A long wooden pier extends from the foreground into a calm body of water. The pier is constructed from weathered wooden planks and is supported by numerous vertical wooden posts. The railing consists of several horizontal wooden slats. The water is still, reflecting the sky and the structure of the pier. In the foreground, there are dark, jagged rocks and some green grass. The background shows a distant shoreline with trees and a clear sky with a few wispy clouds. The lighting suggests it is either early morning or late afternoon, with a warm, golden glow.

Town of Ogunquit
Annual Report

July 1, 2014 – June 30, 2015

The front cover depicts the Footbridge as it is today. In July 2015 the town was notified that it had received a \$20,000 grant from the State of Maine, Department of Agriculture, Conservation and Forestry for a 2016 Shore and Harbor Grant for the Pedestrian Bridge Replacement Project. These funds were utilized for engineering services. Baker Design Consultants were awarded the bid for engineering and design of the replacement bridge. The town was also awarded a \$250,000 Maine Department of Transportation, Small Harbor Improvement Grant regarding the Replacement of Pedestrian Bridge on Ocean Street. Thank you to Fred Mayo, III, Harbormaster for his diligence in acquiring these grants for the town.

Cover Photo: submitted by Rich Crable, many thanks for a wonderful picture.

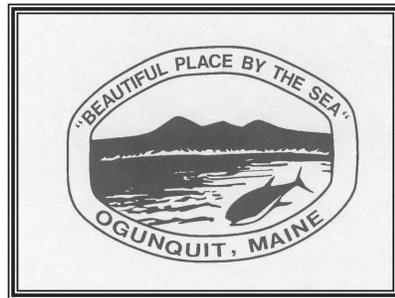
On the back cover:

Top photo: This photo depicts the damage that was done to the bridge during the storm of 1978.

Middle photo: This photo was taken summer 2015 (*photo courtesy of Greg Testa*)

Bottom photo: This photo depicts damage to the bridge in 2009.

Town of Ogunquit
Town Report



July 1, 2014
To
June 30, 2015

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Town Hall Office Hours

Monday - Friday
8:00AM—4:00PM

Dates to Remember - 2016

January	2016 Hunting & Fishing Licenses Available (<i>Clerk's Office</i>) Annual Dog Licenses Due (<i>Clerk's Office</i>) Annual Mooring Bills Go Out (<i>Clerk's Office</i>)
February	Unregistered Dogs-Assessed \$25 Late Charge (<i>Clerk's Office</i>)
March	Reminder Notices sent for Second Half of Tax Bill. (<i>Tax Office</i>) Last Day to File for Tax Abatement (<i>185 Days after Commitment, check with Assessor's Office for exact date</i>)
April	All Property (Real & Personal) Assessed to Owner of Record (<i>Assessor's Office</i>)
May	Mooring Bills Due (<i>Clerk's Office</i>) Second Half of 2015-2016 Tax Bill Due (<i>Tax Office</i>)
June	Fiscal Year Ends - Municipal Books Closed (<i>Treasurers' Office</i>)
July	Fiscal Year Begins (July 2016 - June 2017) (<i>Treasurers' Office</i>)
September	2016-2017 Tax Bills Mailed - (<i>Tax Office</i>)
November	First Half of 2016-2017 Tax Bills Due - (<i>Tax Office</i>)
NOTE:	<i>Above dates are approximate please check with appropriate office for exact dates.</i>

Board & Committee Meeting Schedules

Select Board	1 st & 3 rd Tuesday 6:00PM - Auditorium
Planning Board	2 nd & 4 th Monday 6:00PM - Auditorium
Zoning Board of Appeals	As-Needed Basis 7:00PM - Auditorium
Conservation Commission	3 rd Thursday 6:30PM - Auditorium
Marginal Way Committee	1 st Monday 6:00PM - Auditorium
Performing Arts Committee	3 rd Friday 9:00AM - Dunaway

2016 Important Dates and Holidays

January 1	New Year's Day
January 18	Martin Luther King Day
February 15	President's Day
March 13	Daylight Savings
March 27	Easter
April 18	Patriot's Day
May 30	Memorial Day
July 4	Independence Day
September 5	Labor Day
October 10	Columbus Day
November 6	Daylight Savings
November 11	Veteran's Day
November 24 & 25	Thanksgiving Day & Friday
December 24	Christmas Eve (1/2 Day)
December 25	Christmas Day

TOWN OFFICIALS
JULY 1, 2014 – JUNE 30, 2015

Barbara Dailey, Chair
2017

bdailey@townofogunquit.org

David F. Barton
2016
dbarton@townofogunquit.org

John M. Daley, Vice Chair
2018
jdaley@townofogunquit.org

Gary S. Latulippe
2017
glatulippe@townofogunquit.org

Robert N. Winn, Jr.
2018

Thomas A. Fortier
Town Manager

Tax Collector - Road Commissioner - Welfare Director
townmanager@townofogunquit.org

Christine L. Murphy
Town Clerk
townclerk@townofogunquit.org

John Quartararo
Treasurer
treasurer@townofogunquit.org

Scott Heyland
Code Enforcement Officer
ceoogt@townofogunquit.org

Patricia L. Arnaudin
Chief of Police
Opd1@maine.rr.com

Mark O'Brien
Fire-Rescue Chief
firechief@townofogunquit.org

John Fusco
Transfer Station Manager
transferstation@townofogunquit.org

Fred Mayo, III
Harbormaster
harbormaster@townofogunquit.org

Clifford Marchant
Administrative Services
Director
maintenance@townofogunquit.org

Jordan Freedman
Information Systems
Director
wogt@townofogunquit.org

Richard Burgess
Visitor Services Supervisor
visitorservices@townofogunquit.org

Ray Hamlin
Visitor Services Supervisor
visitorservices@townofogunquit.org

OGUNQUIT SEWER DISTRICT
William Sawyer, 2016
Helen Horn, 2017
Roger W. Brown, 2018

WELLS-OGUNQUIT CSD
Stillman Bradish, 2017

KENNEBUNK, KENNEBUNKPORT & WELLS WATER DISTRICT
Richard Littlefield, 2018

Governor Paul LePage
#1 State House Station
Augusta, ME 04333-0001
Tel: 287-3531, Fax: 287-1034
Email: governor@state.me.us

MAINE CONGRESSIONAL DELEGATION U.S. SENATE

Senator Susan M. Collins (R)
413 Dirksen Senate Office Building
Washington, DC 20510-1904
Tel: 202-224-2523
www.collins.senate.gov

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

Senator Angus S. King, Jr. (I)
359 Dirksen Senate Office Building
Washington, DC 20510-1903
Tel: 202-224-5344, Fax: 202-224-1946
www.king.senate.gov/contact

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

U.S. HOUSE OF REPRESENTATIVES CONGRESSIONAL - DISTRICT #1

Rep. Chellie Pingree (D)
1037 Longworth House Office Bldg.
Washington, DC 20515
Tel: (202) 225-6116
Email: rep.pingree@mail.house.gov

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

STATE LEGISLATIVE DISTRICT - SENATE DISTRICT #35

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

Home Address:
PO Box 701
Cape Neddick, ME 03902
Tel: 363-7594/337-3689(C)

HOUSE OF REPRESENTATIVES - DISTRICT #4

Rep. Patricia Hymanson (D)
34 High Pine Road
York, Maine 03909
E-mail: Patricia.Hymanson@legislature.maine.gov

Tel: (207)363-8353
Tel: 800-423-2900

COUNTY COMMISSIONER - DISTRICT #5

Gary A. Sinden
PO Box 399, Alfred Courthouse
Alfred, ME 04002
gsinden@county.york.me.us

Tel: 324-1571



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

Paul R. LePage
GOVERNOR

March 30, 2015

Town of Ogunquit
PO Box 875
Ogunquit, ME 03907-0875

Dear Citizens of Ogunquit,

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Not only does an income tax cut put more money back in your pockets, but it will attract businesses that can offer good paying careers to keep our young people here in Maine. Further, this tax cut maximizes one of our existing resources — tourism — and ensures the millions of visitors who come to Vacationland each year contribute their small part to our economy.

Simply put, this proposal results in an immediate pay raise for all of you hard-working Mainers. It creates stronger and even more vibrant communities as we show people that we are serious about wanting people and businesses to come — and stay — in Maine.

If we are to make Maine prosperous, we must also work hard to reduce our heating and energy costs. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to affordably and effectively heat and power their homes.

And finally, it is of utmost importance that we begin to address the growing drug problem in our state. Maine's people are its most precious commodity, and our safety is being threatened by the drugs that are entering our state each and every day. My goal is to face the problem head on by employing more drug agents, prosecutors and judges before the epidemic destroys our communities.

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

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER
TTY USERS CALL 711
www.maine.gov

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034

SUSAN M. COLLINS
MAINE

111 DIXON SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
202 224-3822
202 224-3831 FAX

United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072nd consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Ogunquit and Maine in the United States Senate. If ever I can be of assistance to you, please contact my York County Office at (207) 283-1101, or visit my website at www.collins.senate.gov. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

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

Town of Ogunquit
23 School House Street
PO Box 875
Ogunquit, ME 03907

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



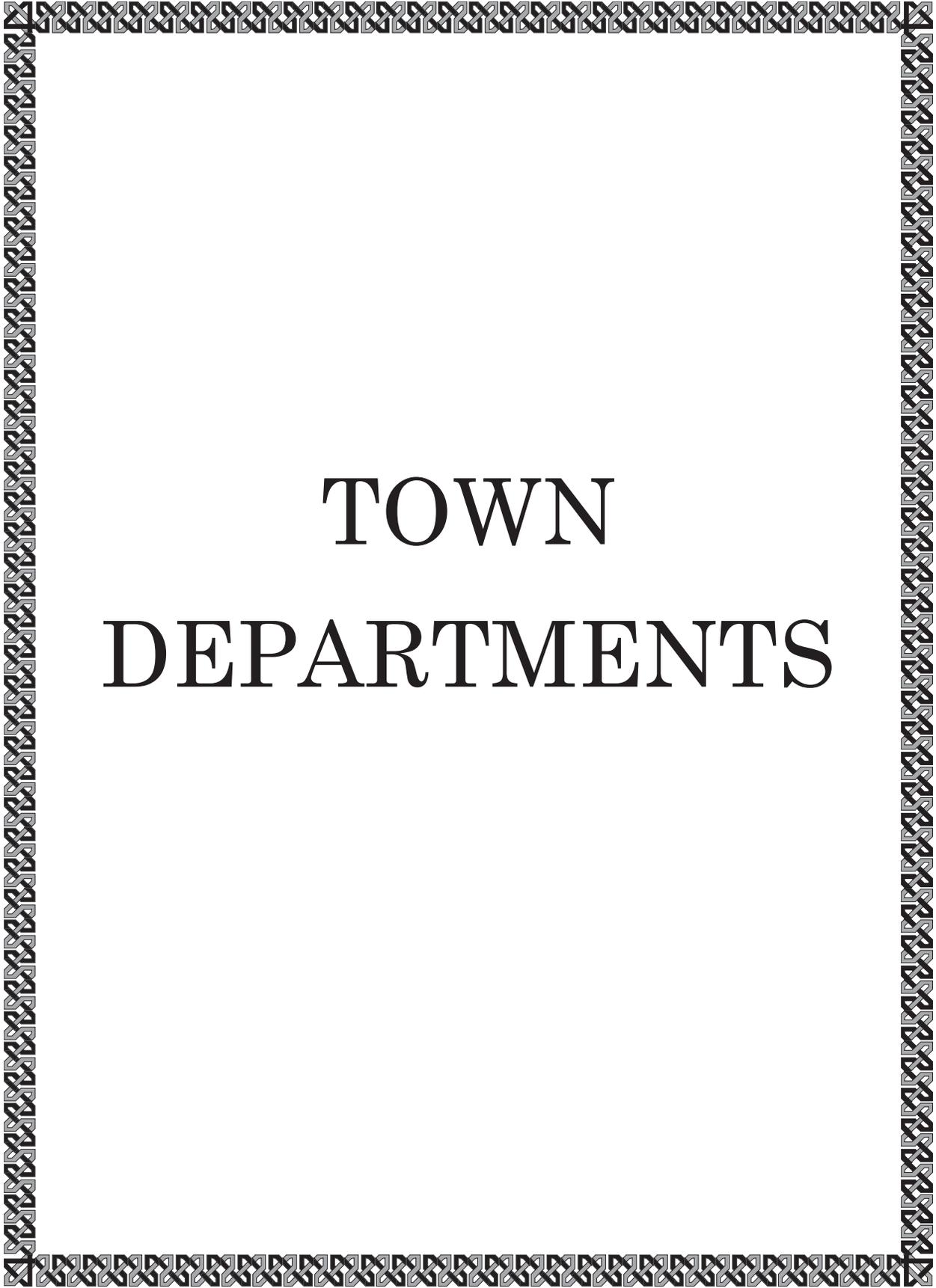
ANGUS S. KING, JR
UNITED STATES SENATOR

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TOWN DEPARTMENTS

REPORT OF THE SELECT BOARD

Greetings! The 2014-2015 Annual Report, as required by the Ogunquit Town Charter, provides an update to the citizens of the Town on the articles passed at the Annual Town Meeting, and is one of the many methods used by the Select Board to communicate to the taxpayers, voters, and citizens' matters regarding the state of affairs for the Town of Ogunquit. While the Town meetings and other channels of communication provide an opportunity to keep the public informed, this Annual Report is an opportunity to capture in one document the important issues that came before the Select Board during the fiscal year. Consistent with past reports, this year's format is divided into three parts: Electoral, Governance, and Infrastructure.

ELECTORAL

The June 2014 Town election, which represented 412 voters of the current 1,115 enrolled voters, had two (2) declared Select Board candidates. Barbara Dailey was re-elected for a second term (266 votes) for a 3-year term ending June 2017; and newcomer Gary Latulippe was elected for his first term (224 votes) for a 3-year term ending June 2017.

During the first official meeting of the Select Board following the 2014 Town Meeting, the Board elected Barbara

Dailey as Chair, and John Daley as Vice Chair.

The 2014 Town election had one (1) declared Budget Review Committee candidate, William Sawyer was elected with 304 votes for a 3-year term, ending June 2017.

The election had two declared Wells-Ogunquit Consolidated School District Trustee candidates, David Fazzino was elected with 297 votes for a 2-year term ending June 2016 and Diana Allen was elected with 292 votes for a 3-year term ending June 2017.

Voters were asked to establish a Charter Commission for the purpose of revising the existing Municipal Charter or to establish a new Municipal Charter. This article passed with 194 votes. There were no candidates on the ballot for the Charter Commission, but 38 write-ins were received.

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

Article 7: Shall an ordinance entitled "An act to amend Title II of the Ogunquit Municipal Code; Health, Safety & Welfare as it relates to Chapter 11 - Pesticide/ Herbicide Usage on Town-owned Lands" be enacted?

YES 206 NO 172

Article 8: Shall the following amendment to "Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 2 - Definitions: Coastal Wetlands" be enacted?

YES 313 NO 68

Article 9: Shall the following amendment to "Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 2 - Definitions: Driveway" be enacted?

YES 296 NO 85

Article 10: Shall the following amendment to "Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 2 - Definitions: Normal High Water Line" be enacted?

YES 309 NO 65

Article 11: Shall the following amendment to "Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 2 - Definitions: Stream" be enacted?

YES 300 NO 64

Article 12: Shall the following amendment to "Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 2 - Definitions: Tidal Waters" be enacted?

YES 305 NO 60

Article 13: Shall the following amendment to "Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 2 - Definitions: Upland Edge of a Wetland" be enacted?

YES 305 NO 60

Article 14: Shall the following amendment to "Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 2 - Definitions: Structure" be enacted?

YES 315 NO 57

Article 15: Shall the following amendment to "Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 3.D.5.a. - District Boundary Locations: Zoning Map" be enacted?

YES 304 NO 62

Article 16: Shall the following amendment to "Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Table 702.1; Land Uses - Individual Private Campsite" be enacted?

YES 259 NO 84

Article 17: Shall the following amendment to "Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Table 702.1; Land Uses - Accessory Uses & Structures, Misc. Uses - Recreational Vehicles and Footnote #11" be enacted?

YES 250 NO 85

Article 18: Shall an ordinance entitled "An act to amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 8.12 - Signs" be enacted?

YES 278 NO 92

Voters were asked to fund \$50,000 as the town's share of the Maine Department of Transportation Small Harbor Improvement Grant, this passed with 278 votes. This grant is to replace and expand the float system and to replace the gangway on the southerly side

of the drawbridge in Perkins Cove.

The operating budget approved for FY 2014-2015 funded approximately \$7,441,329 of which \$508,532 were Capital Improvement Projects. These approved CIP's were financed predominately through the bond market minimizing the impact on the mil rate.

In August the Select Board voted to put these proposed articles on the November 14, 2016 Special Town Meeting:

Article 2: Shall an Ordinance entitled "An Act to Amend Title II of the Ogunquit Municipal Code; Health, Safety & Welfare as it Relates to Chapter 11 - Pesticide/Herbicide Usage" be enacted?

Article 3: Shall an Ordinance entitled "An Act to Amend Title III of the Ogunquit Municipal Code, Public Service, Chapter 3 - Sewer, Section 304 - Restoration of Excavated Areas" be removed and included in Title XVI relative to Road Opening Requirements?

Article 4: Shall an Ordinance entitled "An Act to Amend Title IX of the Ogunquit Municipal Code, Business Ordinance, Chapter 3, Section 302.1.1 - Amusement Ordinance - To Extend the Filing Requirement from One (1) day to Fifteen (15) days" be enacted?

Article 5: Shall an Ordinance entitled "An Act Amend Title IX of the Ogunquit Municipal Code, Business Ordinance, Chapter 9 - Business Registration - Business Registration Requirements & Inspections" be enacted?

Article 6: Shall an Ordinance entitled "Title XVI of the Ogunquit Municipal Code, Streets, Sidewalks and Other Public Places Road Opening Requirements" be adopted?

Article 7: Shall the Town vote to appropriate the sum of Fifty-Thousand Dollars (\$50,000) from Undesignated Fund Balance to fund an engineering study to define the degree of erosion at the Main Beach and the alternative solutions and related cost for corrective action?

Article 8: Shall the Town vote to amend the Building Maintenance Reserve Account, Article 48, which was approved by the voters at the June 10, 2014 Annual Town Meeting, to remove the word "Reserve"?

Article 9: Shall the Town vote to expend Two Hundred Thousand (\$200,000) from the Land Conservation Fund and One Hundred Thousand (\$100,000) from Undesignated Fund

Balance and to delegate the Select Board, as Trustees of the Reserve Funds, to complete the purchase of 39.7 Acres (Ogunquit Tax Map 19-6 and 19-6-1) for conservation land?

All of these referendum questions were approved at the November 4, 2014 Special Town Meeting.

GOVERNANCE

At the Select Board meeting on July 1, 2014, a workshop was held with the Marginal Way Committee to review the new initiative to fulfill the mandate given to the committee to address the serious issue of invasive plant species on the Marginal Way. It was concluded that a management action plan would be set up to deal with this challenge.

Department Head appointments were confirmed by the Select Board with Christine Murphy as Town Clerk, John Quartararo as Treasurer, Scott Heyland as Code Enforcement Officer, LPI and Local Health Officer, Patricia Arnaudin as Police Chief, Mark O'Brien as Fire-Rescue Chief and Emergency Management Director, John Fusco as Transfer Station Manager, Fred Mayo III as Harbormaster, Clifford Marchant as Administrative Services Director and Jordan Freedman as Information Services Director.

An Informational Open House was held on July 29, 2014 with the Maine Department of Transportation regarding Highway and Sidewalk Improvement for the Route One Corridor Project. Construction will start in the spring 2015. Plans for the project will be on file at the Dunaway Community Center.

In March, the MDOT, held a "Stakeholders" meeting. The Route 1 project is to kick off on March 1st. Construction will continue through June 18th. There will be no construction during the summer months and is expected to resume after Labor Day. Completion date for the entire project is scheduled for December 2016.

The Select Board was approached by the Beach Erosion Committee for funding to conduct a Beach Erosion Study. The Select Board approved \$11,000 from the Natural Disaster Fund to initiate the study. In November the voters approved \$50,000 for a Beach Erosion Study. Woods Hole Group was awarded the contract.

In August a memorial monument was installed at the Footbridge Beach parking lot to honor Isabel Lewando. Isabel, who was instrumental in preserving the Ogunquit coastline from development and preservation of the dunes, was a tremendous asset to the Town of Ogunquit.

Also in August, Chief Ed Smith presented a new beach wheelchair, on behalf of the Ogunquit Rotary, to the Town of

Ogunquit. The first chair was purchased by the Rotary over eight years ago, and another 4 years ago.

The Wells-Ogunquit Senior Center at Moody celebrated its 10th Anniversary.

Town Manager Fortier presented to the Select Board a collaboration of the Barn Gallery, Ogunquit Heritage Museum, Ogunquit Museum of American Art, Ogunquit Performing Arts and the Ogunquit Playhouse called ARTS Ogunquit. This collaboration will move into the old Land Use Office on Route 1. It will serve to strengthen Ogunquit's non-profit arts, historical and cultural community by facilitating collaboration, coordination and visibility.

An engineering analysis was completed for the Marginal Way /Devil's Kitchen erosion issue. This project went out to bid in August with Shaw Bros. Construction winning the bid for \$64,517.

Town Manager Fortier presented plans to the Select Board for the Revitalization of Beach Street and Veterans Park. This would involve a complete overhaul of the existing park and the installation of a new monument, seating area, flagpole and brick walkways. The park was completed in May and a re-dedication was held on Memorial Day.

In September the Select Board committed taxes for the 2014-2015 Fiscal Year with a tax rate of \$7.76 per thousand. This is a \$.16 per thousand increase over the prior fiscal year tax.

The Ogunquit Professional Firefighters IAFF 3771 contract was ratified in September. The ratification reflects many hours of negotiations by staff and members of the Select Board.

A new contract was finalized with the Ogunquit Trolley in June. This service had been running without a contract for the past few years and a much needed update to the contract was completed.

In December the Select Board met and outlined their priorities and goals through June 2015. Many items were discussed, among them Beach Erosion, Union Contract negotiations, Marginal Way, MDOT Route 1 project, Revaluation, Comprehensive Plan and Infrastructure projects to name to a few.

Of major importance was the town's withdrawal from ECOMaine. The town had terminated their relationship with ECOMaine June 30, 2014. The actual Withdrawal Agreement was executed in January 2015.

The Select Board, Town Manager, and Department Heads, with review and recommendations from the Budget Review Committee, completed the daunting task of finalizing the budget for FY 2015-2016. The continuing increase of personnel costs, including healthcare and related benefits costs, make this more challenging each year.

It is through new initiatives and the efforts and cooperation of all staff members, boards and committees that

allow us to maintain our relatively low mill rate, despite contractual personnel expense growth. We extend our appreciation to management for these significant achievements and anticipate continued efforts in this respect.

INFRASTRUCTURE

In July, bids were received and the Select Board approved the purchase of a new Fire Truck for Fire Department for the sum of \$399,000 from E-One.

The Fire Department also purchased a new Defibrillator with funds appropriated at town meeting.

The Police Department incorporated a Police motorcycle into their fleet this year. This leased motorcycle, operated by Officer Sam Test, has been a success in the community.

The Police Department received a \$5,000 grant from Project Lifesaver International. This is a proactive electronic monitoring tracking program used to assist in locating people with Alzheimer's disease and other related disorders; or children with Down's Syndrome or Autism Spectrum Disorder.

Bids were received for the new Perkins Cove Bathroom, with the winning bid awarded to Land Tech Development for \$119,550. The old bathrooms will be torn down and new one built in its place.

In February the town staff replaced the ceiling, the ventilation system was

repaired and many other improvements were made to the Main Beach Restrooms.

A new shingle roof was installed and the footbath removed. Removal of the footbath should improve the cleanliness of the restroom by eliminating sand being carried inside.

The Performing Arts Committee made major improvements to the Dunaway Community Center Auditorium by adding wall sconces and stage lighting. These enhancements will greatly benefit the performances that the committee features throughout the year.

In April the Marginal Way Committee approached the Select Board regarding a donation of \$150,000 for landscaping of the Devil's Kitchen on Marginal Way. This gift from the Wayne Griffin Family would bring in professional landscaper Thomas Lynch of Thomas Lynch Design, Inc. to design a seaside garden with species native to Maine.

Of major impact to the town was the fire in April that destroyed the Blue Water Inn and Huckleberry's Restaurant. These two landmarks were completely destroyed just prior to the summer season.

The town renewed its Dispatch Agreement with the Town of Wells. This is the second three-year contract for dispatching services. The town has seen significant savings since changing the dispatch service, which was previously with the Town of York.

The Town of Ogunquit continues to be a "Beautiful Place by the Sea" and a desirable place to vacation.

The Town continues to see an increase in the number of visitors. We appreciate the efforts of our entire municipal staff to accommodate this influx so flawlessly. Ogunquit thrives, not simply because of good geography - but due also in large part to the solid leadership and creative initiative of the Town Manager, his Department Heads and their staff.

Our impact as a Select Board is highly dependent on these many committed individuals and committees and we thank them for their many contributions. We would be remiss if we failed to acknowledge the efforts of all the many individuals - town employees - committee members - volunteers - and involved town citizens that help make Ogunquit a wonderful place to live or visit. We are proud to contribute to the success of this great community.

Respectfully submitted,

Barbara Dailey, Chair
John Daley, Vice Chair
David Barton
Gary Latulippe
Robert Winn, Jr.

Ogunquit Select Board

REPORT OF THE TOWN MANAGER

It is hard to believe that I will be entering my 7th year as Town Manager!

What isn't hard to believe is that we have accomplished so much in such little time. This report is dedicated to the residents, the town staff, boards and committee members, volunteers and businesses that have made this community the best place to live, work and play.

Thank you to the Select Board for their confidence in me and the entire town staff. We all work hard and take pride in our service. We have no illusions about our roles as public servants.

The winter of 2014-2015 was harsh with repetitive storms and excessive snowfalls. The Public Works Department cleared the roads and came in under budget. The busy summer season brought tens of thousands of visitors to our community. The Police and Fire Departments reported dutifully and expeditiously in keeping our community safe.

Ogunquit is well underway to receiving infrastructure upgrades that will assist us in an efficient delivery of services. Sidewalks will help alleviate vehicular traffic, provide safe pedestrian passage and facilities upgrades at the Dunaway Center and public restrooms are also occurring.

We continue to emphasize capital projects that will upgrade our infrastructure. Both bridges at the town

lines, north and south, have been replaced. There has been a \$12 million dollar investment in our community with the Route 1 Project alone. The water and sewer districts have upgraded many aging lines and we continue to stay on top of our roads.

This past year we have taken extra efforts to address erosion concerns. A \$50,000 study for erosion concerns at Main Beach was approved by voters.

The Marginal Way sea wall was secured in the area of the "Devil's Kitchen." Erosion control was also exercised successfully on the Marginal Way, as was the emphasis on eradicating invasive plants and weeds. The invasives were replaced with native shrubs, and perennials. A beautiful "seaside meadow" arose along the Marginal Way secondary to a generous donation from an adjacent property owner. The area was recognized by the National Wildlife Federation as a certified "Wildlife Habitat."

We continue to stare down the cost of running a town. Not unlike many other public and private employers, we have had to contend with double digit inflation of health costs, increased school and county budgets, loss of state revenue sharing and so forth. The town has continuously pursued numerous strategies for reducing costs and becoming more productive, finding ways to do more with less. In fact, total revenues exceeded total expenses by \$435,372 this past year, indicating a strong overall financial position of the year ended June 30, 2015.

The general fund balance (rainy day fund) increased \$269,087 this past year to approximately \$3 million dollars.

The town debt decreased \$1,069,172 (11.3%) during the 2015 fiscal year. In fact, debt is less than 1% of our total property valuation (0.56%) while government statutory limits allow communities to be at 7.5% of the property valuation. All of these numbers indicate that our Town is in a healthy and strong fiscal position.

Our vibrant community sent \$8.5 million dollars in sales tax revenue to the State of Maine through Sept. 30th; while Ogunquit only received \$17,000 (est.) from the State Revenue Sharing Program.

Thank you to everyone who has participated in our local government. Together we have built a community. We will continue to protect that quaint small town feel, as we make important decisions along the way. Especially revered in Ogunquit nostalgia are small town institutions like the bakery and candy shops, the drug store and ice cream parlor and the Playhouse; the art galleries, museums, the Leavitt Theatre and downtown Main Street.

Have confidence in Ogunquit, for it is better than elsewhere!

Henry Seidel Canby wrote:

"It is the small town that is our heritage. We have made twentieth-century America from it, and some account of these

communities as they were ... we owe our children and grandchildren."

Ogunquit is Americana.

My very best,

Thomas A. Fortier
Town Manager

REPORT OF THE TOWN CLERK

This past year has brought many changes to the Town Clerk's Office. In February of 2015, for the first time in the town's history, the Town of Ogunquit became a full service Motor Vehicle Agent. This means that you can now process your entire car registration at the town office without having to go to a branch location.

We also became part of InforME where residents can re-register their vehicles on line at:

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

The Clerk's Office is also in the process of computerizing the Mooring Billing, Business Registration, Liquor License and Amusement License systems. This will not only be a benefit to our residents but to fellow staff as well. Other departments will have the ability to view information pertaining to any of the above licenses should they need to be contacted during closed hours.

I would like to thank the many townspeople for their trust in me along with the Select Board and the Town

Manager.

If you have any questions or concerns regarding the Town Clerk's Office, please do not hesitate to contact me at 646-9546 or via email at townclerk@townofogunquit.org.

Respectfully submitted,

Christine L. Murphy
Town Clerk

AUTOMOBILE REGISTRATIONS

Please remember to bring in your current auto registration (yellow copy), current insurance card and mileage at the time of re-registration.

DOG LICENSES

The State of Maine requires all dogs to be licensed after six months of age or within 10 days of ownership.



Licenses expire December 31 of each year. Dogs are required to be licensed by January 1 of each year. Also, remember to bring in a current rabies certificate and/or neutering/spay certificate. License fees and number of dogs registered in Ogunquit are as follows:

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

HUNTING & FISHING LICENSES

The 2016 Hunting and Fishing licenses are available. Please remember to bring in a previous license for renewals. If you do not have a previous license, you will need to provide proof of having completed a Hunting Safety Course. You can also go onto MOSES and obtain your license or registrations online at: www.state.me.us/ifw.



Licenses and Permits Issued

Amusement Licenses	31
ATV Registrations	8
Boat Registrations	62
Business Registrations	269
Dog Licenses	161
Hunting & Fishing Licenses	47
Liquor Licenses	50
Snowmobile Registrations	4

(Thru June 30, 2015)



Vital Statistics

Births	3
Marriages	180
Deaths	10

July 1, 2014 - June 30, 2015

Voter Statistics

Number of Registered Voters: 1,170
Active

Democrats	418
Republicans	292
Green	34
Unenrolled	426

(As we go to press)



Ballot/Election Clerks



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

To my dedicated and hard working
crew, as always,

"Thank You"

Elections—Ballots Cast

November 4, 2014 Special Town Meeting Referendum	784
June 9, 2015 Annual Town Meeting Election/ Referendum	527
June 9, 2015 Wells-Ogunquit CSD Budget/Bond Referendum	527

(Thru June 30, 2015)

REMINDER: *The Annual Election of Officers and the Fiscal Year 2016-2017 Budget will be held by Secret Ballot on Tuesday, June 14, 2016 at the Dunaway Community Center, 23 School Street.*

DEATHS
JULY 1, 2014-JUNE 30, 2015

“Gone but not Forgotten”

2014

Mary Colton *July 20*
Hellen Hogan *August 6*
Frances Holland *August 18*
Elizabeth Tamburro *October 8*
Terri Littlefield *October 15*
Michael Harris *November 5*

2015

Karen Ayers *February 16*
Henry Hokans *June 2*
Mark Barnard *June 4*
Vincent Lynch *June 12*

(Reflects deaths occurring in State)

REPORT OF THE CODE ENFORCEMENT OFFICE

Code Enforcement Officer Scott Heyland celebrated his second year with the Town of Ogunquit. Scott continues to have a very strong working relationship with contractors and residents alike. He maintains a goal of improving both technological and personnel resources at the Land Use Office. Scott regularly takes advantage of educational opportunities as well as State and Federal Legal seminars, keeping Ogunquit current in meeting all recommended and mandated building and zoning guidelines.

Last year the Town of Ogunquit formally adopted the “Maine Uniform Building and Energy Code”. In addition, new Shoreland and FEMA Floodplain maps were created for the Town’s GIS Mapping system which can be accessed via the Town of Ogunquit Website at www.townofogunquit.org.

Both additions have provided greatly improved public access to code and zoning information.

During the past year the Code Enforcement Office processed over 110 Building Permits, and over 200 Miscellaneous Permits (Blasting, Electrical, Fence, Flood FEMA, Heating and Air Conditioning, Sign, Well, Yard Sale, Etc.) amounting to approximately \$152,584 in revenue for the Town and over \$9,162,889 in property improvements. Following up on these permits the Code Enforcement Office has conducted over 800 permit inspections and responded to over 600 inquiry calls from the public requiring on site investigations.

Along with the Town of Ogunquit Fire Department, the Code Enforcement Office has inspected over 70 Ogunquit businesses for Liquor Licensing and Life

Safety Code requirements.

Working with the Town Clerk, the Code Enforcement Office has developed a new more efficient Business Registration protocol, and the Town will strictly enforce all ordinances regarding business operations: signage, noise level, outside sales, lighting, parking etc.

The Code Enforcement Office staff continues the process of scanning files into digital format, having completed over ten years of Code Enforcement files. As of June 2014 over 10,000 Land Use Office files have been scanned, significantly reducing the amount of paper documentation and allowing for much more environmentally responsible office operations. A public computer is available for anyone to view the Code Office, Planning Board, Assessing and Zoning Board files.

Working alongside the Ogunquit Planning Board and Zoning Board of Appeals the Code Enforcement Office participates in all property owner applications for appeals and is always available to assist residents and non-residents alike. The Land Use Office is open Monday through Friday from 8:00 a.m. to 4:00 p.m. and has an open door policy welcoming visits from the public with questions, comments, and concerns.

Respectfully submitted,

Scott Heyland
Code Enforcement Officer

REPORT OF THE VISITOR SERVICES DEPARTMENT

Visitor Services is responsible for managing and operating the six vehicle parking lots owned by the Town of Ogunquit. There are four beach lots: Main Beach, Lower Lot, Footbridge and North Beach, and two commercial lots: Perkins Cove and Cottage Street/Obeds. In total these lots have approximately 1,200 parking spaces. From the middle of April to the middle of October each of these lots is a paid lot. For the 2014 season approximately 126,000 parking tickets were sold. For the fiscal year ended June 30, 2015 gross revenue from the sale of parking spaces approximated \$1,710,000.

To operate these lots the Town hires approximately 25 part-time seasonal employees as attendants and three part time supervisors. Visitor Services attendants work in varying weather conditions and work with a wide range of visitor personalities. Our attendants are valued employees and we thank them for their good work, loyalty and dedication.

Starting in the spring of 2015 all Visitor Services personnel started wearing name tags. This has been well received and has created a more welcoming environment for visitors and town residents.

Also in the spring of 2015, Visitor Services instituted a new parking violation ticket for use solely within the six parking lots. This ticket encourages visitors who may have parked in an all day lot before we opened or may have parked

too long in an hourly lot, to come to the ticket booth in the lot and pay the appropriate parking fee due. If one chooses not to come and pay up at the ticket booth, the ticket is given to the Police Department and automatically turns into a higher parking fine. This program has been well received by our attendants and visitors.

For many visitors to Ogunquit a Visitor Services representative is the first personal contact they may have with Ogunquit. We strive to make each visitor's experience positive and pleasant. Occasionally, this may be difficult to achieve. We not only collect parking fees and assist visitors with parking, but give directions and answer many, many questions about Ogunquit and its environs.

We are very appreciative of the support that Visitor Services receives from the Town Manager, the Town offices, from all of the other departments in the Town of Ogunquit and from the residents.

Respectively submitted,

*Rich Burgess, Ray Hamlin and Gene McSweeney
Supervisors*

**REPORT OF THE
POLICE DEPARTMENT**

I want to take this opportunity to tell all of the residents, business people and visitors of Ogunquit what an honor and privilege it is to serve as Ogunquit's Chief of Police. I could not do so without the

continued support and confidence given to me by the Town Manager and the Select Board. The men and women of the Ogunquit Police Department are dedicated hard working people who all work day in and day out ensuring the safety of our town.

We began our enhanced recruitment for reserve officers for the summer of 2015 very early this year in an effort to hire several officers and provide better coverage. We had officers attend career days at several colleges that have a criminal justice program. We held interviews and other employment testing at the universities to make it convenient for students to apply. Our goal was to hire ten reserve officers. By April we had eight new reserves beginning training and one returning from last year. After five weeks of training they began work in late June. We made a commitment to have officers on the beach and at Perkins Cove and we were able to meet our commitment.

The Police Department also started a Community Service Officer (CSO) program. CSO's are non-sworn personnel. They have the authority to issue parking tickets, enforce town ordinances and assist with traffic control but have no arrest authority.

The Town had some very significant fires in April and June. The Blue Water Inn and Huckleberry's Restaurant fire was a massive fire that impacted two businesses and town landmarks. The efforts of the Ogunquit Fire Department

and our neighboring Fire Departments were nothing short of amazing. We are looking forward to watching the new buildings take shape once the summer season is over.

The fire on June 4th resulted in the tragic death of Mark Barnard. Not only was Mark well known in the community but was a friend to many of us at the Police Department. All those who knew Mark will fondly remember his larger than life presence and his heart of gold. Mark truly would do anything for anyone. His memory will live on in all those who knew him. We are keeping Mark's family in our thoughts and prayers.

During all these incidents, the Town came together in a very special way by offering support to the people involved and to those of us in public safety. The outpouring of support offered to Mark's family and to the Police and Fire personnel was tremendous. Time and time again Ogunquit reinforces why this is such a special place to live and work.

In December, our department was called to assist York PD with a call on the Ogunquit Road. The call was for a despondent woman who was threatening violence against law enforcement. Two Ogunquit officers, as well as numerous York and South Berwick officers, were sent to the scene. Unfortunately the incident ended with South Berwick and York officers shooting the woman, who later died. This incident highlighted the importance of training dealing with people in crisis. Our department has

made and continues to make an effort to have our officers receive specialized training to assist with these types of events. It also was the first time I can remember that we had our officers involved in an incident involving an officer discharging a firearm. Even though we are a small town we are not isolated from the day to day dangers of this job. I am proud of all our officers and am committed to making sure we have the best and most highly trained officers possible.

Our ladies, in the front office, Sharma Damren and Diane Moore, continue to keep the daily operations of the department at a high professional standard.

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

Respectfully Submitted,

Patricia L. Arnaudin
Chief of Police

POLICE ACTIVITY	7/1/14-6/30/15
TOTAL CALLS FOR SERVICE	12513
TOTAL MOTOR VEHICLE CRASHES	163
TITLE 17-A CRIMINAL VIOLATIONS	253
ASSAULT (DOMESTIC VIOLENCE)	4
ASSAULT (MISDEMEANOR)	8
AGGRAVATED ASSAULT (FELONY)	2
AGGRAVATED CRIMINAL MISCHIEF	1
ALCOHOL VIOLATIONS (OTHER)	7
ARREST ON WARRANT	6
BURGLARY	5
BURGLARY OF MOTOR VEHICLE	2
CRIMINAL ATTEMPT	1
CRIMINAL MISCHIEF	21
CRIMINAL (OTHER)	0
CRIMINAL SIMULATION	0
CRIMINAL THREATENING	2
CRIMINAL TRESPASS	5
DISORDERLY CONDUCT	12
DOG ON BEACH	28
DOG RUNNING AT LARGE	6
DRINKING IN PUBLIC	9
DRUG VIOLATIONS	28
FORGERY	2
UNLAWFUL SEXUAL CONTACT	1
HARRASMENT	1
HOME REPAIR FRAUD	0
KIDNAPPING	0
MINOR CONSUMING ALCOHOL	4
MINOR POSSESING ALCOHOL	5
NEGOTIATING WORTHLESS INSTRUMENT	2
OBSTRUCTING PUBLIC WAY	3
OBSTRUCTING REPORT OF CRIME	2

POLICE ACTIVITY	7/1/14-6/30/15
POSSESSION TOBACCO BY MINOR	4
PUBLIC INDECENCY	4
RECEIVING STOLEN PROPERTY	2
REFUSAL TO SUBMIT TO ARREST	8
TERRORIZING	3
THEFT BY DECEPTION	6
THEFT BY UNAUTHORIZED TAKING	21
THEFT BY UNAUTHORIZED USE OF PROPERTY	8
THEFT OF LOST, MISLAID PROPERTY	2
THEFT OF SERVICES	2
VIOLATING CONDITIONS OF RELEASE	5
VIOLATION PROTECTION FROM ABUSE	3
TITLE 29-A CRIMINAL M/V VIOLATIONS	
MOTOR VEHICLE (OTHER)	32
OPERATING MOTOR VEHICLE AFTER SUSPENSION	19
OPERATING MOTOR VEHICLE WITHOUT LICENSE	6
OPERATING UNDER THE INFLUENCE	48
OPERATING UNREGISTERED MOTOR VEHICLE	4

<p>Ogunquit Police Personnel</p> <p>Patricia L. Arnaudin, Chief Matthew S. Buttrick, Lieutenant Shawn O. Fahy, Sergeant Michael E. Faia, Sergeant Scott T. Long, Officer Brett M. Owens, Officer Anthony B. Dumont, Officer Neal B. Pawlik, Officer Thomas J. Cummings IV, Officer Samuel C. Test, Officer Sharma E. Damren, Clerical Diane M. Moore, Clerical</p>
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REPORT OF THE FIRE & RESCUE DEPARTMENT

Our report this year is from July 1, 2014 to June 30, 2015. The Fire-Rescue Department continued with a busy year of service to the town residents and visitors. We continue to strive for the best training and technology to protect the residents and visitors of the Town of Ogunquit.

We received our new fire engine this spring with the support of the voters last June. It is a Class A pumper, manufactured by E-One and carries 1000 gallons of water with 30 gallons of foam to assist with structure and woods fires. This truck should last 25 plus years of service to the town. This truck replaced a 1980 pumper which was retired from the fire service.

We are always looking for help if anyone wants to become a volunteer. Stop by the station for a tour and see what it's all about. We have a Junior Firefighter who started at Sanford Vo-Tech for her Firefighter 1 & 2 and will get her EMT in that program next fall. We had a Junior Firefighter graduate from the 2-year program and became a regular volunteer member of the department earning his Firefighter 1 & 2 and basic Emergency Medical Technician. He is pursuing further education in the fire service by joining the Air National Guard. Congratulations to Jordan Moore, we hope to keep him in the area to continue to volunteer with us.

The Ogunquit Fire Company continues its

fundraisers to support the department in buying equipment. They run events such as *Bingo* Tuesday and Saturday nights in the summer during July & August. They have an annual craft fair & raffle during *Christmas by the Sea*. All these funds help purchase equipment that the taxpayers don't have to. Thanks to the Ogunquit Fire Company, which was incorporated in 1901, for their support.

I would like to thank the taxpayers, Budget Committee and Select Board for the continued support on approving the new air packs this budget. These air packs meet current strict standards set by the National Fire Protection Association (NFPA) in 2013. They are state of the art and enhance our firefighting technology with new safety features. This makes our job safer fighting fires.

We had two historical events in the spring of 2015. First, the Blue Water Inn fire with Huckleberries (Norseman) both involved. The fire was wind-driven and advanced upon our arrival. All attempts were made to save the new structure out back and the rest of the properties around with great success. Unfortunately the original fire buildings were a total loss. Only 2 minor injuries of firefighters were reported with no deaths or other injuries. The fire was considered a 5-alarm fire with 7 towns coming in to assist. Again our mutual aid worked well.

Second was the first known fatal fire in the Town of Ogunquit. This was a sad day for all of Wells and Ogunquit that knew the victim. He was a well liked businessman for more than 30 years in our community. It was an apartment fire in the early morning. Rest in Peace Mark Barnard, you will be missed.

Thanks to the Town Manager for his continued support of the Fire-Rescue Department and the Ocean Rescue Lifeguard Service.

Ogunquit Ocean Rescue

John Paul (JP) Argenti continues as our Captain of the Lifeguards with his third year in this position. His dedication to the town and the service is tremendous in keeping the beaches safe in the summer. He strives to keep a crew of dedicated, respectful and educated men and women for our lifeguard service.

We earned third place in the New England Lifeguard competition held in Hampton Beach, NH this year. Teams from all over the east coast and Canada competed. We all should be proud of the accomplishments of the Ocean Rescue Team whether in competition or saving lives every day.

We are very lucky to have an event like *Christian's Lifeguard Dash* to help support the service every year. Each year the funds help buy equipment for the lifeguard staff as it did this past summer with more cold weather gear for all staff which included sweatpants and

sweatshirts for those cool breezy days on the beach and a new rescue surfboard; thank you Laura Rose for the donations!



Photo courtesy of Greg Testa

The beach this year was packed again due to good weather and having been recognized in many different publications and contests as the "Best Beach" in the country.

Our ATV was replaced this year with a new one approved by the voters. Thank you for your support. The Jet Ski continues to play a vital role in our lifesaving efforts.

Some statistics for Ocean Rescue:

Water Rescues	61
Water Assists	345
First Aid	233
Medical Rescues	20
Lost Children	72
Rain days	3.5

Please visit Ogunquit Fire on Facebook® and follow us. Remember to change batteries in your smoke and CO detectors when you change your clocks.

Respectfully submitted,

Mark O'Brien
Fire Chief

REPORT OF THE TRANSFER STATION

The big change for the Transfer Station this year was our release from membership at ECOMaine. The transition has gone smoothly, without any noticeable changes in how we operate and with great co-operation from our waste hauler at Oceanside Waste in Wells. We feel that we are well situated to adapt to the rapid changes we see occurring in the industry though we are under no illusion that this future will also have its challenges. The market for recycled materials has been weak and the amount we receive for metal, plastics and paper continued to fall but fortunately we are still seeing a fair return on cardboard.

This was our first full year with our new CAT backhoe and it has been a great asset - our summer issue of *The New Dump Times* demonstrates some of the ways the new backhoe has impacted the number of hauls. [For those who are not aware, *The New Dump Times* is a periodic newsletter dealing with Transfer Station operations and all issues are available at the Transfer Station or on the Transfer Station Web Page]. In addition, it serves as a fantastic snow removal machine, something for which we were especially grateful during the harsh winter and was in evidence in helping manage the piles in the downtown area.

Along with the new Treasurer came some changes in the billing procedure in

order to better coordinate our two offices. Hopefully the hard work that went into it was invisible to those outside and should there ever be any questions about billing please feel free to contact either the Transfer Station or the Treasurer.

The Bottle Redemption operation was utilized this year by Barbara Early and The York County Habitat For Humanity for a project in Guatemala; and The Wells Ogunquit Senior Center by the superhuman efforts of Lorraine



Moulton. They collected 30,651 bottles and cans for the amount of \$1,782.58 that went towards their worthy causes.

It is no longer surprising that the recycling rate for the users of the Transfer Station was once again over the State Planning Office target of 50% - as it has been for all but one year since moving to the new site. Those who recycle continue to do a very good job...and our hope is that the half who don't recycle come to realize the impact their actions have on all.

As we head into our 9th year at the "new" Transfer Station and look toward the future we will continue to do our best to keep this facility unexciting and easy to use.

Thanks as always to the friendly people of Ogunquit for helping to make our job interesting and enjoyable and to Lou and Chris who just keep getting better.

Respectfully submitted,

John Fusco
Transfer Station Manager

<u>STATISTICS</u>			
CUSTOMERS:			36,411
BUDGET:			\$308,707
DISPOSAL FEE REVENUE:			\$76,350
MSW:	Tons		574.10
	Tipping Cost		\$35,881
CONSTRUCTION:	Tons		24.58
	Tipping Cost		\$14,036
WOOD:	Tons		71.89
	Tipping Cost		\$3,814
BOTTLES + CANS:	Tons		87.74
	Tipping Cost		\$4,079
MIX PAPER:	Tons		87.09
	Tipping Cost		\$252
CARDBOARD:	Tons		129.04
	Recycled Product Revenue		\$6,111
METAL:	Tons		53.57
	Recycled Product Revenue		\$5,561



REPORT OF THE HARBORMASTER

Another busy boating year has passed in Perkins Cove; which included the usual clean-ups and the readying of the harbor for the changing seasons.

In the fall we were awarded a \$50,000 SHIP Grant allowing us to replace ten 16' aging floats with twelve new 24' environmentally friendly floats. A new gangway was also installed. This brought the total dockage in the lower end of the harbor from 160' to 288', an increase of 128'. Several pilings were also replaced.

With the Cove being a popular destination, having nine restaurants and many shops all within walking distance of the harbor, every foot of dockage is utilized. Although we could use more we are out of water space! During the same time period I personally built four new smaller floats moored in the upper cove adding more dockage for small seasonal water craft.

The winter brought with it a great deal of snow removal in the Cove (thank you Town crew) and almost daily ice breaking. During the summer months the ice breaker "Crusher" was repainted, which included repainting of the SHARK!

Ryan "Stu" Shackford completed his second year working for the town under the Wells High School Mentoring Program. Great job Ryan!

I am looking forward to my continued

work with the Select Board and Town Manager. I would like to thank the Town office staff and the Public Works crew for all their help and support. I look forward to another busy and productive year. Please feel free to call or stop by my office with any question or concerns.

Respectfully submitted,

Fred Mayo III

Harbormaster

207 646-2136

[e-mail: harbormaster@townofogunquit.org](mailto:harbormaster@townofogunquit.org)



Photo Courtesy of Greg Testa

REPORT OF THE ADMINISTRATIVE SERVICES AND PUBLIC WORKS DEPARTMENTS

The Public Works Department has moved into their new facility on Salt Shed Drive. The Town Garage has a mechanics bay with a new rotary lift and we now inspect and effect repairs to Public Works vehicles, the Building Inspector's vehicle, Police vehicles, Administrative Services

vehicles and minor repairs to some Fire Department vehicles. A computerized service and repair program is now fully operational. This program allows the Town to track all repairs and service performed by the mechanic as well as warranty work and outside contracting on vehicles.

A computerized roads program has also been purchased and is now operational. This program allows the Town a means of categorizing and grading the condition of our public roads. Each year a visual inspection of every public road is performed by DPW personnel with each road being graded to established standards. Doing this gives DPW the information necessary to understand how to affect repairs and retain the longest life span for each individual road while keeping costs down.

The Flail Mower purchased this past budget season was put to good use this summer with the shoulders of our roads kept manicured throughout the season.

The Town leased beach cleaning equipment and started maintaining Ogunquit's beaches with Town personnel this past summer. This is a learning experience for DPW personnel. We had extended periods of extremely heavy seaweed accumulations during the busiest part of the beach season. If we are to continue this service, we learned different types of equipment will be needed to effectively and properly clean our beaches. Traveling around this summer and seeing the condition of other area beaches told us we were on the right

track and doing a far superior job when comparing the quality of our beaches. What we learned will be part of this year's budgeting and beach cleaning process with hopes of rectifying some of those deficiencies so we may better serve the public.

Perkins Cove bathhouse was completely removed and rebuilt. The project started in late November and was open for the Patriots Day weekend festivities in April.

A new fuel depot was installed in the Perkins Cove back parking lot in early spring. This project was revisited after Columbus Day and a new tank and fuel pump has been installed. Once electric installation has been finished and the equipment tested, the fuel depot will be put into use and all other above ground fuel tanks will be removed. Fencing will be installed around the fuel tank in the spring.

The transformer installed in front of the Dunaway Center in 1953 was removed and replaced to a new location in late summer. This occurred because the existing transformer was old, malfunctioning, and rusted through, creating a safety hazard. It was moved back as part of a plan to afford a straight-through walkway from front to back of the building. When the telephone pole is removed we will be able to replace the existing walkway and drainage using best management practices while incorporating aesthetics that enhance the buildings appearance.

New signage was installed on the north end of the Dunaway Community Center

building. The signage marks the building stating, "Judson Dunaway Community Center & Town Offices.



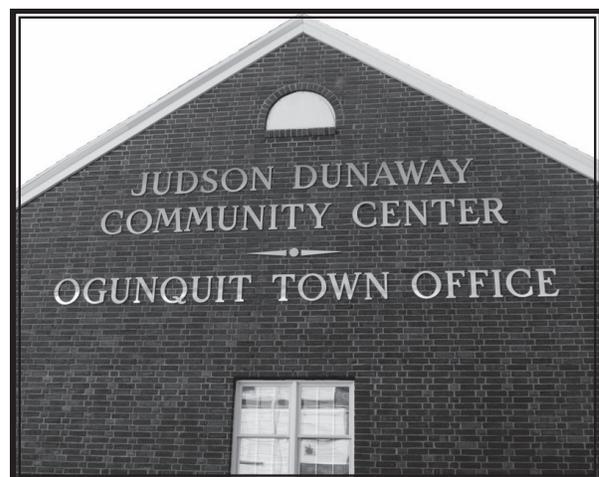
New wall sconces provided by Ogunquit Performing Arts

New theatre stage lighting and wall sconces have been added to the auditorium enhancing the Performing Arts ability to present quality showings.

In closing I would like to say thank you to all who make Ogunquit a special place and to Town staff for their great work effort this past year.

Respectfully submitted,

Clifford Marchant
Administrative Services Director



INFORMATION SERVICES REPORT

The Information Services Department provides the residents and visitors to Ogunquit, a way to obtain information about the Town in a timely manner. We do this with the following tools:

- Operation of the Public Access TV Station WOGT and the Town website www.townofogunquit.org.
- Provide and expand the presence of the Town on the internet
- Provide first level technical support to all Town Departments

We have expanded the number of meetings we now broadcast to include Budget Review Committee workshops and additional presentations of interest to our audience.

This year, we have expanded the use of private/protected web pages to include the Budget Review Committee. During the budget season, the committee members have access to all of the temporary budget documents.

We provide the first level of technical support to all computers for the Town; there are approximately 50 work stations and 5 servers.

The video streaming of Town meetings has been well accepted especially by our "Snow Birds" and has had experienced few technical issues during the past year. Our multiple back-up process guarantees that no broadcast is lost and will eventually make it up to the streaming site.

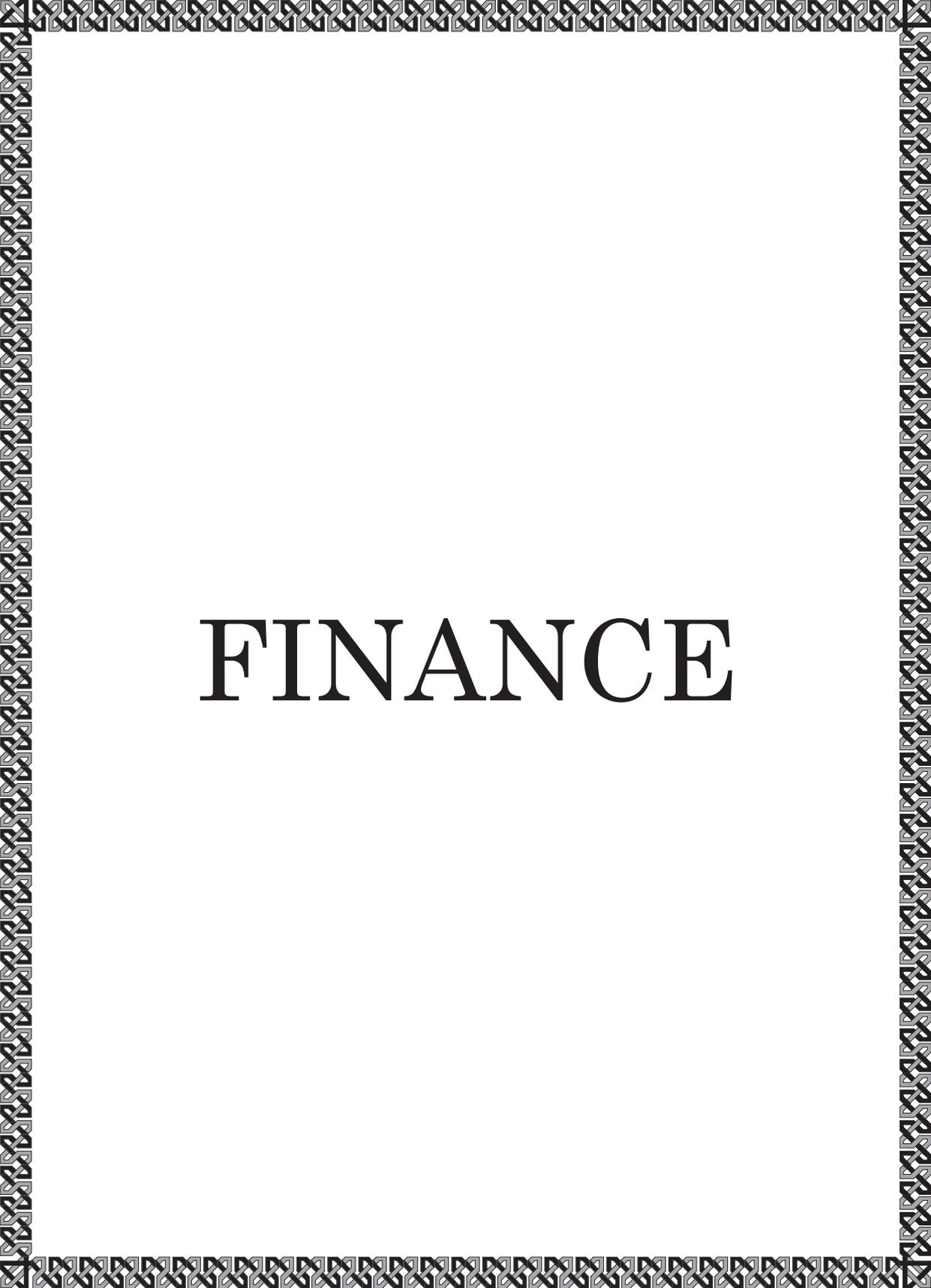
We have established a presence on the Twitter web site. We have in excess of 50 followers and follow over 60 sites our self. This allows us to see what is happening in many areas of interest and can inform our followers of items of interest.

If you have any questions or suggestions regarding WOGT, our presence on Twitter or the Town website, please do not hesitate to contact me either by e-mail at wogt@townofogunquit.org or telephone at (207) 361-8561.

Respectfully submitted,

Jordan Freedman
Information Services Director



A decorative border with a repeating geometric pattern of interlocking squares and lines, forming a rectangular frame around the central text.

FINANCE

REPORT OF THE TREASURER

June 30, 2015 draws to a close the first full year as Town Treasurer. It was a wonderful year with many changes being made and hopefully, they will be seen as improvements and stand the test of time.

- During FY 2015 tax bills for timeshare units were submitted to the property managers for payment rather than to individual owners. This action reduced new tax delinquency for timeshare properties to zero. The property managers are responsible for collecting the taxes through their maintenance or other assessment to the timeshare owners. This action was approved by the Select Board through an ordinance adoption.
- A second tax bill for the second tax installment was sent to those taxpayers who still had taxes due. In this way, the taxpayer was not responsible for remembering that a second installment was due by May 1, 2015.
- The financials for the trust, special revenue and grant funds were entered into the town's internal financial management system so that all transactions were accounted for through the general and subsidiary ledgers. Also, the town's component units were provided the same reporting that the General Fund units received.
- Foreclosed tax liens for timeshare properties at Seacastle were sold to

the property owner at par value, which cleared that tax delinquency.

- The Select Board authorized the sale of foreclosed tax liens for timeshares at Hillcrest at a reduced rate, which cleared that tax delinquency.
- The Select Board authorized the write-off of delinquency personal property taxes that were uncollectible.
- The Ambulance and Transfer Station account receivables were brought onto the town's books and are reconciled monthly, allowing for a better tracking of invoices issued and paid.
- We were able to negotiate a reduction in the cost of payroll processing by 25%, as well as reduction in the cost of our disbursement bank's services and an increase in interest earnings.

All told, FY2015 was a successful year with a reduction in tax delinquency, reduced costs, increased earnings, and enhanced accountability. These improvements could only have been accomplished with the support and guidance of the Select Board and the Town Manager.

Finally, I would like to thank the residents and taxpayers of the Town of Ogunquit who have made my tenure most enjoyable.

Respectfully submitted,

John Quartararo, Treasurer

TAXES RECEIVABLE THROUGH JUNE 30, 2015

<u>2011 OUTSTANDING TAXES</u>	<u>Balance Due</u>		
BOURGAULT, JACQUELINE E, TRUSTEE	\$ 53.23	POWELL, DEBBIE J.	50.10
BOURGAULT, JACQUELINE E, TRUSTEE	54.66	POWELL, DEBBIE J.	50.10
BOURGAULT, JACQUELINE E, TRUSTEE	54.66	RICHARDS, DOLORES M. & LEDGER, DYANA F	56.99
BOURGAULT, ROLAND J, HEIRS OF AND	49.63	RICHARDS, DOLORES M. & LEDGER, DYANA F	52.39
BOURGAULT, ROLAND J, HEIRS OF, AND	51.79	RICHARDS, DOLORES M. & LEDGER, DYANA F	55.46
BOURGAULT, ROLAND J, HEIRS OF, AND	49.63	RIVERS, MARY LOUISE	52.39
BOURGAULT, ROLAND J, HEIRS OF, AND	51.79	SARACCO, JOSEPH A.	55.46
CALKINS FAMILY TRUST, LLC	53.23	TROTTER, EDWARD T AND MARY D	68.45
CALLAHAN & ZALINSKI, LLC	51.79	TROTTER, EDWARD T AND MARY D	55.46
CIPOLLA, RICHARD AND LISA	47.22	<u>TOTAL DUE 2012</u>	<u>\$1,985.62</u>
HILLCREST CONDOMINIUM ASSOC.	1.06		
KARAS, ANNE	56.11	<u>2013 OUTSTANDING TAXES</u>	
MCLAUGHLIN, BARBARA A	38.69	BARLOW, KEVIN	71.26
MCLAUGHLIN, BARBARA A	37.68	BOURGAULT, JACQUELINE E, TRUSTEE	72.80
NEVEL, WILLIAM C. DR AND	49.63	BOURGAULT, JACQUELINE E, TRUSTEE	74.33
RICHARDS, DOLORES M. & LEDGER, DYANA F	56.11	BOURGAULT, JACQUELINE E, TRUSTEE	74.33
RICHARDS, DOLORES M. & LEDGER, DYANA F	54.66	BOURGAULT, ROLAND J, HEIRS OF AND	68.97
RICHARDS, DOLORES M. & LEDGER, DYANA F	51.79	BOURGAULT, ROLAND J, HEIRS OF, AND	68.97
RIVERS, MARY LOUISE	51.79	BOURGAULT, ROLAND J, HEIRS OF, AND	71.26
SARACCO, JOSEPH A.	54.66	BOURGAULT, ROLAND J, HEIRS OF, AND	71.26
TROTTER, EDWARD T AND MARY D	66.89	CALKINS FAMILY TRUST, LLC	72.80
TROTTER, EDWARD T AND MARY D	54.66	CALLAHAN & ZALINSKI, LLC	71.26
<u>TOTAL DUE 2011</u>	<u>\$1,141.36</u>	CIPOLLA, RICHARD AND LISA	78.17
		CONNELLY, JOHN AND MARY	78.17
<u>2012 OUTSTANDING TAXES</u>		CORDELL, NAOMI AND ABIGAIL C	75.46
BOURGAULT, JACQUELINE E, TRUSTEE	53.92	CORDELL, NAOMI L AND ETHAN P	82.36
BOURGAULT, JACQUELINE E, TRUSTEE	55.46	CORDELL, NAOMI L. AND JARED R.	76.99
BOURGAULT, JACQUELINE E, TRUSTEE	55.46	CROSBY, MARTIN	70.50
BOURGAULT, ROLAND J, HEIRS OF AND	50.10	DEMELO, CHAD AND MELISSA	81.03
BOURGAULT, ROLAND J, HEIRS OF, AND	50.10	DESCHAMPS, ROBERTO & BEAULIEU, GISELE	3.32
BOURGAULT, ROLAND J, HEIRS OF, AND	52.39	EZ TIMESHARE SOLUTIONS	68.97
BOURGAULT, ROLAND J, HEIRS OF, AND	52.39	EZ TIMESHARE SOLUTIONS, INC.	75.87
BOURGAULT, ROLAND J, HEIRS OF, AND	52.39	GOODE, JEFF	76.99
CALKINS FAMILY TRUST, LLC	53.92	GRIFFIN, DIANNE & MACDONALD, BRADFORD	74.33
CALLAHAN & ZALINSKI, LLC	52.39	HARRIS, CHARLENE	75.10
CIPOLLA, RICHARD AND LISA	59.28	HILLCREST CONDO ASSOCIATION	75.46
CONNELLY, JOHN AND MARY	59.28	HILLCREST CONDO ASSOCIATION	74.33
CORDELL, NAOMI AND ABIGAIL C	50.10	IRVINE, STEPHEN R. AND MARIE E	75.10
CORDELL, NAOMI L AND ETHAN P	56.99	KELLEHER, CLARE A. AND GANNO, TARA	76.99
CORDELL, NAOMI L. AND JARED R.	51.63	LINDGREN, MARY LOUISE	71.26
CROSBY, MARTIN	48.13	MATTEAU, GERARD & BEAULIEU, ROSE-DIANE	81.03
EZ TIMESHARE SOLUTIONS	50.10	MCLAUGHLIN, BARBARA A.	75.10
EZ TIMESHARE SOLUTIONS, INC.	56.99	MCLAUGHLIN, BARBARA A.	89.66
GOODE, JEFF	51.63	MILLS REVOCABLE FAMILY TRUST, LLC	76.58
HILLCREST CONDO ASSOCIATION	52.39	MOIR, ROBERT B AND JENNIFER C	75.10
HILLCREST CONDO ASSOCIATION	52.39	OCONNOR, MARGARET	75.46
HILLCREST CONDOMINIUM ASSOCIATION	50.10	PHILBRICK, PETER T.	75.67
IRVINE, STEPHEN R. AND MARIE E.	56.23	POWELL, DEBBIE J.	68.97
MCLAUGHLIN, BARBARA A	56.23	POWELL, DEBBIE J.	68.97
MCLAUGHLIN, BARBARA A	70.74	POWELL, DEBBIE J.	68.97
MILLS REVOCABLE FAMILY TRUST, LLC	50.10	RICHARDS, DOLORES M. & LEDGER, DYANA F	82.36
OCONNOR, MARGARET	40.18	RICHARDS, DOLORES M. & LEDGER, DYANA F	77.75
PHILBRICK, PETER T.	50.10	RICHARDS, DOLORES M. & LEDGER, DYANA F	80.82
POWELL, DEBBIE J.	50.10	SARACCO, JOSEPH A.	74.33

TIERNAN, DOUGLAS D. AND AUDRA	71.26
TROTTER, EDWARD T AND MARY D	87.36
TROTTER, EDWARD T AND MARY D	74.33
TOTAL DUE 2013	\$3,391.36

2014 OUTSTANDING TAXES

AHEARN, HUGH AND PATRICIA	386.48
AMY GAYNOR	13.88
BARBOZA, RICHARD AND CYNTHIA	70.02
BARLOW, KEVIN	65.32
BARTOS, SUSAN	118.57
BASTIA, EDWARD J AND MARIE E	70.58
BASTIA, EDWARD J AND MARIE E	63.65
BEATTIE, JEAN E. & TODD C., JT	69.24
BEAUREGARD, WILLIAM AND SUSAN	65.32
BEV TECH	19.80
BOUCHER, ESSELYN	1,840.31
BOURGAULT, JACQUELINE E, TRUSTEE	66.89
BOURGAULT, JACQUELINE E, TRUSTEE	68.45
BOURGAULT, JACQUELINE E, TRUSTEE	68.45
BOURGAULT, ROLAND J, HEIRS OF AND	62.97
BOURGAULT, ROLAND J, HEIRS OF, AND	2.97
BOURGAULT, ROLAND J, HEIRS OF, AND	65.32
BOURGAULT, ROLAND J, HEIRS OF, AND	65.32
BRENNAN JR., JOHN E. AND	77.07
BRUNELL MARK	77.70
BULLOCK, ROBERT L AND JOAN B	77.89
BUTTIGNOL, VALENTINO, LIVING TRUST	18,507.56
CALKINS FAMILY TRUST, LLC	66.89
CALLAHAN & ZALINSKI, LLC	65.32
CHAPMAN, JILL E.	28.50
CIPOLLA, RICHARD AND LISA	72.37
COCHIARELLI, WILLIAM F	1,804.38
COLARDO, THERESA A. & HONNETTER, TONYA	65.32
COLEMAN, WILLIAM F. & SANDRA S	1,751.47
CONNELLY, JOHN AND MARY	72.37
CONWAY, JACQUELINE	70.02
CORDELL, NAOMI AND ABIGAIL C	62.97
CORDELL, NAOMI L AND ETHAN P	70.02
CORDELL, NAOMI L. AND JARED R	64.54
CROSBY, MARTIN	64.54
D.A. PROPERTIES	703.96
D.A. PROPERTIES LLC	1,372.16
D.A. PROPERTIES LLC	1,372.16
D.A. PROPERTIES LLC	1,401.91
D.A. PROPERTIES LLC	1,372.16
D.A. PROPERTIES LLC	1,372.16
D.A. PROPERTIES LLC	1,401.91

D.A. PROPERTIES LLC	1,401.91
D.A. PROPERTIES LLC	703.96
D.A. PROPERTIES, LLC	1,401.91
D.A. PROPERTIES, LLC	1,401.91
DAOUST, GISELE	76.60
DEMELO, CHAD AND MELISSA	62.97
DESCHAMPS, ROBERTO & BEAULIEU, GISELE	77.38
DICARLO, NANCY Y.	1,192.58
DICARLO, NANCY Y.	1,372.16
DISALVO, RANDY	1,014.29
DUFREINE JEB & HEIDI	9.75
DUFRESNE JEB	57.83
EZ TIMESHARE SOLUTIONS	5.25
EZ TIMESHARE SOLUTIONS, INC.	12.00
FAIRCHILD, ROBERT & DIANA	1,149.34
FOGARTY MICHAEL	12.00
FREY, EDWARD AND ELIZABETH	63.65
GEMINI INVESTMENT PARTNERS	62.97
GEMINI INVESTMENT PARTNERS	64.54
GOODE, JEFF A & JESSICA L.	62.97
GOODE, JEFF	64.54
GOODE, JEFF & JESSICA	68.45
GRIFFIN, DIANNE & MACDONALD, BRADFORD	68.45
GRIFFIN, ELINOR	81.76
GROVER, BARBARA H & KNIGHT, RICHARD	4,135.74
HARGROVE, ROBERT AND	4,977.14
HARRIS, CHARLENE	69.24
HILLCREST CONDOMINIUM ASSOCIATION	60.18
HUGHES, J. MICHAEL	47.86
IDEN, DONNA	65.32
IRVINE, STEPHEN R. AND MARIE E	69.24
KEOUGH, MARK	3,036.06
LINDGREN, MARY LOUISE	65.32
LITTLEFIELD, ERIC M.	4,016.39
MADDEN, ELLSWORTH AND LEE HOULE	2,622.91
MAHER-STEWART, MARILYN; MAHER, MARK	11,197.37
MASCOLO, BARBARA AND	90.38
MATTEAU, GERARD & BEAULIEU, ROSE-DIANE	75.03
MCCARTHY, CHARLES AND EVELYN	64.54
MCCARTHY, CHARLES AND EVELYN	64.54
MCLAUGHLIN, BARBARA A	69.24
MCLAUGHLIN, BARBARA A	84.11
MILLER CHARLES	60.75
MILLER CHARLES	26.70
MILLIGAN, GREG & TAMMY	65.32
MILLS REVOCABLE FAMILY TRUST, LLC	62.97
MOIR, ROBERT B AND JENNIFER C	69.24
MORANO, MARK A	68.27
MORNING DOVE LLC	26.63
MUNYON, PATRICIA M.	138.92
NORDBERG, PAUL AND DEBRA	2,380.68
CONNOR, MARGARET	60.18
PHILBRICK, PETER T.	62.97
PHILIPPAS, MARJORIE	67.88

FAIRCHILD, ROBERT & DIANA	2,200.74	MUZAK LLC	10.09
FAWCETT, JANE AND HILL, SUSAN	207.97	NCP LIMITED	122.68
FERNALD, LAWRENCE W.	2,993.81	NIXON-PEABODY, LLP	291.78
FERNALD, LAWRENCE W.	352.30	NORDBERG, PAUL AND DEBRA	2,302.39
FINKEL, ANDREW S., TRUSTEE & KAREL J	4,441.82	O'LEARY, PAUL V	6.83
FOGARTY MICHAEL	12.42	OGUNQUIT MOTEL CORP	627.04
GADBOIS, PRISCILLA A, FOURNIER, MICHAEL	170.38	OGUNQUIT MOTEL CORP	17,950.04
GALAZ, CARL	1,406.11	PANGAL, LLC	5,915.45
GARON, MEIR	1,075.15	PARSONS POST HOUSE REAL ESTATE LLC	8,352.86
GARON, MEIR	693.74	PERKINS COVE RENTAL PROPERTIES, INC	8,191.84
GARON, MEIR	944.39	PETERS, EDGAR EUGENE, TRUSTEE	7.49
GARON, MEIR	781.04	PICARD, MICHAEL AND HABIB, RAHMAN	113.30
GIBELEY, PATRICIA A. AND ROBERT M	1,096.49	PINKHAM, ROBERT	514.49
GROVER, BARBARA H & KNIGHT, RICHARD	6,908.73	PLOUDE, LINDA	1,469.74
HARBESON, JOY S & LOHNES, DORIA, TSTEE	3.41	POWELL, RICHARD M, TRUSTEE	259.96
HARGROVE, ROBERT AND	4,875.61	POWER, BRIDGET B.	1,673.44
HARTWELL JAMES & PATRICIA	172.74	PURCELL, ROBERT D	10.92
HARTWELL JAMES & PATRICIA	406.08	REIDY, JOHN P.	3.01
HARTWELL, JAMES H	16,087.26	ROBICHAUD, MICHAEL AND RUTH	673.57
HARTWELL, JAMES H AND PATRICIA	6,429.16	ROSE, LAURA	3,234.75
HARTWELL, JAMES H AND PATRICIA	6,680.58	RUSH, ROBERT	128.04
HATCHER, JOHN AND KENNEDY, DANIEL	2,419.57	SPOKANE, DAVID M. & JULIE G.	1,367.70
HEGER, STEPHEN H.	3,918.80	SPRINT NEXTEL CORP	182.20
HICKEY SUSAN & KEVIN	8.61	STUTES, DEBORAH M	6,086.94
HOLLAND, JAMES K AND ANNE C	867.95	THE ORSER REALTY, LLC	421.91
HOWELL, KERRI M. AND	4,291.28	TOOHER PATRICIA A	9.27
HOWELL, KERRI M. AND	4,806.54	TOOHER, EDMUND AND PATRICIA	689.86
HOWLETT, LINDA T.	2,740.44	TOOHER, EDMUND AND PATRICIA	1,309.89
ISREAL HEAD TRUST	10,325.46	TOOHER, EDMUND AND PATRICIA	2,802.13
JIM & BARNEY, LLC	5.47	TOOHER, EDMUND AND PATRICIA	921.50
KEENE, BERNARD AND BERTHA	1,057.69	TURNBULL, HEATHER ANN, TIMOTHY C.	1,633.48
KELLY CAROLYN & SHANNON SUSAN	9.54	TWO HUNDRED SIXTY-ONE SHORE RD, LLC	2,637.26
KENYON, JOHN R. AND ROSEMARY	1,199.72	WHAT'S LEFT LLC	1,870.93
KEOUGH, MARK	2,951.90	WHAT'S LEFT LLC	1,779.75
KINSMAN, BARBARA C. & ROBERT S.	1,105.80	WHAT'S LEFT LLC	760.48
LAURA ROSE	77.95	WHITE, GLENN AND GREENAWALT, ANN	2,734.88
LAVALLEE, LISA M.	265.78	WISER, JAMES M.	16.10
LEACH, EVERETT R. JR. AND	2,181.72	WITKES, HOWARD	5,578.66
LEVENSON, SUSAN	1,819.72	WYSMULLER, THOMAS H & CATHERINE	6,744.81
LEWANDO, BENJAMIN E.	5,164.28	YURKO-LEARY FAMILY, LLC	73.18
LISA CORRO	9.16	ZITO, FRANK R AND CAROL S	2,771.09
LITTLE BEACH, LLC	4,586.16	TOTAL DUE 2015	<u>\$390,303.51</u>
LITTLEFIELD, ERIC M.	3,923.46		
LITTLEFIELD, L RICHARD AND	1,758.80	GRAND TOTAL TAXES	
LONGO, MARGUERITE C AND	18,509.93	AND TAX LIENS DUE	
MADDEN, ELLSWORTH AND LEE HOULE	3,637.89	AS OF JUNE 30, 2015	<u>\$498,288.56</u>
MADDOX, CHARLES	5.10		
MAHER-STEWART, MARILYN; MAHER, MARK	11,040.15		
MCCLUSKEY MICHAEL	12.73		
MILLER CHARLES	62.86		
MILLER CHARLES	27.63		
MILLER, RICHARD C.	1,448.79		
MILLER, RICHARD C.	1,549.28		
MILLIKAN, LAURIE J. AND STEVEN D	223.51		
MONCRIEF, DOROTHY AND JACK, TRSTEE	2,287.26		
MORNING DOVE LLC	27.55		
MOULTON BRADLEY	17.07		

REPORT OF THE TAX ASSESSOR

Property Taxes Committed To the Tax Collector
for the Fiscal Year July 1, 2014 - June 30, 2015.

	2014-2015	2015-2016	Increase/Decrease
County Tax	\$772,790.08	\$792,872.59	\$20,082.51
Municipal			
Appropriation	\$7,491,329.00	\$8,026,473.00	\$535,144.00
School/Education			
Appropriation	\$5,001,896.31	\$5,198,383.00	\$196,486.69
Overlay	\$2,281.24	\$30,653.07	\$28,371.83
State Municipal			
Revenue Sharing	(\$16,050.00)	(\$13,000.00)	(\$3,050.00)
Homestead			
Reimbursement	\$12,726.40	\$13,073.40	\$347.00
Other Revenue	\$3,009,822.00	\$3,292,579.00	\$282,757.00
NET AMOUNT			
TO BE RAISED			
BY PROPERTY TAX	\$10,240,143.39	\$10,712,149.59	\$472,006.20

Land	\$640,052,860	\$642,995,160	\$2,942,300
Buildings	\$668,454,450	\$676,960,950	\$8,506,500
Total Real Estate	\$1,308,507,310	\$1,319,956,110	\$11,448,800
Personal Property	\$9,749,240	\$9,625,610	(\$123,630)
Total Taxable Property	\$1,318,256,550	\$1,329,581,720	\$11,325,170

Property Tax Rate	\$7.76	\$8.07	0.31
State Valuation	\$1,303,550,000	\$1,296,200	(\$7,350)

Respectfully submitted,

Barbara C. Kinsman, CMA
Assistant Assessor



TOWN OF OGUNQUIT

OGUNQUIT, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2015

**TOWN OF OGUNQUIT
OGUNQUIT, MAINE
JUNE 30, 2015**

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SCHEDULE

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Schedule of Town Pension Contributions

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Smith & Associates, CPAs

A Professional Association

500 US Route One, Suite 203 • Yarmouth, Maine 04096
Ph (207) 846-8881 • Fax (207) 846-8882
www.smithassociatescpa.com

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Selectmen and Manager
TOWN OF OGUNQUIT
Ogunquit, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and remaining fund information, which collectively comprise the financial statements, of the Town of Ogunquit, Maine as of and for the year ended June 30, 2015, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and remaining fund information of the Town of Ogunquit and the changes in financial position and cash flows, where applicable, of those activities and funds and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of the Town's Proportionate Share of Net Pension Liability & Schedule of Town Pension Contributions be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because of the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Management Discussion and Analysis (MD&A) which is the responsibility of management, is represented for purpose of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedure applied in the audit of the financial statements and accordingly we do not express an opinion or provide any assurance on it.

Smith & Associates

SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
October 14, 2015



MUNICIPAL OFFICES
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MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

As Town Manager of the Town of Ogunquit, I offer the readers of the Town of Ogunquit's financial statements this narrative overview and analysis of the financial activities of the Town of Ogunquit for the fiscal year ended June 30, 2015. I encourage the readers to consider the information presented here in conjunction with the financial statements presented.

Financial Highlights

- The assets of the Town of Ogunquit exceeded its liabilities at the close of the most recent fiscal year by \$10,210,774 per Exhibit I (Net Position). Of this amount, \$4,402,275 (unrestricted net position) may be used to meet the Town's ongoing obligations to its citizens and creditors. The Town's total net position decreased by \$1,129,461 because of the prior period adjustment of \$1,564,833 due to the implementation of the pension liability per GASB 68.
- As of the close of the current fiscal year, the Town of Ogunquit's governmental funds reported combined ending fund balances of \$6,420,750 a decrease of \$105,825 over the prior year. The amount of \$3,023,658 is the general fund unreserved fund balance which is available for appropriation in the next budget cycle; \$392,939 has been assigned to FY 15/16.
- The Town of Ogunquit has \$2,217,680 reserved for Capital Projects, \$311,037 reserved for Special Revenues, and \$475,436 reserved for Permanent Funds. See Note 13 for details of these funds.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's financial statements. The Town's statements are comprised of three components: 1) government-wide financial statements, 2) notes to the financial statements, and 3) fund financial statements. This report also contains other supplementary information in addition to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* (Exhibit I) presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

Government-Wide Financial Statements (Continued)

The *Statement of Activities* (Exhibit II) presents revenue and expenses and shows how the government's net position changed during the most recent fiscal year. All changes in net position are reported in a manner similar to the approach used by a private-sector business in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred. Accordingly, revenues are reported even when they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and 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 Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

Proprietary Funds

When the Town charges customers for the services it provides, 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 Position and the Statement of Activities. The Town's unemployment compensation program is reported in this fund.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the financial statements and accompanying notes, this report also presents certain required information concerning budgetary comparison of the general fund as Exhibit VII.

Comparative Data

The tables below provides a summary of the Town of Ogunquit’s net position and statement of activities for the year ended June 30, 2015, with comparative data for the previous year. Net position serves as a useful indicator of the Town’s financial position. Changes in net position generally indicate the direction (positive and negative) of the Town’s financial position over time.

TOWN OF OGUNQUIT’S NET POSITION

Condensed Statement of Net Position	Governmental Activities		Business - Type Activities		Total	
	30-Jun-15	30-Jun-14	30-Jun-15	30-Jun-14	30-Jun-15	30-Jun-14
Assets						
Current and Other Assets	\$ 6,907,100	\$ 7,015,894	\$ 45,751	\$ 42,038	\$ 6,952,851	\$ 7,057,932
Non Current Assets	<u>12,746,372</u>	<u>12,234,203</u>	<u>0</u>	<u>0</u>	<u>12,746,372</u>	<u>12,234,203</u>
Total Assets	<u>\$ 19,653,472</u>	<u>\$ 19,250,097</u>	<u>\$ 45,751</u>	<u>\$ 42,038</u>	<u>\$19,699,223</u>	<u>\$19,292,135</u>
Deferred Outflows of Resources	\$ <u>93,307</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>93,307</u>	\$ <u>0</u>
Liabilities						
Current and Other Liabilities	\$ 1,073,038	\$ 1,023,468	\$ 0	\$ 0	\$ 1,073,038	\$ 1,023,468
Long Term Liabilities	<u>7,536,761</u>	<u>6,928,432</u>	<u>0</u>	<u>0</u>	<u>7,536,761</u>	<u>6,928,432</u>
Total Liabilities	<u>\$ 8,609,799</u>	<u>\$ 7,951,900</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,609,799</u>	<u>\$ 7,951,900</u>
Deferred Inflows of Resources	\$ <u>971,957</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>971,957</u>	\$ <u>0</u>
Net Position						
Net Investment in Capital Assets						
Assets	\$ 5,351,940	\$ 4,715,832	\$ 0	\$ 0	\$ 5,351,940	\$ 4,715,832
Restricted	456,559	456,559	0	0	456,559	456,559
Unrestricted	<u>4,356,524</u>	<u>6,125,806</u>	<u>45,751</u>	<u>42,038</u>	<u>4,402,275</u>	<u>6,167,844</u>
Total Net Position	<u>\$ 10,165,023</u>	<u>\$ 11,298,197</u>	<u>\$ 45,751</u>	<u>\$ 42,038</u>	<u>\$10,210,774</u>	<u>\$11,340,235</u>

By far, the largest portion of the Town’s net position 52.7% (41.7% in prior year) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Comparative Data (Continued)

Although the Town’s investment in its capital assets is reported net of related debt, it should still be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town’s net position 4.5% (4.0% in prior year) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$4,356,524 represents 42.9% (\$6,125,806 or 54.2% in prior year) may be used to meet the governments’ ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate government and business type activities. The same situation held true for the prior year.

TOWN OF OGUNQUIT’S CHANGES IN NET POSITION

Condensed Statement of Activities	Governmental Activities		Business – Type Activities		Total	
	30-Jun-15	30-Jun-14	30-Jun-15	30-Jun-14	30-Jun-15	30-Jun-14
Revenues						
<i>Program Revenues</i>						
Charge for Services	\$ 2,731,466	\$ 2,470,293	\$ 0	\$ 0	\$ 2,731,466	\$ 2,470,293
Operating Grants and Contributions	39,455	170,007	0	0	39,455	170,007
Capital Grants and Contributions	0	0	0	0	0	0
<i>General Revenues</i>						
Property and Other Taxes	10,667,049	10,248,411	0	0	10,667,049	10,248,411
Grants and Contributions Not Restricted to Specific Programs	32,007	33,069	0	0	32,007	33,069
Unrestricted Investment Earnings	4,024	4,354	96	84	4,120	4,438
Miscellaneous	<u>0</u>	<u>0</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
Total Revenues	<u>\$ 13,474,001</u>	<u>\$ 12,926,134</u>	<u>\$ 9,096</u>	<u>\$ 9,084</u>	<u>\$ 13,483,097</u>	<u>\$ 12,935,218</u>
Expenses						
General Government	\$ 1,247,632	\$ 1,278,415	\$ 5,383	\$ 2,500	\$ 1,253,015	\$ 1,280,915
Public Works and Sanitation	1,538,885	1,490,852	0	0	1,538,885	1,490,852
Protection	2,549,836	2,347,930	0	0	2,549,836	2,347,930
Culture and Recreation	1,067,179	887,060	0	0	1,067,179	887,060
General Assistance	844	2,471	0	0	844	2,471
Health and Social Services	6,700	7,300	0	0	6,700	7,300
Education	5,015,745	4,703,618	0	0	5,015,745	4,703,618
Interest	238,474	247,399	0	0	238,474	247,399
Fixed Charges	793,275	795,524	0	0	793,275	795,524
Pension, Unallocated	56,886	0	0	0	56,886	0
Depreciation	<u>526,886</u>	<u>479,696</u>	<u>0</u>	<u>0</u>	<u>526,886</u>	<u>479,696</u>
Total Expenses	<u>\$ 13,042,342</u>	<u>\$ 12,240,265</u>	<u>\$ 5,383</u>	<u>\$ 2,500</u>	<u>\$ 13,047,725</u>	<u>\$ 12,242,765</u>
Increase (Decrease) In Net Position	<u>\$ 431,659</u>	<u>\$ 685,869</u>	<u>\$ 3,713</u>	<u>\$ 6,584</u>	<u>\$ 435,372</u>	<u>\$ 692,453</u>
Net Position, July 1	\$ 11,298,197	\$ 10,612,328	\$ 42,038	\$ 35,454	\$ 11,340,235	\$ 10,647,782
Prior Period Adjustment	<u>(1,564,833)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,564,833)</u>	<u>0</u>
Net Position, June 30	<u>\$ 10,165,023</u>	<u>\$ 11,298,197</u>	<u>\$ 45,751</u>	<u>\$ 42,038</u>	<u>\$ 10,210,774</u>	<u>\$ 11,340,235</u>

Analysis of Overall Financial Position and Results of Operations

The Statement of Activities indicates that the total revenues exceeded total expenses by \$435,372 indicating a strong overall financial position for the year ended June 30, 2015.

Analysis of Significant Individual Fund Balances, Transactions and Changes in Fund Balance

General Fund

Expenditures exceeded total revenues by \$105,825 for the governmental funds. The CIP projects reflected total fund balance of \$2,217,680 (major & non-major CIP) as indicated in Note 13. General fund balance amounted to \$3,416,597. The general fund balance increased by \$269,087. While the amount of fund balance that any town needs to maintain is debatable, this amount is healthy by most standards.

Analysis of Significant General Fund Budget Variances

The general fund is the chief operating fund of the Town of Ogunquit. Revenues came in \$554,623 or 4.3% greater than expected. The actual expenditures were \$107,701 less than the proposed budget or a 0.8% variance. Accordingly, there were no significant overall variations from the original projected budgets, other than in licenses, permits and fees.

Significant Capital Asset and Long-Term Debt Activity

Capital assets net of depreciation increased by \$512,169 or 4.2%. The Town of Ogunquit’s total debt decreased by \$1,069,172 (11.3%) during the current fiscal year.

As a comparison, by State law the Town may have a debt service not to exceed 7.5% of the total assessed valuation of the Town of \$1,319,900,181. The actual long term debt as of June 30, 2015 was \$8,355,890 including accrued compensated absence pay and net pension obligation, which represents less than 1% of the property valuation.

General Fund Budgetary Highlights

As presented in Exhibit VII, the original budgeted expenditures amount to \$12,730,765 (\$12,698,483 in prior year). The total gross budget for the year ending June 30, 2015 , including transfers to and from other funds, was \$13,542,002 (\$12,923,483 in prior year). The budgeted revenues and expenditures in Exhibit VII are net of transfers in and out to various reserve funds.

The Town department budgets were under spent by \$107,701 (\$151,875 in prior year). This results in an increase in the Town’s undesignated fund balance to \$3,416,597. This healthy surplus allows the town to use funds for expenditures such as paving or equipment purchases (Capital Improvement Items). These undesignated funds are always considered during the budget review and subsequent town meetings.

Please note the table below. The Budget is net of revenues.

<u>YEAR</u>	<u>MIL RATE</u>	<u>BUDGET</u>
2012	\$7.31	\$9,461,169
2013	\$7.31	\$9,525,177
2014	\$7.50	\$9,845,897
2015	\$7.76	\$10,229,671
2016	\$8.07	\$10,712,150

Currently Known Facts

The currently known facts expected to affect the future financial position or the operations of the Town are as follows:

- Maine Department of Transportation began the Route 1 Rehabilitation Project in March 2015. The construction started at the Wells/Ogunquit town line with the rebuilding of the bridges over the Ogunquit and the Josias rivers; and in the Village with the water and sewer districts laying new lines. New pavement was laid north of the Village. The project is estimated to cost 18 million dollars, of which the Town's share is \$2,000,000. This is a significant investment in our community. The project calls for sidewalks and granite curbing from town line to town line, two new bridges, and improved drainage. Construction was halted during the summer season 2015 and will recommence in the fall 2015. During calendar year 2016, construction will restart during the spring construction season, halt during the summer season and then recommence during the fall construction season, when the project will be completed.
- We continue our in house efforts to upgrade our Community Center and municipal offices. A new fire-alarm system was installed through-out the building. In the auditorium general and stage lighting have been installed. Also, through-out the building new energy efficient general lighting was installed through a grant from Efficiency Maine Trust, which was coordinated by the Seacoast Energy Initiative.
- The parking lots produced \$1.73MM in revenues while the sale of beach passes produced \$99.8K during FY15. The new Perkins Cove bathroom was opened for the summer 2015 season. The maintenance crew continues to repair and upgrade the other beach bathrooms, and to maintain their cleanliness to extend their life and serve the public.

Requests for Information

The Town of Ogunquit is truly fortunate to have such high caliber individuals serving on its various Boards and Committees. The Board of Selectmen would like to thank all members of the community who serve on these committees and boards. Without the commitment from these important individuals, the Town simply could not function. Special thanks are due to all of the members of the municipal staff who continue to make Ogunquit the *Beautiful Place by the Sea!*

This financial report is designed to provide users with a general overview of the Town of Ogunquit's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Town Manager, Town of Ogunquit, P.O. Box 875, Ogunquit, Maine 03907-0875 or telephone (207)646-5139.

EXHIBIT I

**TOWN OF OGUNQUIT
STATEMENT OF NET POSITION
JUNE 30, 2015**

	<u>Primary Government</u>		
	<u>Governmental</u>	<u>Business -</u>	
	<u>Activities</u>	<u>Type</u>	<u>Total</u>
		<u>Activities</u>	
Assets			
Cash and Cash Equivalents	\$ 6,273,096	\$ 45,751	\$ 6,318,847
Accounts Receivable	104,768	0	104,768
Taxes Receivable	391,306	0	391,306
Tax Liens Receivable	106,987	0	106,987
Prepaid Expenses	30,943	0	30,943
Capital Assets, Net of Accumulated Depreciation	<u>12,746,372</u>	<u>0</u>	<u>12,746,372</u>
Total Assets	\$ 19,653,472	\$ 45,751	\$ 19,699,223
Deferred Outflows of Resources			
Related to Pensions	<u>93,307</u>	<u>0</u>	<u>93,307</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 19,746,779</u>	<u>\$ 45,751</u>	<u>\$ 19,792,530</u>
Liabilities			
Accounts Payable	\$ 65,120	\$ 0	\$ 65,120
Accrued Expenses	407,178	0	407,178
<i>Non Current Liabilities</i>			
Due Within One Year	600,740	0	600,740
Due in More Than One Year	<u>7,536,761</u>	<u>0</u>	<u>7,536,761</u>
Total Liabilities	<u>\$ 8,609,799</u>	<u>\$ 0</u>	<u>\$ 8,609,799</u>
Deferred Inflows of Resources			
Related to Pensions	<u>\$ 971,957</u>	<u>\$ 0</u>	<u>\$ 971,957</u>
Net Position			
<i>Net Investment in Capital Assets</i>	\$ 5,351,940	\$ 0	\$ 5,351,940
<i>Restricted</i>			
Permanent Funds, Non-Expendable	456,559	0	456,559
<i>Unrestricted</i>	<u>4,356,524</u>	<u>45,751</u>	<u>4,402,275</u>
Total Net Position	<u>\$ 10,165,023</u>	<u>\$ 45,751</u>	<u>\$ 10,210,774</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT II

**TOWN OF OGUNQUIT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position Primary Government</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business - Type Activities</u>	<u>Total</u>
Primary Government						
Governmental Activities						
General Government	\$ 1,247,632	\$ 285,761	\$ 0	\$ (961,871)	\$ 0	\$ (961,871)
Public Works and Sanitation	1,538,885	238,224	38,118	(1,262,543)	0	(1,262,543)
Protection	2,549,836	2,080,615	1,128	(468,093)	0	(468,093)
Culture and Recreation	1,067,179	126,466	209	(940,504)	0	(940,504)
General Assistance	844	400	0	(444)	0	(444)
Health and Social Services	6,700	0	0	(6,700)	0	(6,700)
Education	5,015,745	0	0	(5,015,745)	0	(5,015,745)
Fixed Charges	793,275	0	0	(793,275)	0	(793,275)
Interest on Long-Term Debt	238,474	0	0	(238,474)	0	(238,474)
Pension – Unallocated	56,886	0	0	(56,886)	0	(56,886)
Depreciation - Unallocated	<u>526,886</u>	<u>0</u>	<u>0</u>	<u>(526,886)</u>	<u>0</u>	<u>(526,886)</u>
Total Governmental Activities	\$13,042,342	\$2,731,466	\$ 39,455	\$(10,271,421)	\$ 0	\$(10,271,421)
Business - Type Activities	<u>5,383</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,383)</u>	<u>(5,383)</u>
Total Primary Government	<u>\$13,047,725</u>	<u>\$2,731,466</u>	<u>\$ 39,455</u>	<u>\$(10,271,421)</u>	<u>\$ (5,383)</u>	<u>\$(10,276,804)</u>
General Revenues						
Property and Other Taxes				\$ 10,667,049	\$ 0	\$10,667,049
Grants and Contributions not Restricted to Special Programs				32,007	0	32,007
Unrestricted Investment Earnings				4,024	96	4,120
Miscellaneous				<u>0</u>	<u>9,000</u>	<u>9,000</u>
Total General Revenues				<u>\$ 10,703,080</u>	<u>\$ 9,096</u>	<u>\$10,712,176</u>
Changes in Net Position				<u>\$ 431,659</u>	<u>\$ 3,713</u>	<u>\$ 435,372</u>
Net Position – July 1, 2014				\$ 11,298,197	\$ 42,038	\$11,340,235
Prior Period Adjustment				<u>(1,564,833)</u>	<u>0</u>	<u>(1,564,833)</u>
Restated Net Position – July 1, 2014				<u>\$ 9,733,364</u>	<u>\$ 42,038</u>	<u>\$ 9,775,402</u>
Net Position – June 30, 2015				<u>\$ 10,165,023</u>	<u>\$ 45,751</u>	<u>\$10,210,774</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

EXHIBIT III

**TOWN OF OGUNQUIT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015**

	<u>General Fund</u>	<u>MDOT Project</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash and Cash Equivalents	\$ 3,454,035	\$ 2,070,474	\$ 748,587	\$ 6,273,096
Taxes Receivable	391,306	0	0	391,306
Tax Liens Receivable	106,987	0	0	106,987
Accounts and Notes Receivable	104,768	0	0	104,768
Prepaid Expenses	30,943	0	0	30,943
Due From Other Funds	<u>0</u>	<u>0</u>	<u>187,649</u>	<u>187,649</u>
Total Assets	<u>\$ 4,088,039</u>	<u>\$ 2,070,474</u>	<u>\$ 936,236</u>	<u>\$ 7,094,749</u>
Deferred Outflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 4,088,039</u>	<u>\$ 2,070,474</u>	<u>\$ 936,236</u>	<u>\$ 7,094,749</u>
Liabilities, Deferred Inflows of Resources and Fund Balance				
Liabilities				
Accounts Payable	\$ 65,120	0	0	\$ 65,120
Accrued Expenses	148,230	0	0	148,230
Due to Other Funds	<u>185,092</u>	<u>2,557</u>	<u>0</u>	<u>187,649</u>
Total Liabilities	<u>\$ 398,442</u>	<u>\$ 2,557</u>	<u>\$ 0</u>	<u>\$ 400,999</u>
Deferred Inflows of Resources				
Unavailable Revenue – Property Taxes	<u>\$ 273,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 273,000</u>
Fund Balance				
<i>Reserved Reported In</i>				
<i>Nonspendable</i>				
Permanent Funds, Non-Expendable	\$ 0	\$ 0	\$ 456,559	\$ 456,559
<i>Restricted</i>	0	0	0	0
<i>Committed</i>				
Capital Projects Funds	0	2,067,917	149,763	2,217,680
<i>Unreserved Reported In</i>				
<i>Assigned</i>				
Appropriated Fund Balance FY 15/16	392,939	0	0	392,939
Special Revenue Funds	0	0	311,037	311,037
Permanent Funds, Expendable	0	0	18,877	18,877
<i>Unassigned</i>				
General Fund	<u>3,023,658</u>	<u>0</u>	<u>0</u>	<u>3,023,658</u>
Total Fund Balance	<u>\$ 3,416,597</u>	<u>\$ 2,067,917</u>	<u>\$ 936,236</u>	<u>\$ 6,420,750</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 4,088,039</u>	<u>\$ 2,070,474</u>	<u>\$ 936,236</u>	<u>\$ 7,094,749</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF OGUNQUIT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2015**

Total Fund Balance – Total Governmental Funds \$ 6,420,750

**Amounts Reported for Governmental Activities in the Statement of
Net Position is Different Because**

Capital Assets Used in Governmental Activities are Not Current Financial Resources and Therefore are Not Reported in the Governmental Funds Balance Sheet. 12,746,372

Interest Payable on Long-Term Debt Does Not Require Current Financial Resources. Therefore Interest Payable is Not Reported as a Liability in Governmental Funds Balance Sheet. (40,559)

Unavailable Property Tax Revenues are Not Available to Pay for Current Period Expenditures and, Therefore, are Deferred Inflows of Resources. 273,000

Long Term Liabilities are Not Due and Payable in the Current Period and, Therefore, They are Not Reported in the Governmental Funds Balance Sheet:

Due in One Year	\$ 600,740	
Due in More Than One Year	7,536,761	
Accrued Compensated Absence Pay	<u>218,389</u>	(8,355,890)

Changes Between Deferred Inflows and Deferred Outflows Regarding Related Pension Expenses Due to Implementation of GASB No. 68. (878,650)

Net Position of Governmental Activities **\$ 10,165,023**

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF OGUNQUIT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>General Fund</u>	<u>MDOT Project</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Property and Other Taxes	\$ 10,667,049	\$ 0	\$ 0	\$ 10,667,049
Intergovernmental	70,334	0	1,128	71,462
Licenses, Permits and Fees	2,204,707	0	0	2,204,707
Charges for Services	238,099	0	207,390	445,489
Investment Income	2,975	200	849	4,024
Miscellaneous	<u>81,224</u>	<u>46</u>	<u>0</u>	<u>81,270</u>
Total Revenues	<u>\$ 13,264,388</u>	<u>\$ 246</u>	<u>\$ 209,367</u>	<u>\$ 13,474,001</u>
Expenditures				
<i>Current</i>				
General Government	\$ 1,197,028	0	\$ 33,705	\$ 1,230,733
Public Works and Sanitation	1,328,214	114,408	468,070	1,910,692
Protection	2,550,216	0	1,558	2,551,774
Culture and Recreation	1,047,020	0	12,641	1,059,661
General Assistance	169	0	675	844
Health and Social Services	6,700	0	0	6,700
Education	5,001,896	0	13,849	5,015,745
Debt Service	799,351	0	0	799,351
Fixed Charges	793,275	0	0	793,275
<i>Capital Outlay</i>	<u>17,900</u>	<u>0</u>	<u>623,151</u>	<u>641,051</u>
Total Expenditures	<u>\$ 12,741,769</u>	<u>\$ 114,408</u>	<u>\$ 1,153,649</u>	<u>\$ 14,009,826</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 522,619</u>	<u>\$ (114,162)</u>	<u>\$ (944,282)</u>	<u>\$ (535,825)</u>
Other Financing Sources (Uses)				
Transfers In (Out)	\$ (692,532)	\$ 0	\$ 683,532	\$ (9,000)
Proceeds from Bond	<u>439,000</u>	<u>0</u>	<u>0</u>	<u>439,000</u>
Total Other Financing Sources (Uses)	<u>\$ (253,532)</u>	<u>\$ 0</u>	<u>\$ 683,532</u>	<u>\$ 430,000</u>
Net Change in Fund Balance	\$ 269,087	\$ (114,162)	\$ (260,750)	\$ (105,825)
Fund Balance – July 1, 2014	<u>3,147,510</u>	<u>2,182,079</u>	<u>1,196,986</u>	<u>6,526,575</u>
Fund Balance – June 30, 2015	<u>\$ 3,416,597</u>	<u>\$ 2,067,917</u>	<u>\$ 936,236</u>	<u>\$ 6,420,750</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF OGUNQUIT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

Net Change in Fund Balance – Total Governmental Funds \$(105,825)

**Amounts Reported for Governmental Activities in the Statement of
Net Position 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 and Reported as Depreciation Expense. This is the Amount of Capital Assets Recorded in the Current Period. 1,039,055

Depreciation Expense on Capital Assets is Reported in the Government-Wide Statement of Activities and Changes in Net Position, But They Do Not Require the Use of Current Financial Resources. Therefore, Depreciation Expense is Not Reported as Expenditure in Governmental Funds. (526,886)

The Issuance of Long-Term Debt (e.g. Bonds, Leases and Accrued Compensated Absence Pay) Provides Current Financial Resources To Governmental Funds, While the Repayment of the Principal of Long-Term Debt Consumes the Current Financial Resources of Governmental Funds. Neither Transaction, However, has Any Effect on Net Position. Also, Governmental Funds Report the Effect of Issuance Cost, Premiums, Discounts, and Similar Items When Debt is First Issued, Whereas the Amounts are Deferred and Amortized in the Statement of Activities. This Amount is the Net Effect of These Differences in the Treatment of Long-Term Debt and Related Items. 80,009

Some Property Tax Will Not be Collected for Several Months After the Town's Fiscal Year End; They are Not Considered Current Financial Resources in the Governmental Funds. This Amount is the Net Effect of the Differences. 0

Accrued Interest Expense on Long-Term Debt is Reported in the Government-Wide Statement of Activities and Changes in Net Position, But Does Not Require the Use of Current Financial Resources; Therefore, Accrued Interest Expense is not Reported as Expenditures in Governmental Funds. 2,192

Changes Between Deferred Inflows and Deferred Outflows Related to Pension and Implementation of GASB No. 68. (56,886)

Change in Net Position of Governmental Activities \$ 431,659

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF OGUNQUIT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Taxes	\$10,599,671	\$10,599,671	\$10,667,049	\$ 67,378
Intergovernmental	56,304	56,304	70,334	14,030
Licenses, Permits and Fees	1,817,590	1,817,590	2,204,707	387,117
Charges for Services	171,800	171,800	238,099	66,299
Investment Income	1,000	1,000	2,975	1,975
Miscellaneous	<u>63,400</u>	<u>63,400</u>	<u>81,224</u>	<u>17,824</u>
Total Revenues	<u>\$12,709,765</u>	<u>\$12,709,765</u>	<u>\$13,264,388</u>	<u>\$ 554,623</u>
Expenditures				
<i>Current</i>				
General Government	\$ 1,244,364	\$ 1,246,813	\$ 1,197,028	\$ 49,785
Public Works and Sanitation	1,370,568	1,346,752	1,328,214	18,538
Protection	2,440,735	2,550,217	2,550,216	1
Culture and Recreation	1,093,945	1,103,344	1,047,020	56,324
General Assistance	3,400	1,225	169	1,056
Health and Social Services	7,300	6,900	6,700	200
Education	5,001,896	5,001,896	5,001,896	0
Debt Service	793,486	799,352	799,351	1
Fixed Charges	775,071	775,071	793,275	(18,204)
<i>Capital Outlay</i>	<u>0</u>	<u>17,900</u>	<u>17,900</u>	<u>0</u>
Total Expenditures	<u>\$12,730,765</u>	<u>\$12,849,470</u>	<u>\$12,741,769</u>	<u>\$ 107,701</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>\$ (21,000)</u>	<u>\$ (139,705)</u>	<u>\$ 522,619</u>	<u>\$ 662,324</u>
Other Financing Sources (Uses)				
Transfers In (Out)	\$ (537,532)	\$ (692,532)	\$ (692,532)	\$ 0
Proceeds from Bond	<u>439,000</u>	<u>439,000</u>	<u>439,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>\$ (98,532)</u>	<u>\$ (253,532)</u>	<u>\$ (253,532)</u>	<u>\$ 0</u>
Net Change in Fund Balance	<u>\$ (119,532)</u>	<u>\$ (393,237)</u>	<u>\$ 269,087</u>	<u>\$ 662,324</u>
Fund Balance – July 1, 2014	<u>3,147,510</u>	<u>3,147,510</u>	<u>3,147,510</u>	<u>0</u>
Fund Balance – June 30, 2015	<u>\$ 3,027,978</u>	<u>\$ 2,754,273</u>	<u>\$ 3,416,597</u>	<u>\$ 662,324</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF OGUNQUIT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2015**

	Business - Type <u>Activities</u> Enterprise Funds <u>Unemployment</u>
Assets	
Current Assets	
Cash and Cash Equivalents	\$ 45,751
Accounts Receivable	<u>0</u>
Total Assets	\$ <u>45,751</u>
Liabilities	
Current Liabilities	
Accounts Payable	<u>\$ 0</u>
Net Position	
Unrestricted	<u>\$ 45,751</u>
Total Net Position	<u>\$ 45,751</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF OGUNQUIT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	Business - Type <u>Activities</u> Enterprise Funds <u>Unemployment</u>
Operating Revenues	
Interest Income	\$ 96
Miscellaneous	<u>0</u>
Total Operating Revenues	\$ 96
Operating Expenses	
General Government	<u>5,383</u>
Changes in Net Position	\$ (5,287)
Transfers from General Fund	<u>9,000</u>
Changes in Net Position after Transfers	\$ 3,713
Net Position – July 1, 2014	<u>42,038</u>
Net Position – June 30, 2015	<u>\$ 45,751</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF OGUNQUIT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Business - Type Activities Enterprise Funds Unemployment</u>
Cash Flows from Operating Activities	
Interest	\$ 96
Payments to Vendors	<u>(5,383)</u>
Net Cash Provided by (Used) in Operating Activities	\$ (5,287)
Cash Flows from Non-Capital Financing Activities	
Transfers In (Out)	<u>9,000</u>
Net Increase (Decrease) in Cash after Transfers	\$ 3,713
Cash and Cash Equivalents – July 1, 2014	<u>42,038</u>
Cash and Cash Equivalents – June 30, 2015	<u>\$ 45,751</u>
Reconciliation of Operating Income to Net Cash Provided by (Used) in Operating Activities	
Changes in Net Position	<u>\$ (5,287)</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used) in Operating Activities	
Depreciation Expense	\$ 0
(Increase) Decrease in Accounts Receivable	<u>0</u>
Total Adjustments	<u>\$ 0</u>
Net Cash Provided by (Used) in Operating Activities	<u>\$ (5,287)</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

The Town of Ogunquit, Maine was incorporated as the Ogunquit Village Corporation in 1913 and later became the Town of Ogunquit by an act of the Legislature in 1980 under the laws of the State of Maine. The Town currently operates under a Selectmen/Town Manager Form of Government.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town’s overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Town’s activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements including notes to financial statements.

B. – Financial Reporting Entity

The Town's combined financial statements include the accounts of all Town of Ogunquit operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- The organization is legally separate (can sue and be sued in their own name)
- The Town holds the corporate powers of the organization
- The Town appoints a voting majority of the organization's board
- The Town is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the Town
- There is fiscal dependency by the organization on the Town

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity (Continued)

Based on the aforementioned criteria, the Town of Ogunquit has no component units that are not included in this report.

C. – Financial Statements – Government-Wide Statements

The Town's financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants. The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc).

D. – Financial Statements – Fund Financial Statements

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

Governmental Funds

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

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements (Continued)

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Maine Department of Transportation (MDOT) Project is considered a major fund.

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Town of Ogunquit:

Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has a third party requirement that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Ogunquit Unemployment program operates in a manner similar to private business enterprises. The intent is that costs for these services provided to the employees on a continuing basis be recovered through fees.

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

E. – Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets.

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. – Measurement Focus/Basis of Accounting (Continued)

Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. A one-year availability period is used for recognition of all other governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

F. – Budgetary Control

Formal budgetary accounting is employed as a management control for the general fund of the Town of Ogunquit. The Town of Ogunquit's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

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

1. During the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1st. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town of Ogunquit was then called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

The Town does not adopt budgets for the Special Revenue Funds.

G. - Encumbrances

Encumbrances accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is employed in the governmental funds during the year.

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. – Cash and Cash Equivalents

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 certain funds in checking, savings accounts or certificates of deposit.

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and investments in money market funds.

I. – Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Improvements	15-40 Years
Machinery and Equipment	5-12 Years
Vehicles	5-10 Years
Infrastructure	7-40 Years

The Town of Ogunquit has elected not to retroactively report major general infrastructure assets.

J. – Compensated Absences

The Town of Ogunquit recognizes accumulated leave compensation during the period in which the related liability is incurred. In compliance with Town personnel policies the liability for accrued compensated absence pay was \$218,389 at June 30, 2015.

K. – Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. – Deferred Outflows and Inflows of Resources

The Town has implemented the following statements:

GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and GASB No. 65, Items Previously Reported as Assets and Liabilities.

GASB No. 63 and GASB No. 65 amends GASB No. 34 to incorporate deferred outflows of resources and deferred inflows of resources into the financial reporting model. These terms are defined as follows:

Deferred Outflows of Resources - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Deferred Inflows of Resources - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

The GASB emphasizes in GASB No. 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

The deferred inflows of resources listed at June 30, 2015 in Exhibit I amounted to \$971,957 and \$93,307 of deferred outflows of resources for the Town of Ogunquit. Per Exhibit III, the deferred inflows of resources listed at June 30, 2015 for the Town of Ogunquit amounted to \$273,000, and there was no deferred outflow of resources at June 30, 2015.

M. – Equity Classifications

Government-Wide Statements

Net position represent the differences between assets and liabilities. Equity is classified as net position and displayed in three components:

- Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – all other net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

**TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. – Equity Classifications (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen, such as an appropriation. Assigned fund balance is constrained by the Board’s intent to be used for specific purposes by directive. See Note 13 for additional information about fund balances.

N. – Use of Estimates

Preparation of financial statements in conformity with GAAP requires the use of management’s estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

O. – Accounts Receivable

Accounts Receivable at June 30, 2015, primarily consist of miscellaneous intergovernmental receivables. There is no allowance for doubtful accounts as the Town believes they are 100% collectible.

NOTE 2 – CASH AND CASH EQUIVALENTS

The Town’s deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town’s agent in the Town’s name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution’s trust department or agent in the Town’s name; Category 3 includes uninsured and uncollateralized deposits.

Deposits

Custodial Credit Risk – 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. The Town’s policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. The Town’s bank balances were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions. The Town’s deposits have been reported as follows:

	<u>Book</u>	<u>Bank</u>
Reported in Governmental Funds	\$ 6,273,096	\$ 6,268,603
Reported in Business-Type Activities	<u>45,751</u>	<u>45,751</u>
Total	<u>\$ 6,318,847</u>	<u>\$ 6,314,354</u>

**TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 2 – CASH AND CASH EQUIVALENTS

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorized the Town to invest in obligations of the U.S. Treasury and U.S. agencies and certain bonds.

Concentration of Credit Risk –The Town does not have a policy for concentration of credit risk.

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Ogunquit’s property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2014, upon which the levy for the year ended June 30, 2015 was based, amounted to \$1,319,900,981. The assessed value was 101.25% of the 2015 State valuation of \$1,303,550,000.

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 \$2,281 for the year ended June 30, 2015.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period. In the government-wide financial statements, property taxes are recognized under the accrual method.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. The following summarizes the 2014 - 2015 levy:

Net Assessed Value	\$ 1,319,900,081
Less: Homestead Exemption	(1,640,000)
BETE	<u>(3,531)</u>
Net Assessed Value	\$ 1,318,256,550
Tax Rate (Per \$1,000)	<u>7.76</u>
Commitment	\$ 10,229,671
Supplemental Taxes Assessed	<u>22,770</u>
Sub-Total	\$ 10,252,441
Less: Abatements	(20,485)
Collections	<u>(9,841,652)</u>
Receivable at Year End	<u>\$ 390,304</u>
Collection Rate	<u>96.0%</u>

**TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3 – PROPERTY TAXES (CONTINUED)

Property taxes on real and personal property accounts were due on November 3, 2014 and May 1, 2015. Interest was charged at a rate of 7% on delinquent accounts after that date.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015, was as follows:

	Beginning Balance <u>July 1</u>	Additions/ Completions	Retirement/ Adjustments	Ending Balance <u>June 30</u>
Governmental Activities				
<i>Capital Assets not being Depreciated</i>				
Land	\$ 4,667,460	\$ 300,000	\$ 0	\$ 4,967,460
<i>Capital Assets being Depreciated</i>				
Buildings and Improvements	\$ 4,524,633	\$ 144,723	\$ 0	\$ 4,669,356
Machinery and Equipment	861,643	93,319	0	954,962
Vehicles	2,642,786	386,728	107,784	2,921,730
Infrastructure	4,800,372	114,285	0	4,914,657
Total Capital Assets being Depreciated	<u>\$ 12,829,434</u>	<u>\$ 739,055</u>	<u>\$ 107,784</u>	<u>\$ 13,460,705</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 2,434,486	\$ 97,843	\$ 0	\$ 2,532,329
Machinery and Equipment	559,683	87,340	0	647,023
Vehicles	1,389,859	139,620	107,784	1,421,695
Infrastructure	878,663	202,083	0	1,080,746
Total Accumulated Depreciation	<u>\$ 5,262,691</u>	<u>\$ 526,886</u>	<u>\$ 107,784</u>	<u>\$ 5,681,793</u>
Total Capital Assets being Depreciated, Net	<u>\$ 7,566,743</u>	<u>\$ 212,169</u>	<u>\$ 0</u>	<u>\$ 7,778,912</u>
Governmental Activities Capital Assets, Net	<u>\$ 12,234,203</u>	<u>\$ 512,169</u>	<u>\$ 0</u>	<u>\$ 12,746,372</u>

Depreciation has not been charged as a direct expense.

NOTE 5 – LONG-TERM DEBT

At June 30, 2015, bonds, mortgage payable, and capital leases consisted of the following individual issues:

<p>Bonds and Mortgage Payable <i>Maine Municipal Bond Bank</i> Marine Bulkheads Capital Improvement Bond of 2004, Interest Rates 1.946% to 9.0%, Annual Principal Payments of \$16,500 Plus Interest Through 2024</p>	<p style="text-align: center;"><u>Governmental Activities</u></p> <p>\$ 165,000</p>
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**TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

	<u>Governmental Activities</u> (Continued)
Bonds and Mortgage Payable	
<i>Maine Municipal Bond Bank (Continued)</i>	
General Obligation Bond of 2004, Interest Rate 1.597% to 9.0%, Annual Principal Payments of \$24,750 Plus Interest Through 2024	\$ 247,500
General Obligation Bond of 2005, Interest Rate 3.05% to 9.0%, Annual Principal Payments of \$20,000 Plus Interest Through 2025	220,000
General Obligation Bond of 2006, Interest Rate 3% to 6%, Annual Principal Payments of \$120,000 Plus Interest Through 2026	1,440,000
General Obligation Bond of 2008, Interest Rate 3.94%, Annual Principal Payments of \$89,295 - \$145,285 Plus Interest Through 2028	1,473,994
General Obligation Bond of 2010, Interest Rate 2.37%, Annual Principal Payments of \$111,350 Plus Interest Through 2030	1,781,600
General Obligation Bond of 2012, Interest Rate 1.48% to 3.706%, Annual Principal Payments of \$57,000 - \$70,000 Plus Interest Through 2032	1,065,000
General Obligation Bond of 2013, Interest Rate 0.45% to 4.57%, Annual Principal Payments of \$22,500 - \$39,800 Plus Interest Through 2033	403,200
General Obligation Bond of 2014, Interest Rate 0.43% to 3.599%, Annual Principal Payments of \$24,667 - \$38,467 Plus Interest Through 2029.	439,000
<i>Transfer Station Mortgage</i>	
Transfer Station Mortgage Payable, Interest Rate of 3%, Annual Payment of Principal and Interest Ranging From \$11,330 to \$19,250 Through 2028	154,000
Capital Leases	
<i>Gorham Leasing Group, LLC</i>	
Capital Lease, 60 month, \$299 a month, 3.826% Interest, Total \$16,357 for Konica Copier through 2016	<u>5,138</u>
Total Bonds, Mortgage Payable, and Capital Leases	<u>\$ 7,394,432</u>

**TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Changes in Outstanding Debt

Transactions for the year ended June 30, 2015, are summarized as follows:

	<u>Balance July 1</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Balance June 30th</u>	<u>Due Within One Year</u>
Governmental Activities					
General Obligation Bonds	\$ 4,343,979	\$ 439,000	\$ 547,685	\$ 7,235,294	\$586,152
Mortgage Payable	165,000	0	11,000	154,000	11,000
Capital Leases Payable	9,392	0	4,254	5,138	3,588
Net Pension Obligation	1,732,232	0	989,163	743,069	0
Compensated Absences	<u>174,459</u>	<u>43,930</u>	<u>0</u>	<u>218,389</u>	<u>0</u>
Total Governmental Activities	<u>\$ 9,425,062</u>	<u>\$ 482,930</u>	<u>\$ 1,552,102</u>	<u>\$ 8,355,890</u>	<u>\$600,740</u>

Annual Requirements to Retire Debt Obligations

The annual aggregate maturities for each debt type for the fiscal years subsequent to June 30, 2015, are as follows:

<u>Year Ending June 30</u>	Governmental Activities		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015/16	\$ 597,152	\$ 228,502	\$ 825,654
2016/17	597,152	209,682	806,834
2017/18	597,152	191,781	788,933
2018/19	584,152	172,932	757,084
2019/20	528,152	153,917	682,069
2020/25	2,536,460	515,755	3,052,215
2025/30	1,648,724	160,493	1,809,217
2030/35	<u>300,350</u>	<u>12,480</u>	<u>312,830</u>
Total	<u>\$ 7,389,294</u>	<u>\$ 1,645,542</u>	<u>\$ 9,034,836</u>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2015, the amount of outstanding long-term debt was equal to 0.56% of property valuation for the year then ended.

**TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Capital Leases

The following is a schedule of future minimum lease payments for the Town of Ogunquit as of June 30, 2015:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2015/16	\$ 3,588
2016/17	<u>1,550</u>
Total Minimum Lease Payments	\$ 5,138
Less Amount Representing Interest	<u>(198)</u>
Present Value of Future Minimum Lease Payments	<u>\$ 4,940</u>

NOTE 6 – RETIREMENT PLANS

The Town of Ogunquit provides retirement pension plans for its employees through a deferred compensation plan and a defined benefit pension plan.

GASB Approves New Pension Accounting Standards

On June 25, 2012, the governmental Accounting Standards Board approved 2 new standards (GASB 68 and 67) designed to improve accounting and financial reporting for state and local government pension plans.

A Summary of GASB 68 requirements are as follows (Accounting and Financial Reporting for Pensions; Effective for Fiscal Years Starting After 6/15/14):

Net Pension Liability on Balance Sheet

Government employers that sponsor Deferred Benefit plans will now recognize a net pension liability (unfunded accrued liability) in their statement of net position (balance sheet). This is the difference between total pension liability (actuarial accrued liability) and plan asset (at fair value). The entry age normal actuarial cost method must be used to calculate total pension liability.

As under GASB 27, future salary increases, expected future service, and automatic Cost of Living Adjustments (COLAs) must be included in the liability calculation. Unlike current rules, GASB 68 requires that ad hoc post retirement benefit increases, including ad hoc COLAs, also be included if considered substantively automatic.

New Discount Rate

The discount rate can continue to be expected long-term rate of return on plan investments where current assets plus future contributions are projected to cover all future benefit payments. We expect this requirement will be met if the employer funds the actuarially determined contribution, provided it pays off the unfunded liability over a reasonable period. However, plans where current assets plus future contributions are projected not to cover all future benefit payments must use a municipal bond rate to discount the noncovered payments.

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 6 – RETIRMENT PLANS (CONTINUED)

A Summary of GASB 68 requirements are as follows (Accounting and Financial Reporting for Pensions; Effective for Fiscal Years Starting After 6/15/14):

New Discount Rate (Continued)

The municipal bond rate is a yield or index rate of 20-year, tax-exempt general obligation bonds with an average rating of AA/Aa or higher (currently below 4%). Including a municipal bond rate as part of the discount rate increases liabilities. In addition, changes in the municipal bond rate or assumed rate of return on plan investments between measurement dates introduce more volatility into calculating liabilities and expense.

More Variable Pension Expense

Pension expense will now be based on the net pension liability change between reporting dates, with some sources of the change recognized immediately in expense and others amortized over years. Service cost, interest on net pension liability, and expected investment earnings – as well as liability for any plan benefit change related to past service since the last reporting period must also be expensed immediately.

Changes in actuarial assumptions and experience gains and losses must be amortized over a closed period equal to the average remaining service of active and inactive plan members (who have no future service) – a much shorter than typical period. Investment gains and losses must be recognized in pension expense over closed 5-year periods.

Cost-Sharing Employers (Those in Plans Where Assets are Pooled and Can Be Used to Pay Benefits of Any Employer in the Pool) Report a Proportionate Liability

These employers will now report a net pension liability and pension expense equal to their proportionate share of the cost-sharing plan.

GASB 67(Financial Reporting for Pension Plans; Effective for Fiscal Years Starting after 6/15/13) includes many of GASB 68’s changes, but for pension plans rather than employers.

New Required Disclosures

These include the money-weighted rate of return (rather than the more common time-weighted rate) on plan investments (net of expenses).

I. Deferred Compensation Plan – John Hancock

A. Description of Plan

The government offers its employees a deferred compensation plans through John Hancock Insurance, created in accordance with Internal Revenue Code Section 457. The John Hancock Plan, available to all government employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The Town has two pension plans with John Hancock Insurance. The Plans cover all full-time employees who are at least 18 years of age and have met certain service requirements. Employees become fully vested upon entering the Plan.

**TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 6 – RETIRMENT PLANS (CONTINUED)

I. Deferred Compensation Plan – John Hancock

B. Funding Policy

Under the terms of the Plan 1 - 401k Plan, the Town contributes 8% of the participating employees' annual compensation, unless the employee elects to enroll in the defined benefit pension plan. Plan 2 - 457 Plan, for department heads the Town contributes an additional amount matching 3% of the participating employees' annual compensation, whether the department head is enrolled in the deferred compensation plan or the defined benefit plan. There are no allocation requirements to receive any contribution made to the plan. Participants shall have a fully vested and nonforfeitable interest in Employer Contributions and their investment earnings. The Participant shall be responsible for the investment of his or her Plan account.

The Town's pension information for the years ended June 30:

<u>Year Ended</u>	<u>Eligible Pension Plan Wages</u>	<u>Pension Expenses</u>	<u>Contribution Rate</u>
2015	\$1,607,461	\$77,086	3% - 8%
2014	\$1,449,742	\$77,722	3% - 8%
2013	\$1,283,176	\$86,413	3% - 8%

II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

A. Plan Description

Qualifying personnel of the Town participate in the Maine Public Employees Retirement System. The plan is a multiple employer, cost-sharing pension plan. The Town of Ogunquit has been enrolled in the MEPERS system since January 1, 2004. It is part of the COLA program within the MEPERS system plan. The Town participates in the Regular and Special Plan options.

B. Funding Policy

The Town of Ogunquit makes available to all full time employees the option to make a one-time irrevocable election to participate in the Maine Public Employees Retirement System (MEPERS), Plan AC and 1C, as an alternate retirement plan. The employee shall pay, through payroll deduction(s), his/her required contribution determined by MEPERS. The Town shall pay its required contribution determined by MEPERS. This benefit shall be offered to eligible employees on the date of hire.

C. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility of benefits upon reaching qualification) occurs upon the earning of 20-25 years of service credit for Town employees.

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 6 – RETIRMENT PLANS (CONTINUED)

II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

C. Pension Benefits (Continued)

Normal retirement age of PLD members is age 60. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

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

D. Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contributions rates are determined through actuarial valuations. For the year ended June 30, 2015, the member contribution rate was 7% and the employer contribution rate was 6.5% of applicable member compensation.

The required contributions paid into the System for the year ended June 30, 2015 and the previous two years are as follows:

For the Year Ended June 30,	Employee Contributions	Employee Rate	Employer Contributions	Employer Rate	Employer Compensation
2015	\$ 117,347	7%	\$ 198,970	7.8% -13.4%	\$ 1,676,390
2014	\$ 102,591	5.3% - 6.5%	\$ 173,402	6.5% - 12.8%	\$ 1,572,667
2013	N/A	4.4% - 5.3%	\$ 161,296	5.3% - 12.5%	\$ 1,582,396

E. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred.

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

At June 30, 2015, the Town reported a net pension liability of \$743,069. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date.

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 6 – RETIRMENT PLANS (CONTINUED)

II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The Town proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2014, the Town proportion was 0.482885%, which was a decrease from its proportion measured at June 30, 2013 of 0.56194%.

For the fiscal year ended June 30, 2014, the Town recognized pension expense of \$56,886. At June 30, 2015, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 93,307	\$ 0
Changes in Assumptions	0	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	789,187
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	0	182,770
Town Contributions Subsequent to the Measurement Date	<u>0</u>	<u>0</u>
Total	<u>\$ 93,307</u>	<u>\$ 971,957</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended June 30,	<u>Amount</u>
2016	\$ (227,119)
2017	(227,119)
2018	(227,116)
2019	<u>(197,297)</u>
Total	<u>\$ (878,651)</u>

G. Actuarial Assumptions

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

- **Inflation** 3.12%
- **Salary Increases** 3.5% - 9.5% Including Inflation
- **Investment Rate of Return** 7.25% Net Pension Plan Investment Expense Including Inflation.

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 6 – RETIRMENT PLANS (CONTINUED)

II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

G. *Actuarial Assumptions(Continued)*

For the Town employees, the mortality rate is based on the RP2000 Combined Mortality Tables for males and females using Scale AA, with a two year setback for active members.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study performed in 2011 and covered the period July 1, 2005 – June 30, 2010.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates or return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2014 are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equities	20%	2.5%
Non- US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	3.7%
Infrastructure	10%	4.0%
Hard Assets	5%	4.8%
Fixed Income	<u>25%</u>	0.0%
	<u>100%</u>	

H. *Discount Rate*

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

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 6 – RETIRMENT PLANS (CONTINUED)

II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

I. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Proportionate Share of the Net Pension Liability	\$2,318,156	\$743,069	\$(573,508)

J. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2014 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.

NOTE 7 – INTERFUND ACTIVITY

Interfund balances at June 30, 2015, consisted of the following:

Due To	
<i>Non-Major Governmental Funds</i>	
Special Revenues	\$ 37,886
Capital Project Funds	<u>149,763</u>
Total	<u>\$187,649</u>
Due From	
General Fund	\$185,092
<i>Major Governmental Funds</i>	
MDOT Sidewalk Project	<u>2,557</u>
Total	<u>\$187,649</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2015, consisted of the following:

Transfer To	
<i>Non-Major Governmental Funds</i>	
Special Revenues	\$ 50,000
Capital Project Funds	633,532
Enterprise Fund-Unemployment	<u>9,000</u>
Total	<u>\$692,532</u>
Transfer From	
General Fund	<u>\$692,532</u>

**TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 7 – INTERFUND ACTIVITY (CONTINUED)

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 8 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverages during the fiscal year and no significant settlements that exceeded insurance coverage.

NOTE 9 – APPROPRIATIONS AND TRANSFERS

At the Annual Town Meeting on June 10, 2014 and the Special Town Meeting on November 4, 2014, the Townspeople voted appropriations of general fund balance totaling \$393,237, which are reflected as the excess of budgeted expenditures over budgeted revenues on Exhibit VII for the year ended June 30, 2015.

<u>June 10, 2014 Town Meeting</u>		
<u>Purpose</u>	<u>Article #</u>	<u>Amount</u>
Generator – Public Works	52	\$ 8,532
Reclaim/Repave Woodbury Drive	53	16,000
Reclaim/Repave Main Beach and Trolley Stop	54	45,000
Harbor Master	19	<u>50,000</u>
Total Use of Fund Balance		<u>\$ 119,532</u>
<u>November 4, 2014 Town Meeting</u>		
<u>Purpose</u>	<u>Article #</u>	<u>Amount</u>
Engineering Study for Erosion at Main Beach	7	\$ 50,000
Conservation Land Purchase	9	<u>100,000</u>
Total Use of Fund Balance		<u>\$ 150</u>
<u>Other Designations</u>		
Encumbrances from 13/14		<u>\$ 123,705</u>
Final Budgeted Use of Fund Balance FY 14/15		<u>\$ 393,237</u>

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 9 – APPROPRIATIONS AND TRANSFERS (CONTINUED)

Per the August 4, 2015 Special Town Meeting, the Charter was amended for Board Transfers.

	August 4, 2015 <u>Transfers</u>	August 18, 2015 <u>Transfers</u>	<u>Total</u>
Department			
Visitor Services	\$ 712	\$ 0	\$ 712
Police Department	21,265	0	21,265
Fire Department	8,233	0	8,233
Lifeguard Services	1,947	0	1,947
Administrative Services	15,260	0	15,260
Conservation	2,022	0	2,022
Debt Management	5,866	0	5,866
General Government	(11,081)	(3,589)	(14,670)
Recreation	(3,357)	(1,087)	(4,444)
Land Use	(1,356)	(439)	(1,795)
Utilities	(2,784)	(901)	(3,685)
Public Works	(9,979)	(3,230)	(13,209)
Harbor Master	(4,875)	(1,578)	(6,453)
Welfare	(1,643)	(532)	(2,175)
Insurance And Benefits	(2,241)	(725)	(2,966)
Information Services	(835)	(270)	(1,105)
Clam Warden	(755)	(244)	(999)
Plover Management	(19)	0	(19)
Civic Organization	(300)	(100)	(400)
Transfer Station	(16,080)	(5,205)	(21,285)
Capital Improvement Programs	<u>0</u>	<u>17,900</u>	<u>17,900</u>
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Transfers are limited to an amount not to exceed \$25,000 for any one department and not to exceed 1% of total municipal operating budget. Amounts over the limit will require a Special Town Meeting approval.

NOTE 10 – JOINT VENTURE

In 1985, the Town entered into a joint venture known as Ecomaine. Ecomaine provides solid waste disposal services to participating communities. The governing bodies of the participating communities appoint the Board of Directors who establishes the budget and charges the communities and commercial enterprises that use the facility.

The Town's proportionate share of Ecomaine Municipal Recycling Facilities' outstanding debt is not recorded in the financial statements of the Town of Ogunquit. The following is a statement from Ecomaine:

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 10 – JOINT VENTURE (CONTINUED)

Ecomaine is a solid waste management corporation serving 40 municipalities in Cumberland, Oxford, and York counties in Maine. Owned and controlled by 21 member communities, ecomaine creates electricity through its processing of waste and also operates an extensive recycling program. The town is a member community in ecomaine. Interlocal (waste handling) agreements between ecomaine and participating communities obligate the members to deliver certain solid waste produced within the community to ecomaine for processing and to make service payments and pay tipping fees for such processing. The Town has no explicit, measurable equity interest and therefore has not reported an asset in these financial statements in connection with its participation in ecomaine. Selected information for ecomaine for the year ended June 30, 2015 unaudited includes an accrual for landfill closure and post closure care amounting to \$16,451,511. Ecomaine has a plan to fund this liability in the form of a cash reserve over the period of years between 2011 and a projected closing date. The share of costs for Ogunquit is estimated at 2.7% or \$444,716 at June 30, 2015.

The Town terminated its contract with Ecomaine in the prior year.

NOTE 11 - OVERLAPPING DEBT

The Town's proportionate share of Community School District No. 18's debt is not recorded in the financial statements of the Town of Ogunquit. The overlapping debt as of June 30, 2015 was not available before release of this report. Prior year's overlapping debt for year ended June 30, 2013 amounted to \$2,111,810 for the Town's share of 22.32% of the District's total outstanding debt of \$9,461,516.

The Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of Ogunquit. Per the June 30, 2014 County of York's latest audited financial statements, the Town's share was 4.38% (\$346,020) of the County's outstanding debt of \$7,900,000.

NOTE 12 - CONTINGENT LIABILITIES

There are various claims pending against the Town of Ogunquit which arise in the normal course of the Town's activities. Several cases are currently pending which in the aggregate may or may not have a material effect on the financial position of the Town. In the opinion of the Town Counsel, it is extremely difficult to assess the extent or probability of the Town's liability at the present time.

The Town participates in certain federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement, which may arise as the result of these audits, is not expected to be material.

NOTE 13 – GOVERNMENTAL FUND BALANCES

Previously, the Town implemented the following accounting standard issued by the Governmental Accounting Standards Board (GASB):

- GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions.

**TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)

GASB Statement 54 clarifies the existing governmental fund type definitions and provides clearer fund balance categories and classifications. The hierarchical fund balance classification is based primarily upon the extent to which a government is bound to follow constraints on resources in governmental funds and includes the terms: nonspendable, committed, restricted, assigned, and unassigned.

The Town’s fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; **(4) Assigned Purposes**, which includes balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund.

The Town of Ogunquit has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

When both restricted and unrestricted resources are available for use, it is the Town’s policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town’s policy to use committed or assigned resources first, then unassigned resources as they are needed.

The General Fund unassigned fund balance total of \$3,023,658 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2015 follows.

***Nonspendable and Assigned
Non - Major Funds***

Permanent Funds	Nonexpendable <u>Amount</u>	Expendable <u>Amount</u>	<u>Total</u>
Dorothea Jacobs Grant Fund	\$ 219,259	\$ 3,247	\$ 222,506
Performing Arts	145,300	10,417	155,717
Music Center Escrow	<u>92,000</u>	<u>5,213</u>	<u>97,213</u>
Total	<u>\$ 456,559</u>	<u>\$ 18,877</u>	<u>\$ 475,436</u>

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Committed

Major Fund

Capital Projects

Sidewalks	<u>\$ 2,067,917</u>
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Committed

Non – Major Funds

Capital Projects

2015 Main Beach Trolley	\$ 45,000
2014 Perkins Cove Comfort	37,183
2015 Fire System Upgrade	18,000
2015 Woodbury Lane Reclaim	16,000
2014 Main Beach Roofing	14,163
2015 Agamenticus Park	10,000
2015 Sidewalks	7,800
2014 Dunaway Center Improvement	<u>1,617</u>

Total	<u>\$ 149,763</u>
--------------	-------------------

Assigned

Non - Major Funds

Special Revenue Funds

Ambulance Fund	\$ 124,918
Marginal Way Investment	101,422
Perpetual Bench Care Fund	33,892
Contingent Fund	17,105
Contracts	10,000
National Disaster Emergency Repair	8,440
Dog Park	5,716
Summer Programs	5,030
Community Cupboard	1,851
Jay Parott Scholarships	1,219
Land Conservation Reserve	740
Police Drug Interdiction	490
Firefighter Training Facilities Grant	<u>214</u>

Total	<u>\$ 311,037</u>
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Assigned

General Fund

Appropriated Fund Balance FY 15/16	<u>\$ 392,939</u>
------------------------------------	-------------------

**TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)

<i>Unassigned</i> General Fund	<u>\$ 3,023,658</u>
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NOTE 14 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

The Town of Ogunquit utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Selectmen and must be approved at the Annual Town Meeting.

B. - Excess of Expenditures over Appropriations

For the year ended June 30, 2015, total expenditures did not exceed total appropriations.

Fixed Charges	\$ (18,204)
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The overdraft was due to abatements of \$20,405 exceeding the \$2,881 amount raised as overlay in the commitment for FY 14/15. Exhibit VII shows the following overdrafts.

C. - Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of June 30, 2015, no individual funds held a deficit balance.

NOTE 15 – COMMITMENTS

Since the Route 1 Project was originally conceived and funded by a 2010 loan through Maine Municipal Bond Bank, Maine Department of Transportation (MDOT) has enhanced the scope of the Project which impacted the timing for the start and completion of the Project.

Previously, MDOT requested proposals (RFP) for reconstruction of Route 1 in Ogunquit from the Wells town line to the York town line. The RFP was planned for construction beginning in the spring of 2015. The construction ceased during the summer tourist season of 2015 and pick up again in the fall of 2015. Construction will also cease during the winter and begin again in the spring of 2016. The Project is expected to be completed in the fall of 2016 ceasing in the summer of 2016.

The overall cost of the MDOT Project is anticipated to be \$18 million, and the town's share of the project, \$2 million, will not change from the original 2010 planning. In September 2013, the Town, MDOT and Kennebunk Savings Bank signed an escrow agreement whereby the Town' share was transferred to an account in the name of the Bank "for the benefit of the Town". The movement of funds out of the account is controlled by MDOT and the Bank and effectively removes control of the funds from the Town.

TOWN OF OGUNQUIT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 15 – COMMITMENTS (CONTINUED)

At the June 9, 2015 Annual Town Meeting, the townspeople voted to authorize the following borrowings of \$425,000 for the purchase of the following:

<u>Article #</u>	<u>Purpose</u>	<u>Amount</u>
47	Police Cruiser	\$ 40,000
50	Fire Chief's Vehicle	35,000
51	Ten Replacement Airpaks	75,000
59	Footbridge and Beach Comfort Station	<u>275,000</u>
	Total	<u>\$ 425,000</u>

NOTE 16 – PRIOR PERIOD ADJUSTMENT

Net position at July 1, 2014 was restated for a prior period adjustment of \$1,564,833. This amount represents the changes that occurred due to the pension disclosure for GASB #68. See Note #6 Retirement Plans.

NOTE 17 – DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through October 14, 2015 the date of which the financial statements were available to be issued.

**TOWN OF OGUNQUIT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY
JUNE 30, 2015**

	<u>6/30/15</u>
Proportion of Net Pension Liability	0.482885%
Proportionate Share of the Net Pension Liability	\$ 743,069
Covered Employee Payroll	\$ 1,572,667
Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll	<u>47.25%</u>
Plan Total Pension Liability	\$2,609,657,845
Plan Fiduciary Net Position	\$2,455,776,671
Plan Net Pension Liability	\$ 153,881,174
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>94.10%</u>
Plan Covered Employee Payroll	\$ 460,029,637
Plan Net Pension Liability as a Percentage of the Covered Employee Payroll	<u>33.45%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

The Notes to the Financial Statements are an Integral Part of This Statement.

SCHEDULE II

**TOWN OF OGUNQUIT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN PENSION CONTRIBUTIONS
JUNE 30, 2015**

	<u>6/30/15</u>
Contractually Required Contribution	\$ 173,402
Actual Contribution	<u>(167,399)</u>
Contribution Deficiency (Excess)	<u>\$ 6,003</u>
Covered Employee Payroll	\$ 1,572,667
Contributions as a Percentage of Covered Employee Payroll	<u>10.64%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

The Notes to the Financial Statements are an Integral Part of This Statement.



BOARDS & COMMITTEES

TOWN BOARDS AND COMMITTEES

BIKE-PEDESTRIAN COMMITTEE

Charles LaFlamme, Chair	2015
Gregory Testa	2015
Mary Breen	2016
John Cavaretta	2016
Kristen Rinaldi	2017

Liaisons:

Karen Arel, Chamber of Commerce
 Patricia Arnaudin, Police Chief
 Thomas Fortier, Town Manager
 Robert Winn, Select Board Liaison

BOARD OF ASSESSMENT REVIEW

John F. Miller	2015
Paul Breen	2015
Stanley S. Baer	2016
Donald Simpson	2017

BUDGET REVIEW COMMITTEE

Philip Cavaretta (Alt.)	2015
Everett Leach	2015
Michael Lynch, Chair	2015
Dean Rinaldi	2016
William Sawyer	2017
Jacqueline Bevins	2017

CABLE TV REGULATORY COMMISSION

Jordan Freedman	2015
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CONSERVATION COMMISSION

Michael C. Horn, Chair	2015
Glenn Deletetsky	2015
William J. Lee	2016
Kristen Rinaldi	2016
William Baker	2017
J. Douglas Mayer	2017
Pamela Sawyer	2017

HARBOR COMMITTEE

John Gordon	2015
Robert McIntire	2015
Steven Perkins	2016
William "Tim" Tower III, Chair	2016
Percy Stevens, Jr.	2017

HERITAGE MUSEUM COMMITTEE

Carole Lee Carroll, Chair	2015
Robin L. Fagerlund	2015
Susan Meffert	2015
Louise Tragard (Alt.)	2015
Susan Levenson	2016
Gary Littlefield	2017
Eva Nudelman	2017
Peter Woodbury	2017
Patricia Weare	2017
Barbara Woodbury, Honorary Emeritus	

HISTORIC PRESERVATION COMMISSION

David Burgess	2015
Marcia Williams	2015
Helen Horn	2016
Leonard Wyman	2016
Newell S. Perkins, Chair	2017
Sumner Nystedt	2017

MARGINAL WAY COMMITTEE

Paul Breen	2015
Helen Horn, Chair	2015
Margaret Hanscom (Alt.)	2015
Diana Joyner	2016
Louesa Gillespie	2017
Joan Griswold	2017

Advisors:

Professor Arthur Hussey
 Rebecca Linney
 Scott Heyland, CEO
 David Barton, Select Board Liaison

PARKS & RECREATION COMMITTEE

Erin Latulippe 2017
Robert Winn, Select Board Liaison

PERFORMING ARTS COMMITTEE

Steve Einstein 2015
Edwin Seppa 2015
Judy Yates 2015
John Joannette 2016
Janel Lundgren 2016
Lesley Mathews 2016
Mikie Ann Boyd 2017
Patricia A. Mason 2017
Eva Nudelman 2017
Barbara Dailey, Select Board Liaison

PLANNING BOARD

Jacqueline Bevins 2015
Richard Yurko 2015
Kenneth Walsh (resigned) 2016
Steve Wilkos 2017
Muriel Freedman 2017

Scott Heyland, CEO-Advisor
Lee Jay Feldman, SMRPC-Advisor

RECYCLING COMMITTEE

Ronald Bergeron 2015
Mary Breen (Alt.) 2015
Barbara Early 2015
Michael Lynch 2016
John Fusco, Advisor

SELECT BOARD

John Daley 2015
Robert N. Winn, Jr. 2015
David F. Barton 2016
Barbara Dailey 2017
Gary S. Latulippe 2017

SHELLFISH CONSERVATION COMMISSION

Arthur M. Damren 2015
Leonard Wyman 2016
Everett Leach 2017

ZONING BOARD OF APPEALS

Jerry DeHart, 1st Alternate 2015
Michael C. Horn 2015
J. Douglas Mayer 2016
Peter L. Griswold 2016
Glenn A. Deletetsky 2017
Jay A. Smith, Chair 2017

ADHOC COMMITTEE
BEACH EROSION COMMITTEE

Paul Breen
John Cavaretta
Martin Crosby
Jason Jutras
Margie Katz
Jim Manning
Doug Mayer
Milt Vargelis
Robert Winn, Jr. Select Board Liaison

COMMITTEE & BOARD MEETINGS

Conservation Commission:
3rd Thursday

Heritage Museum Committee:
2nd Wednesday

Marginal Way Committee:
1st Monday

Performing Arts Committee:
3rd Friday

Planning Board:
2nd & 4th Monday

Select Board:
1st & 3rd Tuesday



REPORT OF THE BEACH EROSION COMMITTEE

As a result of committee efforts in the 2014-2015 fiscal year, the Beach Erosion Committee concluded that a firm experienced in identifying oceanographic studies of erosion causes and executing potential solutions should conduct an erosion study for the beach.

The Committee developed a set of tasks, which defined the scope, content, time lines and the products of the proposed study.

The funding for this \$50,000 study required voter approval at a town meeting in November 2014. The Committee published a privately funded educational brochure for the voters which described the scope, content and potential payoffs of the proposed study. At the November Town meeting, the voters approved the expenditure of the requested funds for the proposed study.

The Town solicited requests for proposals for the proposed study using a procurement package developed by the Committee.

Three contractors experienced in the study topics submitted proposals. The Committee reviewed these proposals and recommended that Woods Hole Oceanographic of Wood's Hole, MA be awarded the study contract. Woods Hole presented an understanding of the study topics and identified a likely source of the erosion problem, which had been

identified in their earlier efforts. The Select Board approved the Committee's recommendation and a contract was awarded to Woods Hole Oceanographic.

This study will be completed in the fall of 2015 at which time the erosion problem will be quantified and potential solutions proposed.

As part of the Committee efforts to understand beach erosion, the Committee heard a presentation from the principal of Bar Mills Ecologic at a beach erosion conference. This company specializes in developing and applying techniques to improve sand accretion at the dunes tide line. This firm submitted a proposal to conduct a variety of sand accretion experiments at the dune tide line on the beach, the proposal was approved and three experiments were installed on the beach between milepost 0.4 and 0.5.

One configuration attached the snow fence to the existing posts parallel to the tide line while the second configuration attached the snow fence to posts and stakes at a 45-degree angle to the tide line. In each case, 100' of fencing were employed.

The third configuration employed a matrix of 4' wooden 1"x 1" stakes set in a 50' x 15' area at the tide line. These stakes were arranged on 4" centers.

Permits were obtained from the DEP, which addressed ecological matters and the protection of the piping plovers.

Calibration stakes would be used to support the collection of data related to sand accretion.

This experiment continued throughout 2015 with this material removed in November. A report will be submitted detailing the results of this experiment by the end of 2015.

Respectfully Submitted

Paul Breen- Chair
Paul Jean- Vice Chair
Margie Katz- Secretary
Jason Jutras
John Cavaretta
Jim Manning
Doug Mayer
Milt Vargelis
Martin Crosby



Photo courtesy of Greg Testa

REPORT OF THE BOARD OF ASSESSMENT REVIEW

From July 1, 2014 through June 30, 2015 the Board of Assessment Review heard one application for the 2013 - 2014 tax periods. After a lengthy review, the application was denied by the Board.

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

Respectfully Submitted,

Stanley Baer, Chair
Don Simpson, Vice Chair
John Miller

REPORT OF THE CONSERVATION COMMISSION

THANK YOU, MIKE HORN!

Mike Horn's retirement as Chair of the Conservation Commission was a reminder of the Commission's many accomplishments under his able leadership. Think of the many acres our town preserved from development now open to all of us; of the many efforts and projects to protect and preserve the health and beauty of our dunes and beach; of his many hours spent with federal, state and local leaders working on

conservation issues; of the extensive water testing to trace sources of pollution that could seriously affect our beach; of a landmark pesticide ordinance passed last November that helped win for Ogunquit, *Down East Magazine's* 2015 Environmental Award, the first ever for a town. Thank you, Mike, for your intelligent, persevering leadership.



Mike Horn, receiving Down East Magazine's 2015 Environmental Award for Ogunquit. Left to right, Tom Fortier, Town Manager; Bob Fernald, publisher, president, and CEO of Down East Magazine, and Mike Horn.

Ogunquit's Landmark Pesticide Ordinance

Ogunquit's pesticide ordinance, the first in the nation passed by voters, went into effect January 1st. Landscape companies, such as Mainely Grass, had organic solutions to the chemical fertilizers and pesticides formerly used; homeowners discovered less expensive organic alternatives from local hardware stores

than chemical fertilizers and pesticides. Some had problems, but effective organic solutions are a call away to your local garden center or hardware store or a look on our website:

www.ogunquitconservation.org

Beach Cleanup

September 20, 2014 saw volunteers joining Conservation Commission members and even several lifeguards enjoying a no swimmers day for the Conservation Commission's Annual Beach Cleanup. The usual cigarette butts and other litter resulted in a hefty load to the Transfer Station. No beach cleanup day was necessary in 2015, thanks to our new beach patrol and our watchful lifeguards.

Water Testing

Working with the town and the Conservation Commission, FB Environmental Associates continued water testing, especially in places that have tested for higher bacteria, in order to pinpoint those problem areas that need correction. Clean water is essential for the health of all of us, our beach and lobster industry.

Coastal Community Grant

Ogunquit won a new grant that will pull together Ogunquit, Wells, South Berwick, York, Great Works Land Trust, and the Mt. Agamenticus to the Sea Conservation Initiative - those towns and organizations within the Ogunquit River Watershed - to

further ensure our goal of clean water. One of the objectives will be to pinpoint all the septic units within this area in order to discover problem locations.

Maine Healthy Beaches

Ogunquit continued its relationship with Maine Healthy Beaches with water sampling for Riverside, Main and Little Beaches during the summer season. This data suggests whether these beaches should be open or there should be a cautionary sign due to high bacterial count. This information is available on www.mainehealthybeaches.org.

New Website

With former Conservation Commission member Bob Joyner moving we needed a new webmaster and a new web site. Dennis Crow, local musician and professional website creator and owner of ogunquithosting.com, created a beautiful website for us:

www.ogunquitconservation.org

Each week one of us writes an informational blog about organic alternatives to common lawn and garden problems, about our beach and dunes, our water and other local conservation issues. Take a look!

Remembering Brad Sterl

Ogunquit lost one of its most devoted and hard working citizens in November. Brad Sterl, as an Ogunquit Village Overseer, helped lead Ogunquit's independence from

Wells and later became a Selectman, a member of the Planning Board and a founding member of the Conservation Commission. He was known for his extensive experience and knowledge as Chief Biologist for Southern Maine. Brad worked to apply this knowledge to make Ogunquit an enjoyable and healthy place to live. We miss him.

Respectively submitted,

OGUNQUIT CONSERVATION COMMISSION

Bill Baker, Chair

Doug Mayer, Vice-Chair

Glenn Deletetsky

Bill Lee

Pam Sawyer

Kristen Rinaldi (non-voting member)

REPORT OF THE HERITAGE MUSEUM COMMITTEE

In July of 2014 the museum's new exhibits featured paintings and photographs of Ogunquit in the winter. Susan Levenson, Graham Cookson, Jonathan West, Ellen Dannert, Brenda Yorke Goodale and Richmund Yorke, Jr. all contributed many lovely pieces from their collections.

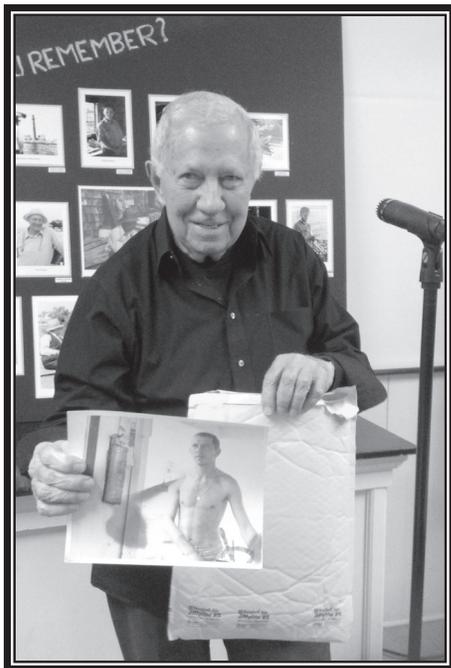
In honor of the Leavitt Theatre, which had just installed their new digital equipment, we collected memorabilia from Peter & Maureen Clayton. The exhibit represented its opening as a movie theatre in 1923 and it's continuation until

the present.

With the aid of Sonny Perkins we also featured some genealogical information about the Perkins & Littlefield families of Ogunquit. Under the guidance of Museum Coordinator Louise Tragard the summer went smoothly as we once again increased the number of visitors to the museum.

The fall season opened with the annual *Ogunquit Antique Show* sponsored by the Friends of the Ogunquit Heritage Museum. Next was the Chamber of Commerce weekend of *OctoberFest* when we once again opened the Museum for our annual *Ghostly Tour*.

In November we organized an event at the Baptist Church which highlighted people's memories of Perkins Cove. This was very well attended and we plan to do another one in the coming year.



Richard Perkins sharing memories of Perkins Cove

The final event of the season was our *Christmas by the Sea* open house which was also sponsored by the Chamber of Commerce.

The Museum was closed for January & February due to a change in the weather. Ogunquit was snowed in and we were snowed out of the building. However planning for the 1915 exhibit resumed and we opened on June 1st as usual. The 1915 exhibit commemorated the 70th anniversary of V-J Day with photographs of the World War II veterans from the small town of Ogunquit. Credit for this exhibit must go to Susan Levenson and Mary Littlefield.

In addition we concentrated on several long time businesses in Ogunquit that were active during the 1950's & 1960's. Valerie's Restaurant, the Blacksmith Mall, Peggy Ives Weaving and the Whistling Oyster were featured and we included the Ogunquit Village School.

We are grateful to Mark Saulnier, the Hutchins family, Judith Woodbury and Sonny Perkins for helping us with this endeavor. We obtained a full set of architectural drawings of The Olde Perkins House in Cape Neddick drawn by the Works Progress Administration which we also exhibited.

Again we must thank the Town of Ogunquit and the many residents of this town who have supported us.

Ogunquit Heritage Museum Committee

*Carole Lee Carroll, Chair
Gary Littlefield, Vice Chair
Susan Meffert, Secretary
Eva Nudelman
Robin Fagerlund
Susan Levenson
Peter Woodbury
Sonny Perkins
Pat Weare*

Alternate Members

*Charlotte Tragard
Louise Tragard*

Museum Coordinator

Louise Tragard

Honorary Chairman Emeritus

Barbara Woodbury

REPORT OF THE MARGINAL WAY COMMITTEE

The Marginal Way Committee had a busy year with three major projects. Efforts by committee members and volunteers made the Marginal Way a safe and attractive destination for walkers.

Revetment Repair Project for Devil's Kitchen

Last year's discussion of the need to install a new revetment at Devils Kitchen led to the development of a proposed project to replace the existing revetment. Erosion from two sources, the sea and from rainwater flowing down the

hill on an abutting property, had caused existing stones within the revetment to shift, potentially undermining the path.

The cost of this repair was estimated to be \$150,000. A unique funding agreement for the proposed repair was developed whereby the cost would be split equally between the Town, the Marginal Way Committee and the Marginal Way Presentation Fund.

The owners of the abutting property agreed to provide access to the heavy construction vehicles needed to undertake the repair. The Committee wishes to thank the abutter for their cooperation throughout this project.

A contract for the repair was awarded to Shaw Bros. for well below the anticipated cost. The required repairs were completed in January 2015. Fencing, granite edging and repairs to the paved walk way were completed in June.

Initiating the Program of Invasive Plant Management & Restoration

Our first major restoration project was on the inland side of the path at the Cedar Grove. In January 2015, a large thicket of Bittersweet (3000 square feet) was removed. This thicket had enveloped and killed trees on the inland side and was spreading to the trees of the Cedar Grove on the oceanside. Phase I planting was completed in June, using native trees to match the species already growing at this site, along with some shrubs. Phase II planting will begin in the

Spring of 2016, installing more native shrubs. We thank two abutters for allowing access to the site on Town land, and providing water for the season.

Further efforts to control Bittersweet and Black Swallowwort have been concentrated this season on the southern quarter of the path where there are the fewest invasives relative to the rest of the path.

In other specific areas along the path, invasives were removed around the 100 year old Cedar tree and a huge mass of Japanese Knotweed on the Town lot above Little Beach was sheared monthly for the second year (by a volunteer). Progress using this mechanical technique to exhaust the Knotweed's re-growth is questionable since the Knotweed still grows back vigorously. Several major Red Cedars were cleared of dense Bittersweet vines along the path. While the damaged areas of these cedars will not re-grow, at least these trees will survive.

Finally, the 4th Annual Pod Day, August 15, 2015, was another successful effort to slow the spread of Black Swallowwort. Forty-nine (49) volunteers picked and bagged over 800 pounds of Swallowwort pods. All of the bags, donated by Eldredge Lumber, were taken to the Transfer Station to be incinerated. Another 200 pounds were collected by dedicated volunteers later that month.

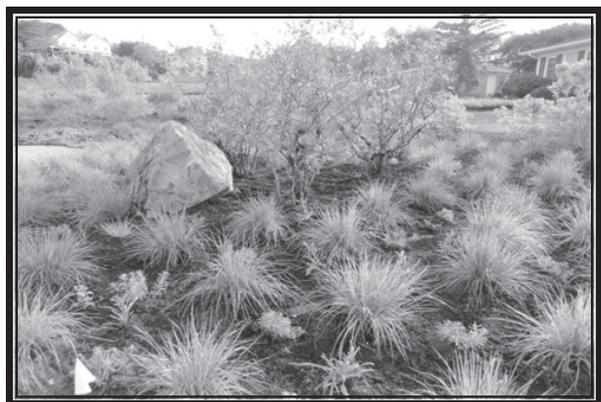


Pod Picking Day!

The Seaside Garden at Devil's Kitchen

An abutter came to the Marginal Way Committee and offered to give the Town a seaside garden on Town land surrounding Devil's Kitchen consisting of over 5,000 native, salt tolerant, herbaceous plants and shrubs.

This generous gift would also include an irrigation system and maintenance for five years. The garden would be designed by a local landscape designer who would work with the Marginal Way Committee in selecting the plants for this garden. Existing plants would be removed, and sterile soil added prior to the planting of the new garden.



Seaside Garden

Professor Hussey continued to deliver his popular *Geology* lectures on the Marginal Way to the delight of numerous visitors during the summer and fall of 2014 and 2015.

Helen Horn, Chair of the Marginal Way Committee for the past nine years, announced her retirement as Chair, effective late September 2015. The Committee expressed their appreciation for her leadership and tireless work on this most important Town asset, the Marginal Way.



Town Manager Thomas Fortier presenting gift of appreciation to Helen Horn for her years of dedication to the Marginal Way. (Photo courtesy of Jordan Freedman)

The Committee reluctantly accepted the resignation of Lou Rioux (15 yrs.), as well as Marilyn Eimon, Diana Joyner and Horticultural Consultant Becky Linney (15 yrs.). We greatly appreciate all of their contributions to the Committee. Jim Oliver rejoined the Marginal Way Committee.

The Committee is grateful for our two part time Town employees assigned to the Marginal Way who work diligently to keep its appearance clean and well groomed. Many thanks to all of our volunteers for their time and effort.

Respectfully Submitted,

The Marginal Way Committee

Helen Horn- Chair

Paul Breen- Secretary

Lucien Rioux - Treasurer

Marilyn Eimon

Joan Griswold

Louesa Gillespie

Margaret "Peg" Hanscom

Diana Joyner

Advisors:

Thomas Fortier - Ogunquit Town Manager

Scott Heyland - CEO

David Barton - Select Board Liaison

Professor Arthur Hussey - Geology Consultant

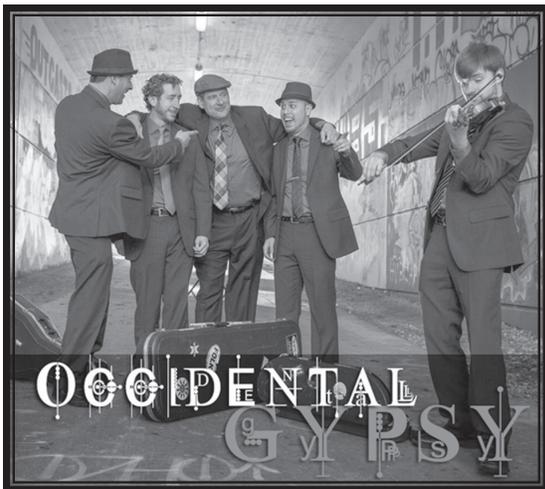
Beck Linney - Horticulture Consultant

Cliff Merchant & Steve Shepard - Ogunquit Public Works



REPORT OF THE PERFORMING ARTS COMMITTEE

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



Ogunquit Performing Arts began its 2014-2015 season by coordinating the two-week, town-wide, 24th Annual Capriccio Festival of the Arts, beginning Labor Day, 2014 and representing the arts organizations of Ogunquit. OPA's own presentation featured an irresistible performance by the gypsy swing and fusion band, Occidental Gypsy, a lilting and rollicking performance which had audience members actually dancing to the music.

Also a perennial favorite among the many events of the Festival was the Kite Festival at Ogunquit Beach, enjoyed by professional kite flyers, the general public, and children flying their hand-decorated kites.

In October, OPA enjoyed a successful collaboration with the Ogunquit Museum of American Art, presenting the Jason Anick Rhythm Future Quartet, playing to an enthusiastic audience in the lovely setting of the OMAA gallery.

November saw the first local appearance by Boston's world-famous concert pianist, Janice Weber. Ms. Weber, and OPA's renowned Steinway Grand Piano, came together to deliver an almost overwhelmingly brilliant musical experience and a virtuoso performance which brought the audience to its feet.

The winter months featured the return of OPA's 14th Annual Classic Film Series, screening one film per month from October through May. The film series is free to the public, and features the best in classic films, whether from classic Hollywood, or classic in topic.

In February, OPA joined in the Mardi Gras celebration by presenting a return performance by local celebrities, Joyce Andersen and Harvey Reid. As folk musicians who are at home in every genre, from bluegrass to rock, this duo was once again a crowd pleaser.

Everyone's favorite Stillson School of Irish Dance returned to Ogunquit in

March. These young dancers in their sparkling costumes performed Irish jigs and reels with joyous energy and skill, and have become a much-anticipated yearly event.

In May, Hartford's favorite jazz pianist Matt DeChamplain played to a delighted audience, one of the best-received jazz performers in memory.



Our season concluded in June with the 21st Annual Chamber Music Festival. On Friday night, our favorite clarinetist Tom Hill returned to Ogunquit, bringing with him Boston Chamber Music, a quartet of musicians from the Boston Philharmonic in a program created especially for the occasion. Also joining them was world-class composer John Heiss, to personally conduct one of his own compositions.

On Saturday evening, everyone welcomed back pianist Janice Weber, this time with her own chamber group, The Cascabel Trio. Janice and her gentlemen colleagues brought a program rich in virtuosity,



variety and dramatic changes of musical pace, and provided a fitting climax to the season.

During the year, OPA developed a new brochure, updated website, and a new look and masthead for these and all printed materials. A community outreach program was begun, and the second year of website ticket sales saw another year of financial growth. Fundraising and in-kind support also increased, thanks to the generosity of local businesses.

We also receive partial funding from the Town of Ogunquit, and invaluable collaboration and friendship from the Town Manager, Town Personnel, and supportive members of the Select Board and Budget Committee. The close of our season saw a long-time dream come true: the approval of town funding for major improvements to our performance venue at the Dunaway Center, including the installation of theatre lighting, and a dozen wall sconces to provide a warmer ambiance in the Great Hall.

We also greatly appreciate the partnership with our friends at our ticket sales venues: the Ogunquit Camera Shop, the Ogunquit Welcome Center, the Dunaway Center, and new venue, the downtown Ogunquit Playhouse Box Office.

Our gratitude also goes out to our loyal volunteers who make such a difference in our progress. And heartfelt thanks most of all to our audiences and all the voters of Ogunquit. We look forward to an even bigger and better new season!

Respectfully submitted:

Ogunquit Performing Arts Committee

Janel E. Lundgren, Co-Chairman
Patricia Mason, Co-Chairman
Eva Nudelman, Vice-Chairman
Judith A. Yates, Secretary
Lesley Mathews, Treasurer
Steve Einstein, Asst. Treasurer
Mikie Anne Boyd
Ed Seppa

Classic Film
THE RAZOR'S EDGE



The Razor's Edge is the first film version of W. Somerset Maugham's 1944 novel

REPORT OF THE PLANNING BOARD

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

During this period the Board held a total of seventeen (17) Regular Business Meetings. It oversaw eleven (11) Public Hearings, and ten (10) Workshops.

In February of 2015 Planning Board Chairman Don Simpson stepped down and Steve Wilkos assumed the Chair. The Board thanks Mr. Simpson for his dedication and hard work during his term as Chairman, and welcomed Mr. Wilkos back into the position he is familiar with from past service in this capacity.

In July of 2014 the Board began work reviewing and updating the Ogunquit Zoning Ordinance. Topics of discussion included: Article 8.12 - Signs, defining and regulating Boarding Houses, allowing Type 2 and Type 3 Restaurants in the Limited Business District (Shore Road), the role of the Ogunquit Historic Preservation Commission in the Planning Board Design Review process. Many workshops and Public Hearings were held and at the Town Meeting in June 2015 residents voted to approve all the amendments recommended by the Board.

The Board Members would like to continue to express appreciation for the valuable input and assistance we receive from the residents of Ogunquit, the Conservation Commission, the Historical Preservation Commission, Town Department Heads, the Zoning Board of Appeals, Town Planner Lee Jay Feldman, Recording Secretary Maryann Stacy, and particularly Code Enforcement Officer Scott Heyland who has brought the Town a level of expertise and dedication to his

position which has become an invaluable resource to the Board.

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

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

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

- Applying the Ogunquit Zoning Ordinances, Subdivision Regulations and State Statutes,
- Considering input from the Land Use Office, concerned residents and various town committees such as the Historic Preservation Commission and the Conservation Commission,
- Reviewing and recommending necessary changes in zoning ordinances in accordance with the Ogunquit Comprehensive Plan, Protecting and enhancing our historical and environmental treasures and safeguarding the visual charm of Ogunquit for generations.

We invite the public to attend all of our meetings which are usually held on the second and fourth Mondays of each month. For those unable to attend, the meetings are aired live on the public access channel WOGT and on the Town's website. Meetings are also video archived

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

Respectfully submitted,

Ogunquit Planning Board

REPORT OF THE ZONING BOARD OF APPEALS

From July 1, 2014 through June 30, 2015 the Ogunquit Zoning Board of Appeals held five (5) Hearing which included: two (2) Administrative Appeals, and three (3) Variance Requests.

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

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

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

property owners and the Board has been a great benefit.

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

Respectfully Submitted,

The Ogunquit Zoning Board of Appeals

ATTENDANCE RECORD

Jay Smith, Chair	5 of 5
Glenn Deletetsky, Vice Chair	5 of 5
Mike Horn	5 of 5
Doug Mayer	5 of 5
Peter Griswold	3 of 5



Photo courtesy of Noelle Argenti

REPORT OF THE
KENNEBUNK, KENNEBUNKPORT AND
WELLS WATER DISTRICT

The Kennebunk, Kennebunkport and Wells Water District is a quasi-municipal public water utility that was established in 1921 by an act of the Maine State Legislature. The District serves an area that encompasses the Towns of Kennebunk, Kennebunkport, Wells, Ogunquit, Arundel and small portions of Biddeford and York. The area includes a population which varies seasonally from about 30,000 to over 100,000. It is directed by a four-member Board of Trustees, one each elected from each of the towns of Kennebunk, Kennebunkport, Wells and Ogunquit.

2015 was a very healthy, record-breaking year for the District. Compared with the prior year, 2015 saw a 4% increase in water production and a 6% increase in total revenues. From a financial perspective, the District received a record \$6.9 million in total revenues, exceeding 2014 revenues by \$374,000 and exceeding its anticipated 2015 budget by \$383,000. All of this contributed to a projected net income for 2015 of approximately \$300,000, as compared to a net income of \$326,000 in 2014. Such net income fluctuations from year to year are normal, as certain periodic maintenance items such as water storage tank painting (which occurred in 2015) are charged off in the year they occur. Overall, the primary drivers for the record water production and revenues are related to drier than average weather

and long term customer growth, as follows.

Precipitation during 2015, as measured at our Branch Brook Filtration Plant, was the lowest since the 2003 drought. At 41.25", it was 28% less than the 10-year average of 57.48". This year's dry weather, combined with a relatively stable local economy, resulted in record annual water production of 1.0954 billion gallons, edging out the prior record of 1.091 billion gallons set during the drought of 2003. This compares to 1.053 billion gallons in 2014, 1.073 billion gallons for 2013 and 1.026 billion gallons in 2012. The District's recently-developed high quality groundwater sources were once again instrumental in helping the District meet customer water demands without the need for purchasing additional water from neighboring utilities. These groundwater sources produced 418 million gallons (38%) of all of the District's water production for 2015.

In spite of the somewhat sluggish economy of the past seven years, the District has maintained a reasonable growth rate, with 143 customers added in 2015. This compares with 138 in 2014 and 195 in 2013, resulting in a slightly lower than average customer growth rate of about 1%. Since 2003 however, the District's customer base has increased by 2,125, or 18.7%, and now stands at 13,495.

This was the fifth year in a row that the District has been successful in being awarded a low-interest SRF (State

Revolving Loan Fund) financing package. Since 2008, through SRF financing, the District has installed \$7.8 million of infrastructure to date at a total bonded cost of \$7.3 million, at an average bond interest rate of only 0.84%.

With all of the recent discussion relating to the poor condition of America's infrastructure, the District is pleased to report that for the past 30-plus years, it has averaged replacing nearly 0.9% of its distribution system per year. This falls squarely within the desired water industry goal of 1% per year, based upon an expected 100-year usable life for water mains. Very few other water utilities have maintained such an aggressive (yet appropriate) water main replacement schedule. The District has accomplished this task while keeping its water rates below that of the average of Maine's water utilities.

The following is a partial list of distribution projects funded and installed by the District during 2015. These projects typically relate to our goal of coordination with State and Town roadway projects, optimizing water quality, enhancing fire suppression capabilities and improving system reliability by replacing outdated and substandard facilities with an eye toward accommodating anticipated growth. A significant portion of water main replacements during 2015 related to a two-year Maine Department of Transportation (MDOT) drainage and road rebuilding project of the full length of Route 1 in Ogunquit.

Mile Stretch Road, Biddeford:

Replaced 5,100 feet of old (1927) 10-inch cast iron (CI) main with 12-inch polyethylene (PE) main. (In conjunction with a City of Biddeford road rebuilding and drainage project and for system reliability.)

Langsford Road, Kennebunkport:

Replaced 1,530 feet of old 6-inch CI main with 8-inch polyethylene (PE) main. (In conjunction with a Town of Kennebunkport sidewalk and repaving project and for system reliability.)

Parsons Street, Kennebunk:

Replaced 1,024 feet of old 2-inch wrought iron and 6-inch transit main with 8-inch PVC main. (For water quality, quantity and system reliability).

Route 1, Donnells Bridge, Wells / Ogunquit:

Replaced 406 feet of old 10-inch CI main with 20-inch ductile iron (DI) main. (In conjunction with a Maine DOT drainage and road reconstruction project).

Route 1, Phillips Bridge, Ogunquit:

Replaced 58 feet of 16-inch DI main with 16-inch DI main. (In conjunction with a Maine DOT drainage and road reconstruction project).

Beach Street, Ogunquit:

Replaced 676 feet of old 6-inch CI main with 8-inch PE main. (In conjunction with a Maine DOT drainage and road reconstruction project).

Kingfield Avenue, Ogunquit:

Replaced 535 feet of old 2-inch CI main with 3-inch PE main. (In conjunction with a Maine DOT drainage and road reconstruction project).

Grasshopper Lane, Ogunquit:

Replaced 775 feet of old 10" CI main with 8-inch and 12-inch PVC main. (In conjunction with a Maine DOT drainage and road reconstruction project).

Founder's Drive and Jefferson Way, Arundel:

Oversized 1,550 feet of developer-installed main to 16-inch DI main. (To facilitate the connection to a future water storage facility on an adjacent lot.)

In addition to the above projects, individuals and developers funded several water main extensions totaling 6,000 feet in length.

Drinking water quality remains a top priority. We are pleased to report that in addition to making significant water quality improvements with our unique blending of groundwater and surface water, all State and Federal water quality standards were met during 2015. By maintaining a dedicated, well-trained staff and continually upgrading our process equipment and control systems, we continually assure the highest degree of reliability in the quality of drinking water for our customers.

District customers and all other interested parties are welcome to contact

us at our business office at 92 Main Street in Kennebunk or visit our website at www.kkw.org. Electronic bill notifications, reminders, as well as online payment options are all available and tailored to suit our customers' needs. Current and past issues of the District's popular semi-annual newsletter *What's on Tap* are also on our website. As always, we welcome your input, as the District's mission is *to provide the best quality of water and customer service at the lowest reasonable cost*.

The Trustees of the District appreciate the continuing effort and dedication of their employees, as well as the support and cooperation of their customers, area contractors and State and local municipal officials.

Respectfully submitted,

Robert A. Emmons, President
Richard H. Littlefield, Vice President
James E. Burrows, Trustee
Thomas P. Oliver, Trustee

Normand R. Labbe, P.E. Superintendent
Scott J. Minor, P.E. Assistant Superintendent
Wayne A. Brockway, MBA Treasurer

Kennebunk, Kennebunkport & Wells Water District

Phone: 207-985-3385

Fax: 207-985-3102

Emergency, After Hours, Weekends & Holidays: 207-985-2362

Email:

info@kkw.org (General Information)

customerservice@kkw.org

Customer Service, Billing, Account Info)

bsnyder@kkw.org (Water Quality)

Mailing Address:

Kennebunk, Kennebunkport & Wells Water District

PO Box 88

Kennebunk, Maine 04043

Office Location:

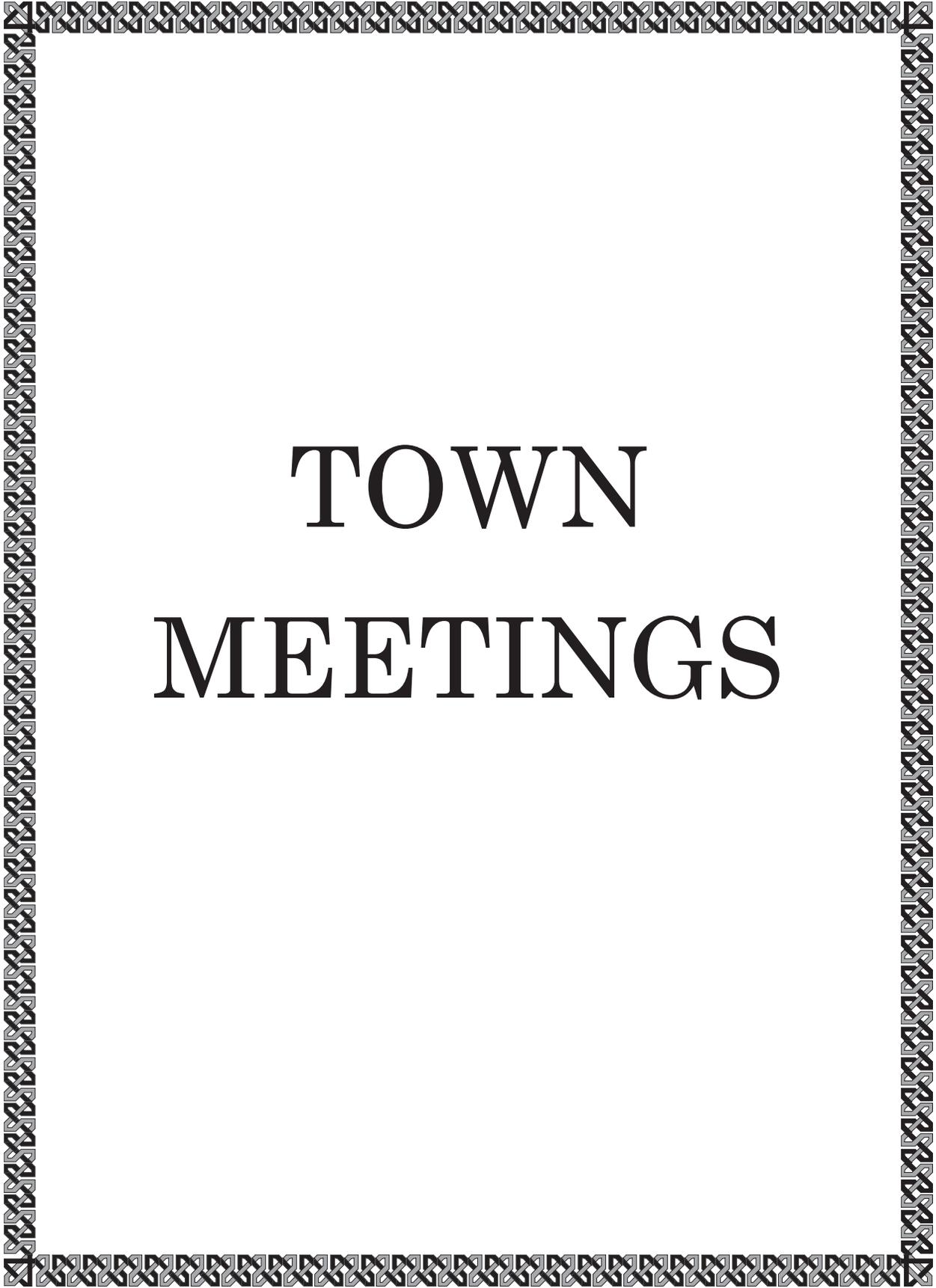
92 Main Street

Kennebunk, Maine 04043

Office Hours:

8:00am—4:30pm M-F



A decorative border with a repeating geometric pattern of interlocking squares and lines, forming a rectangular frame around the central text.

TOWN MEETINGS

**WARRANT RETURN
FOR THE NOVEMBER 4, 2014
SPECIAL TOWN MEETING
OF THE
TOWN OF OGUNQUIT**

The Special Town Meeting was called to order by Town Clerk Christine Murphy with the Reading of the Call, Return and First Article. The polls were declared open at 8:00AM

Cynthia Douglass, Marjorie Esau, Blanche Feinberg, Frederica Hart, Leila Kupper and Tracey Ann Leach served as Ballot Clerks/Counters. A total of **784** people voted at the polls.

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

Cheryl L. Emery was elected as Moderator.

Article 2: Shall an Ordinance entitled "**An Act to Amend Title II of the Ogunquit Municipal Code; Health, Safety & Welfare as it Relates to Chapter 11 - Pesticide/Herbicide Usage**" be enacted? [Note: Proposed amendment is underlined. Language proposed to be removed is indicated by a ~~strikeout~~.]

CHAPTER 11 Pesticide/Herbicide Usages ~~on Town-Owned Lands~~

1101 Purpose

The purpose of this chapter is to safeguard the health and welfare of the residents of the Town of Ogunquit and to conserve and protect the town's ground water, estuarine, marine and other natural resources, while ensuring preservation and ~~enhancement of town-owned~~ of the land.

1102 Provisions

The following provisions shall be applicable to all turf, landscape and outdoor pest management activities ~~on town-owned~~ conducted within the Town of Ogunquit, on both public and private land.

(a) *Permitted:*

- 1102.1** Use or application of natural, organic land care protocols.
- 1102.2** All control products and soil amendments, including fertilizer and compost, used under the terms of this article shall be in keeping with, but not limited to, products that can be used on Maine Organic Farmers and Gardeners Association Certified Farms, and/or products permitted by the Organic Materials Review Institute or the USDA National Organic Program.
- 1102.3** Use or application of sludge or sludge-derived products to the extent permitted by the Maine Hazardous Waste, Septage and Solid Waste Management Act 38 M.R.S.A. §§1301-1319-Y, the Protection of Natural Resources Act 38 M.R.S.A. §§ 480-A-480-Z, the Site Location of Development Act 38 M.R.S.A. § 481-490, and any rules related thereto, as amended from time to time.

(b) *Prohibited:*

- 1102.4** Use or application of chemical pesticides, other than pesticides classified by the US Environmental Protection Agency as exempt materials under 40 CFR 152.25, and those products permitted by the Organic Materials Review Institute.
- 1102.5** Use or application of sludge or sludge-derived products not listed as permitted above.

1103 Definitions

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Natural, organic land care: An extension of the principles and practices of organic agriculture to the care of turf and landscape.

Pesticide: Any substance or mixture of substances intended for preventing, destroying, repelling

or mitigating any pest; any substance or mixture of substances intended for use as a plant regulator, defoliant or desiccant; and any nitrogen stabilizer. It does not include multicellular biological controls such as mites, nematodes, parasitic wasps, snails or other biological agents not regulated as pesticides by the U.S. Environmental Protection Agency. Herbicides, fungicides, insecticides and rodenticides are considered pesticides.

Sludge: Defined in 38 M.R.S.A. § 1303-C (28-A), as amended from time to time.

~~**Town-Owned Land:** All land owned or leased by the Town of Ogunquit and/or managed by the Town, including outdoor grounds such as parks, playing fields, the Marginal Way, or conservation and open space.~~

Pest: Any undesirable insect, plant, fungi, bacteria, virus or micro-organism.

1104

Exemptions

The following situations are exempt from the provisions of this Ordinance:

- a. Commercial agriculture;
- b. Pet supplies such as shampoos, tick and flea collars and dusts;
- c. Disinfectants, germicides, bactericides, and virucides;
- d. Insect repellents;
- e. Outdoor animal repellants;
- f. Swimming pool supplies;
- g. Aerosol products;
- h. General use paints, stains and wood preservatives and sealants; and
- i. CMP, and other, routine vegetation maintenance programs on transmission sections that run through the Town of Ogunquit.

and ~~F~~the following processes are exempt: drinking water and wastewater treatment; indoor pesticide use; contained baits or traps for rodent control; use of pesticides classified by the US Environmental Protection Agency as exempt materials under 40 CFR 152.25 or pesticides permitted by the Organic Materials Review Institute; management of town-owned land not used or used infrequently by the public (roadway medians, for example).

A specific exemption is made for poison ivy control on the Marginal Way, using the least toxic product in accordance with the US Environmental Protection Agency under 40 CFR 152.5, the Maine State Regulations Title 7 and Title 22: "Use of Pesticides", and the *Best Management Practices for the Application of Turf Pesticides and Fertilizers* of the Maine Board of Pesticide Control.

Restricted pesticides may also be applied for the following purposes:

Noxious Growths - The control of plants, including and not limited to, poison ivy (*Rhus radicans* or *Toxicodendron radicans*), poison oak (*Rhus toxicodendron* or *Toxicodendron quercifolium*), and poison sumac (*Rhus vernix* or *Toxicodendron vernix*).

Invasive Species - The control of invasive species that may be detrimental to the environment.

Mandatory Applications- Use of pesticides mandated by state or federal law.

Health and Safety - The control of insects that are venomous or disease carrying.

1105 Emergency waiver

If an emergency situation warrants the use of non-exempt pesticides, the Code Enforcement Officer may, ~~upon written request to the Board of Selectmen~~, grant a thirty (30) day temporary waiver. The waiver may be extended to a six (6) month total period. Waiver approval shall be subject

to the use of the least toxic material available to address the given emergency. The presence of weeds or common fungal diseases in the usual course of turf maintenance shall not constitute an emergency.

(a) *Waiver determination shall be based on the following criteria:*

1105.1 The pest situation presents a) an immediate threat to human health or environmental quality, or b) an immediate threat of substantial property damage or loss; and

1105.2 Viable alternatives consistent with this article do not exist. The Select Board shall request the Conservation Commission to review any waiver requests made under this section, and to recommend a course of action.

1106. Enforcement and permits

This article shall be enforced by the Code Enforcement Officer, according to the policies governing enforcement of municipal ordinances of the Town of Ogunquit.

1107. Conflict and invalidity

If a conflict or inconsistency is found between this article and other sections of the Zoning Ordinance or Town Charter, the terms of the stricter provisions shall prevail. The invalidity of a provision of this article shall not invalidate any other provision of this article.

1108. Authority

Pursuant to 30-A M.R.S.A. § 3001, municipalities may enact ordinances to protect the welfare of their inhabitants. Pursuant to 22 M.R.S.A. § 1471-U, Maine municipalities may enact ordinances that apply to pesticide storage, distribution, or use. Pursuant to 38 M.R.S.A., § 1310-U, municipalities may enact ordinances with respect to solid waste facilities with standards that are not more strict than those contained in the Maine Hazardous Waste, Septage and Solid Waste

Management Act 38 M.R.S.A. §§ 1301-1319-Y, the Protection of Natural Resources Act 38 M.R.S.A. §§ 480-A-480-Z, the Site Location of Development Act 38 M.R.S.A. § 481-490, and the rules adopted under those

articles, as amended from time to time.

IN WITNESS WHEREOF, UNDER SEAL OF THE TOWN, this Ordinance as duly approved by the voters acting on Article 2 at a Special Town Meeting held on November 4, 2014.

Ordinance Change Effective January 1, 2015

YES 444 NO 297

Article 3: Shall an Ordinance entitled "**An Act to Amend Title III of the Ogunquit Municipal Code, Public Service, Chapter 3 - Sewer, Section 304 - Restoration of Excavated Areas**" be removed and included in Title XVI relative to Road Opening Requirements? [Note: Proposed amendment is underlined. Language proposed to be removed is indicated by a ~~strikeout~~.]
Chapter 3 Sewer

~~304~~ Restoration of Excavated Areas

~~Any person, individual, company or corporation or any agent, servant or employee of any such person, company or corporation who intends to cut open a public sidewalk or roadway within the Town of Ogunquit in order to connect into a sewer or other utility or for any other reason must first obtain a permit from the Town Manager. It will be the responsibility of the permit holder or his agent to restore the sidewalk or roadway to the same condition as it was prior to the excavation. In order to ensure that such restoration is completed, the Town Manager may require a bond or other guarantee as a condition to the granting of the permit which bond or other guarantee will be used by the Town to complete the restoration if it is not completed by the permit holder or by his agent. The bond or other guarantee (or any remaining portion of it) shall be returned to the permit holder or to his agent when the restoration has been completed to the satisfaction of the Town Manager and the Road Commissioner. The amount of the bond or other guarantee shall be determined by the Town Manager but it will be only large enough to reasonably ensure the ability of the Town to complete the restoration should it become necessary for the Town to do so. (12/17/85 STM)~~

Replaced by Title XVI, Streets, Sidewalks and Other Public Places

YES 477 NO 185

Article 4: Shall an Ordinance entitled “**An Act to Amend Title IX of the Ogunquit Municipal Code, Business Ordinance, Chapter 3, Section 302.1.1 - Amusement Ordinance - To Extend the Filing Requirement from One (1) day to Fifteen (15) days**” be enacted? [Note: Proposed amendment is underlined. Language proposed to be removed is indicated by a ~~strikeout~~.]

Chapter 3 Amusement Ordinance

302.1.1 Applications for Special Amusement License: Applications for a Special Amusement License shall be made on forms prescribed by the Municipal Officers and filed with the Town Clerk. Application shall be made at least ~~one (1) business day~~ 15 days prior to the scheduled event. The application shall include the name and address of the sponsor of the event; the name and address of the facility at which the event will be held; the number of guests expected to attend; the type of entertainment to be provided; the starting time of the event; and the duration of the event.

YES 558 NO 161

Article 5: Shall an Ordinance entitled “**An Act Amend Title IX of the Ogunquit Municipal Code, Business Ordinance, Chapter 9 - Business Registration - Business Registration Requirements & Inspections**” be enacted? [Note: Proposed amendment is underlined. Language proposed to be removed is indicated by a ~~strikeout~~.]

Chapter 9 Business Registration

901 Title, Purpose and Definition

901.3.2 Municipal Officers means the Town of Ogunquit Board of ~~Selectmen~~. Select Board.

902 Registration Required

902.1 No business in Ogunquit shall conduct any enterprise unless the business has registered with the Town of Ogunquit and obtained all required licenses with the State of Maine.

905 Business Registration Inspections

905.1 The Code Enforcement Officer, Fire Chief or his designee may, at any time, inspect every registered business for compliance with Fire Safety related laws, regulations and registration conditions. The business owner or representative shall permit access to the business premises for inspection upon request of the Code Enforcement Officer, Fire Chief or his designee.

905.12 Purpose

Because of the number of businesses in the Town of Ogunquit affected by this Ordinance, an orderly schedule of inspections must be provided.

905.2 3 Businesses shall be divided into the following/groups:

Group 1: All new businesses.

Group 2: All existing lodging houses, guest houses, rental cabins, hotels, motels, or all transient housing.

Group 3: All existing restaurants and retail businesses, which sell food or food products.

Group 4: All other business not described in Groups 1, 2, and 3, including non-profit organizations.

~~905.3~~ ~~Time Compliance~~

~~The Code Enforcement Officer shall maintain the initial lists, by group, of all businesses. Compliance with this Ordinance shall be completed by the dates set forth below:~~

~~Groups 1 & 2 by May 31, 1989~~

~~Group 3 by May 31, 1990~~

~~Group 4 by May 31, 1991~~

YES 556 NO 157

Article 6: Shall an Ordinance entitled "Title XVI of the Ogunquit Municipal Code, Streets, Sidewalks and Other Public Places Road Opening Requirements" be adopted? [Note: Proposed amendment is underlined. Language proposed to be removed is indicated by a ~~strikeout~~.] (The proposed Ordinance is on file and available in the Town Clerk's Office.)

YES 495 NO 158

Article 7: Shall the Town vote to appropriate the sum of **Fifty-Thousand Dollars (\$50,000)** from Undesignated Fund Balance to fund an engineering study to define the degree of erosion at the Main Beach and the alternative solutions and related cost for corrective action?

\$50,000 488 \$0 272

Article 8: Shall the Town vote to amend the Building Maintenance Reserve Account, Article 48, which was approved by the voters at the June 10, 2014 Annual Town Meeting, to remove the word "Reserve"?

YES 501 NO 184

Article 9: Shall the Town vote to expend **Two Hundred Thousand (\$200,000)** from the Land Conservation Fund and **One Hundred Thousand (\$100,000)** from Undesignated Fund Balance and to delegate the Select Board, as Trustees of the Reserve Funds, to complete the purchase of 39.7 Acres (Ogunquit Tax Map 19-6 and 19-6-1) for conservation land?

YES 544 NO 204

State of Maine
County of York, ss

A True Copy,
Attest:

s/s Christine L. Murphy
Christine L. Murphy, Town Clerk
Town of Ogunquit, Maine

**WARRANT RETURN
FOR THE
2015 ANNUAL TOWN MEETING
OF THE
TOWN OF OGUNQUIT**

The Annual Town Meeting was called to order on June 9, 2015, by Town Clerk Christine Murphy with the reading of the Call, Return and First Article. The polls were declared open at 8:00AM.

Marjorie Esau, Blanche Feinberg, Kay Hamlin, Frederica Hart, Leila Kupper and Tracey Ann Leach served as Ballot Clerks/Counters. A total of **527** people voted at the polls.

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

Maryann Stacy was elected as Moderator. Ms. Stacy resigned at 4:00PM. Cheryl L. Emery was elected as Moderator at 4:00PM.

Article 2: To elect **Two (2) Select Board Members** for a three (3) year term to commence at the conclusion of the 2015 Annual Town Meeting; term ending Annual Town Meeting 2018.

Daley, John M.	282
Walsh, Kenneth R.	250
Winn Jr., Robert N.	325
Scattered Write-Ins	6
Blanks	189

Article 3: To elect **Two (2) Budget Review Committee Members** for a three (3) year term to commence at the conclusion of the 2015 Annual Town Meeting; term ending Annual Town Meeting 2018.

Lynch, Michael W.	390
Leach, Everett	9 (Write-In)
Scattered Write-Ins	16
Blanks	637

Article 4: To elect **One (1) Wells-Ogunquit Community School District Trustee** for a one (1) year term to commence on July 1, 2015; term ending June 30, 2016

(fills vacancy), and **One (1) Wells-Ogunquit Community School District Trustee** for a three (3) year term to commence July 1, 2015; term ending June 30, 2018.

ONE (1) YEAR TERM

Pollard, Miranda	8 (Write-In) (Declined)
Scattered Write-Ins	15
Blanks	503

THREE (3) YEAR TERM

Pollard, Miranda	8 (Write-Ins) (Accepted)
Scattered Write-Ins	9
Blanks	509

Article 5: To elect **One (1) Kennebunk, Kennebunkport & Wells Water District Trustee** for a three (3) year term to commence July 1, 2015; term ending June 30, 2018.

Littlefield, Richard H.	413
Scattered Write-ins	3
Blanks	110

Article 6: To elect **Six (6) Charter Review Commission Members**; term to expire Thirty (30) Days after presentation of Final Report to the Select Board.

Douglass, Cynthia A.	360
Mathews, Lesley G.	299
Treen, Barbara	2 (Write-In) (Accepted)
Scattered Write-Ins	28
Blanks	2,467

Article 7: Shall an ordinance entitled "**An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to the Town of Ogunquit Official Zoning Map dated June 10, 2015**" be enacted?

**ZONING ORDINANCE TEXT CHANGES
RESULTING FROM ADOPTION OF
ZONING MAP DATED JUNE 10, 2015**

(Note: Language proposed to be inserted is indicated by underlining.

Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "*" * * * *" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown below, in order to save space.)

Section 1.2.E

- ~~**** E. Perkins Cove Residential District - PCR~~
- ~~E F. Downtown Business District - DB~~
- ~~F G. General Business District - GB1~~
- ~~G H. General Business District - GB2~~
- ~~H I. Limited Business District -LB~~
- ~~I J. Farm District - F~~
- ~~J K. Shoreland Limited Residential District - SLR~~
- ~~K L. Shoreland Limited Commercial District - SLC~~
- ~~L M. Shoreland General Development 1 - Ogunquit Beach - SG1~~
- ~~M N. Shoreland General Development 2 - Perkins Cove - SG2~~
- ~~N O. Stream Protection District -SP~~
- ~~O P. Resource Protection District -RP ****~~

Section 1.3

~~**** dated June 10, 2015 April 1, 2009****~~

Section 1.8.C.2

- ~~**** 2. Section 9.15.L, Timber Harvesting, repeal in its entirety.
However, section 9.21 shall remain in force~~
- ~~3. Article 2 - Definitions, repeal definitions of the following terms

Harvest Area
Residual Stand~~

Section 7.1.E

~~****E. Perkins Cove Residential District - PCR
To preserve the physical, aesthetic and social quality of the Perkins Cove residential area and to protect, encourage and restore the unhurried, quiet, seaside residential neighborhood which the area now enjoys.****~~

Table 702.1 - Key

~~****PCR Perkins Cove Residential District****~~

Table 702.1

~~****Removal of Perkins Cove Residential****~~

BFP- Permitted use with permit from the Bureau of Forest Protection

Timber Har-vesting*	****	<u>C</u> BFP	NP	NP	NP	<u>C</u> BFP	<u>C</u> BFP
---------------------	------	-----------------	----	----	----	-----------------	-----------------

Table 703.1

****Removal of Perkins Cove Residential****

Section 8.6.A

**** ~~Ogunquit Beach Business District SG1 and Perkins Cove Limited Business District SG2~~ ****

Section 8.6.E

****~~E. In the Perkins Cove Residential District fences shall:~~
~~1. not be more than six feet in height; and~~
~~2. not obstruct the view of tidal waters from a public way or other public property.~~****

Section 8.6.F

****F. In SG1 ~~Perkins Cove Limited Business District~~ and SG2 fences shall:
 1. not be more than four feet in height; and
 2. not obstruct the view of tidal waters from a public way or other public property.****

Section 8.10.A.1

**** SG1 and SG2 ~~Ogunquit Beach Business, and Perkins Cove Limited Business Districts,~~****

Section 8.10.A.1.A

****SG1 and SG2 ~~Ogunquit Beach Business, and Perkins Cove Limited Business Districts~~****

Section 8.12.B

****SG1 and SG2 ~~PCLB, OBB~~****
 ****RR1, RR2, PCR and F) so****

Section 8.12.D.1

~~**** and Perkins Cove Residential District****~~

Section 8.12.D.2.A.ii

~~****freestanding collective sign post, as set forth in section C.4 above.****~~

Section 9.15.L

~~**** L. Timber Harvesting (in the Shoreland Zone) (Amended 11/4/08, Effective 4/1/09)~~

~~Timber harvesting in any shoreland zone shall conform with the following provisions:~~

- ~~1. Selective cutting of no more than 40 per cent of the total volume of trees four inches or more in diameter measured at 4 1/2 feet above ground level on any lot in any 10 year period is permitted. In addition:
 - ~~a. Within seventy five (75) feet, horizontal distance, of the normal high water line of water bodies, tributary streams, or the upland edge of a wetland, there shall be no clear-cut openings and a well-distributed stand of trees and other vegetation, including existing ground cover, shall be maintained.~~
 - ~~b. At distances greater than seventy five (75) feet, horizontal distance, of the normal high-water line of water bodies or the upland edge of a wetland, harvesting operations shall not create single clear-cut openings greater than ten-thousand (10,000) square feet in the forest canopy. Where such openings exceed five-thousand (5000) square feet they shall be at least one hundred (100) feet, horizontal distance, apart. Such clear-cut openings shall be included in the calculation of total volume removal. Volume may be considered to be equivalent to basal area.~~~~
- ~~2. No accumulation of slash shall be left within 50 feet, horizontal distance, of the normal high water line of a water body. In all other areas, slash shall either be removed or disposed of in such a manner that it lies on the ground and no part thereof extends more than four feet above the ground. Any debris that falls below the normal high water line of water body shall be removed.~~

- ~~3. Timber harvesting equipment shall not use stream channels as travel routes except when:

 - ~~a. Surface waters are frozen; and~~
 - ~~b. The activity will not result in any ground disturbance.~~~~

- ~~4. All crossings of flowing water shall require a bridge or culvert, except in areas with low banks and channel beds which are composed of gravel, rock or similar hard surface which would not be eroded or otherwise damaged.~~

- ~~5. Skid trail approaches to water crossings shall be located and designed so as to prevent water runoff from directly entering the water body or tributary stream. Upon completion of timber harvesting, temporary bridges and culverts shall be removed and areas of exposed soil re-vegetated.~~

- 6. Except for water crossings, skid trails and other sites where the operation of machinery used in timber harvesting results in the exposure of mineral soil shall be located such that an unscarified strip of vegetation of at least 75 feet, horizontal distance, in width for slopes up to 10 percent shall be retained between the exposed mineral soil and the normal high water line of a water body or upland edge of a wetland. For each 10 per cent increase in slope, the unscarified strip shall be increased by 20 feet, horizontal distance. The provisions of this paragraph apply only to a face sloping toward the water body or wetland, provided, however, that no portion of such exposed mineral soil on a back face shall be closer than 25 feet, horizontal distance, from the normal high water line of a water body or upland edge of a wetland.

**** L-M
M-N
N-O
O-P
P-Q ****

YES	292
NO	151
BLANKS	83

Article 8: Shall an ordinance entitled "An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 2, Definitions - Restaurant Type 2" be enacted?

**A Change to the Zoning Ordinance to allow for
Type 2 and Type 3 Restaurants in the
Limited Business Zone / Shore Road, with restrictions.**

(Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "* * * * *" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown below, in order to save space.)

Restaurant, Type 2

An establishment where meals are prepared and served to the public for consumption, which meets all of the following characteristics:

food or beverages (either alcoholic or nonalcoholic) are served to persons seated at either indoor or outdoor seating on the premises;
where food or beverages are not served to pedestrians from an exterior opening or counter, and

where the design of the facilities advertising, signage or packaging procedures does not promote the consumption of food or beverages off the premises. (Amended 4/01/06 ATM)

(4) when located in the Limited Business Zone, the restaurant must also meet the following additional standards:

a. The exterior seating area shall be limited in size to no more than 600 square feet;

b. Outdoor serving shall not begin before 7:00 a.m. and no outdoor serving is allowed after 9 p.m.;

c. There shall be no outside music or outside entertainment allowed at anytime;

d. Type 2 Restaurant use in the Limited Business Zone is limited to lots that abut Shore Road.

YES	347
NO	162
BLANKS	18

Article 9: Shall an ordinance entitled "An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 2, Definitions - Restaurant Type 3" be enacted?

**A Change to the Zoning Ordinance to allow for
Type 2 and Type 3 Restaurants in the
Limited Business Zone / Shore Road, with restrictions.**

(Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "* * * *" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown below, in order to save space.)

Restaurant, Type 3

An establishment where food and/or beverages (either alcoholic or nonalcoholic) are prepared and served to the public, which meets all of the following characteristics:

where food and/or beverages are served for consumption on or for takeout off the premises, where food and/or beverages are not served to pedestrians from an exterior opening or counter, nor to occupants in motor vehicles; where exterior loudspeakers are not used; and where alcoholic beverages may be served only within an enclosed area for on-premise consumption. (Amended 4/01/06 ATM)

- (5) when located in the Limited Business zone, the restaurant must also meet the following additional standards:
 - a. The business shall be limited in size to no more than 600 square feet, which includes both the interior and exterior, excluding customer parking areas;
 - b. The hours of operation may be from 7 am until 9 pm;
 - c. There shall be no outside music or outside entertainment allowed at anytime;
 - d. Type 3 Restaurant use in the Limited Business Zone is limited to lots that about Shore Road.

YES	342
NO	159
BLANKS	26

Article 10: Shall an ordinance entitled "An Ordinance to Amend Title X of the Ogunquit Municipal Code, Ogunquit Zoning Ordinance as it relates to Article 8.13.C, Traffic Impacts and Street Access Control" be enacted? [Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "*****" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown below to save space.]

~~CD.~~ The following standards and design criteria in this subsection ~~as well as~~ ~~in subsections D through G below~~ shall apply to any land use activities, lots, subdivisions, or activities requiring site plan review, as applicable:

1. Where a lot has frontage on two or more streets, the access to the lot shall be provided to the lot across the frontage and to the street where there is lesser potential for traffic congestion and for hazards to traffic and pedestrians.
2. Where necessary to safeguard against hazards to traffic and pedestrians and/or to avoid traffic congestion, provision shall be made for turning lanes, traffic directional islands, frontage roads, driveways and traffic controls within public streets.
3. Access ways shall be of a design and have sufficient capacity to avoid queuing of entering vehicles on any street or exiting the development onto any street
4. Where topographic and other conditions allow, provision shall be made for circulation driveway connections to adjoining lots of similar existing or potential use when such driveway connection will facilitate fire protection services as approved by the Fire Chief and/or when such driveway will enable the public to travel between two existing or potential uses, generally open to the public, without need to travel upon a street.

- a. when such driveway connection will facilitate fire protection services as approved by the Fire Chief and/or,
- b. when such driveway will enable the public to travel between two existing or potential uses, generally open to the public, without need to travel upon a street.

YES	326
NO	130
BLANKS	71

Article 11: Shall an ordinance entitled **"An Ordinance to Amend Title XVI of the Ogunquit Municipal Code, Streets, Sidewalks and Other Public Places as it relates to Chapter 609, Waiver of Fees"** be enacted? [Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "*****" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown below to save space.]

609 All fees and charges collected by the Public Works Department in the issuance of permits pursuant to this article shall be placed in a ~~fund dedicated and utilized solely for the administration of this article and the rules and regulations, and the rehabilitation of town streets primarily due to excavations~~ reported as revenue to the Town. Sureties are not revenue. Cash sureties will be reported as a Town liability until the surety is either returned to the permittee or forfeited.

YES	340
NO	118
BLANKS	69

[Petitioned Article]

Article 12: Shall the following amendment to **"Article 2 Zoning definitions - Driveway - A vehicular access-way serving not more than two lots with dwelling units, or leading to the parking area of nonresidential uses on only one lot not more than two lots."** be enacted?

[Text crossed out to be eliminated ~~text~~, text to be added underlined,
 ***** indicates rest not proposed to change]

YES	167
NO	346
BLANKS	14

BUDGET ARTICLES

Article 13: Shall the Town vote to increase the property tax levy limit established for Ogunquit by State law in the event that the municipal budget approved for fiscal year **2015-2016** will result in a tax commitment that is greater than the property tax levy limit?

YES	230
NO	232
BLANKS	65

Article 14: Shall the Town vote to raise and appropriate the sum of **\$790,060** for **General Government** expenditures?

BOS/BRC	\$790,060	295
PREVIOUS YEAR	\$752,466	174
BLANKS		58

Article 15: Shall the Town vote to raise and appropriate the sum of **\$12,000** for **Recreation Department** expenditures?

BOS/BRC	\$12,000	302
PREVIOUS YEAR	\$8,000	173
BLANKS		52

Article 16: Shall the Town vote to raise and appropriate the sum of **\$12,497** for **Ogunquit Heritage Museum** expenditures?

BOS/BRC	\$12,497	296
PREVIOUS YEAR	\$11,558	170
BLANKS		61

Article 17: Shall the Town vote to raise and appropriate the sum of **\$7,500** for **Ogunquit Performing Arts?**

BOS/BRC	\$7,500	287
PREVIOUS YEAR	\$5,000	180
BLANKS		60

Article 18: Shall the Town vote to raise and appropriate the sum of **\$341,245** for **Land Use Department** expenditures?

BOS/BRC	\$341,245	254
PREVIOUS YEAR	\$305,640	206
BLANKS		67

Article 19: Shall the Town vote to raise and appropriate the sum of **\$245,224** for **Visitors Services** expenditures?

BOS/BRC	\$245,224	263
PREVIOUS YEAR	\$233,432	201
BLANKS		63

Article 20: Shall the Town vote to raise and appropriate the sum of **\$1,384,944** for **Police Department** expenditures?

BOS/BRC	\$1,384,944	284
PREVIOUS YEAR	\$1,290,657	185
BLANKS		58

Article 21: Shall the Town vote to raise and appropriate the sum of **\$1,192,420** for **Fire-Rescue Department** expenditures?

BOS/BRC	\$1,192,420	322
PREVIOUS YEAR	\$1,150,077	144
BLANKS		61

Article 22: Shall the Town vote to raise and appropriate the sum of **\$136,180** for **Lifeguard Services** expenditures?

BOS/BRC	\$136,180	331
PREVIOUS YEAR	\$135,680	135
BLANKS		61

Article 23: Shall the Town vote to raise and appropriate the sum of **\$203,000** to provide for **Utilities** (Street Lights, Sewer Fees and Water Hydrants)?

BOS/BRC	\$203,000	325
PREVIOUS YEAR	\$185,750	140
BLANKS		62

Article 24: Shall the Town vote to raise and appropriate the sum of **\$782,220** for **Public Works Department** expenditures?

BOS/BRC	\$782,220	413
PREVIOUS YEAR	\$874,734	49
BLANKS		65

Article 25: Shall the Town vote to raise and appropriate the sum of **\$308,707** for **Transfer Station** expenditures?

BOS/BRC	\$308,707	322
PREVIOUS YEAR	\$300,000	153
BLANKS		52

Article 26: Shall the Town vote to raise and appropriate the sum of **\$118,352** for **Harbormaster** expenditures?

BOS/BRC	\$118,352	419
PREVIOUS YEAR	\$119,459	49
BLANKS		59

Article 27: Shall the Town vote to raise and appropriate the sum of **\$3,400** for **General Assistance** expenditures?

BOS/BRC	\$3,400	410
PREVIOUS YEAR	\$3,400	49
BLANKS		68

Article 28: Shall the Town vote to raise and appropriate the sum of **\$149,700** for **Insurance** expenditures?

BOS/BRC	\$149,700	440
PREVIOUS YEAR	\$159,700	27
BLANKS		60

Article 29: Shall the Town vote to raise and appropriate the sum of **\$431,606** for **Administrative Services Department** expenditures?

BOS/BRC	\$431,606	275
PREVIOUS YEAR	\$421,071	(91)
BLANKS		61

Article 30: Shall the Town vote to raise and appropriate the sum of **\$8,730** for **Conservation** expenditures?

BOS/BRC	\$8,730	392
PREVIOUS YEAR	\$10,085	74
BLANKS		61

Article 31: Shall the Town vote to raise and appropriate the sum of **\$55,640** for **Information Services** expenditures?

BOS/BRC	\$55,640	440
PREVIOUS YEAR	\$58,879	24
BLANKS		63

Article 32: Shall the Town vote to raise and appropriate the sum of **\$10,080** for **Shellfish Conservation** expenditures?

BOS/BRC	\$10,080	297
PREVIOUS YEAR	\$6,900	173
BLANKS		57

Article 33: Shall the Town vote to raise and appropriate the sum of **\$5,523** for **Piping Plover** expenditures?

BOS/BRC	\$5,523	392
PREVIOUS YEAR	\$5,523	55
BLANKS		80

Article 34: Shall the Town vote to raise and appropriate the sum of **\$11,000** for the **Marginal Way Committee to Manage Invasive Plants and Restore the Habitat along the Marginal Way?**

BOS/BRC	\$ 11,000	297
PREVIOUS YEAR	\$0	166

BLANKS

64

Article 35: Shall the Town vote to raise and appropriate the sum of **\$500** for the **American Legion?**

BOS/BRC	\$500	380
PREVIOUS YEAR	\$500	62
BLANKS		85

Article 36: Shall the Town vote to raise and appropriate the sum of **\$1,800** for **Cemeteries?**

Riverside Cemetery	\$ 500
Locust Grove Cemetery	\$ 500
Old Burying Ground	\$ 300
Ocean View Cemetery	\$ 500

BOS/BRC	\$1,800	405
PREVIOUS YEAR	\$1,800	42
BLANKS		80

Article 37: Shall the town vote to raise and appropriate the sum of **\$5,000** for the **Wells-Ogunquit Historical Society?**

BOS/BRC	\$5,000	392
PREVIOUS YEAR	\$5,000	42
BLANKS		93

Article 38: Shall the town vote to raise and appropriate the sum of **\$500** for the **Wells-Ogunquit Senior Center?**

BOS/BRC	\$500	352
PREVIOUS YEAR	\$0	107
BLANKS		65

Article 39: Shall the Town vote to raise and appropriate the sum of **\$822,195** for **Debt Management** expenditures?

BOS/BRC	\$822,195	290
PREVIOUS YEAR	\$793,486	166
BLANKS		71

Article 40: Shall the Town vote to raise and appropriate the sum of **\$3,000** for the **Unemployment Reserve Account?**

BOS/BRC	\$3,000	434
PREVIOUS YEAR	\$9,000	22
BLANKS		71

Article 41: Shall the Town vote to raise and appropriate the sum of **\$40,000** for the **Accrued Liability Reserve Account?**

BOS/BRC	\$40,000	401
PREVIOUS YEAR	\$40,000	35
BLANKS		91

Article 42: Shall the Town vote to raise and appropriate the sum of **\$5,000** for the **Union Contract and Salary Adjustment Reserve Account**, as needed?

BOS/BRC	\$5,000	391
PREVIOUS YEAR	\$5,000	52
BLANKS		84

Article 43: Shall the Town vote to raise and appropriate the sum of **\$15,000** for the **Building Maintenance Reserve Account**, which shall be part of **General Government?**

BOS/BRC	\$15,000	393
PREVIOUS YEAR	\$15,000	48
BLANKS		86

Article 44: Shall the Town approve the creation of a Reserve Account to set aside the future costs for the closeout and/or retirement of **ECOMaine Facilities**, to be known as the **Reserve for Closeout and/or Retirement of ECOMaine Facilities**; and to appropriate the sum of **\$20,000** in Fiscal Year 2016 as the First Payment into that Reserve Account?

BOS/BRC	\$20,000	284
PREVIOUS YEAR	\$0	172
BLANKS		71

Article 45: Shall the Town vote to appropriate the sum of **\$65,759** from **Undesignated Fund Balance** to replenish the **Natural Disaster Emergency Repair Fund**?

BOS/BRC	\$65,759	323
PREVIOUS YEAR	\$0	143
BLANKS		61

Article 46: Shall the Town vote to raise and appropriate the sum of **\$16,000** to purchase an **All Terrain Vehicle** for the **Police Department**?

BOS/BRC	\$16,000	187
PREVIOUS YEAR	\$0	277
BLANKS		63

Article 47: Shall the Town (1) vote to approve the purchase of a **Police Cruiser** for the **Police Department** (the "Project"); (2) appropriate a sum not to exceed **\$40,000** to provide for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$40,000**; and (4) delegate to the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness
 - a. Bonds outstanding and unpaid: **\$ 7,389,294**
 - b. Bonds authorized and unissued: **\$ 0**
 - c. Bonds to be issued if this Article is approved **\$ 40,000**

Costs

At an estimated interest rate of 2.25% for a five (5) year maturity, the estimated costs of this bond issue will be:

Principal:	\$ <u>40,000</u>
Interest	\$ <u>2,700</u>
Total Debt Service:	\$ <u>42,700</u>

Validity

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

/s/
John Quartararo
Town Treasurer

BOS/BRC	\$40,000	238
PREVIOUS YEAR	\$0	211
BLANKS		78

Article 48: Shall the Town vote to raise and appropriate sum of **\$15,000** to **Remove Underground Fuel Tanks, Replace Furnace and Pave Front and Rear Ramps** at the **Fire-Rescue Department**?

BOS/BRC	\$15,000	361
PREVIOUS YEAR	\$0	92
BLANKS		74

Article 49: Shall the Town vote to raise and appropriate the sum of **\$16,000** to purchase an **All Terrain Vehicle** for the **Fire-Rescue Department**?

BOS/BRC	\$16,000	246
PREVIOUS YEAR	\$0	208
BLANKS		73

Article 50: Shall the Town vote to (1) vote to approve the purchase of a **Chief's Vehicle** for the **Fire Department** (the "Project"); (2) appropriate a sum not to exceed **\$35,000** to provide for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$35,000**; and (4) delegate to the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of

the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness

a. Bonds outstanding and unpaid:	<u>\$7,389,294</u>
b. Bonds authorized and unissued:	<u>\$0</u>
c. Bonds to be issued if this Article is approved	<u>\$35,000</u>

Costs

At an estimated interest rate of 2.25% for a five (5) year maturity, the estimated costs of this bond issue will be:

Principal:	<u>\$35,000</u>
Interest:	<u>\$2,363</u>
Total Debt Service:	<u>\$37,363</u>

Validity

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

/s/ _____
John Quartararo
Town Treasurer

BOS/BRC	\$35,000	238
PREVIOUS YEAR	\$0	226
BLANKS		61

Article 51: Shall the Town (1) vote to approve the purchase of a **Ten (10) Replacement Airpaks** for the **Fire Department** (the "Project"); (2) appropriate a sum not to exceed **\$75,000** to provide for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$75,000**; and (4) delegate to the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness
- a. Bonds outstanding and unpaid: \$7,389,294
 - b. Bonds authorized and unissued: \$0
 - c. Bonds to be issued if this Article is approved \$75,000

Costs

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated costs of this bond issue will be:

Principal:	<u>\$75,000</u>
Interest	<u>\$13,406</u>
Total Debt Service:	<u>\$88,406</u>

Validity

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

/s/ _____
John Quartararo
Town Treasurer

BOS/BRC	\$75,000	348
PREVIOUS YEAR	\$0	114
BLANKS		63

Article 52: Shall the Town vote to raise and appropriate the sum of **\$5,000** to purchase **Vehicle Diagnostic Software** for the **Public Works Department**?

BOS/BRC	\$5,000	279
PREVIOUS YEAR	\$0	176
BLANKS		70

Article 53: Shall the Town vote to raise and appropriate the sum of **\$13,000** to **Replace the Roof at the Salt Shed** for the **Public Works Department**?

BOS/BRC	\$13,000	320
PREVIOUS YEAR	\$0	133
BLANKS		72

Article 54: Shall the Town vote to appropriate **\$90,000** from **Undesignated Fund Balance** to purchase a **Trash Compactor Truck** for the **Public Works Department**?

BOS/BRC	\$90,000	255
PREVIOUS YEAR	\$0	197
BLANKS		73

Article 55: Shall the Town vote to raise and appropriate the sum of **\$17,512** to **Reclaim and Repave Woodbury Lane**?

BOS/BRC	\$17,512	259
PREVIOUS YEAR	\$0	193
BLANKS		73

Article 56: Shall the Town vote to raise and appropriate the sum of **\$19,000** **Reclaim and Repave the Main Beach Road and Trolley Stop Lot**?

BOS/BRC	\$19,000	353
PREVIOUS YEAR	\$0	106
BLANKS		66

Article 57: Shall the Town vote to appropriate the sum of **\$97,180** from **Undesignated Fund Balance** for the **Lower Lot Paving Project**?

BOS/BRC	\$97,180	297
PREVIOUS YEAR	\$0	159
BLANKS		69

Article 58: Shall the Town vote to appropriate the sum of **\$140,000** from **Undesignated Fund Balance** for **Paving of Municipal Roads** [which includes Ledge Road, Rebecca Road and Stearns Road]?

BOS/BRC	\$140,000	291
PREVIOUS YEAR	\$0	163
BLANKS		71

Article 59: Shall the Town (1) vote to approve a capital improvement project consisting of the **Footbridge Beach Revitalization Project**, which includes the **Footbridge Beach Comfort Station and the Footbridge Beach Bridge**, (the "Project"); (2) appropriate a sum not to exceed **\$275,000** to provide

for the costs of the Project; and (3) to fund said appropriation, authorize the Treasurer and Chairman of the Select Board to issue general obligation securities of the Town of Ogunquit, Maine (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$275,000; and (4) delegate to the Treasurer and the Chairman of the Select Board the authority to fix the date(s), maturity(ies), interest rate(s), call(s) for redemption, refunding of said securities, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Ogunquit, and to provide for the sale thereof?

FINANCIAL STATEMENT

1. Total Indebtedness

- a. Bonds outstanding and unpaid: \$7,389,294
- b. Bonds authorized and unissued: \$0
- c. Bonds to be issued if this Article is approved \$275,000

Costs

At an estimated interest rate of 4.50% for a twenty (20) year maturity, the estimated costs of this bond issue will be:

Principal:	<u>\$275,000</u>
Interest:	<u>\$129,938</u>
Total Debt Service:	<u>\$404,938</u>

Validity

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

/s/ _____
John Quartararo
Town Treasurer

BOS/BRC	\$275,000	348
PREVIOUS YEAR	\$0	116
BLANKS		62

Article 60: Shall the Town vote to appropriate **\$1,425,000** from **anticipated parking lot revenues** to fund the **2015-2016** fiscal year budget?

YES	427
NO	39
BLANKS	60

Article 61: Shall the Town vote to collect and appropriate the estimated amounts in Town **Generated Revenue** and **State Revenue** in the amount of **\$1,074,640** to reduce the amount to be raised by taxation?

YES	433
NO	26
BLANKS	67

Article 62: Shall the Town vote to accept the categories of funds, listed herein, as provided by the Maine Legislature:

<u>ITEM</u>	<u>AMOUNT</u>
State Education Tax Relief	\$Unknown
Emergency Management Funds	\$Unknown
Public Library Aid	\$Unknown
Specialized State Grants/Funds	\$Unknown

YES	392
NO	53
BLANKS	81

Article 63: Shall the Town vote to allow the Highway Department to plow and sand private roads on which the Town holds a recorded public easement during the upcoming winter season as otherwise allowed by Title 23 M.R.S.A. §3105 and previously authorized by a vote on Article 3 of a Special Town Meeting held on November 5, 2002, provided that any necessary expenses pertaining thereto must fall within existing appropriations?

YES	349
NO	111
BLANKS	66

Article 64: Shall the Town authorize the Select Board to apply for and accept grant funds, donations and gifts; and authorize the Select Board to spend such funds for the purposes intended as allowed by law?

YES	416
NO	43
BLANKS	67

Article 65: Shall the Town vote to fix the date when property taxes shall be due and payable as follows:

One-half (1/2) of the tax commitment shall be due 30 days after the commitment; on or about November 2, 2015,

The other one-half (1/2) of the tax commitment shall be due on or about May 2, 2016; and further,

Interest at the rate of seven-percent (**7%**) per annum shall be charged for taxes not paid by the established due date(s).

YES	410
NO	45
BLANKS	71

Article 66: Shall the Town vote to pay no more than three-percent (**3%**) per annum to taxpayers who pay taxes in excess of the amounts finally assessed, and to authorize such interest paid or abatements granted to be charged against the Town's annual overlay, or if necessary, against the Town's **Undesignated Fund** balance?

YES	378
NO	66
BLANKS	82

Article 67: Shall the Town vote to authorize the Select Board to make one of the following decisions for each **Tax Lien Acquired Property**?

1. To dispose of the property by allowing the immediate former owner, or the immediate former owner's estate, to buy back title to the property from the Town. Buy-back of the property shall require: payment of all taxes due plus interest and lien costs; payment of all other costs, and

satisfaction of all other conditions established by the Select Board.

2. To dispose of Timeshare properties to the Timeshare Property Owners for the payment of all taxes due plus interest and lien costs; payment of all other costs and satisfaction of all other conditions established by the Select Board.
3. To dispose of the property by public sealed bid auction or other public process.
4. To dispose of the property by conducting a limited public sale among the parties who own property that directly abuts this property.
5. To hold Town title to the property.

YES	388
NO	66
BLANKS	72

Article 68: Shall the Town authorize the Treasurer to waive foreclosure on a Tax Lien, leaving the Tax Lien Mortgage in full force and effect as provided for in 36 M.R.S.A. 944 (1)?

YES	371
NO	70
BLANKS	85

Article 69: Shall the Town vote to authorize the Select Board to dispose of town-owned surplus property upon such terms and conditions as the Select Board may deem to be in the best interests of the Town as otherwise allowed by law?

YES	378
NO	73
BLANKS	75

A TRUE COPY

ATTEST:

s/ *Christine L. Murphy*

Christine L. Murphy, Town Clerk
Town of Ogunquit, Maine



Who Ya Gonna Call

Ambulance Service	9-1-1
Fire – Emergency	9-1-1
Police Department – Emergency	9-1-1
KK&WW District/Emergency	985-2362

TOWN OF OGUNQUIT

Assessing Information	646-5140
Building/Construction Information	646-9326
Code Enforcement Office	646-9326
Dog Licenses	646-9546
Excise Tax	646-9546
Fire Department – Business	646-5112
General Assistance	646-5139
Harbormaster	646-2136
Health Officer	646-9326
Hunting & Fishing Licenses	646-9546
Liquor/Amusement/Business Applications	646-9546
Marriage Information	646-9546
Plumbing Information	646-9326
Police Department – Business	646-9362
Public Works Department	646-2062
Recreational Vehicles	646-9546
Tax Office	646-5139
Town Manager	646-5139
Transfer Station - Station Manager (Bldg. 1)	646-0478
Treasurer	646-3018
Vital Statistics (Births, Deaths, Marriages)	646-9546
Voter Registration/Registrar	646-9546
WOGT – Information Services Director	646-5139
Central Maine Power (CMP)	1-800-750-4000
KK&W Water District/Kennebunk Office	985-3385
Ogunquit Chamber of Commerce (Welcome Center)	646-2939
Ogunquit Memorial Library	646-9024
Ogunquit Sewer District Office	646-2028
Ogunquit Sewer District - Superintendent	646-3271
Time Warner Cable Television	646-5823
Wells-Ogunquit School Department – Superintendent’s Office	646-8331
Wells-Ogunquit Multi-generational Center	646-7775
York County Commissioners – Alfred, Maine	324-1571
York County Registry of Deeds – Alfred, Maine	324-1576
York County Sheriff’s Department	324-1113
York Hospital	363-4321



the footbridge, leading from Ocean Street to Ogünquit Beach, lost most of its middle on February 1978 when the pilings yielded to the pressure of huge ice floes loosened from the marsh area up-river by the extraordinarily high water that day and carried downstream by the outgoing tide.

Cusack L. Wallace surveying damage from high tide, wind & snow
Feb. 8, 1978

