends,

Please allow me to extend my warm greetings and best wishes as the Town of Old Orchard Beach embarks on a New Year, and as people take time to examine their lives and consider their futures. In 2007 and beyond, I will keep working everyday for the people of our state - and do all I can to offer common-sense solutions that benefit the 1.3 million residents who proudly call themselves Mainers. That is my New Year's resolution and it is one I will keep. I have long held a vision of public service as a positive and constructive endeavor, which can best be realized by joining forces for the common good, and reaching across the aisle to achieve consensus, and the coming Congress will be no different.

As in recent years past, traditional industries in our state continue to face daunting challenges. That's why I have redoubled my efforts to safeguard jobs such as those in our fisheries and lumber industries, so integral to our way of life. This past Congress, as Chair of the Senate Fisheries and Coast Guard Subcommittee, I successfully forged a bipartisan consensus to reauthorize the Magnuson-Stevens Act, which would provide a thoughtful balance in the fishing industry essential to the economies and environments of our coastal communities. The bill, which passed both the U.S. House and U.S. Senate, is expected to be signed into law soon by the President. I have also worked with the World Trade Organization to ensure that our lumber industry competes on a fair and level playing field with our northern neighbors, and the Canadian government has agreed to stop subsidizing its lumber industry. And as the ranking member on the Senate Committee on Small Business and Entrepreneurship, I will focus on job creation and business expansion, especially for small businesses which are so critical to our economic growth, especially in Maine, where more than 95 percent of the businesses are considered small. Of course, many other issues require serious attention, including national and energy security, access to affordable health care, and the on-going war in Iraq.

Please feel free to contact me through my Biddeford office at 207-282-4144 or toll free in Maine at 1-800-432-1599, with any input, thoughts, or concerns you may have.

Sincerely,



OLYMPIA J. SNOWE
United States Senator

AUBURN
TWO GREAT FALLS PLAZA
SUITE 7B
AUBURN, ME 04210
(207) 786-2451

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40 WESTERN AVENUE, SUITE 408C
AUGUSTA, ME 04330
(207) 822-8292

BANGOR
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BIDDEFORD
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PORTLAND, ME 04101
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MAINE RELAY SERVICE
TDD 1-956-3323

PRESQUE ISLE
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SACO, ME 04072
(207) 283-8054
<http://tomallen.house.gov>



Congress of the United States
House of Representatives
Washington, DC 20515-1901

COMMITTEE ON THE BUDGET
COMMITTEE ON
ENERGY AND COMMERCE
SUBCOMMITTEES:
HEALTH
ENERGY AND AIR QUALITY
ENVIRONMENT AND HAZARDOUS MATERIALS
HOUSE OCEANS CAUCUS
CO-CHAIR
AFFORDABLE MEDICINES TASK FORCE
CO-CHAIR

December 20, 2006

Dear Friends:

This year, the Town of Old Orchard Beach, along with other communities in Southern Maine, is again thriving, with impressive gains in population and business development. Old Orchard Beach, with its incomparable beach and wealth of recreational and cultural offerings, continues to serve as a unique and popular tourist destination.

To make sure Maine's small businesses, particularly those most active during our short but intense summer season, can find sufficient workers, I was pleased to support a change in the law governing H-2B visas. In 2005, Congress dealt with the shortage of these temporary visas in two ways. First, the legislation reserved half of the 66,000 visas for employers needing workers in the winter, and the second half for those needing summer workers. Previously, the allotment was often filled before summer businesses were even eligible to seek such visas. The bill also exempted returning seasonal workers from the cap.

While the seasonal distribution provisions of this law are permanent, the section related to returning H-2B workers was set to expire in 2006. However, a one year extension for the exemption to the cap for returning H-2B workers was passed as part of the recently passed Department of Defense Authorization Act for 2007.

I have also introduced the Small Business Investment and Promotion Act, which contains other provisions to assist small businesses, including tax credits for fuel, a plan to lower health care costs and cover the uninsured, and increased funding for Small Business Administration programs.

I look forward to continuing my work for the people of Old Orchard Beach in the 110th Congress. I invite you share your thoughts and concerns with me, and to visit my website at www.tomallen.house.gov for more information.

Sincerely,

Tom Allen
Member of Congress

From the desk of

MAINE STATE SENATOR Barry J. Hobbins



Dear Friends & Neighbors,

Before looking ahead at the agenda for the 123rd Legislature, I first want to thank the voters of Old Orchard Beach for another opportunity to represent our district at the State House. I appreciate the support and look forward to working on what is best for our community

There is a great amount of promise and potential in our state and I am ready to work on your behalf to bring it home and make it happen. Recently, the Brookings Institute released an action plan “for promoting sustainable prosperity and quality places.” The report “Charting Maine’s Future” will be a valuable resource in the legislature this session. Highlights from the report call for cutting taxes, promoting efficiency in government, assisting communities to safeguard and plan for the future, and the creation of investment funds aimed to improve Maine’s quality of life.

Bringing home tax relief will also be a top priority for me and the rest of the 123rd Legislature. During the campaign season, I had the privilege to meet and listen to the issues and concerns facing our friends and neighbors. Without a doubt the message was loud and clear - tax relief for the people of Maine.

As State Senator, I offer an open door policy and I am available to hear your thoughts, concerns and input. I am committed to the interests of this community and it is important that we work together to achieve success. I believe that a positive working relationship will greatly benefit the community of Old Orchard Beach.

Thank you again for the opportunity to serve and represent you in Augusta and if I can be of any assistance, please do not hesitate to contact me.

Sincerely

A handwritten signature in black ink that reads "Barry J. Hobbins". The signature is written in a cursive, flowing style.

Barry J. Hobbins'
Maine State Senator
District 5

MAINE SENATE MAJORITY OFFICE

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TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

For The Year Ending June 30, 2006

Prepared by:

Jill M. Eastman

Finance Director/Treasurer

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 June 30, 2006, and for the year then ended, which collectively comprise the Town's basic financial statements as listed in the table of contents. These basic 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 basic 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, 2006, 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 22, 2006, 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 assessing the results of our audit.

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

Financial 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 them.

September 22, 2006

South Portland, Maine

Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2006

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, 2006. 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 \$498,525;

Ø General Fund Expenditures, Transfers Out and Uses of Fund Balance were more than budgeted by \$1,063,834;

Ø Changes to other items conforming to accounting principles generally accepted in the United States of America were positive;

Ø General Fund Surplus was \$(565,309)(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.

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 non-financial factors, however, such as

Financial Report

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 2006 with comparative information for fiscal year 2005. The analysis below focuses on the net assets of the Town's Governmental and Business-type Activities.

	Primary Government	
	<u>2006 Total</u>	<u>2005 Total</u>
Current & other assets	\$ 9,111,577	9,591,876
Capital assets	16,576,242	15,952,357
Total assets	<u>25,687,819</u>	<u>25,544,233</u>
Long-term debt	11,404,874	12,538,676
Other liabilities	1,896,417	1,844,947
Total liabilities	<u>13,301,291</u>	<u>14,383,623</u>
Net assets:		
Invested in capital assets	6,011,242	4,212,357
Unrestricted	6,375,286	6,948,253
Total net assets	<u>\$ 12,386,528</u>	<u>11,160,610</u>
Revenues		
Program revenues:		
Charges for services	\$ 1,869,285	1,893,724
Operating grants & contributions	3,730,549	3,287,440
Capital grants & contributions	5,000	116,425
General Revenues:		
Property taxes	16,519,982	15,764,065
Payments in lieu of taxes	25,969	23,055
Excise taxes	1,442,391	1,471,647
Interest and costs on taxes	30,828	125,871
Franchise fees	150,393	167,101
Homestead exemption	154,945	210,335
State revenue sharing	851,766	955,372
Other State & Federal aid	-	12,383
Investment earnings	224,977	134,125
Miscellaneous revenues	67,026	129,729
Total revenues	<u>25,073,111</u>	<u>24,291,272</u>

Financial Report

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.
- **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.

Financial Report

Program expenditures:

General government	\$ 1,849,762	1,905,794
Public Safety	4,013,104	3,804,372
Public Works	1,474,603	1,329,974
Sanitation	2,057,041	1,831,560
Recreation, culture & agencies	604,076	504,893
Health & welfare	70,732	80,503
Education	11,268,633	11,377,244
County tax	536,815	463,451
Unclassified	467,103	506,147
Interest on debt	427,792	465,477
Capital outlays	1,060,398	398,577
Ballpark	17,134	17,134
Total expenditures	23,847,193	22,685,126

Change in net assets, positive or (negative)	\$ 1,225,917	1,606,146
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GOVERNMENTAL ACTIVITIES

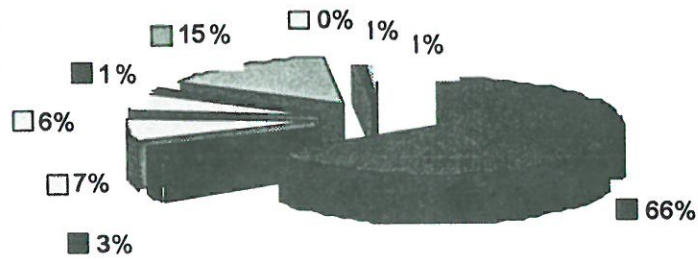
The cost of all Governmental Activities this year was \$23,830,059. Of that amount, those who directly benefited from the programs paid \$1,869,285 and subsidies for specific programs were received from other governments and organizations totaling \$3,730,549 in operating expenses and \$5,000 in capital expenses. General purpose grants, aid and earnings on investments brought in a further \$1,298,714. Taxpayers were asked to contribute \$18,169,563 through property and excise taxes, interest and costs on delinquent taxes, and franchise fees. The Town had total revenues of \$25,073,111 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: (Expenses)	2006 Net (Expenses)	2005 Net
General government	\$ (1,106,183)	(1,327,752)
Public Safety	(3,387,949)	(3,016,865)
Public Works	(1,386,867)	(1,254,014)
Sanitation	(1,964,311)	(1,617,695)
Recreation, culture & agencies	(393,478)	(352,010)
Health & welfare	(54,749)	(61,905)
Education	(7,543,302)	(8,005,894)
County tax	(536,815)	(463,451)
Unclassified	(368,381)	(406,763)
Interest on debt	(427,792)	(465,477)
Capital outlays	(1,055,398)	(398,577)
Total governmental activities	\$ (18,225,225)	(17,370,403)

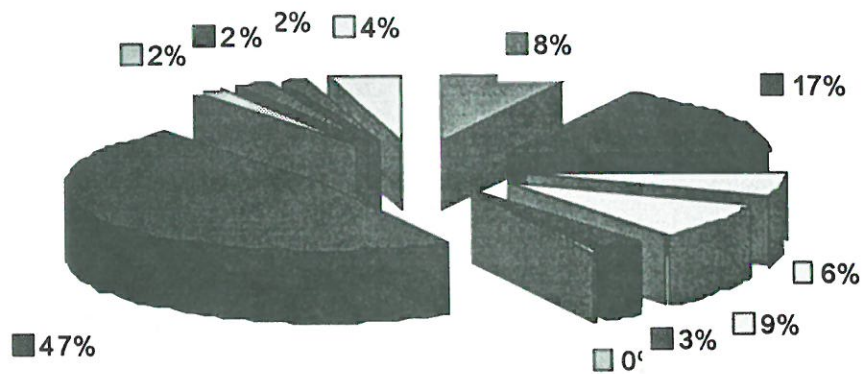
Total resources available during the year to finance governmental operations were \$36,233,722, consisting of Net Assets at July 1, 2005 of \$10,753,195, program revenues of \$5,604,834 and general revenues of \$19,468,277. The total cost of Governmental Activities and Business-type Activities

2006 Governmental Activities Revenue



■ Property Taxes	■ State revenue sharing	□ Charges for services
□ Excise taxes	■ Investment earnings	■ Operating grants & contributions
□ Capital grants & contributions	■ Home lead exemption	■ All other revenue

2006 Governmental Program Expenditures



■ General government	■ Public Safety	□ Public Works
□ Sanitation	■ Recreation, culture & agencies	■ Health & welfare
■ Education	■ County tax	■ Unclassified
■ Interest on debt	□ Capital outlays	

Financial Report

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 \$17,134 for the same purposes in the prior fiscal year.

Net Assets for the Proprietary (Business-type) Activity decreased \$17,134, from \$407,416 to \$390,282.

THE TOWN'S FUNDS

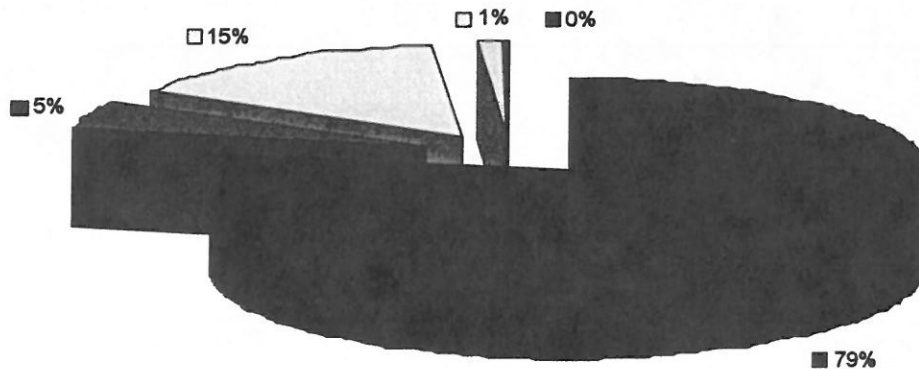
The following is an analysis of balances in the Town's major individual funds. Comparative information is provided for fiscal year 2005.

GENERAL FUND

Comparison of revenues of the General Fund for 2006 and 2005, respectively.

Revenues by source	2006	2005
Taxes	\$ 17,915,221	17,323,525
Licenses, permits & fees	1,164,742	1,120,948
Intergovernmental	3,523,853	3,285,948
Investment income	224,977	134,125
Other revenue	92,151	232,794
Total revenues	\$ 22,920,944	22,097,340

2006 Revenues by Source



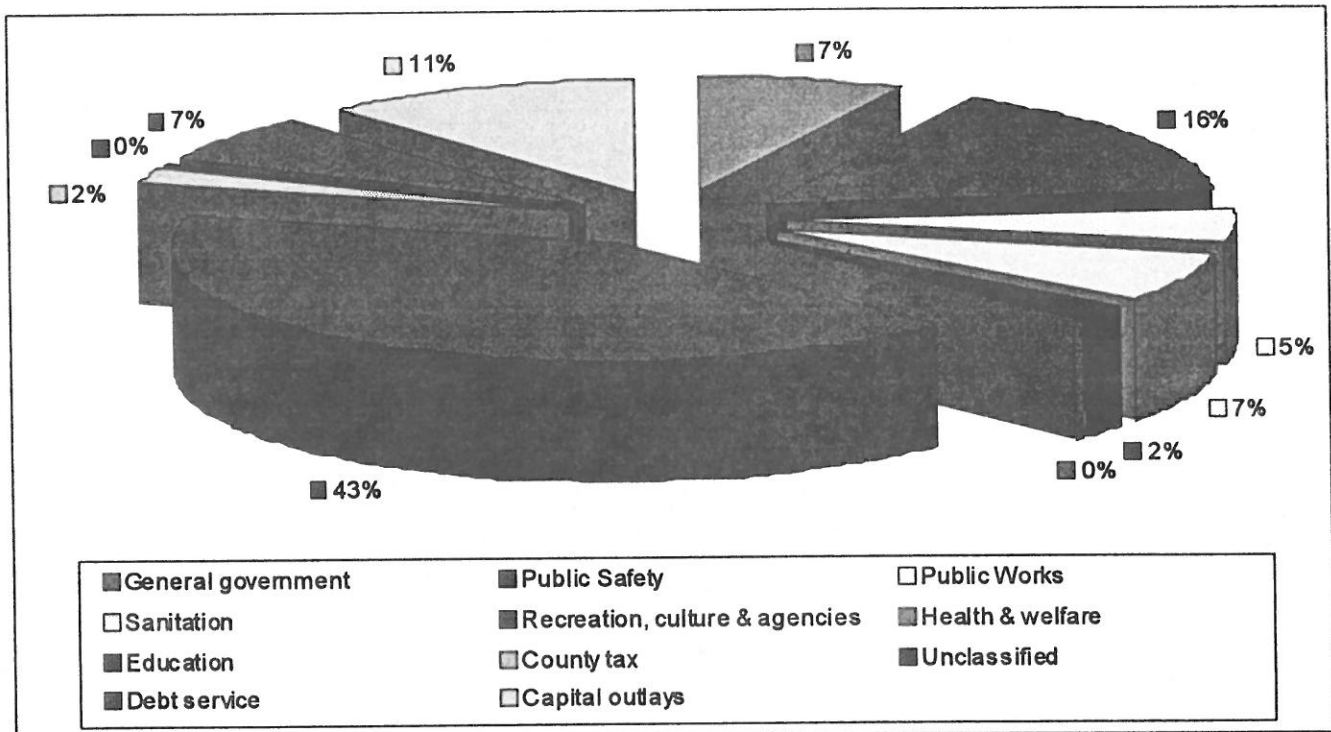
■ Taxes	■ Licenses, permits & fees	□ Intergovernmental
□ Investment Income	■ Other revenue	

Financial Report

Comparison of expenditures of the General Fund for 2006 and 2005, respectively.

Expenditures by function:	2006	2005
General government	\$ 1,797,347	1,855,934
Public Safety	3,844,767	3,668,037
Public Works	1,127,144	1,058,783
Sanitation	1,677,526	1,452,244
Recreation, culture & agencies	443,249	386,875
Health & welfare	70,732	80,503
Education	10,085,535	9,906,693
County tax	536,815	463,451
Unclassified	62,492	64,539
Debt service	1,616,746	1,238,346
Capital outlays	2,710,375	1,909,673
Total expenditures	\$ 23,972,728	22,085,078

2006 Expenditures by Program



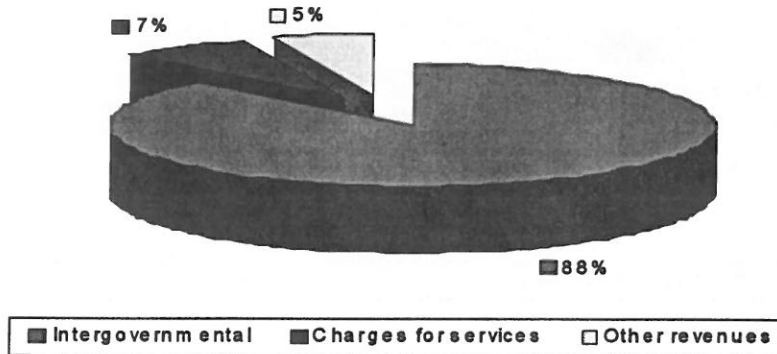
Financial Report

SCHOOL SPECIAL REVENUES FUND

Comparison of revenues of the School Special Revenue Fund for 2006 and 2005, respectively.

Revenues by source:	2006	2005
Intergovernmental	\$ 1,213,407	1,179,582
Charges for services	98,722	99,384
Other revenues	73,376	75,403
Total revenues	\$ 1,385,505	1,354,369

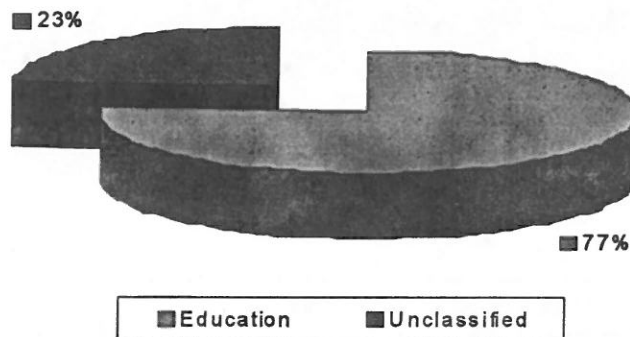
2006 Revenues by Source



Comparison of expenditures of the School Special Revenue Fund for 2006 and 2005, respectively.

Expenditures by function:	2006	2005
Education	\$ 1,074,879	1,178,708
Unclassified	324,883	320,300
Total expenditures	\$ 1,399,762	1,499,008

2006 Expenditures by Function



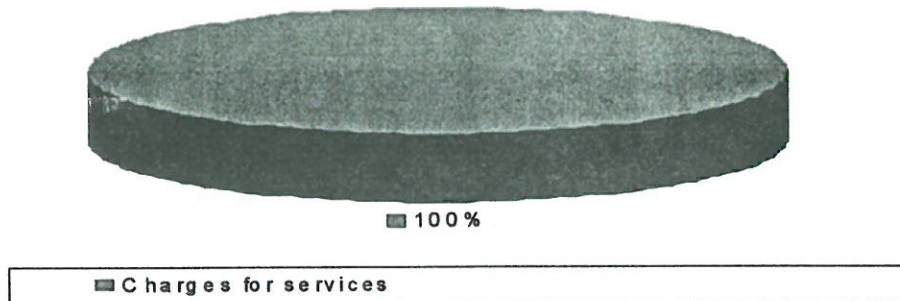
Financial Report

RESCUE CALL FEES FUND

Comparison of revenues of the Rescue Call Fees Fund for 2006 and 2005, respectively.

Revenues by source:	2006	2005
Charges for services	\$ 294,670	361,241
Total revenues	\$ 294,670	361,241

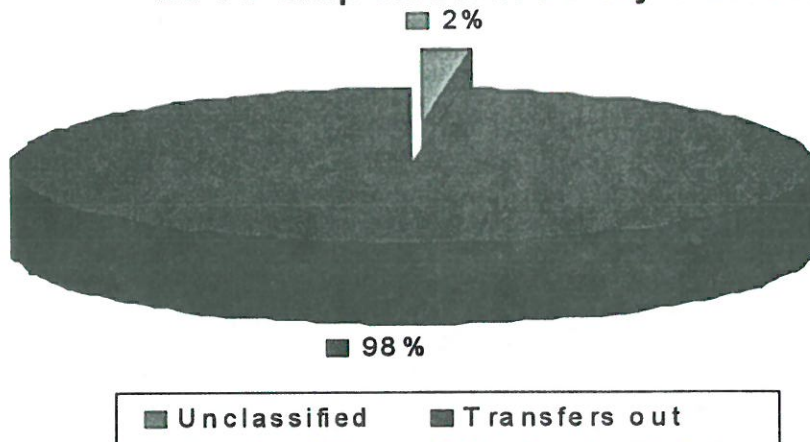
2006 Revenues by Source



Comparison of expenditures of the Rescue Call Fees Fund for 2006 and 2005, respectively.

Expenditures by function:	2006	2005
Unclassified	\$ 4,460	-
Transfers out	225,000	100,000
Total expenditures and transfers	\$ 229,460	100,000

2006 Expenditures by Function



Financial Report

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 2006 by \$1,175,000. Per capita debt decreased from \$1,334 to \$1,201 as a result of principal pay downs.

The Governmental Activity debt summary for fiscal year 2006 is as follows.

Debt payable at June 30, 2005	\$	11,740,000
Less: debt retired		<u>1,175,000</u>
Debt payable at June 30, 2006	\$	10,565,000

The debt payable does not include the long term portion of compensated absences of \$701,874 or the long term accrual for landfill monitoring of \$138,000. 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, 2006, net capital assets of the Governmental Activities totaled \$16,165,022 and net capital assets of the Business-type Activities totaled \$411,220. 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

BUDGETS AND BUDGETARY ACCOUNTING

Comparing the fiscal year 2006 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 2006 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.

Four areas of expenditure went beyond their amended budget amounts. Sanitation exceeded their budget primarily due to increased fuel and electrical costs, Health and Welfare saw an increase in requests for general assistance due to the rising cost of heating fuel and electricity, Other expenditures exceeded their amended budget due to the abatements granted being slightly higher 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

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 November 2006, Standard & Poor's upgraded its rating of the Town's outstanding bonded debt from A- 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 Un-designated 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 Un-designated Fund Balance and the excess above the 12% level for the last six years are as follows:

<u>Year</u>	<u>Un-designated 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
2006	\$4,988,706	2,259,878

Next Year Budget

The Town Council approved a budget for fiscal year 2007 of \$22,740,234, a 1.8% increase over 2006's budget. Total property tax revenue to be raised was \$17,087,416, a 4.95% increase from the previous year. The tax rate was reduced to 13.32 mils. This was accomplished through expansion of the tax base the use of \$100,000 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.

Financial Report

Significant Subsequent Events

Since the end of fiscal year 2006, 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.

Statement 1

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Net Assets
June 30, 2006

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 102,751	-	102,751
Investments	7,539,454	-	7,539,454
Receivables:			
Taxes receivable	279,410	-	279,410
Tax liens	626,018	-	626,018
Accounts receivable	535,588	-	535,588
Prepaid items	1,727	-	1,727
Inventory	26,629	-	26,629
Internal balances	20,938	(20,938)	-
Nondepreciable capital assets	1,800,728	-	1,800,728
Capital assets, net	14,364,294	411,220	14,775,514
Total assets	25,297,537	390,282	25,687,819
LIABILITIES			
Accounts payable and payroll withholdings	769,885	-	769,885
Accrued expenses	1,006,622	-	1,006,622
Refundable deposits	119,910	-	119,910
Noncurrent liabilities:			
Due within one year	1,141,000	-	1,141,000
Due in more than one year	10,263,874	-	10,263,874
Total liabilities	13,301,291	-	13,301,291
NET ASSETS			
Invested in capital assets, net of related debt	5,600,022	411,220	6,011,242
Unrestricted	6,396,224	(20,938)	6,375,286
Total net assets	\$ 11,996,246	390,282	12,386,528

See accompanying notes to financial statements.

Statement 2

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Activities
For the Year Ended June 30, 2006

Functions/programs	Net (expense) revenue and changes in net assets					
	Program Revenues			Primary Government		
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Governmental Business-type activities	Total
Primary government:						
Governmental activities:						
General government	\$ 1,849,762	743,579	-	-	(1,106,183)	(1,106,183)
Public safety	4,013,104	625,155	-	-	(3,387,949)	(3,387,949)
Public works	1,474,603	-	87,736	-	(1,386,867)	(1,386,867)
Sanitation	2,057,041	92,730	-	-	(1,964,311)	(1,964,311)
Recreation, culture and agencies	604,076	210,598	-	-	(393,478)	(393,478)
Health and welfare	70,732	-	15,983	-	(54,749)	(54,749)
Education	11,268,633	98,501	3,626,830	-	(7,543,302)	(7,543,302)
County tax	536,815	-	-	-	(536,815)	(536,815)
Unclassified	467,103	98,722	-	-	(368,381)	(368,381)
Interest on debt	427,792	-	-	-	(427,792)	(427,792)
Capital outlays	1,060,398	-	-	5,000	(1,055,398)	(1,055,398)
Total governmental activities	23,830,059	1,869,285	3,730,549	5,000	(18,225,225)	(18,225,225)
Business-type activities:						
Ballpark	17,134	-	-	-	(17,134)	(17,134)
Total business-type activities	17,134	-	-	-	(17,134)	(17,134)
Total primary government	\$ 23,847,193	1,869,285	3,730,549	5,000	(18,225,225)	(18,242,359)
General revenues:						
Property taxes, levied for general purposes				\$ 16,519,982		16,519,982
Payment in lieu of taxes				25,969		25,969
Excise taxes				1,442,391		1,442,391
Interest and costs on taxes				30,828		30,828
Franchise fees				150,393		150,393
Grants and contributions not restricted to specific programs:						
Homestead exemption				154,945		154,945
Other State and Federal aid				-		-
State Revenue Sharing				851,766		851,766
Unrestricted investment earnings				224,977		224,977
Miscellaneous revenues				67,026		67,026
Transfers				-		-
Total general revenues				19,468,277		19,468,277
Change in net assets					(17,134)	1,225,917
Net assets - beginning					10,753,195	11,160,611
Net assets - ending					\$ 11,996,246	390,282

See accompanying notes to financial statements

Statement 3

TOWN OF OLD ORCHARD BEACH, MAINE
Balance Sheet
Governmental Funds
June 30, 2006

	General	School Special Revenues	Rescue Call Fees	Other Governmental Funds	Total Governmental Funds
ASSETS					
Assets:					
Cash and cash equivalents	\$ 23,720	79,031	-	-	102,751
Investments	7,538,980	474	-	-	7,539,454
Receivables:					
Taxes receivable	279,410	-	-	-	279,410
Tax liens	626,018	-	-	-	626,018
Accounts receivable	220,027	152,883	107,391	55,287	535,588
Prepaid items	1,727	-	-	-	1,727
Inventory	23,266	3,363	-	-	26,629
Interfund loans receivable	-	111,893	95,685	376,989	584,567
Total assets	\$ 8,713,148	347,644	203,076	432,276	9,696,144
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and payroll withholdings	752,193	8,672	-	9,020	769,885
Accrued wages	810,728	57,505	-	-	868,233
Interfund loans payable	456,342	-	-	107,287	563,629
Deferred tax revenue	763,370	-	-	-	763,370
Refundable deposits	119,910	-	-	-	119,910
Total liabilities	2,902,543	66,177	-	116,307	3,085,027
Fund balances:					
Reserved	324,991	3,363	-	-	328,354
Unreserved:					
Designated	496,907	-	-	-	496,907
Undesignated, reported in:					
General Fund	4,988,706	-	-	-	4,988,706
Special Revenue Funds	-	278,104	203,076	303,088	784,268
Capital Project Funds	-	-	-	12,881	12,881
Total fund balances	5,810,605	281,467	203,076	315,969	6,611,117
Total liabilities and fund balances	\$ 8,713,148	347,644	203,076	432,276	

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.	16,165,022
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	763,370
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	(10,565,000)
Landfill closure	(138,000)
Accrued vacation and sick leave	(701,874)
Accrued interest	(138,389)
	(11,543,263)

Net assets of governmental activities

\$ 11,996,246

See accompanying notes to financial statements.

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, 2006

	General	School Special Revenues	Rescue Call Fees	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 17,915,221	-	-	206,334	18,121,555
Licenses, permits and fees	1,164,742	-	-	34,108	1,198,850
Intergovernmental	3,523,853	1,213,407	-	5,000	4,742,260
Charges for services	-	98,722	294,670	-	393,392
Program income	-	-	-	175,394	175,394
Investment income	224,977	-	-	-	224,977
Other revenues	92,151	73,376	-	3,148	168,675
Total revenues	22,920,944	1,385,505	294,670	423,984	25,025,103
Expenditures:					
Current:					
General government	1,797,347	-	-	-	1,797,347
Public safety	3,844,767	-	-	-	3,844,767
Public works	1,127,144	-	-	-	1,127,144
Sanitation	1,677,526	-	-	-	1,677,526
Recreation, culture and agencies	443,249	-	-	160,827	604,076
Health and welfare	70,732	-	-	-	70,732
Education	10,085,535	1,074,879	-	-	11,160,414
Intergovernmental	536,815	-	-	-	536,815
Unclassified	62,492	324,883	4,460	1,070	392,905
Debt service	1,616,746	-	-	-	1,616,746
Capital outlays	2,710,375	-	-	79,986	2,790,361
Total expenditures	23,972,728	1,399,762	4,460	241,883	25,618,833
Excess (deficiency) of revenues over (under) expenditures	(1,051,784)	(14,257)	290,210	182,101	(593,730)
Other financing sources (uses):					
Operating transfers - in	434,334	59,680	-	-	494,014
Operating transfers - out	(59,680)	-	(225,000)	(209,334)	(494,014)
Total other financing sources (uses)	374,654	59,680	(225,000)	(209,334)	-
Net change in fund balances	(677,130)	45,423	65,210	(27,233)	(593,730)
Fund balances, beginning of year	6,487,735	236,044	137,866	343,202	7,204,847
Fund balances, end of year	\$ 5,810,605	281,467	203,076	315,969	6,611,117

See accompanying notes to financial statements.

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, 2006

Net change in fund balances - total governmental funds (from Statement 4)	\$	(593,730)
Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:		
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.		
		641,017
Statement 4 Capital outlays	2,790,361	
Statement 2 Capital outlays	1,060,398	
Variance	1,729,963	
Less: depreciation	1,088,946	
To reconciliation	641,017	
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.		
		48,008
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.		
		1,175,000
New debt incurred	-	
Retired debt	(1,175,000)	
Net debt service	(1,175,000)	
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.		
		13,954
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.		
		(41,198)
Change in landfill reserve	6,000	
Change in long-term accrued vacation and sick	(47,198)	
To reconciliation	(41,198)	
Change in net assets of governmental activities (see Statement 2)	\$	1,243,051
<i>See accompanying notes to financial statements.</i>		

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, 2006

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 17,515,590	17,515,590	17,915,221	399,631
Licenses, permits and fees	1,065,800	1,065,800	1,164,742	98,942
Intergovernmental	2,575,003	2,575,003	2,470,827	(104,176)
Investment income	100,000	100,000	224,977	124,977
Other revenue:				
Municipal	20,000	20,000	67,026	5,125
School	93,000	93,000	25,125	(25,974)
Total revenues	21,369,393	21,369,393	21,867,918	498,525
Expenditures:				
Current:				
General government	1,983,206	1,983,206	1,797,347	185,859
Public works	1,180,230	1,180,230	1,127,144	53,086
Sanitation	1,675,394	1,675,394	1,677,526	(2,132)
Public safety	3,848,942	3,848,942	3,844,767	4,175
Recreation, culture and agencies	447,674	447,674	443,249	4,425
Health and welfare	65,415	65,415	70,732	(5,317)
Education	9,097,161	9,097,161	8,920,688	176,473
Intergovernmental	536,815	536,815	536,815	-
Other expenditures	60,000	60,000	62,492	(2,492)
Debt service	1,616,750	1,616,750	1,616,746	4
Capital outlays	1,532,460	1,532,460	2,710,375	(1,177,915)
Total expenditures	22,044,047	22,044,047	22,807,881	(763,834)
Excess (deficiency) of revenues over (under) expenditures	(674,654)	(674,654)	(939,963)	(265,309)
Other financing sources (uses):				
Operating transfers - in	434,334	434,334	434,334	-
Operating transfers - out	(59,680)	(59,680)	(59,680)	-
Utilization of prior year fund balance	300,000	300,000	-	(300,000)
Total other financing sources (uses)	674,654	674,654	374,654	(300,000)
Net change in fund balance	-	-	(565,309)	(565,309)
Reconciliation to GAAP:				
Less: Prior year encumbrances			(224,250)	
Add: Decrease in school summer salaries			(19,296)	
Add: Current year encumbrances			131,725	
Fund balance, beginning of year			6,487,735	
Fund balance, end of year	\$		5,810,605	

See accompanying notes to financial statements.

Statement 7

TOWN OF OLD ORCHARD BEACH, MAINE
Proprietary Fund - Ballpark Facility
Statement of Net Assets
June 30, 2006

Business-type Activities - Enterprise Funds		
ASSETS		
Noncurrent assets:		
Capital assets	\$	993,250
Accumulated depreciation		(582,030)
Total noncurrent assets		411,220
Total assets		411,220
LIABILITIES		
Interfund loans payable		20,938
Total liabilities		20,938
NET ASSETS		
Invested in capital assets, net of related debt		411,220
Unrestricted		(20,938)
Total net assets	\$	390,282

See accompanying notes to financial statements.

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, 2006

Business-type Activities - Enterprise Funds	
Operating revenues:	
Other revenues	\$ -
Total operating revenues	-
Operating expenses:	
Depreciation	17,134
Total operating expenses	17,134
Operating loss	(17,134)
Nonoperating revenues (expenses):	
Interest expense	-
Total nonoperating expense	-
Change in net assets	(17,134)
Net assets, beginning of year	407,416
Net assets, end of year	\$ 390,282

See accompanying notes to financial statements.

Statement 9

TOWN OF OLD ORCHARD BEACH, MAINE
Proprietary Fund - Ballpark Facility
Statement of Cash Flows
For the Year Ended June 30, 2006

	2006
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	-
Cash, end of year	\$ -
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
Net cash provided by (used in) operating activities	\$ -

See accompanying notes to financial statements.

**TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2006**

		Private-purpose Trust Funds (Scholarships)
ASSETS		
Investments	\$	468,996
Total assets		468,996
NET ASSETS		
Unreserved:		
Principal		278,509
Unexpended income		190,487
Total net assets	\$	468,996

Statement 11

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the year ended June 30, 2006

	Private-purpose Trust Funds (Scholarships)
Additions:	
Investment income	\$ 26,775
Unrealized gains (losses)	(15,878)
Contributions and other receipts	69,445
Total additions	80,342
Deductions:	
Scholarships	60,626
Total deductions	60,626
Change in net assets	19,716
Net assets, beginning of year	449,280
Net assets, end of year	\$ 468,996

See accompanying notes to financial statements.

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 by accounting principles generally accepted in the United States of America. 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, 2006 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.

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.

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 interfund 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 nonoperating 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 nonoperating 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 of three years or more. 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.

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 completes an internal update annually. 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.

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 of on-behalf payments and 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.

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 \$1,053,026. 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, 2006, the balance on such contracts amounted to approximately \$607,688 and is fully accrued and reflected in the financial statements.

C. Excess of Expenditures Over Appropriations

For the year ended June 30, 2006, expenditures exceeded appropriations in the following departments:

Administration	\$ 6,519
Tax Collector	1,297
Elections	1,478
Planning	1,562
Downtown & Beach Cleaning	32,460
Treatment Plant	36,422
Sand/Salt Facility	1,629
Transfer Station	16,359
Comfort Station	3,594
Animal Control	3,909
Fire/Rescue Department	59,090
General Assistance	5,317
Abatements	2,492

Notes to Basic Financial Statements

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

D. Deficit Fund Balance

The Recreation Fund deficit of \$1,452 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 Police Grant Fund has a deficit of \$3,233 and the Fire Grant Fund has a deficit of \$1,054 that will be repaid with future grant funds from Homeland Security. The Gateway Grant Fund has a deficit that will be repaid with future grant funds. The CDBG Grant Fund has a deficit of \$44,223 due to the timing of the drawdown of CDBG funds. These obligations are accounted for as an interfund liability in the Recreation Fund, Playground Grant Fund, Police Grant Fund, Fire Grant Fund, Gateway Grant Fund and the CDBG 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 2006, a master plan was developed for the development of the ballpark. The citizens of Old Orchard Beach have to vote on the master plan before it can be implemented. At this time, this has not been scheduled to go to referendum.

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 \$102,751 and the bank balance was \$437,421, 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>\$ 102,751</u>
<u>Total deposits</u>	<u>\$ 102,751</u>

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.

Notes to Basic Financial Statements

DEPOSITS AND INVESTMENTS, CONTINUED

At June 30, 2006, the Town reported investments with the following maturities:

	Fair value	Less than 1 year	1-5 years	6-10 years	More than 10 years
Money funds/sweep options	\$ 3,013,405	3,013,405	-	-	-
Repurchase agreements	269,194	269,194	-	-	-
Certificate of deposits	4,299,425	4,299,425	-	-	-
Equities/stocks	282,845	not applicable			
Mutual funds (1)	143,581	not applicable			
Total investments	\$ 8,008,450	7,582,024			

(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	\$ 7,539,454
<u>Reported in fiduciary funds</u>	<u>468,996</u>
<u>Total deposits</u>	<u>\$ 8,008,450</u>

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 \$3,013,405 investment in money funds/sweep options, \$740,080 was exposed to custodial credit risk because they were uninsured and uncollateralized, the rest was collateralized by underlying securities held by the related bank, which were not in the Town's name. Of the Town's \$269,194 in repurchase agreements, \$169,194 was exposed to custodial credit risk because they were uninsured and uncollateralized. Of the Town's \$4,299,425 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 August 8, 2005 on the assessed value listed as of April 1, 2005 for all real and personal property located in the Town. All real property taxes were due in two installments, 50% on September 16, 2005 and 50% on March 17, 2006. All personal property taxes were due in full on September 16, 2005. Interest at the rate of 7.75% 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 106.7% of the 2006 state valuation of \$1,150,850,000.

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 \$441,058 for the year ended June 30, 2006.

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 2006 and 2005 levies:

	<u>2006</u>	<u>2005</u>
Valuation:		
Land	\$ 489,670,400	257,144,600
Buildings	772,040,800	555,021,900
Personal property	21,605,000	20,816,750
<u>Less - Exemptions and tax-exempt property</u>	<u>(55,530,000)</u>	<u>(52,817,500)</u>
Total assessed valuation	\$ 1,227,786,200	780,165,750
Total assessed valuation	1,227,786,200	780,165,750
Tax rate (per \$1,000)	13.50	20.10
Commitment	16,575,114	15,681,332
Supplemental taxes assessed	30,958	26,531
	16,606,072	15,707,863
<u>Less - collections and abatements</u>	<u>16,183,713</u>	<u>15,320,115</u>
Receivable at end of year	\$ 422,359	387,748
Consisting of:		
Taxes	39,101	130,701
<u>Liens</u>	<u>383,258</u>	<u>257,047</u>
Receivable at end of year	\$ 422,359	387,748
Collection rate	97.45%	97.52%

Notes to Basic Financial Statements

CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2006 was as follows:

	Balance June 30, <u>2005</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2006</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,800,728	-	-	1,800,728
Capital assets, being depreciated:				
Buildings and improvements	9,331,727	440,097	-	9,771,824
Equipment, furniture and fixtures	3,529,600	71,899	-	3,601,499
Vehicles	3,743,549	587,246	-	4,330,795
Infrastructure	16,453,491	630,721	-	17,084,212
Total capital assets being depreciated	33,058,367	1,729,963	-	34,788,330
Less accumulated depreciation for:				
Buildings and improvements	5,178,170	182,604	-	5,360,774
Equipment, furniture and fixtures	2,354,396	206,498	-	2,560,894
Vehicles	1,948,803	262,183	-	2,210,986
Infrastructure	9,853,721	437,661	-	10,291,382
Total accumulated depreciation	19,335,090	1,088,946	-	20,424,036
Total capital assets being depreciated, net	13,723,277	641,017	-	14,364,294
Governmental activities capital assets, net	\$ 15,524,005	641,017	-	16,165,022
Business-type activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 993,250	-	-	993,250
Less accumulated depreciation for:				
Buildings and improvements	564,896	17,134	-	582,030
Total capital assets being depreciated, net	428,354	(17,134)	-	411,220
Business-type activities capital assets, net	\$ 428,354	(17,134)	-	411,220

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

Governmental activities:	
General government	\$ 52,416
Public safety	168,337
Public works, including depreciation of general infrastructure assets	347,459
Sanitation	385,515
<u>Education</u>	<u>135,219</u>

Notes to Basic Financial Statements

CAPITAL ASSETS, CONTINUED

Business-type activities:

<u>Ballpark Fund</u>	<u>\$ 17,134</u>
<u>Total depreciation expense - business activities</u>	<u>\$ 17,134</u>

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, 2006 and 2005 was 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, 2006 and 2005 were \$137,134 and \$101,796, respectively.

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, 2006, was \$5,498,830. The State of Maine Department of Education is required, by state statute, to contribute the employer contribution, which amounts to 19.15% of compensation. Contributions paid by the State totaled approximately \$1,053,026 for the year ended June 30, 2006. There is no contribution required by the School Department except for federally funded teachers for which the School Department contributes 19.15% 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.

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, 2006:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Governmental activities:					
General obligation bonds	\$ 11,740,000	-	1,175,000	10,565,000	1,135,000
Landfill closure	144,000	-	6,000	138,000	6,000
Accrued vacation and sick	654,676	74,198	27,000	701,874	-
Governmental activity long-term liabilities	\$ 12,538,676	74,198	1,208,000	11,404,874	1,141,000

Long-term debt payable at June 30, 2006 is comprised of the following:

<u>End of</u>	<u>Original Amount</u>	<u>Interest</u>	<u>Final Maturity</u>	<u>Balance</u>
	<u>Issued</u>	<u>Rate</u>	<u>Date</u>	<u>Year</u>
Governmental activities:				
1989 Capital improvement bond	1,840,000	7.45 – 7.75%	2009	\$ 160,000
1998 General obligation refunding bond	5,975,000	4.15 – 5.2%	2018	3,795,000
2003 General obligation refunding bond	7,520,000	2.0 – 4.5%	2023	6,610,000
Total governmental activities				\$ 10,565,000

The annual requirements to amortize all debt outstanding as of June 30, 2006 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).

Notes to Basic Financial Statements

LONG-TERM DEBT, CONTINUED

Year ended <u>June 30,</u>	Governmental activities		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
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	1,330,000	217,293	1,547,293
2012-2016	2,690,000	533,420	3,223,420
2017-2021	1,045,000	245,268	1,290,268
<u>2022-2024</u>	<u>600,000</u>	<u>41,400</u>	<u>641,400</u>
Totals	\$ 10,565,000	2,393,345	12,958,345

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, 2006, 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, 2006, the Town's State valuation of \$1,150,850,000 was 4.46% of the County's State valuation of \$25,789,750,000. The Town's share is 4.46% or \$704,680 of York County's \$15,800,000 long-term debt outstanding as of June 30, 2006.

RESERVED/DESIGNATED FUND BALANCES

At June 30, 2006, portions of fund balance were reserved and designated for future periods as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Reserved:		
Education:		
Special education tuition	\$150,000	
MSMA unemployment fund	10,000	
System support recertification	10,000	
Encumbrances	131,725	
School lunch inventory	-	3,363
<u>Town inventory</u>	<u>23,266</u>	<u>-</u>
Totals	\$ 324,991	\$ 3,363

Notes to Basic Financial Statements

RESERVED/DESIGNATED FUND BALANCES, CONTINUED

	General Fund
Unreserved – designated:	
Comprehensive plan update	\$ 20,616
Memorial Park	(131,227)
Milliken Street parking	71,594
Parking control machines	(24,000)
Public Safety building improvements	51,841
Public Safety telephone system	15,000
Public Safety radios	31,799
East Grand Avenue - Harrisburg to Walnut	62,415
Smithwheel outlet project	49,855
Road maintenance and improvements	6,606
Sidewalk maintenance and improvements	2,838
Sewer maintenance and improvements	3,558
Temple Ave./Manor St. improvements	62,082
CDBG grant - local match	61,115
Public Works building improvements	(5,820)
Transfer station site improvements	(3,728)
Bradbury Street drainage	168,711
Summit Street drainage	35,000
Ross Rd. culvert design	35,000
Fuel tank replacement	2,728
Waste water treatment plant capital improvements	(14,710)
Dirigo Drive project	(4,366)
Total	\$496,907

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, 2006 are \$138,000, 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

Notes to Basic Financial Statements

INTERFUND RECEIVABLES AND PAYABLES

Individual interfund receivables and payables (due from/to other funds) at June 30, 2006, were as follows:

Transfers	Interfund	Interfund	Net
	<u>Receivables</u>	<u>Payables</u>	<u>In (Out)</u>
General Fund	\$ -	456,342	374,654
Special revenue funds:			
Rescue call fees fund	95,685	-	(225,000)
Sewer special revenue fund	288,348	-	-
Police grants fund	-	3,233	-
Fire grants fund	-	1,054	-
Recreation fund	5,847	-	-
Playground grant	-	6,013	-
Gateway grant	-	784	-
CDBG Business façade grant	-	44,223	-
School special revenues fund	111,893	-	59,680
Special dog fund	2,699	-	(3,000)
Smithwheel impact fees fund	68,800	-	-
Total special revenue funds	573,272	55,307	(168,320)
Capital project funds:			
Downtown TIF District	-	51,980	(206,334)
East Grand Ave. improvements	602	-	-
FEMA fund	8,167	-	-
Landfill closure fund	2,526	-	-
Total capital project funds	11,295	51,980	(206,334)
Enterprise funds:			
Ballpark facility	-	20,938	-
Totals	\$584,567	584,567	-

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when the activity is accounted for through the centralized checking account.

Operating transfers were budgeted transfers to and from the General Fund and in the case of the \$206,334 transfer to the General Fund from the Downtown TIF to reimburse for debt service paid by the General Fund each year.

Notes to Basic Financial Statements

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, 2006.

GENERAL FUND

General Fund

TOWN OF OLD ORCHARD BEACH, MAINE
General Fund
Comparative Balance Sheet
June 30, 2006 and 2005

	2006	2005
ASSETS		
Cash and cash equivalents	\$ 23,720	213,876
Investments	7,538,980	7,901,890
Receivables:		
Taxes receivable	279,410	334,629
Tax liens	626,018	507,689
Accounts receivable	220,027	179,508
Prepaid items	1,727	1,845
Inventory	23,266	35,930
Total assets	\$ 8,713,148	9,175,367
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable and payroll withholdings	752,193	658,577
Accrued wages	810,728	831,662
Interfund loans payable	456,342	366,393
Deferred tax revenue	763,370	715,362
Refundable deposits	119,910	115,638
Total liabilities	2,902,543	2,687,632
Fund balance:		
Reserved	324,991	430,180
Unreserved:		
Designated	496,907	1,102,681
Undesignated	4,988,706	4,954,874
Total fund balance	5,810,605	6,487,735
Total liabilities and fund balance	\$ 8,713,148	9,175,367

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, 2006
(with comparative actual amounts for the year ended June 30, 2005)

	2006		Variance positive (negative)	2005 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 16,078,424	16,519,982	441,558	15,687,442
Less TIF financing	(206,334)	(206,334)	-	(206,334)
Change in deferred property tax revenue	-	(48,008)	(48,008)	54,743
Excise taxes	1,430,500	1,442,391	11,891	1,471,647
Interest and costs on taxes	100,000	30,828	(69,172)	125,871
Cable television franchise taxes	87,000	150,393	63,393	167,101
Contributions in lieu of taxes	26,000	25,969	(31)	23,055
Total taxes	17,515,590	17,915,221	399,631	17,323,525
Licenses, permits and fees:				
Business licenses	74,000	118,729	44,729	81,914
Building, plumbing and electrical permits	120,000	153,199	33,199	151,489
Town Clerk fees	10,000	11,602	1,602	14,927
Town Agent fees	31,500	31,961	461	30,041
Parking fees	70,000	35,204	(34,796)	68,945
Parking meters and fines	325,000	324,929	(71)	343,496
Sewer impact fees	31,500	31,500	-	31,500
Sewer user and dumping fees	32,000	29,530	(2,470)	135,965
Other permits and fees	371,800	428,088	56,288	262,671
Total licenses, permits and fees	1,065,800	1,164,742	98,942	1,120,948
Intergovernmental:				
State Revenue Sharing	950,000	851,766	(98,234)	955,372
State education subsidies	1,320,668	1,360,397	39,729	1,106,300
Homestead exemption	210,335	154,945	(55,390)	210,335
M.D.O.T. block grant	75,000	87,736	12,736	75,960
Human services reimbursement	10,000	15,983	5,983	18,598
Other state revenue	9,000	-	(9,000)	12,383
Total intergovernmental	2,575,003	2,470,827	(104,176)	2,378,948
Investment income	100,000	224,977	124,977	134,125
Other revenues:				
School Department	93,000	25,125	(67,875)	103,065
Miscellaneous	20,000	67,026	47,026	129,729
Total other revenues	113,000	92,151	(20,849)	232,794
Total revenues	21,369,393	21,867,918	498,525	21,190,340

General Fund

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

	2006		Variance positive (negative)	2005 Actual
	Budget	Actual		
Expenditures:				
Current:				
General government:				
Town Council	\$ 41,598	38,761	2,837	36,251
Administration	305,254	311,773	(6,519)	285,670
Legal	130,000	109,374	20,626	122,986
Tax collector	87,052	88,349	(1,297)	88,748
Finance Director/Treasurer	144,202	136,666	7,536	147,797
Assessor	173,703	150,710	22,993	151,267
Town Clerk	93,859	92,310	1,549	91,282
Elections	8,150	9,628	(1,478)	8,198
Planning	166,243	167,805	(1,562)	166,002
Code enforcement	206,015	205,920	95	192,907
Building maintenance	90,429	90,192	237	95,927
Planning, Zoning and Registration Boards	59,351	53,973	5,378	58,369
Miscellaneous	25,000	(7,187)	32,187	16,926
Contingency	75,000	8,762	66,238	59,224
Insurances	377,350	340,311	37,039	334,380
Total general government	1,983,206	1,797,347	185,859	1,855,934
Public works:				
General	1,046,730	965,302	81,428	923,273
Winter maintenance	64,000	59,882	4,118	55,029
Downtown and beach cleaning	69,500	101,980	(32,480)	81,579
Total public works	1,180,230	1,127,144	53,086	1,059,881
Sanitation:				
Treatment plant	932,324	968,746	(36,422)	723,435
Sand/Salt facility	17,600	19,229	(1,629)	149,316
Solid waste	648,500	592,628	55,872	580,528
Transfer Station	71,970	88,329	(16,359)	-
Comfort station	5,000	8,594	(3,594)	1,915
Total sanitation	1,675,394	1,677,526	(2,132)	1,455,194
Public safety:				
Police department	1,664,033	1,619,432	44,601	1,538,533
Parking enforcement	48,735	48,177	558	44,858
Communication center	432,309	431,423	886	423,439
Emergency management	615	-	615	94
Animal control	48,733	52,642	(3,909)	49,028
Public safety complex	61,270	55,242	6,028	44,836
Lifeguards	103,788	98,721	5,067	90,068
Fire/Rescue department	1,175,259	1,234,349	(59,090)	1,190,867
Hydrants	111,200	110,145	1,055	110,833
Street lights	203,000	194,636	8,364	178,016
Total public safety	3,848,942	3,844,767	4,175	3,670,572

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

	2006		Variance positive (negative)	2005 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
Recreation, culture and agencies:				
Recreation	135,075	133,083	1,992	111,191
Parking lot	47,777	47,633	144	27,108
Conservation Commission	5,000	3,600	1,400	87
Donations to provider agencies	21,825	21,446	379	25,489
Memorial Library	180,997	180,997	-	175,000
Historical Society	9,000	8,490	510	-
Transit Committee subsidy	48,000	48,000	-	48,000
Total recreation, culture and agencies	447,674	443,249	4,425	386,875
Health and welfare:				
General assistance	65,415	70,732	(5,317)	80,503
Total health and welfare	65,415	70,732	(5,317)	80,503
Education	9,097,161	8,920,688	176,473	8,941,968
Intergovernmental - county tax	536,815	536,815	-	463,451
Abatements, write offs and overlay	60,000	62,492	(2,492)	64,539
Debt service:				
Principal	1,175,000	1,175,000	-	680,000
Interest	441,750	441,746	4	558,346
Total debt service	1,616,750	1,616,746	4	1,238,346
Capital outlays:				
Town Hall Improvements	-	-	-	27,372
Codification	10,000	5,042	4,958	-
Computer System upgrade	43,000	38,303	4,697	23,166
Fire Equipment	26,500	21,473	5,027	-
Rescue Vehicle	125,000	125,290	(290)	-
Lifeguard Response Vehicle	3,700	3,700	-	13,839
Public Safety radios and upgrades	6,000	-	6,000	-
Police Equipment	78,260	46,011	32,249	51,437
Police Block Grant	7,000	-	7,000	2,278
GIS program	70,000	74,069	(4,069)	10,382
Road maint./improvements	150,000	133,755	16,245	110,700
Sidewalk maint./improvements	47,000	(2,692)	49,692	6,282
Public Works equipment	25,000	10,900	14,100	-
Public Works vehicles	400,000	266,077	133,923	39,026
NPDES - MS4	10,000	4,244	5,756	12,920
Public Works Signs	6,000	11,357	(5,357)	-
Transfer Station improvements	-	-	-	93,760
Treatment Plant equipment	475,000	133,817	341,183	42,010
Memorial Park improvements	50,000	139,797	(89,797)	115,918
Milliken Street improvements	-	-	-	115,960
Education facilities improvements	-	-	-	40,000
Expenditures from designated fund balance	-	1,699,232	(1,699,232)	1,226,928
Expenditures from undesignated fund balance	-	-	-	5,405
Total capital outlays	1,532,460	2,710,375	(1,177,915)	1,937,383
Total expenditures	22,044,047	22,807,881	(763,834)	21,154,646

General Fund

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

	2006			2005 Actual
	Budget	Actual	Variance positive (negative)	
Excess (deficiency) of revenues over (under) expenditures	\$ (674,654)	(939,963)	(265,309)	35,694
Other financing sources (uses):				
Operating transfers - in	434,334	434,334	-	309,334
Operating transfers - out	(59,680)	(59,680)	-	(56,180)
Utilization of prior year fund balance	300,000	-	(300,000)	-
Total other financing sources (uses)	674,654	374,654	(300,000)	253,154
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(565,309)	(565,309)	288,848
Reconciliation to GAAP (Statement 4):				
Less: Prior year encumbrances		(224,250)		(270,302)
Decrease (increase) in school summer salaries		(19,296)		22,620
Add: Current year encumbrances		131,725		224,250
Net change in fund balance		(677,130)		265,416
Fund balance, beginning of year		6,487,735		6,222,319
Fund balance, end of year	\$	5,810,605		6,487,735

ALL OTHER GOVERNMENTAL FUNDS

All Other Governmental Funds

TOWN OF OLD ORCHARD BEACH, MAINE
Combining Balance Sheet
All Other Governmental Funds
June 30, 2006

	Nonmajor Special Revenue Funds	Nonmajor Capital Project Funds	Total Other Governmental Funds
ASSETS			
Accounts receivable	\$ -	55,287	55,287
Interfund loans receivable	365,694	11,295	376,989
Total assets	\$ 365,694	66,582	432,276
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and payroll withholdings	7,299	1,721	9,020
Interfund loans payable	55,307	51,980	107,287
Total liabilities	62,606	53,701	116,307
Fund balances:			
Unreserved:			
Undesignated	303,088	12,881	315,969
Total fund balances	303,088	12,881	315,969
Total liabilities and fund balances	\$ 365,694	66,582	432,276

All Other Governmental Funds

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, 2006

	Nonmajor Special Revenue Funds	Nonmajor Capital Project Funds	Total Other Governmental Funds
Revenues:			
Taxes	\$ -	206,334	206,334
Licenses, permits and fees	34,108	-	34,108
Intergovernmental	5,000	-	5,000
Program income	175,394	-	175,394
Other revenues	3,148	-	3,148
Total revenues	217,650	206,334	423,984
Expenditures:			
Current:			
Recreation, culture and agencies	160,827	-	160,827
Unclassified	1,070	-	1,070
Capital outlays	79,986	-	79,986
Total expenditures	241,883	-	241,883
Excess (deficiency) of revenues over (under) expenditures	(24,233)	206,334	182,101
Other financing sources (uses):			
Operating transfers - in	-	-	-
Operating transfers - out	(3,000)	(206,334)	(209,334)
Total other financing sources (uses)	(3,000)	(206,334)	(209,334)
Net change in fund balances	(27,233)	-	(27,233)
Fund balances, beginning of year	330,321	12,881	343,202
Fund balances, end of year	\$ 303,088	12,881	315,969

NON-MAJOR SPECIAL REVENUE FUNDS

Non-Major Special Revenue Funds

TOWN OF OLD ORCHARD BEACH, MAINE
Nonmajor Special Revenue Funds
Combining Balance Sheet

June 30, 2008

(with comparative totals for June 30, 2005)

	Recreation Fund	Special Dog Fund	Police Grants Fund	Sewer Special Revenue	Gateway Grant Fund	Playground Grant Fund	CDBG Grant Fund	Fire Grants Fund	Smithwheel Impact Fees	Totals	
										2008	2005
ASSETS											
Assets:											
Interfund loans receivable	\$ 5,847	2,699	-	288,348	-	-	-	-	68,800	365,694	353,407
Total assets	\$ 5,847	2,699	-	288,348	-	-	-	-	68,800	365,694	353,407
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts payable and payroll withholdings	7,299	-	-	-	-	-	-	-	-	7,299	1,574
Interfund loans payable	-	-	3,233	-	784	6,013	44,223	1,054	-	55,307	21,512
Total liabilities	7,299	-	3,233	-	784	6,013	44,223	1,054	-	62,606	23,086
Fund balances:											
Undesignated	(1,452)	2,699	(3,233)	288,348	(784)	(6,013)	(44,223)	(1,054)	68,800	303,088	330,321
Total fund balances (deficit)	(1,452)	2,699	(3,233)	288,348	(784)	(6,013)	(44,223)	(1,054)	68,800	303,088	330,321
Total liabilities and fund balances	\$ 5,847	2,699	-	288,348	-	-	-	-	68,800	365,694	353,407

Non-Major Special Revenue Funds

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, 2006
 (with comparative totals for the year ended June 30, 2005)

	Recreation Fund	Special Dog Fund	Police Grants Fund	Sewer Special Revenue Fund	Gateway Grant Fund	Playground Grant Fund	CDBG Grant Fund	Fire Grant Fund	Smithwheel Impact Fees	Totals	
										2006	2005
Revenues:											
Licenses and permits:											
Dog fees	\$ -	2,408	-	-	-	-	-	-	-	2,408	3,100
Ordinances fees and assessments	-	-	-	31,700	-	-	-	-	-	31,700	46,400
Total licenses and permits	-	2,408	-	31,700	-	-	-	-	-	34,108	49,500
Intergovernmental:											
Federal grants and commodities	-	-	-	-	5,000	-	-	-	-	5,000	116,425
Total intergovernmental	-	-	-	-	5,000	-	-	-	-	5,000	116,425
Other revenues:											
Recreation programs	175,394	-	-	-	-	-	-	-	-	175,394	82,458
Other	-	-	3,148	-	-	-	-	-	-	3,148	1,725
Total other revenues	175,394	-	3,148	-	-	-	-	-	-	178,542	84,183
Total revenues	175,394	2,408	3,148	31,700	5,000	-	-	-	-	217,650	250,108
Expenditures:											
Recreation	160,827	-	-	-	-	-	-	-	-	160,827	118,018
Unclassified	-	-	834	-	-	-	236	-	-	1,070	101,341
Capital outlay	-	-	30,215	-	5,784	-	43,987	-	-	79,986	1,816
Total expenditures	160,827	-	31,049	-	5,784	-	44,223	-	-	241,883	221,175
Excess (deficiency) of revenues over (under) expenditures	14,567	2,408	(27,901)	31,700	(784)	-	(44,223)	-	-	(24,233)	28,933
Other financing sources (uses):											
Operating transfers - in	-	-	-	-	-	-	-	-	-	-	500
Operating transfers - out	-	(3,000)	-	-	-	-	-	-	-	(3,000)	(3,000)
Total other financing sources (uses)	-	(3,000)	-	-	-	-	-	-	-	(3,000)	(2,500)
Net change in fund balances	14,567	(592)	(27,901)	31,700	(784)	-	(44,223)	-	-	(27,233)	26,433
Fund balances (deficit), beginning of year	(16,019)	3,291	24,668	256,648	-	(6,013)	-	(1,054)	68,800	330,321	303,888
Fund balances (deficit), end of year	\$ (1,452)	2,699	(3,233)	288,348	(784)	(6,013)	(44,223)	(1,054)	68,800	303,088	330,321

NON-MAJOR CAPITAL PROJECT FUNDS

Non-Major Capital Project Funds

TOWN OF OLD ORCHARD BEACH, MAINE
 Nonmajor Capital Project Funds
 Combining Balance Sheet
 June 30, 2006

(with comparative totals for June 30, 2005)

	East Grand Avenue			Downtown TIF		FEMA Fund		Totals	
	2006	2005	2006	2005	2006	2005	2006	2005	
ASSETS									
Accounts receivable	\$	3,307	-	51,980	-	-	55,287	55,287	
Interfund loans receivable		602	2,526	-	-	8,167	11,295	11,295	
Total assets	\$	3,909	2,526	51,980	51,980	8,167	66,582	66,582	
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable and payroll withholdings		-	1,721	-	-	-	1,721	1,721	
Interfund loans payable		-	-	51,980	-	-	51,980	51,980	
Total liabilities		-	1,721	51,980	51,980	-	53,701	53,701	
Fund balances:									
Unreserved:									
Undesignated		3,909	805	-	-	8,167	12,881	12,881	
Total fund balances		3,909	805	-	-	8,167	12,881	12,881	
Total liabilities and fund balances	\$	3,909	2,526	51,980	51,980	8,167	66,582	66,582	

Non-Major Capital Project Funds

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, 2006
 (with comparative totals for the year ended June 30, 2005)

	East Grand Avenue		Landfill Closure		Downtown TIF		FEMA Fund		Totals	
	2006	2005	2006	2005	2006	2005	2006	2005	2006	2005
Revenues:										
Property taxes	\$		-	-	206,334	-	-	-	206,334	206,334
Intergovernmental			-	-	-	-	-	-	-	-
Total revenues			-	-	206,334	-	-	-	206,334	206,334
Expenditures:										
Capital improvements:										
Construction costs			-	-	-	-	-	-	-	-
Miscellaneous			-	-	-	-	-	-	-	-
Debt service			-	-	-	-	-	-	-	-
Total expenditures			-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures			-	-	206,334	-	-	-	206,334	206,334
Other financing sources (uses):										
Operating transfers - in			-	-	-	-	-	-	-	-
Operating transfers - out			-	-	(206,334)	-	-	-	(206,334)	(206,334)
Total other financing sources (uses)			-	-	(206,334)	-	-	-	(206,334)	(206,334)
Net change in fund balances			-	-	-	-	-	-	-	-
Fund balances, beginning of year			3,909	805	-	-	8,167	-	12,881	12,881
Fund balances, end of year			\$ 3,909	805	-	-	8,167	12,881	12,881	12,881

Non-Major Capital Project Funds

TOWN OF OLD ORCHARD BEACH, MAINE
Capital Project Funds
Cumulative Statement of Revenues and Expenditures
Beginning of project to June 30, 2006

	East Grand Avenue	Landfill Closure	Downtown TIF	FEMA Fund
Revenues:				
Property taxes	-	-	2,060,147	-
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
Total revenues	24,294	190,455	2,993,444	988,241
Expenditures:				
Capital improvements:				
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	-	-	3,058,631	-
Total expenditures	273,436	251,303	7,473,134	1,031,138
Deficiency of revenues under expenditures	(249,142)	(60,848)	(4,479,690)	(42,897)
Other financing sources:				
Operating transfers - in	253,051	61,653	1,079,690	51,064
Proceeds of general obligation bonds	-	-	3,400,000	-
Total other financing sources	253,051	61,653	4,479,690	51,064
Cumulative excess of revenues and other sources over expenditures	\$ 3,909	805	-	8,167

PRIVATE-PURPOSE TRUST FUNDS

Private-Purpose Trust Funds

TOWN OF OLD ORCHARD BEACH, MAINE
Private-purpose Trust Funds
Combining Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2006

	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	Principal	Unexpended income	Total
Alumni Scholarship	\$ 6,903	33,531	40,434	2,438	(2,527)	7,907	3,600	6,903	37,749	44,652
Angelosante Scholarship	15,000	15,040	30,040	1,857	(1,712)	370	2,000	15,000	13,555	28,555
Brandy Butterfield Scholarship	5,255	13,568	18,823	1,072	(1,017)	-	1,000	5,255	12,623	17,878
Centennial Scholarship	2,899	(1,666)	1,233	75	(41)	(98)	100	2,899	(1,830)	1,069
Charles A. Greer Scholarship	53,353	7,485	60,838	4,205	(2,775)	11,515	6,500	64,868	2,415	67,283
David Jordan Scholarship	6,145	2,934	9,079	565	226	(186)	2,000	6,145	1,537	7,682
E. Emerson Cummings Scholarship	1,780	2,209	3,989	186	(88)	(131)	650	1,780	1,526	3,306
George C. Grover Golf	1,426	171	1,597	3	67	47	100	1,426	188	1,614
Gilbert C. "Sonny" McBay Scholarship	3,916	4,540	8,456	495	478	-	-	3,916	513	9,429
Gladys Tarbox Scholarship	1,980	17,781	19,761	1,044	(1,668)	(33)	1,300	1,980	15,824	17,804
Harold E. & Shirley M. Mullen Scholarship	9,903	9,615	19,518	1,078	(549)	29	1,400	9,903	8,773	18,676
Jay Barther Scholarship	1,504	39	1,543	114	(86)	(265)	100	1,504	(298)	1,206
John Trull Scholarship	2,085	2,842	4,927	336	(344)	463	-	2,085	3,296	5,381
Margorie Saucier/Kerry Scholarship	4,500	4,002	8,502	801	(194)	439	212	4,500	4,836	9,336
Melanie Cook Scholarship	7,228	366	7,594	395	(88)	(90)	800	7,228	(197)	7,031
Agnes Murphy/Paula Mixer Scholarship	15,000	1,178	16,178	1,038	(1,380)	-	1,200	15,000	(364)	14,636
Ola Brownrigg Scholarship	5,664	3,346	10,010	498	(193)	573	600	6,664	3,624	10,288
Ralph Perreault Scholarship	62,691	60,222	122,913	6,213	1,063	5168	13,200	62,691	59,466	122,157
Robert H. Phillips Scholarship	1,113	1,999	3,112	283	(157)	3,627	2,513	1,113	3,239	4,352
Sandy Seagull Scholarship	10,250	2,197	12,447	959	(615)	20,153	10,153	10,250	12,541	22,791
Susan Powers Memorial Scholarship	1,009	5,613	6,622	453	(658)	-	600	1,009	4,808	5,817
W. Warren Harmon Kiwanis Scholarship	30,180	2,409	32,589	1,683	(3,255)	-	2,000	30,180	(1,163)	29,017
William & Robert Murphy Scholarship	6,210	2,865	9,075	574	(504)	-	700	6,210	2,235	8,445
100F Scholarship Fund (Atlantic Lodge #74)	-	-	-	411	119	19,959	9,998	10,000	591	10,591
Totals	\$ 256,994	192,286	449,280	26,775	(15,878)	69,445	60,626	278,509	190,487	468,996

Private-Purpose Trust Funds

TOWN OF OLD ORCHARD BEACH, MAINE

Private-purpose Trust Funds

Combining Statement of Fiduciary Net Assets

June 30, 2006

(with comparative totals for June 30, 2005)

	Alumni Scholarship	Angelocanto Scholarship	Brandy Buttsfield Scholarship	Centennial Scholarship	Charles A. Greer Scholarship	David Jordan Scholarship	E. Emerson Cummings Scholarship	George C. Grover Golf Scholarship	Gilbert C. McBay Scholarship	Glady's Tarbox Scholarship	H.E. & S.M. Millen Scholarship	Jay Barber Scholarship	John Trull Scholarship
ASSETS													
Investments	\$ 44,652	28,555	17,878	1,069	67,283	7,662	3,306	1,514	9,429	17,804	18,676	1,206	5,381
Total assets	\$ 44,652	28,555	17,878	1,069	67,283	7,662	3,306	1,514	9,429	17,804	18,676	1,206	5,381
NET ASSETS													
Unreserved:													
Principal	6,903	15,000	5,255	2,999	64,868	6,145	1,780	1,428	3,916	1,980	9,903	1,504	2,085
Unexpended income	37,749	13,555	12,623	(1,930)	2,415	1,517	1,526	189	5,513	15,824	8,773	(298)	3,296
Total net assets	44,652	28,555	17,878	1,069	67,283	7,662	3,306	1,614	9,429	17,804	18,676	1,206	5,381
Total net assets \$	44,652	28,555	17,878	1,069	67,283	7,662	3,306	1,614	9,429	17,804	18,676	1,206	5,381
	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	Atlantic Lodge Scholarship	Total	2005
ASSETS													
Investments	\$ 9,336	7,031	14,636	10,288	122,157	4,352	22,791	5,817	29,017	8,445	10,591	468,996	449,280
Total assets	\$ 9,336	7,031	14,636	10,288	122,157	4,352	22,791	5,817	29,017	8,445	10,591	468,996	449,280
NET ASSETS													
Unreserved:													
Principal	4,500	7,228	15,000	6,654	62,651	1,113	10,250	1,005	30,180	6,210	10,000	278,508	256,984
Unexpended income	4,836	(197)	(364)	3,624	59,466	3,239	12,541	4,808	(1,163)	2,235	591	190,487	192,286
Total net assets	9,336	7,031	14,636	10,288	122,157	4,352	22,791	5,817	29,017	8,445	10,591	468,996	449,280
Total net assets \$	9,336	7,031	14,636	10,288	122,157	4,352	22,791	5,817	29,017	8,445	10,591	468,996	449,280

Private-Purpose Trust Funds

TOWN OF OLD ORCHARD BEACH, MAINE
Private-purpose Trust Funds
Combining Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2006

	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	Principal	Unexpended income	Total
Alumni Scholarship	\$ 6,903	33,531	40,434	2,438	(2,527)	7,907	3,600	6,903	37,749	44,652
Angelosante Scholarship	15,000	15,040	30,040	1,857	(1,712)	370	2,000	15,000	13,555	28,555
Brandy Butterfield Scholarship	5,255	13,568	18,823	1,072	(1,017)	-	1,000	5,255	12,623	17,878
Centennial Scholarship	2,899	(1,656)	1,233	75	(41)	(98)	100	2,899	(1,830)	1,069
Charles A. Greer Scholarship	53,353	7,485	60,838	4,205	(2,775)	11,515	6,500	64,868	2,415	67,283
David Jordan Scholarship	6,145	2,934	9,079	565	226	(188)	2,000	6,145	1,537	7,682
E. Emerson Cummings Scholarship	1,780	2,209	3,989	186	(88)	(131)	650	1,780	1,526	3,306
George C. Grover Golf	1,426	171	1,597	3	67	47	100	1,426	188	1,614
Gilbert C. "Sonny" McBay Scholarship	3,916	4,540	8,456	495	478	-	-	3,916	5,513	9,429
Gladys Tarbox Scholarship	1,980	17,781	19,761	1,044	(1,668)	(33)	1,300	1,980	15,824	17,804
Harold E. & Shirley M. Mullen Scholarship	9,903	9,615	19,518	1,078	(549)	29	1,400	9,903	8,773	18,676
Jay Barner Scholarship	1,504	39	1,543	114	(86)	(265)	100	1,504	(298)	1,206
John Trull Scholarship	2,085	2,842	4,927	335	(344)	463	-	2,085	3,296	5,381
Margorie Saucier/Kerry Scholarship	4,500	4,002	8,502	801	(194)	439	212	4,500	4,836	9,336
Melanie Cook Scholarship	7,228	366	7,594	395	(68)	(50)	800	7,228	(197)	7,031
Agnes Murphy/Paula Mixer Scholarship	15,000	1,178	16,178	1,038	(1,380)	-	1,200	15,000	(364)	14,636
Ola Brownrigg Scholarship	6,664	3,346	10,010	498	(193)	573	600	6,664	3,624	10,288
Ralph Perreault Scholarship	62,691	60,222	122,913	6,213	1,083	5,168	13,200	62,691	59,466	122,157
Robert H. Phillips Scholarship	1,113	1,999	3,112	263	(157)	3,627	2,513	1,113	3,239	4,352
Sandy Seagull Scholarship	10,250	2,197	12,447	959	(615)	20,153	10,153	10,250	12,541	22,791
Susan Powers Memorial Scholarship	1,009	5,613	6,622	453	(658)	-	600	1,009	4,808	5,817
W. Warren Harmon Kiwanis Scholarship	30,180	2,409	32,589	1,883	(3,255)	-	2,000	30,180	(1,163)	29,017
William & Robert Murphy Scholarship	6,210	2,865	9,075	574	(504)	-	700	6,210	2,235	8,445
100F Scholarship Fund (Atlantic Lodge #74)	-	-	-	411	119	19,959	9,898	10,000	591	10,591
Totals	\$ 256,994	192,286	449,280	26,775	(15,878)	69,445	60,626	278,509	190,487	468,996

LONG-TERM DEBT

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Changes in Long-term Debt
For the Year Ended June 30, 2006

	Interest rate	Final maturity date	Annual principal payments	Amounts authorized	Issued previous years	Retired previous years	Balance		Balance end of year
							beginning of year	Retired	
					Current Period Issued	Retired			
General Obligation Bonds									
Town issues:									
1986 Capital improvement bond	8.6 - 9.75%	2006	70,000 \$	1,410,000	1,410,000	1,340,000	70,000	-	70,000
1989 Capital improvement bond	7.45 - 7.75%	2009	40,000	1,840,000	1,840,000	1,640,000	200,000	-	40,000
1998 General obligation - refunding bond	4.15 - 5.2%	2018	Various	5,975,000	5,975,000	1,815,000	4,160,000	-	365,000
2003 General obligation - refunding bond	2.0 - 4.5%	2023	Various	7,520,000	7,520,000	210,000	7,310,000	-	700,000
Total general obligation bonds					16,745,000	5,005,000	11,740,000	-	1,175,000
Total long-term debt					\$ 16,745,000	5,005,000	11,740,000	-	1,175,000
									10,565,000

**CAPITAL ASSETS USED IN THE OPERATION
OF
GOVERNMENTAL FUNDS**

*Capital Assets Used in the Operation of
Governmental Funds*

Exhibit G-1

TOWN OF OLD ORCHARD BEACH, MAINE
Capital Assets Used in the Operation of Governmental Funds - By Source
June 30, 2006

Capital assets:		
Land and buildings	\$	11,572,552
Equipment		3,601,499
Vehicles		4,330,795
Infrastructure		17,084,212
Total governmental fund capital assets	\$	36,589,058
Investments in capital assets by source:		
General Fund		30,618,678
Capital Project Funds		5,970,380
Total governmental fund capital assets	\$	36,589,058

Capital Assets Used in the Operation of Governmental Funds

Exhibit G-2

TOWN OF OLD ORCHARD BEACH, MAINE
Schedule of Capital Assets used in the Operation of Governmental Funds - By Function and Activity
June 30, 2006

Function and Activity	Land and				Total
	Buildings	Equipment	Vehicles	Infrastructure	
Town Hall	\$ 1,011,923	217,069	29,758	-	1,258,750
Public Works	1,268,344	350,859	1,805,132	7,888,724	11,313,059
Waste Water	2,925,331	1,635,197	289,370	9,195,488	14,045,386
Compost/Transfer Facility	304,550	-	-	-	304,550
Comfort Station	167,277	-	-	-	167,277
Police Department	439,224	276,735	404,707	-	1,120,666
Fire and Rescue	-	119,455	1,503,185	-	1,622,640
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
Total governmental fund capital assets	\$ 11,572,552	3,601,499	4,330,795	17,084,212	36,589,058

Exhibit G-3

Schedule of Changes in Governmental Funds Capital Assets - By Function and Activity
For the Year Ended June 30, 2006

Function and Activity	Balance			Balance 2006
	2005	Additions	Deletions	
Town Hall	\$ 1,242,750	16,000	-	1,258,750
Public Works	10,007,108	1,454,951	-	11,462,059
Waste Water	13,868,663	27,723	-	13,896,386
Compost/Transfer Facility	304,550	-	-	304,550
Comfort Station	167,277	-	-	167,277
Police Department	1,026,116	94,550	-	1,120,666
Fire and Rescue	1,485,901	136,739	-	1,622,640
School Department	6,394,657	-	-	6,394,657
Tidal Gates	54,394	-	-	54,394
Animal Facility	826	-	-	826
Train Platform	306,853	-	-	306,853
Totals	\$ 34,859,095	1,729,963	-	36,589,058

TABLES

Tables

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

	1997	1998	1999	2000	2001	2002*	2003+	2004+	2005+	2006+
Revenues:										
Property taxes	\$ 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	16,265,640
Other taxes	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	1,649,581
Licenses and permits	195,379	189,224	202,942	199,398	244,333	575,411	657,588	787,862	1,120,948	1,164,742
Intergovernmental revenues	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	2,470,827
Investment income	156,419	207,376	240,533	284,785	355,894	160,005	89,177	97,957	134,125	224,977
Other revenues	322,061	369,790	478,485	368,800	367,469	51,589	37,752	183,408	232,794	92,151
Total revenues	15,661,897	16,212,072	17,006,641	17,576,611	17,967,904	18,888,413	20,101,570	20,515,340	21,190,340	21,867,918
Expenditures:										
General government	732,252	748,502	851,250	827,762	888,028	2,242,861	1,523,897	1,842,364	1,855,934	1,797,347
Public works	533,390	431,559	546,817	595,624	672,082	714,867	941,985	1,005,234	1,059,881	1,127,144
Sanitation	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	1,677,526
Public safety	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	3,844,767
Recreation, culture and agencies	41,596	46,076	57,789	54,812	68,317	274,752	287,190	332,191	386,875	443,249
Health and welfare	66,065	50,725	36,470	43,477	41,116	55,649	56,515	62,202	80,503	70,732
Education	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	9,032,509
Debt service (excluding education)	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	1,616,746
Employee benefits and insurance	870,559	873,280	851,424	927,214	1,136,922	-	-	-	-	-
Capital outlays	308,430	246,690	357,896	535,167	1,137,159	533,291	778,051	1,149,814	1,937,383	2,710,375
Other	533,994	410,826	423,560	481,960	297,940	444,627	494,758	367,993	527,990	599,307
Total expenditures	14,463,127	14,722,715	15,736,346	16,507,748	18,287,937	18,682,085	19,593,394	20,056,119	21,178,078	22,919,702
Other financing sources	67,433	163,523	50,000	204,000	445,037	304,869	299,374	7,826,334	309,334	434,334
Other financing uses	(593,111)	(693,543)	(722,194)	(522,529)	(634,320)	(356,000)	(75,638)	(7,342,491)	(56,180)	(59,680)
Net change in fund balances	673,092	959,337	598,101	750,334	(509,316)	155,197	731,912	943,064	265,416	(677,130)
Fund balances, beginning	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	6,487,735
Fund balances, ending	\$ 3,177,333	4,136,670	4,008,053	4,758,387	4,249,071	4,404,268	5,136,180	6,079,244	6,487,735	5,810,605

* 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

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

Year	Current		Collection		Total current		Total		Percent of delinquent taxes and liens to tax levy
	tax levy	tax levy	Delinquent tax	Delinquent tax	year collections as a percent of total tax levy	collections as a percent of total tax levy	outstanding June 30,		
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%	
2006	16,606,072	16,183,713	455,240	16,638,953	97.46%	100.20%	905,428	5.45%	

Tables

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

Year	Assessed Value		Total	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			assessed value to total estimated actual value	State equalized valuation		
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%	
2006*	1,206,181,200	21,605,000	1,227,786,200	1,227,786,200	100.00%	1,150,850,000	106.69%	

* The Town did a revaluation that became effective in 2006.

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
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
2006**	13.50	5.10	6.26	0.44	1.70

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

** The Town did a revaluation that became effective in 2006.

Tables

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)
1997	7,790	\$ 498,311	19,559,705	3.93%	2,511	24,457
1998	7,790	504,047	18,852,568	3.74%	2,420	24,457
1999	7,790	501,262	17,539,700	3.50%	2,252	24,457
2000	7,790	522,569	16,313,185	3.12%	2,094	24,457
2001	8,800	549,356	15,074,469	2.74%	1,713	25,467
2002	8,800	578,692	13,904,562	2.40%	1,580	25,467
2003	8,800	796,067	13,034,440	1.64%	1,481	25,467
2004	8,800	799,657	12,420,000	1.55%	1,411	25,467
2005	8,800	832,983	11,740,000	1.41%	1,334	25,467
2006	8,800	1,227,786	10,565,000	0.86%	1,201	25,467

(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.

**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
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%
2006		1,175,000	441,746	1,616,746	22,807,881	7.09%

Tables

TOWN OF OLD ORCHARD BEACH, MAINE
Ten Largest Taxpayers
For the year ended June 30, 2006

Name	Type of Operation	Taxes	% of Net Tax Levy
Palace Playland Association	Amusements	\$ 95,688	0.58%
Seagate Limited Partnership	Mobile Home Park	82,283	0.50%
Lafayette Old Orchard LLC	Hotel	80,001	0.48%
Birch Ridge Limited	Apartments	70,234	0.42%
Central Maine Power	Utility	59,582	0.36%
Portland Ave Associates	Hotel	58,053	0.35%
Pinehurst RV Resort	Resort	56,672	0.34%
Pine Ridge Realty Group	Golf Course	55,088	0.33%
Donavan, Daniel T & John W	Hotel	54,718	0.33%
Powderhorn Family Camping Resort	Resort	52,221	0.32%

Old Orchard Beach Town Hall Information

Hours: Monday, Wednesday, Thursday & Friday - 8:00 a.m. to 4:00 p.m.
Tuesday - 8:00 a.m. to 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	225
Maintenance Department	210
Planning Department	233
Recreation Department	934-0860
Tax Department	221
Town Clerk	224
Town Manager & Assistant Town Manager	226
Voter Registration	241

Fax Numbers:

Town Clerk/Tax/Finance/Maintenance	(207) 934-7967
Code, Planning, Building, Assessor	(207) 934-5911
Town Manager & Assistant	(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. To 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. to 3:30 p.m.
Friday - 6:30 a.m. to 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. To 8:00 p.m.
Tuesday, Thursday & Friday - 10:00 a.m. to 5:30 p.m.
Saturday - 10:00 a.m. To 3:00 p.m.
Mailing Address: Staples Street, Old Orchard Beach, ME 04064
Telephone: (207) 934-4351

State of Maine

State Representative: Hon. George W. Hogan, Sr.
Home Address: 17 Seacliff Avenue, Old Orchard Beach, ME 04064
Capitol Address: House of Representatives
2 State House Station
Augusta, ME 04333-0002
Residence: (207) 934-0492
Business: (207) 934-4292
Fax: (207) 934-0492
Cell Phone: (207) 423-4293
E-Mail: ghogan@zwi.net
State House E-mail: repGeorge.Hogan@legislature.maine.gov
Telephone: (207) 287-1400 (Voice)
(207) 287-4469 (TTY)
Toll Free House of Representatives Message Center 1 800-423-2900
<http://janus.state.me.us/legis>