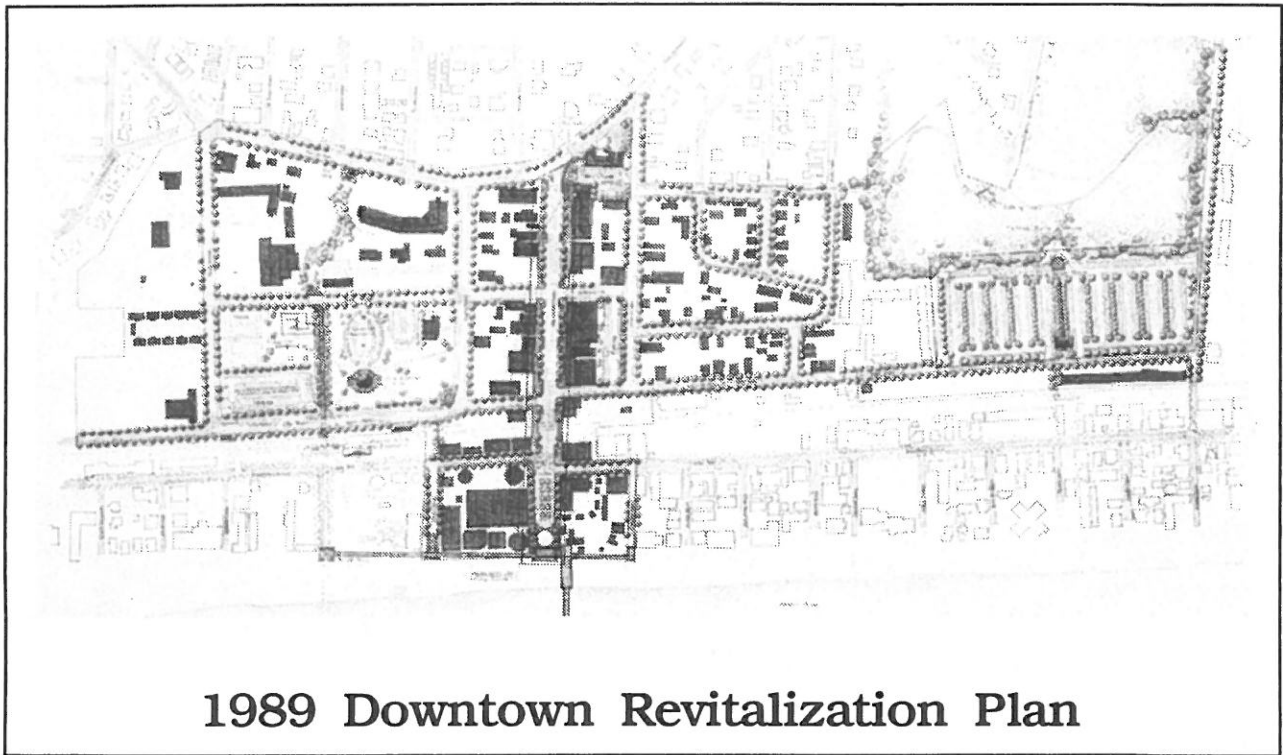


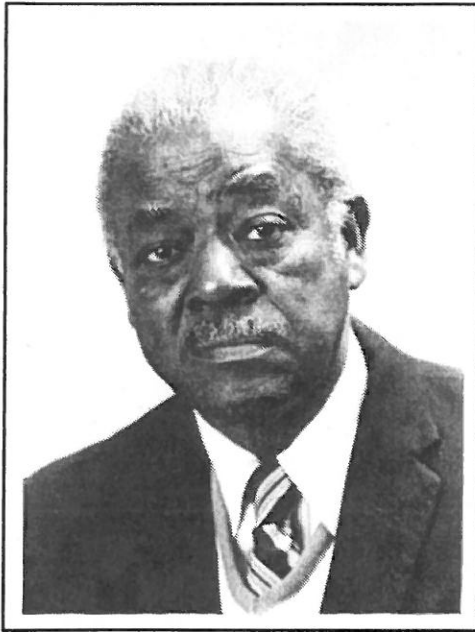
ANNUAL REPORT of the Town of OLD ORCHARD BEACH



F.Y. 1990

(July 1, 1989 - June 30, 1990)

The 1990 Town Report Dedicated To The Memories Of



Past Councilor
Clarence L. Roberts
February 21, 1887 - May 2, 1989
Photo courtesy of Journal Tribune



Fire Chief
Donald Decatur Roy
December 24, 1938 - February 3, 1990

The Town of Old Orchard Beach is proud of Clarence L. Roberts and Donald Decatur Roy. Each man served our Town with unfaltering courage, dedication and love by their loyalty and pride to civic commitments. They are truly missed and will never be forgotten.

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TOWN MANAGER'S REPORT

To the Honorable Town Council and Citizens of Old Orchard Beach:

I am honored to submit this letter for your review and consideration. Historically, the Town Manager's letter has focused on the events of the past fiscal year (July 1, 1989-June 30, 1990). While a quick review of the major events will be done, the main focus will be on the challenges that await the community during the year.

One of the most significant events, but, also least noticed, was the fact that the new charter officially was given life on the first day of the fiscal year. This document alters and redefines the way the Town shall govern itself.

During November, several key events occurred. The election saw a new council elected. The citizens also voted to eliminate the Public Safety Commission and create a Civil Service Commission. More than merely a name change, this move eliminated an elected political body from the day-to-day operations of the police, fire, and rescue departments. Under the new title of Civil Service Commission, the function of the group is to ensure that the process of hiring and firing is not done without equity and just cause.

In January, the long-term Town Manager, Jerome Plante, submitted his letter of resignation effective March 2, 1990. After serving fourteen years, his decision to vacate the office, started a period of political unrest in the community.

The spring was occupied by the recall election. This historical first had the largest turnout ever for a municipal election. While the results are part of history, the effects of the personal aspects of the election, will only heal with the passage of the sincere gestures of reconciliation.

During the year, several long-term employees left. Ed Townsend, Waste Water Treatment Plant Superintendent, Ray Martin, Treatment Plant Operator, and Ben Emery, Assessor, all retired. Collectively, this group represents over a half a century of dedicated service to the community. During the year, tragedy struck the community when Fire Chief Don Roy unexpectedly died. This loss was difficult to deal with. Marty Patrickus, Planner, left to change career paths. His impact on the community will be long lasting.

Looking towards the future of the community, many challenges and opportunities lie ahead. To a very large degree, the key to the future lies within the ability of the entire community stepping up to those challenges. The future also depends on the leadership during the next year. Too often, the real leaders of the community, end up not being those who participate in the affairs of the community. Realistically, a very small fraction of the people actually accept the leadership role. A slightly larger fraction will be the followers, with the vast majority deciding that they simply won't want to get involved. I challenge everyone in the Town to look at their role and examine if an adjustment needs to be made. In the time of troubled seas, the real leaders are those which abandon traditional roles, identify a plan of action and secure a positive future. Those that simply pull the ship into a safe port and await the storm to pass, are not real leaders.

Of all of the specific challenges, one of the toughest is the deficit. This has a great crippling effect on the community. A decision on the downtown project will need to be addressed shortly. A mechanism to capture the tourist dollar directly needs to be addressed. An aging infrastructure continues to need attention. A redefinement of the focus of the community is long overdue. These are just a small sample of the many issues that await the community. Certainly, none of these problems lend themselves to simple answers. Unfortunately, none of them will "blow over". As painful and politically tough as these are, an aggressive direct dealing with these are necessary.

Further, it can not go without mention, that which I believe is the greatest of the challenges which lie ahead. I am extremely concerned about the era of doubt and mistrust which the citizens

have for their government. While I am not questioning the reasons or validity for such beliefs, a government can not operate effectively under such pretense. I do not have the answer to this, but I am sure that only time and performance can rebuild the relationship.

As I finish the first of what I hope to be many annual letters, I wish to thank the Town Council for their support and confidence. I wish to thank the employees and the members of the various boards and committees. Your personal commitment to excellence can only strengthen the community. Norm Marquis deserves a special thanks for his service as acting Town Manager. A very special thanks needs to be given to Nan Leveris. Her often unseen contributions are great.

Finally, I wish to ask all of the citizens to be patient during the next year. Time has been said to be the curer of all wounds. In exchange for the patience, I pledge to give all that I am and all that I can be, as I pursue the utmost in excellence in myself, in the employees, and in the community.

Respectfully submitted,

James A. Bennett
Town Manager

1990 TOWN OFFICIALS

COUNCIL PERSONS

F. William Schlatterer, Chairman

William P. Marshall, Vice Chairman
Paul P. Ladakakos

Robert P. LoPresti
Norma P. Baker

Town Manager

James A. Bennett

Town Clerk
Deputy Town Clerk
Assessor
Lister/Appraiser
Treasurer
Deputy Treasurer
Administrative Assistant
Police Chief
Deputy Fire Chief
Senior Rescue Operator Facilitator
Building Inspector/C. E. O.
Assessing Technician
Assessor's Clerk
Town Planner
Planner/Technician
Tax Collector
Deputy Tax Collector
Tax Clerks

General Assistance Clerk
Town Counsel
Supervisor of Waste Water Treatment Plant
Acting Public Works Foreman
Secretary to Town Council
Civil Service Commission

Maureen M. O'Leary
Patricia A. Maguadda
Norman J. F. Marquis
Bernard Emery
Lois A. Benway
Judith B. George
Nan Leveris
George Winkel
Philip LaPorte
George Dantos
Michael Nugent
Michelle Boisjoly
Barbara DiModica
Martin J. Patrickus
Melinda V. Noonan
James A. Bennett
Margaret Smith
Patricia A. Blake
Patricia Saunders
Patricia Saunders
Bernstein, Shur, Sawyer & Nelson
Larry Thomas
Roger Hanson
Lisa Gregoire
Daniel Barbano/Chairman
King Weinstein
Jeffrey Thompson
Thomas Blake, Sr.
A. David Perkins
Terrance Timmins
John Ladakakos
William Seidel
Glen Evans
Alice Langdon
James Boisvert
Michael Perrone
Herschel Bates
Reny Remillard
William Southwick
Aline Fontaine/Chairperson
Antoinette Bill
Edward J. Jurberg
Vincent B. McGee

Conservation Commission

Lifeguard Captain
Dog Control Officer
License Inspector
Electrical Inspector
Assistant Electrical Inspector
Board of Voter Registration

Superintendent of Schools

School Committee Members

Stephen R. Leary/Chairman
Peter C. Warren
Debra Wiley Guarino
Sharon E. Prosser
Robert J. Morrison
Bruce Brodeur

Sealer of Weights and Measures
Planning Board

Jeffrey Nathanson/Chairman
Priscilla Cushing
Robert Violette
Dennis Caris
Robert Couri

Planning Board Secretary
Zoning Board of Appeals

Melinda V. Noonan
Lawrence LaPierre/Chairperson
David F. Marshall
Joseph McKenney
Horace T. Moody
Antonia Spirounias
Lisa Gregoire

Secretary to the ZBA

OFFICE OF THE TOWN CLERK

TOWN HALL

OLD ORCHARD BEACH, MAINE 04064

Telephone 934-4042

ANNUAL REPORT OF THE TOWN CLERK YEAR ENDING JUNE 30, 1990

Maureen Mokarzel O'Leary, *Town Clerk*
Patricia Magaudda, *Deputy Town Clerk*
Shirley P. Doe, *Special Deputy for Election Purposes*
Thomas R. Lee, Sr., *Election Warden*

Oaths Administered and Recorded	373
Dog Licenses Issued and Recorded	254
Resident Hunting and Fishing Licenses Issued	1,152
Non-Resident Hunting and Fishing Licenses Issued	26
Duck Stamps—56; Pheasant Stamps—20	Muzzle Load—10
UCC's Recorded and Filed	2
UCC Terminations Recorded and Filed	2
Business License Revenue	\$60,184.

VITAL RECORDS FILED—July 1, 1989 to June 30, 1990

	89/90	88/89	87/88
Births	135	133	127
Marriages	159	146	170
Deaths	61	73	80

DEATHS RECORDED—July 1, 1989 to June 30, 1990

Date	Name	Age	Place of Death (Maine unless otherwise noted)
1989			
July 4	Myrtle Eunice Miller	83	Biddeford
July 12	Laverne A. Jenkins	62	Biddeford
July 15	Edward E. Herling	77	Biddeford
July 16	Geneva Y. Petrin	67	Biddeford
July 20	Margaret Victoria Clark	84	Old Orchard Beach
July 27	Leon F. Bean	68	Biddeford
August 25	Elizabeth M. Dalzell	82	Biddeford
August 26	Herbert C. Danes	83	Biddeford
August 29	Rita P. Bureau	57	Auburn
September 9	Florine Rose Hult	80	Portland
September 12	Merritt Jesse Gay	67	Old Orchard Beach
September 14	Roberta Trull Day	76	Biddeford
September 15	Bert Ludwig Fretorst	78	Ocean Park
October 6	Jeannette G. Beaulieu	80	Old Orchard Beach
October 21	Charles B. Baker	81	Old Orchard Beach
October 25	Richard R. Allen	40	Biddeford
October 29	Norman P. Bourassa	60	Biddeford
November 3	Jean Schipper Clouse	79	Biddeford

November 7	Hazel May Baker	73	Biddeford
November 9	Cora Belle Hansen	86	Portland
November 25	Charles J. Barstow	54	Ellsworth
November 29	Lois A. Martin	63	Portland
December 17	William A. Verge	59	Biddeford
December 27	Orena Norton	73	Biddeford
1990			
January 3	Winnifred A. Cooper	93	Old Orchard Beach
January 15	Donald William Burton	60	Biddeford
January 16	Henry Basil Bickford	64	Portland
January 25	Elaine Margaret DeGrace	55	Old Orchard Beach
January 26	Ida Mae Clark	90	Biddeford
January 26	Genevieve E. Eden	83	Scarborough
February 1	Amos S. Mills, Jr.	76	Old Orchard Beach
February 3	Donald Decatur Roy	51	Biddeford
February 7	Thelma Carter	61	Biddeford
February 9	Hilda Ethel F. Staples	80	Old Orchard Beach
February 15	Maud Rose Gero	96	Biddeford
February 21	Yvonne Algie	72	Portland
March 17	Calvin Walter Rogers	40	Portland
March 22	Sarah Ann Thompson	87	Biddeford
March 25	Anne E. Davis	85	Biddeford
March 25	Stavroula Margarones	90	Old Orchard Beach
March 30	Edith Louise Crowley	90	Biddeford
April 5	Janet Dorothy Robidou	34	Portland
April 12	Helen Margaret Thibodeau	68	Biddeford
April 13	James Alan Cacace, Sr.	38	Biddeford
April 13	Marie Claire Stella Chasse	74	Portland
April 25	Bertram B. Tilton	84	Old Orchard Beach
April 27	Stanley M. Fedson	79	Portland
May 6	Kariann Elizabeth Warren	3 mos. 12 days	Old Orchard Beach
May 8	Fred A. Fowler	81	Biddeford
May 11	Alexandra Hellis aka Sandra Hellis	69	Old Orchard Beach
May 11	Mary Mital	77	Lewiston
May 30	David Victor McCallum	75	Portland
May 31	Wallace William Wilson	78	Old Orchard Beach
June 7	Janice R. Craig	66	Ocean Park
June 10	Roland Conrad Tousignant	77	Biddeford
June 13	Sylvia J. Couture	60	Old Orchard Beach
June 14	Ralph L. MacDonald	78	Biddeford
June 24	Harry Critchley	55	Biddeford
June 25	Paul E. Tibbetts	61	Portland
June 27	Timothy Ernest Allen	92	Old Orchard Beach
June 30	Thomas L. Lailer	92	Old Orchard Beach

TO THE CITIZENS OF OLD ORCHARD BEACH

Each year I begin my accounting to you with "It's impossible to realize that another year has passed", but, it really does seem impossible and 1989/1990 not only was busy but a difficult year.

The Charter which was adopted by the voters in 1988, effective July 1989, was amended by referen-

dum vote at the first annual municipal election held on November 7, 1989. These amendments to the newly adopted Charter abolished the elected Public Safety Commission and created a Civil Service Commission that would be composed of five members appointed by the Town Council (Yes, 1,479; No, 956); and repealed the Board of Assessment Review (Yes, 1, 688, No, 667); so that any appeal regarding taxes would not be heard on the local level, but by the State Board instead. A referendum to establish a tax increment finance district (TIFT) was also voted for in the affirmative. (Yes, 1,350; No, 1,169). A total of 2,597 votes were cast at this Annual Municipal and State Election.

The newly elected officials of the Town were sworn to their duties by the Town Clerk at the Inaugural Meeting on November 20, 1989. A term of two years was established by virtue of the new Charter and the terms are no longer staggered.

In March, five citizens of the Town constituted themselves a "Recall Committee" and presented a request for petitions to recall two of the elected Councilors. The Town Clerk worked 12 to 15 hours a day to certify two separate petitions containing 1,299 and 1,291 signatures (being 16 and 8 respectively more than the required number of 1,283)--hence the first recall election in the history of the town was ordered by the Town Council to be held on May 9, 1990. The number of voters was 2,371 and those whose recall was sought did not get recalled. (Yes, 582, No, 1,763 and Yes, 591, No, 1,756).

Just barely a month later, the State Primary Election brought 1,242 Democrat voters and 279 Republican voters to the polls.

Accolades to the Ballot Clerks for their willingness to do their part in the democratic process and for their tremendous help to me. The Board of Voter Registration is always cooperative and thanks are in order for them, as well as the Public Works Department, the Police Department and our school system, none of whom ever let me down. It is so very important for all of us to work well and with understanding of each other. Many thanks to each department.

Business revenue brought \$60,184 to our Town coffers. Herschel Bates, our License Inspector doesn't miss anyone and I don't know what I would do without him. Thank you Herschel for a super job each and every year.

The Ordinances which were amended during the year include changes to the Zoning Ordinance and map, the Traffic Ordinance (School Street, Goodwin and Portland Avenues) and the Solid Waste Flow Ordinance. The General Assistance and Electrical Code Ordinances were repealed and new documents adopted for compliance with State Laws. A new "Ordinance Governing Acceptance of Proposed Streets and Assessment of Costs" was also adopted. All were properly documented in the records of the Town by the Town Clerk.

Citizens, once again, many thanks for the kind and wonderful treatment that each of you gives to me. I am proud to serve each of you and grateful for your support.

Sincerely,

Maureen Mokarzel O'Leary
Town Clerk

INSPECTIONS DEPARTMENT ANNUAL REPORT

The following is a summary of the permit activity for the Fiscal Year-1989/1990

Building Permits issued	371	Fees	\$7,653.70
Construction Valuation	\$4,655,744.00		
Zoning Board Appeals	102		
Plumbing Permits	127	Fees	\$2,501.00
Electrical Permits	185	Fees	\$2,491.10
Plumbing and Electrical	936		
Pre-Licensing Inspections	340		
New Dwelling Unit Summary			
Single Family Dwellings	13		
Duplexes	1-2 Units		
Multi-Family	3-13 Units		

Reny Remillard
Plumbing Inspector
Electrical Inspector

Michael Nugent CMCA
Building Inspector
Code Enforcement Officer
Health Officer

TOWN REPORT

Town of Old Orchard Beach
Planning Board and Planning Department
July 1, 1989 - June 30, 1990

The Planning Board and Planning Department continued an active role dealing with both immediate development projects and long range matters. The year's highlights included approval of the TIF (Tax Incremental Financing) District and Economic Development Plan for the Downtown, passed both by the Town Council and the voters at referendum. Fiscal concerns resulted in revising the program work on the Old Orchard Street Pump Station slated as the first project. The Department entered into a contract agreement with the Department of Economic and Community Development for a Planning Grant of \$6,710 for pump station design work, and also received a letter of notification to proceed to Phase II in pursuit of a Community Development Block Grant, making the town one of only 20 communities chosen out of 60 applicants. If secured, the CDBG will help fund construction of the pump station as well as sewer and sidewalk work on Saco Avenue near the site of the proposed Town Plaza retail center.

Work also was virtually completed on the Smithwheel Corridor project, providing a much-needed reconstructed road, and sewer in a neighborhood which has become the focus of considerable development in recent years. An FmHa loan and grant facilitated that improvement.

Preparation of the Comprehensive Plan continued, well in advance of the state-mandated schedule, with the Committee and consultant having completed inventory and having started the preparation of goals, the latter having been the subject of two public forums.

The Planning Board reviewed a total of eight subdivisions of which three (3) were approved for a total of eighty-one (81) units, with the remaining five still in process. The Board also reviewed eight (8) shoreland use applications, seven (7) conditional uses, issuing six permits with one still in process, and eleven (11) site plan review reports, of which nine (9) were for commercial work. Zoning amendments included completion of work on manufactured housing section of the ordinance, and a new section on approval of private ways to be sure the roads meet town standards. Three private ways were approved by the Board during the year. A map change request was heard and work was started on amendments to ordinance sections on vertical expansion and on merger of lots. The Board also recommended an amendment in the B1 District to clarify permitted uses to enable downtown development. Among the general topics discussed by the board was the Housing Code, which should be a priority in the year to come.

As its third year of existence closed, the Planning Department and Board bid a fond farewell to Marty Patrickus, the town's first full-time planner, who moved on to another job, and awaited the Town Council's choice of a new planner. The staff will continue and hopefully even better its efforts both as they relate to immediate construction and to a community vision which best serves us all.

BOARD OF VOTER REGISTRATION

The three members of the Voters Registration Board, Aline Fontaine, Antoinette Bill and Edward Jurberg, met periodically to maintain an accurate voting list. The deputies to the board are Paula Fontaine and Katherine Poulin.

I have received great satisfaction as a member of the Board in my work. With the cooperation of Town Election Officials and two Board Members, the Election Day process ran with efficiency. We held open sessions for three elections, two general elections and one special election.

Statistics for the twelve months were:

Registrations:	588
Changes (Names & Addresses)	337
Removals (Moved out of town)	180
Removals of Deceased	48

Respectfully submitted,

Aline Fontaine
Antoinette Bill
Edward Jurberg

OLD ORCHARD BEACH POLICE DEPARTMENT

George W. Winkel was appointed Police Chief on October 2, 1989. Shortly thereafter he instituted a review of existing guidelines for the officers and started issuing new policies and procedures in an effort to make the police department more professional.

Much effort was spent last year on community involvement, both with children and adults, and prevention. A scaled-down Drug Abuse Resistance Education (D.A.R.E.) program reached 75 fifth graders, a very vulnerable targeted group. The Substance Abuse Voluntary Effort (S.A.V.E.) involving the police, schools, and the community was active.

A Crime Watch program which had been dormant for several years was re-activated.

The police department received several grants from the State Bureau of Safety for radar, an intoxilizer, and an O.U.I. roadblock program. As a result, roadblocks and other innovative traffic programs to reduce rowdyism and cruising were conducted in the Spring.

The intensive traffic enforcement program which began in 1988 continued to show positive results in that the number of traffic accidents was the lowest in five years. There were no fatal accidents in 1989.

The evaluation process for summer special police officers was changed to include two written examinations and an intensive oral interview. As a result, the quality of summer officer was very high.

Officers received many commendations during the year for outstanding police work, and were featured on the nationwide television program "America's Most Wanted".

A five year summary of crime statistics that speaks for itself follows:

	1985	1986	1987	1988	1989
Murder				1	1
Rape	2		4	4	6
Robbery	2	4	3	8	4
Burglary	89	93	112	117	96
Assault	99	119	185	161	177
Theft	301	289	372	301	414
M/V Theft	18	23	43	33	24
Vandalism	225	257	352	279	297
Arson	2		8	4	3
Other	127	140	224	184	296
Total	865	925	1285	1092	1318

FIRE DEPARTMENT ANNUAL REPORT

I submit my yearly report of the Old Orchard Beach Fire Department, for the year ending June 30, 1990.

Total calls for the period July 1, 1989 thru June 30, 1990 is as follows:

MONTHLY INSPECTIONS

July 1989	34
Aug. 1989	31
Sept. 1989	19
Oct. 1989	14
Nov. 1989	18
Dec. 1989	10
Jan. 1990	32
Feb. 1990	05
Mar. 1990	19
Apr. 1990	27
May 1990	60
June 1990	27
Inspections	296
Condo Alarms	83
False Alarms	35
Mutual Aid Calls	11
Vehicle Accidents	51
Fires	141
Miscellaneous	330
Total calls	947

Department training was held on the following subjects:

Operating in confined spaces (Instructor, Northern General Insurance)
Basic Pump & Ladder operations (Instructor, S.M.V.T.I.-in house training.)
Fire rescue operations (Instructor, Ron Grondon-S.M.V.T.I.)
Haz Mat First responders (Instructor, Ron Grondon two classes 8 hours-S.M.V.T.I.)
Electrical Safety Programs (Instructor, Mr. Holt of CMP)
Fire ground & safety operations NFPA 1500 (Instructor, Rodney Carpenter-S.M.V.T.I.)
Vehicle accident rescue operations (In house training F.D. Officers)
Jaws of Life Tools (Instructor, Scarborough, F.D.)

Respectfully submitted,

Philip LaPorte
Deputy Fire Chief

OLD ORCHARD BEACH RESCUE ANNUAL REPORT

This report of the activities Old Orchard Beach Rescue is from 1 July 1989 to 30 June 1990.

Paramedic Position	3
Volunteer EMT's	15
9 Basic	
3 Intermediate	
3 Critical Care	
Rescue Vehicles	2
1 1982 Ford E-350	
1 1987 Ford E-350	
Rescue Calls	1300
Cardiac/Respiratory	168
MVA	40
Medical Illness	280
Orthopedic	100
Trauma	192
Fire Standby	93
Public Assist	25
Mutual Aid Out	33
Mutual Aid In	2
No Transport	251
Micellaneous	369

This report reflects a 50% increase in call volume over the previous year.

During the past year, Old Orchard Beach Rescue has seen a number of changes which we hope will offer the people of Old Orchard Beach a better Emergency Service. Paramedic service offers a level of advanced life support not available previously. We have entered into a Quality Assurance program with the State EMS office to insure a more consistent service. We have also instituted an inventory control procedure to help control ever rising costs. Old Orchard Beach Rescue is committed to advancing the skill level of it's members and actively pursues continuing education from sources both inside and outside the department.

We are pleased with the progress made thus far and are committed to a program of continued improvements and service.

Sincerely yours,

George P. Dantos
Director

CIVIL SERVICE COMMISSION

The Town Council appointed the following five members to the newly created Civil Service Commission: Daniel Barbano, King Weinstein, Jeffrey Thompson, Thomas Blake, Sr. and A. David Perkins. Lisa Gregoire served as the secretary. The Rules & Procedures for the Commission were adopted and we are doing our best to serve the Town of Old Orchard Beach and the citizens thereof.

Respectfully submitted,

Daniel Barbano

LIBRARIAN'S ANNUAL REPORT FY 1989-1990

The FY started with a bang! Forty-nine(49) youngsters enrolled in the summer reading club. This year's theme was "Castle-MAINE-ia" with it's many aspects of medieval life. Over one hundred (100) parents and friends jammed the library for the awards ceremony which was preceded by a performance of the "Port Clyde" puppets. Ten (10) students completed the program. The library hosts school visits, this is a time when the first-grade pupils come for their first ever library card—a big event in their lives. These field trips are usually followed by library staff visits to schools for book-talks. Many of our programs are now annual events eagerly awaited by our patrons. These include our kite-flying day, hobby fair, th Spring and Fall open house/teas, mid-summer field day, Christmas and Halloween parties as well as the on-going story-time with crafts for pre-schoolers. This year we also held a kite-making afternoon, an adjunct to our "Go fly a kite" day. At the Fall holiday tea, we had the added attraction of a quilt raffle. The beautiful hand-made quilt was made and donated by a good patron. Also raffled was the large castle made by the participants in the reading club crafts classes. Our annual "book & bake" sale was successful, the proceeds buy materials for our weekly story/crafts time. One of the most useful services we provide even if it is not the most pleasant, is the tax form deposit, along with our in-house copying machine, we are able to provide one-stop tax service. The area nursing and retirement homes enjoy the 200 books we send them each month, this is in addition to the large print books now coming from the renovated State library. Many of our visually impaired patrons are very enthusiastic about the "talking books", a free service for all handicapped persons. We were most fortunate this Spring to be given a TV/VCR by the "Friends of the Library". This has enabled us to show videos to the children on Tuesday and Saturday mornings during the summer. Our garden room is a beautiful spot to sit while browsing through the daily newspapers. Library services to the town continue to be available all or part of six (6) days a week all year, except Sundays and legal holidays. I would like to thank my board of trustees who have always supported me, my staff and our loyal patrons who have helped make this another good year at the Edith Belle Libby Library.

Thank you,

Barbara Howard
Director

LIBRARY STATISTICS

Total number of books in library 7/89 not counting encyclopedias and paperbacks	19,806
Books added by purchase not counting encyclopedias and paperbacks	807
Adult fiction	410
Adult non-fiction	241
Juvenile fiction	76
Juvenile non-fiction	80
Books added by gift	557
Adult fiction	178
Adult non-fiction	227
Juvenile fiction	79
Juvenile non-fiction	73
Records added by gift	14
Miscellaneous materials added by purchase - 2 sets books, 6 volumes each, 1 set 16 vols.	
Miscellaneous materials added by gift - 1 set 20 volumes, 1 set 22 volumes, 1 TV set/VCR plus 7 videos	
Total number of books discarded	1045
Total number of books and records not returned to library	110
Total number of books in library 6/90	20,125
Total number of records in library	589
Number of patrons using library FY	12,036
Number of new registrations (first time)	290
Total circulation FY 7/89 - 6/90	23,163
periodicals -	3,383
records -	319
Adult fiction -	10,670
Adult non-fiction -	4,986
Juvenile fiction -	2,999
Juvenile non-fiction -	852

**EDITH BELLE LIBBY MEMORIAL LIBRARY
REPORT OF THE TREASURER JULY 1989 - JUNE 1990**

Key Bank, Checking Account - 7/1/89	\$ 576.91
RECEIPTS:	
1988-1989 Budget Money from Town	23,300.00
1988-1989 Town Money	45,000.00
1989 Interest from Money Market	695.26
1989 State Stipend per capita	1,446.00
1989 State Aid Stipend	200.00
Fines & Post Cards	851.82
Copies (588.95) and Gifts (707.15)	1,296.10
Books Sold, Books Lost, Books Damaged, Deposit Cards	629.19
Miscellaneous - Inter Library Postage	2.50
Bank Deposit Error-Credit from another account	363.50
	<u>\$74,361.28</u>
DISBURSEMENTS:	
Payroll: 2 full-time, 3 part-time and substitutes	35,367.35
Taxes: Federal, F.I.C.A. and State Employers Contribution	3,069.42
Insurance: Medical for 2 full-time employees	3,102.08
	<u>41,538.85</u>
Books	9,066.25
Magazines	1,451.23
	<u>10,517.48</u>
Utilities:	
Electricity	1,597.08
Oil (with cleaning & repairs)	1,608.95
Telephone and A.T.&T. Leased Equipment	573.08
Water	171.06
	<u>3,860.17</u>
Repairs:	
Electrician (Verrier) 2 calls	175.30
Copier service call	98.00
	<u>273.30</u>
Improvements:	
2 Signs—Building & Gatepost	115.00
Brady Construction—Treat Bricks and remove Ivy	1,155.00
	<u>1,270.00</u>
Supplies:	
Librarian and Staff (1,663.59), and Petty Cash (210.00)	1,873.59
Janitor	362.67
Treasurer—Supplies and Postage	399.89
	<u>2,636.15</u>
Miscellaneous:	
Safe Deposit Box	7.00
Library Deposit Refunds	80.00
David R. Levesque, (maintenance and snow removal)	1,259.00
Reny Security Systems, Inc. (monitoring system)	144.00

The Hartford - Plate Glass Insurance	250.00
Water Cooler (Leased)	129.85
AD for Work Bids in 1989	16.00
Children's Programs (\$175 in Donations)	175.00
	<u>2,060.85</u>

Trustees:

1 Library Meeting for Librarian and Trustees	20.00
1 Library Course attended by Librarian	126.65
Gift Certificate for Retiree	35.00
Spring and Christmas Plants	134.66
Postage for Secretary	5.00
	<u>321.31</u>

MONEY IN MONEY MARKET FOR A COMPUTER	\$8,000.00
Town Money in Money Market for 1990 use as needed	<u>1,900.00</u>
	9,900.00

Key Bank Checking Account 6/30/90	<u>1,983.40</u>
	\$74,361.28

Elinor F. Smith
Treasurer

THE EDITH BELLE LIBBY MEMORIAL LIBRARY
REPORT OF TREASURER FOR 1989-1990

INVESTED FUNDS

SACO & BIDDEFORD SAVINGS INSTITUTION

Accountant suggested that all Building Fund Money be put into a 1 year - Certificate of Deposit - #1014010460	\$31,926.93
1 year - Certificate of Deposit - #1014013430	1,020.93
George Podas Book Fund - Savings Acct. #11043060	<u>612.38</u>
	\$33,560.24

Elinor F. Smith
Treasurer

Friends of the Edith Belle Libby Memorial Library

There are only a few active members of the Friends of the Library. As was mentioned in last years report, the younger members are working so have little time for volunteer work.

The few active folk decided to pool the money in the treasury with some donations and a Book and Bake Sale and purchase a combination T.V. and V.C.R. This donation to the library has been a success as it can be used for both children and adult programs year round.

Anyone is welcome to join the Friends of the Library by picking up an application at the Library check out desk.

Sally Feeney-President
Elinor F. Smith-Treasurer

SUPERINTENDENT OF SCHOOLS ANNUAL TOWN REPORT 7/1/89 - 6/30/90

I am submitting the Annual Report of the Superintendent of Schools for the fiscal year 7/1/89 - 6/30/90.

The Superintendent of Schools entered the Deaconess Hospital on May 5, 1989 for emergency heart by-pass surgery. The Superintendent was successfully operated on May 15, 1989 and returned to work on July 31, 1989. On May 30, 1989, Dr. Vaughn LaCombe of Blue Hill, Maine was appointed as Acting Superintendent of Schools until Mr. McGee's return.

A great deal of time and effort during the summer of 1989 kept our Special Education Director, Donna J. Morrilly, extremely busy. She and her dedicated staff put together for the first time a Special Education Parents' Handbook. The resulting handbook was demonstrably impressive. We received a great deal of favorable comments from parents of students in Special Education classes. They were particularly pleased with the outlining of various Special Education State rules and regulations. Further, they were apprised of their legal rights at all stages of the student's involvement with the Special Education process in our schools.

A meeting was held by Chairman Painchaud, Supt. McGee and Principal Pam Mullen regarding the Jameson School Addition on August 8, 1989. At this meeting the architect stated the necessity for going through a D.E.P. survey regarding environmental matters which can be time-consuming and expensive. Further, the concern was raised by the architect that any projections relative to construction would be based on the assumption that there would be no serious problems with removal and abatement of hazardous asbestos. The architect, Stephen Blatt, predicted that groundbreaking would take place shortly after December 1, 1989. His proposed building schedule projected occupation of the school building addition for the following year, September 1990.

On September 4, 1989 at a regularly scheduled School Committee meeting, the School Committee formally approved a contract with Stephen Blatt Architects to be responsible for the Jameson School Addition.

The School Department painfully discovered in September, shortly after the contract was signed with the architect, that there would be asbestos abatement problems which would have to be resolved now that the Jameson School was going to be expanded. School Committee Chairman Painchaud, Superintendent McGee and Principal Pam Mullen went to Augusta to discuss the asbestos problem along with representative from the architects an Allied Engineering Co. Allied Engineering were the consultants hired by the State to assist communities in asbestos removal. This meeting was discouraging. There were a number of conflicting statements concerning the cost of asbestos removal and its funding.

School Committee member, Steve Leary, requested that the Superintendent form a committee on policy revisions. The School Committee decided that proposed Policy Revision Committee be limited to approximately seven people including professional staff and School Committee members and parents. The following people were named to the committee: The Policy Revision Committee Chairman, Steve Leary, School Committee Member, Robert Morrison, the Superintendent of Schools, Vincent B. McGee, High School Principal Jay Bartner, Jayne Flaherty, Loranger 5th Grade Teacher, Laura Bolduc, Jameson parent, Kathy Lee, Curriculum Coordinator and Cheri Provencher, Secretary.

The Policy Revision Committee met in September 1989 for the first time. The Committee jointly decided that initially they will take a look at proposed policies that have been pending. Policy Chairman, Steve Leary and the Committee members, decided to limit the meetings to a hour's duration. Meetings were rotated between after school meetings and evening meetings and held at least twice a month. Mr. Leary predicted that this would be a very long range assignment. However, it was apparent that there was a great need that this committee be developed. The Committee decided to invite people concerned with a particular topic for their input when and if it was decided necessary.

Mr. Don Maheu, foreign language teacher at the high school, appeared before the School Committee in September to explain a visit he made to our schools in the early winter with a delegation of teachers from Mimizan, France. This was going to be the first phase in a potential annual round trip exchange by the students of Old Orchard Beach and those of Mimizan, France.

At the October 12, 1989 meeting Chairman Roger Painchaud reported on the results of the visit of the citizens of Mimizan, France to Old Orchard Beach. The French citizens were very interested in an exchange program. A motion was made and adopted to grant approval of the concept of a student exchange program by the Old Orchard Beach students and students from Mimizan, France in the spring of 1990.

Shortly after school opened it became readily apparent that two serious fiscal problems faced the School Committee.

1. The cost of asbestos removal which had not been budgeted for in this school year. A survey of what asbestos removal would cost was received after the budgetary process had been completed. We had several different asbestos abatement removal projections and they varied widely. They averaged about \$200,000. Some part of this expenditure would be reimbursable in the future. There was no hard data on what portion of the asbestos abatement would be reimbursable.

After the school budget was adopted we received an additional sum of \$115,930. from the State which was a one time only windfall. I think it was apparent to all Board members when this news was received that the bulk of this money would have been committed for asbestos removal costs and if, in fact, the Jameson School Building Addition was to continue and progress towards the estimated opening in September 1990.

2. A further difficulty noted by the Town's accountant, who was also employed by the School Department, engendered very definite recommendations and suggestions regarding the handling of our teacher salary account. Simply stated the problem is that the teachers contract year, September 1 through the next year's August 31, does not coincide with the Town's fiscal year which is from July 1 to the following June 30th. We only pay 22 out of 26 owed payments to the teachers in any given fiscal year. Four of the payments are always pushed forward into the next fiscal year, July and August. The problem is that the teachers have completed and rendered their services prior to June 30th of any given year. Therefore, our July and August salary payments technically are overdue and taken out of the following year. The auditor recommended that we start to make fiscal provisions to rectify this deficiency beginning with the 1990-91 school budget. The auditor suggested that this cost would result in a one time only year bulge of approximately \$400,000.00. Further, the accountant suggested that it might be more palatable to correct this salary deficiency over a four year period by reserving an extra \$100,000.00 each for a total of four years.

At a regular scheduled meeting held on November 9, 1989 recognition was given outgoing School Committee members: Chairman Roger Painchaud, Charles Shevenell and Richard Roberge. Mr. Leary spoke at some length about the valuable services rendered by each of these three members. Supt. McGee mentioned that he thought that Roger Painchaud was one of the most distinguished, competent and able School Committee chairman he had ever worked with in more than twenty years of service as a Superintendent.

At 7:30 p.m. on November 20, 1989 the following members of the 1989-90 School Committee were sworn in by Maureen O'Leary, Town Clerk: Debra Guarino, Steve Leary, Robert Morrison, Sharon Prosser and Peter Warren. Shortly after the swearing-in ceremony the Superintendent served as Chairman Pro-Tem to elect School Committee officers. Mr. Steve Leary was elected chairman of the 1989-90 School Committee and Mrs. Sharon Prosser was elected Vice-chairman.

At the December 14, 1989 meeting the following committee assignments were made:

Policy Revision - Steve Leary, Robert Morrison
Collective Bargaining - Steve Leary and Debra Guarino
Positive Action - Robert Morrison

At this same meeting Chairman Leary read a letter from the Jameson School staff requesting that the new library be named the Lois Martin Memorial Library. Mrs. Martin was principal of Jameson School for sixteen years. A motion was made at this meeting to honor the faculty's request and name the new Jameson library in memory of their former principal.

A report on the Jameson School Building Addition project was presented by Chairman Roger Painchaud at the January meeting of the School Committee. Chairman Painchaud informed the Board that we received 12 bids on the project ranging from \$1,103,000. to a high of \$1,423,000. The lowest bid was most attractive since it was below our budget of \$1,303,000. The architect checked to make sure there was no mistake in the low bid. On advice of counsel it was recommended to us that we accept the low bid. The company that received the low bid is Beaver Corp. who has offices in Malden, MA and Lebanon, ME. We were satisfied with the schools built by them in Wells and Sanford. Both communities were well pleased with Beaver Corp.'s work.

At the February 8, School Committee meeting a motion was made by Peter Warren and seconded by Sharon Prosser that the School Department, in a response to the Mimizan Committees' request, make a contribution of \$1,000 to the H.S. and J.H.S. students participating in the exchange trip to Mimizan, France. So voted.

The School Committee was informed in March that the transportation arrangements to and from Boston for the Mimizan exchange students had been resolved. The School Department is going to use one of their own buses to transport the students back and forth from Logan Airport. The students will be out of school for eleven days.

We have continued to make steady and consistent progress with increasing our Grade 8 State mandated test scores each year. At a School Committee meeting on March 8, 1990 the School Committee congratulated all of the students, teachers and parents on the 8th grade tests results. Steve Leary was especially pleased with these results because a couple of years ago, the J.H.S. had a hard time with MEA scores and 8th grade teachers were feeling very defensive. We then began looking for solutions. This is an overall success. These scores reflect on staff, building and students. This is a shared success.

At the March 8, 1990 meeting a motion was made by Dusty Guarino and seconded by Sharon Prosser to award to asbestos abatement contract for Jameson School to the second lowest bidder, Abatement Professionals, for \$77,390. The lowest bidder was set aside as they were an out of state business firm which did not meet some of the State's bid criteria for asbestos removal.

After signing the contract with the Abatement Professional group we ran into additional costs once they began to open up the problem asbestos areas in the building. Another difficulty was discovered with the roof that will necessitate the expenditure of approximately an additional \$30,000. to \$40,000. for asbestos abatement.

A meeting was scheduled for Tuesday, March 13, 1990 at the J.H.S. for a workshop regarding discussion and input regarding the Superintendent's recommendation for eliminating an administrative position.

The Superintendent and School Committee were most delighted to receive a letter from Eve Bither, Commissioner of Education, praising Old Orchard Beach's program for Maine Drug Free Schools. Supt. McGee said we were one of only two schools in the State to receive this award.

A special School Committee meeting was held at the Loranger School cafeteria on May 15, 1990 at 7:00 p.m. The subject of the meeting was "Reconsideration by Superintendent of His Decision Not to Nominate Certain Teachers for Re-Employment for the 1990-91 School Year." The meeting was transferred to the cafeteria because of the large number of people present including faculty, parents and J.H.S. students. After receiving a great deal of input from members of the audience previously enumerated, the Superintendent felt it would be premature to nominate these teachers this evening

before the joint budget workshop with the Town Council. We had received no response to date from the Town Council relative to the amount of funds we would be receiving for our school budget.

Respectfully submitted,

Vincent B. McGee
Superintendent of Schools

**JAMESON SCHOOL
ANNUAL REPORT
1989-90**

The following is a report of the Jameson Primary School for the year beginning July 1, 1989 and ending June 30, 1990:

Kindergarten (6 classes)	110
Grade 1 (4 classes)	83
Grade 2 (5 classes)	109
Total Enrollment	302

We welcomed several new members to our staff this year: Mrs. Connie Lou Liguori, who will be working in the resource room with learning disabled students; Miss Denise Heffernan, grade 2; Mrs. Beth Andersen, who will be providing social services to students and conducting social skills groups and divorce groups on a part-time basis; Tim Drapeau, Chapter 1 math teacher and Jackie O'Neill, part-time secretary.

We were pleased to begin our S.T.A.R. (Supersacs to Advance Reading) Grant program in the kindergarten classrooms this year. Mrs. Falvey, Mrs. Bureau and Mrs. LaPlante, kindergarten teachers, wrote a grant which was accepted by the State in which kindergarten students took home the book of their choice, read and discussed it with their parents, and did a small craft project to go along with the story. They then presented their craft project to the class verbally and explained the story.

Students at Jameson participated in a number of activities throughout the year to celebrate the young reader. All K-2 students participated in reading incentive programs. We hope that our reading activities have fostered a love for reading in our students as well as parent involvement in the children's school experience.

This year the contract for our 8,000 sq. ft. addition and 3rd grade wing was awarded to Beaver Corporation. They broke ground on this project in January, 1990. Beginning in April, 1990, our cafeteria and special education rooms were shut down and Abatement Professionals, an asbestos removal contractor, removed asbestos from the building. During this phase of construction, students were taken to Loranger for breakfast, lunch and physical education classes. When school was over in June, the offices were moved into a kindergarten classroom so that work could be completed on the library/administrative offices/special services wing. We should be occupying the new classrooms and offices in the fall.

Members of the Jameson PTO have been very active throughout the year. During the school year, members organized a fall fundraiser, the annual pumpkin sale, and a spaghetti supper. The PTO sponsored an ice cream party and a visit to students from children's storyteller Jim Trelease. Additionally, our PTO sponsored "Mr. & Mrs. Fish", the Chewonki Foundation's program intitled "The Owls of Maine", and kindergarten children attended the Rick Charette concert. We appreciate the hard work of this organization throughout the year.

Teachers at Jameson, with the help of Kathy Lee, Curriculum Coordinator, developed hands-on science curriculum over the summer for use by all K-2 students. Students were taught different habitats: farm, dinosaurs, ocean, forest, and fresh water. These units were taught from materials which were compiled in boxes and passed from room to room.

We were pleased to have two children from Iran in second grade. Both children spoke only their native language when they came in October. Classroom teachers, students, our speech/language people, and Chapter 1 aides enjoyed teaching them the English language.

In closing, I would like to express my appreciation to Mr. Vincent B. McGee, members of the School Committee, the Building Addition Committee, parents and staff of Jameson School for their cooperation throughout the year.

Respectfully submitted,

Pamela Mullen
Principal

**LORANGER MEMORIAL ELEMENTARY SCHOOL
ANNUAL TOWN REPORT
July 1, 1989 through June 30, 1990**

It is with a great deal of pride and pleasure that I submit the Loranger Memorial Elementary Annual Report for the 1989-90 school year.

There is always something very special about September. It affords an opportunity for a new beginning, a wiping clean of the slate, a fresh start for all of us. September is like the new sneakers that many of us wear to school—sneakers that are unmarred, sweet-smelling, and springy under foot. We at Loranger, arrive in September with a spirit of renewal and new beginning. We look forward to a year of exciting learning and growth for each one of us.

The enrollment in September of 1989 was as follows: Grade 3 - 73 students, Grade 4 - 86 students, and Grade 5 - 67 students, for a total of 236.

Many Loranger staff members have been continuing their professional growth as they have participated in curriculum work covering science, health and literature-based reading. The Loranger fourth and fifth grade teachers participated in an in-service training for computer keyboarding skills.

The newly-formed Loranger PTO was a catalyst for many activities at our school. Here are some of the many benefits Loranger School Received as a result of the PTO—

- The PTO sponsored, in conjunction with the help of staff, parents and the Principal, a very successful spelling bee.
- The PTO supplied drug awareness posters from the U.S. Government to all of the classrooms.
- They secured a donation for the third grade gifted and talented class for bird feeders and seed to go along with their year-long project on trees.
- They registered Loranger Memorial Elementary School with the U.S. Department of Education to receive Presidential Academic Fitness Awards for all deserving fifth graders.
- They contacted NASA to enroll Loranger Memorial in the NASA Seeds Project.
- This year the PTO initiated a suggested reading list for all grades from the books in the library and invited speakers to our PTO meetings.
- They started the beginning of a school-year photo album. They also supplied a school banner for our school which was used in the Homecoming Parade, along with ballons for each participating Loranger student.
- The Loranger PTO assisted the Jameson PTO in helping to bring Mr. Jim Trelease here for a special presentation.
- Notebooks were purchased for fifth grade DARE members.
- They helped with expenses to send off third grade students to the Portland Symphony concerts, and they entirely paid for the production "The Legend of Paul Bunyan", which was presented to each class.
- Books were purchased for our school library, along with special spelling bee awards for the participants in our spelling bee.

- The PTO was also instrumental in assisting Kathy Lee, our Curriculum Coordinator, in the Old Orchard Beach in the 21st Century Writing and Poster Contest.
- Contributions were made to our Student Environmental Action Committee, the Mimizan Committee, and the Old Orchard Beach Class of 1990 Chemical-Free Class Night.

These are some of the highlights that this small, but active and important PTO has accomplished throughout the year. We at Loranger are particularly proud of this group and invite other parents to become active members.

The children are learning that each one of them can make a difference. Our students have been participating in the Student Environmental Action Committee, which was originated by Stephen Ferguson, a third grade teacher at Loranger School. This student-governed committee worked together to promote conservation, re-use of natural resources, and worked diligently to beautify our school environment. Not only did they focus on the school environment, but their attention was directed to the Old Orchard Beach community and our planet. The students re-used all items that they possibly could, and paper was placed in bins in the classrooms. There was a litter control program for the school, and plans are underway to decorate our front entrance planter. We were, indeed, very proud at Loranger to receive a special grant that will allow us to continue to focus on the importance of our environment.

Mr. Ferguson and Michael Aaskov together wrote a grant, and we received word that we were the recipients of the grant this past spring. The Student Environmental Action Committee will continue to meet and to carry forward with plans of this grant by building a special paper storage bin to collect paper within the system so that we can recycle our paper that is used here, thus making the most of our own resources.

Our Just Say No Club continues to be very active and to provide a positive support for our children in learning the skills to say no to the pressure of drugs in our society. Our students made posters for our Open House, viewed a film called "McGruff-Take a Bite Out of Crime", worked on food sales to purchase t-shirts, planned many activities and carried them out for the Great American Smokeout.

Under the creative leadership of Jackie Tselikis, our school nurse, we were awarded an Innovation Program Award, which was presented to the Loranger Memorial School by Governor McKernan at a special awards assembly. This was in recognition of the outstanding and comprehensive program that our Just Say No Club has. It was recognizing us as a State of Maine Drug-Free School.

The students are becoming better readers as they continue practicing the skills that were highlighted during the Year of the Young Reader. The importance of reading can never be over-emphasized, and all of our students were the recipients of special guest readers who entered the classroom and read special stories throughout the year. Then our students were involved in a special Book-It Program, which is a special reading incentive program designed specifically for elementary children. It motivates children to read more, both at school and at home, by recognizing them for their reading accomplishments. The staff at Loranger continues to focus on the importance of reading and urges our students to read as much as possible and to share their readings with parents and friends.

Culture is a very important part of all of our lives, and our children were able to attend the Grand Opening last December of the Portland Ballet's rendition of the Nutcraker Suite, which was held at the City Theater in Biddeford. Students, staff members and parents all joined in the excitement that this honored favorite reignites every season. For some our students, it was the first time they had ever experienced a ballet, and the responses that were elicited by the sheer power and beauty of the show were heartwarming.

Students participated in the Loranger School Band under the direction of Mr. George Shabo

and gave us an excellent spring concert. The students did an exceptionally fine job for being together such a short time. All of us in this community can be very proud of our music program and our marching band, the singing and the exposure that our students are having to music and the arts.

Earth Day was a very important activity for our students as we worked together writing essays, poems, and having poster contests. The purpose of all of this was to highlight our concerns and understanding and appreciation for our environment. By teaching children to reduce consumption, we help to maintain a level where we are not sacrificing wealth, but are gaining stability. There is plenty to go around, if each and every person remembers to conserve, share and care for what is present.

This past year, some of our students were very fortunate to participate in a heartwarming and strengthening experience. Sharon Strout, our Social Worker, had a nephew who was stricken with leukemia. During his illness, Mrs. Flaherty's class corresponded with Travis and visited him in the hospital. Sadly, Travis died, and out of the frustration that our youngsters felt, they wrote to their Congressman, Joseph Brennan, asking about government contributions to Cancer Research. Representative Brennan sent a wealth of information, as well as a letter to each one of our students. As a follow-up activity, a field trip was taken to the Children's Cancer Research Foundation in Portland. The students were able to see, first hand, a child receiving treatment, and they were truly moved. At the end of the year, at our special Awards Assembly, a Humanitarian Award was presented to Mrs. Flaherty's fifth grade class for their support, courage and wisdom to reach out and learn more. This was given in memory of Travis E. Strout, who died November 5, 1989. This was a poignant moment, as the class received the award. This was given to them with love from Sharon Strout, our Social Worker, with deep appreciation for all that they had done.

The children certainly have realized that education goes much further than the four walls of an individual classroom. It is important for each of us to reach out into the community and to interact and to work together.

Our fifth grade students participated in the DARE Program. They received instruction from Vincent Mattia, a police officer, who taught the course to the children, and in April the students participated in the graduation from that program and received special DARE t-shirts and certificates of program completion.

April was National Child Abuse Prevention Month. Many awareness activities were carried on throughout that month, with the highlight being a play written by our School Social Worker, Sharon Strout, and directed by our gifted and talented teacher, Jesse Hemphill. This was entitled, Heroes of the World. Forty-five children, composed of gifted and talented and special needs students, gave their all under the direction of both of these people. Their play was a huge success, complete with television coverage. The message of the play was loud and clear. It is not okay for anyone to put up with any form of abuse. We were very proud of the work everyone did concerning this play and the learning which took place.

Loranger celebrated its second annual Evening of the Arts in May. We had a gala celebration focusing on each and every individual child's contribution to the world of art. Piper Bolduc, our art teacher, gave long hours, along with her student helpers and several parent helpers in arranging the artistic displays on the walls through out the gym and in the halls of Loranger School. It is an occasion that all of us look forward to in that we get to pause for a moment and appreciate the creativity that is within our midst. Our halls were brightly decorated, the artwork was exemplary, many parents were heard to comment about the degree of expertise that was shown in many of the pieces of work that the children have done.

The parents also were treated to a mini-concert, which was under the direction of George Shabo, as he presented our fifth grade Loranger Band for its very first public appearance. Several of the students played solo pieces, and then together presented a total band ensemble.

The Loranger chorus, under the direction of Stella Baumann, sang songs for us that they had been working on. It was an evening to remember, and we were all very proud of the many contributions that were displayed, and we look forward to our next Evening of the Arts in the spring.

Our third, fourth and fifth grade students did well on the SRA test battery, which was given in the spring of 1990 with the third graders scoring a total composite of all tests which were equal to a 75 percentile, our fourth graders received 69 composite of all tests, and the fifth grade received a 67 percentile composite. These composites are an average of all of the tests. Fourth graders in Old Orchard Beach scored above the State average in five out of six content areas. We continually strive to augment and strengthen our academic areas on a day-to-day basis.

On behalf of myself and the Loranger School staff, I wish to express my appreciation and gratitude to Mr. McGee, Superintendent, the School Committee, parents, and members of the community for your continued support.

As we look forward, we reflect on a quote from Aristotle which makes an important point, *"Education is the best provision for old age."*

Respectfully submitted,

Judith A. Whitman
Principal

**LORANGER SCHOOL
STAFF LISTING**

Teachers/Staff	Grade/Position
Christine Beaudoin	Grade 3
Jane Duhamel	Grade 3
Stephen Ferguson	Grade 3
Rita Tibbitts	Grade 3
Marlene Day	Grade 4
Barbara Frost	Grade 4
Patricia Hickey	Grade 4
Susan Paige	Grade 4
Jayne Flaherty	Grade 5
Mary Ann Gagne	Grade 5
John Regan	Grade 5
Jessie Hemphill	Gifted and Talented
Cecily Celeste	5th Grade Teacher Associate
Mary Feignebaum	Resource Room Teacher
Patricia Howe	Chapter One
Diana Stuart	Chapter One
Nathalie Bean	Science
Piper Bolduc	Art
Judith Caouette	Nurse's Aide
Jacqueline Drown	Librarian
George Shabo	Music
Stella Baumann	Choral Music
Jack Trull	Physical Education
Sharon Strout	Social Worker
Jacqueline Tselikis	School Nurse
Rita Schlegel	Speech Pathologist
Jane Allen	Special Education
Carol Knox	Teacher Aide
Patricia Plante	Teacher Aide
Faye Harding	Secretary
Karen Yerxa	Secretary
Muriel Fortier	Lunch Room
June Guest	Lunch Room
 Custodians	
Doris Beasley	
Junior Bineau	
Ralph Pettingill	
 Bus Drivers	
Peggy Berry	
Annie Shepard	
Richard Penway	

**OLD ORCHARD BEACH JUNIOR HIGH SCHOOL
TOWN REPORT
JULY 1, 1989 - JUNE 30, 1990**

The Junior High School experienced an educationally sound year during 1989-90. We welcomed seven new staff members at the Junior High School. Those people—Ms. Peg Abbott, Ms. Donna Fusco, Mr. Robert Gierie, Ms. Sheila Johnson, Ms. Carolyn Mehlman, Ms. Patricia Rioux, and Ms. Karen Yerxa—helped our Junior High School continue its dedication to the students of Old Orchard Beach. The Administration would like to thank them for their time and energy in educating these students.

The Student Council had a very active year during 1989-90. It sponsored dances for the enjoyment of the students, held fundraisers to supplement student-oriented programs, and took part in the student government of the school. We are proud of our Student Council and look forward to a fine group of young people in future years.

A Drug Awareness Program was sponsored by the Junior High School for the seventh graders at the Bayview Facility in Ocean Park. The program was designed to inform students about choices they must make concerning emotions, drugs, alcohol and self concepts. The program was a very beneficial one, and students and faculty alike learned from the project.

The Junior High School Held its Second Annual Geography Bee during the last year. This is a nationwide competition sponsored by the National Geographic Society. A seventh grader, Tony Gay, won the competition at Old Orchard Beach. Although he was not selected to go to the national competition, we are very proud of his achievements, as we are of all of those in Old Orchard Beach. We look forward to its success again next year.

The Junior High School also competed in its Annual Spelling Bee. This is a statewide competition sponsored by the Maine Sunday Telegram. We had co-champions during the 1989-90 competition—an eighth grader, Susan Chiofar, and a sixth grader, Tori Nadeau. They moved on to the county competition in Biddeford and did well there. We would like to congratulate those two students and all of those who took part in the Bee representing each division of the Junior High School.

The Junior High School also sponsored its Second Annual Science Fair. It was an excellent event, with every student taking part in the Fair. Fifteen different awards were given out at each grade level, and an overall "Best of Show" was given out regardless of grade level. The Best of Show for the 1989-90 Science Fair was awarded to Heather Lander, an eighth grader. Her project, "How Colors Affect a Person's Concentration", was an outstanding display. We congratulate the Science Department and all of the student who took part in last year's Science Fair.

The Towns of Old Orchard Beach, Maine and Mimizan, France were fortunate enough to have a Student Exchange Program during the 1989-90 school year. Seven Junior High students, along with seven High School students from Old Orchard Beach, were able to take part in this exchange. It was a very educationally worthwhile and enriching experience for our students of Old Orchard Beach. Additionally, 14 students from Mimizan, France, came to Old Orchard Beach. Both groups of students were able to stay for 3 weeks in the host countries. We look forward to this program continuing in future years.

The eighth graders at Old Orchard Beach did quite well on the Maine Educational Assessment Test during the 1989-1990 school year. We have seen our scores steadily improve over the last few years, and we would like to say thank you to those students for their hard work and to the teachers who have helped make this possible.

It was not all book work for the students during the year. The Physical Education Department sponsored a Student Olympic Day and a Fun Run. Both events were well received by the students,

and a great percentage of participation was seen. Various medals and tee-shirts were given out to many of the students who proudly wore their deserved earnings.

Lastly, our Extracurricular Department had a fun-filled year. With students taking part in football, field hockey, cheering, basketball, skiing, volleyball, softball, and band, we found that every student had an opportunity to take part in something. The students of Old Orchard Beach appreciate the dynamic and wide variety of offerings the Junior High has, and their support is easily seen in the participation level. As an added note, the Junior High field hockey team went undefeated and won the Triple C Conference for the 1989-90 year. We would like to thank all coaches for their time and efforts, and a job well done to all students.

OLD ORCHARD BEACH HIGH SCHOOL ANNUAL REPORT

With a great deal of pleasure, I would like to submit the Annual High School Report for the 1989-1990 school year.

The enrollment, at the end of 1989-1990 school year:

Grade 9	69 Students
Grade 10	69 Students
Grade 11	73 Students
Grade 12	71 Students
Total:	282 Students

The senior class has again distinguished themselves with a firm commitment to continuing their education and planning for the future. This year fifty-five percent (55%) of our graduates plan to attend technical schools, trade schools or 2 and 4-year colleges. Fourteen percent (14%) are entering the military, and another twenty-one percent (21%) have obtained full-time employment prior to graduation. The following breakdown reflects the post-secondary plans for the Graduating Class of 1990:

- 18 Students to Colleges or Universities in the State of Maine
- 13 Students to Colleges or Universities outside the State of Maine.
- 4 Students to Junior Colleges.
- 4 Students to Vocational/Business/Technical Schools.
- 10 Students joined the military.
- 15 Students have found full-time employment.

The 1989-1990 school year proved to be an exciting and productive year for the entire student body. The following highlights some special and memorable events:

Governor McKernan and the State Department of Education honored Old Orchard Beach High School this year with the Comprehensive Substance Abuse Award. We were one of two (1 of 2) high schools in the State to receive this recognition for our outstanding Drug and Alcohol Program. This is a tremendous accomplishment, considering the fact that we didn't have any such program four years ago. I'd like to congratulate our S.A.V.E.O.O.B. Team, the entire faculty and student body for their cooperative effort. A special thanks to Mr. McGee and the School Committee for their continuing support.

Our new Project Challenge and Gifted and Talented Program, under the leadership of Tracy Brennan, had a very productive year. We are not only serving our State-mandated gifted population, but have many activities to benefit the entire student body, including our new academic Decathlon Team.

The Mimizan Sister City Exchange Program has become a reality. Seven (7) of our high school students spent three (3) glorious weeks in France, both in their schools and touring the region. This trip was followed by a three-week visit from our French delegation. The entire venture proved to be exciting and an invaluable educational experience. We plan to continue this program for years to come.

Our eleventh grade Maine Educational Assessment test scores were the highest ever at the high school. Every content area tested was within or above our expected scoring band. Our Humanities score was one of the top scores in York County.

Many of our students were selected through various competitions to receive honors in a variety of subject areas:

Renee Muldowney was selected to represent the State of Maine in the "Dreamer and Doer" program; a three-day event in Disney World. Renee was also chosen to attend the Maine Maritime summer program.

Tom Wiley represented the State of Maine in the Brookhaven Laboratory Science program. This honor permitted Tom to work with top scientists and students from around the country for two weeks.

Heather Smith was selected to represent the State of Maine in the Hugh O'Brien International Youth Leadership conference in St. Paul, Minnesota. Heather also attended the Muskie Archives Program at Bates College.

Mark McCullough was awarded the Maine Alliance for the Arts Award for Film. He was honored as the outstanding amateur filmmaker in the State this past year. This accomplishment was motivated through our new Project Challenge program.

Our entire extra curricular and sports program again had a very successful year. Many of our teams earned playoff berths and numerous players were named to All League and All State teams.

Kim Doucette distinguished herself as the all-time outstanding female sprinter in the State of Maine. She graduated with nine (9) State championships.

Over eighty (80) students were recognized at our Final Awards Ceremony for outstanding academic achievement. The following students earned top honors:

Languages - Tamara Taylor
English - Mark McCullough
Social Studies - Dan Fowler
Mathematics - Catherine Caouette
Science - Lisa Smith and Catherine Caouette
Art - Jeff Thompson
Graphic Arts - Tim Pelchat

Respectfully submitted,

J.B. Bartner
Principal

**OLD ORCHARD BEACH SCHOOL DEPARTMENT
SPECIAL EDUCATION ANNUAL REPORT
July 1989 to June 1990**

The Special Education Department of the Old Orchard Beach Schools is responsible for providing an appropriate education for all exceptional students in accordance with Federal and State laws. The State of Maine defines the following exceptionalities to which schools must be responsive:

- | | |
|--------------------------------|---------------------------|
| - Mental Retardation | - Orthopedic Impairment |
| - Hard of Hearing | - Other Health Impairment |
| - Deaf | - Learning Disability |
| - Speech & Language Impairment | - Deaf - Blind |
| - Behavioral Impairment | - Multihandicapped |

The school is responsible for developing an individual educational plan on at least an annual basis for each exceptional student. This plan is developed in a Pupil Evaluation Team meeting, which is attended by the student's parents, classroom teacher, special education teacher and a school administrator. Parental consent is required before any student can be evaluated or receive services through the special education department.

One hundred and fifty students receive special education and supportive services in the Old Orchard Beach Schools. The special education teachers who provide services to our students are as follows:

Jameson School	Loranger School
Sue Philbrick	Mary Feigenbaum
Connie Lou Liguori	Jane Mapes
Junior High School	High School
Peg Abbott	Nancy Ray
Ed Bogh	Carol Besanko
Anna Cutler	Jack Thompson

In addition, speech and language therapy is provided to eligible students in grades K - 12 by Mrs. Deborah Maksut and Ms. Rita Schlegel. Ms. Anne Sirois provides occupational therapy, and Mrs. Nancy Valcourt is our physical therapist. Dr. Linda Naaman is the consulting psychologist who provides evaluation and consultation for our special education students.

A total of 9 students were placed in special programs outside of our public schools in order to receive appropriate special education programs. The following represents the number of students placed in these special programs:

Sweetser Children's Home	
- Residential Program	- 1
- Day School	- 3
- Pre-Vocation Program	- 1
Bideford High School Progrm	- 1
Biddeford - Kennedy School	- 1
Boston Center for Blind Children	- 1
Spurwink (residential)	- 1

The Old Orchard Beach schools also provide Chapter I services to students grades K-8 who could benefit from remediation in reading and in math. Six auxiliary personnel provide these services through the direction of classroom teachers to approximately one hundred and twenty-eight students.

“Cultari” is a program for gifted and talented students in grades 6, 7 and 8. Mrs. Katherine Camire, a half time High School English teacher, provides the instruction in this program. Federal funds under Chapter II help to support the program. Mrs. Jessie Hamphill is the teacher of our program for gifted and talented students in grades K-5. New State mandates require all schools grades K-12 to have curriculum for gifted and talented students within the next few years. A five year plan has been developed for and approved by the Old Orchard Beach schools to provide such programming for our students.

The Old Orchard Beach School Department is the recipient of supportive funds from the Federal government under the following:

1. P.L. 89-313, Chapter I ECIA of the Elementary and Secondary Act of 1964	\$ 3,084.00
2. Local Entitlement, Title VI-B, Education of the Handicapped Act as amended by PL 94-142	\$38,000.00
3. Chapter I, ECIA Consolidation and Improvement Act of 1982	\$92,835.00
4. Chapter II, ECIA Consolidation and Improvement Act of 1981	<u>\$ 7,455.00</u>
Total	\$141,374.00

Respectfully submitted,

Donna M. Ford
Director of Special Education

**ANNUAL REPORT
CURRICULUM COORDINATOR
JULY 1, 1989 - JUNE 30,1990**

This school year, for the working curriculum committees and me, was one of refining a curriculum development delivery model. For Old Orchard Beach Schools this model includes: teacher release days to work on designing curriculum which meets our students' needs; regularly scheduled after-school meetings with grade levels to discuss implementation of curriculum; developing evaluation methods; incorporating the results of evaluation into the curriculum design; presenting the completed product for school committee approval; and providing appropriate staff development to ensure the implementation of all our hard work.

Curriculums approved this past year include computer (September 1989) and health (February 1990). With each approved curriculum there is a parent information brochure which is used to disseminate general information about that subject area.

At the end of the year, we realized that the computer curriculum is one year ahead of the proposed implementation schedule which means that the high school will be able to offer more advanced computer classes sooner than expected.

The Health Curriculum included major segments on substance abuse education and growth and development for fourth and fifth grades.

Other curriculum areas worked on this past year include science, math, reading/language arts and guidance.

Hands-on science kits for grades K-3 were developed. For K-2 there are kits on oceans, forest, fresh water, human habitat, dinosaurs and scientific procedure. Grade 3 has kits on matter, astronomy, rocks and fossils, magnetism and electricity, the living world, and plant and animal community.

Both the math and reading/language arts committees began their work this year using test results for curriculum planning and incorporating current trends and research. Particularly in the math area, the recently published NCTM (National Council of Teachers of Mathematics) Standards have been used extensively as a basis for our discussions.

By 1991-92 our system must have a comprehensive guidance program submitted to the Department of Education for approval; therefore, we have had a guidance committee studying what is currently being done and designing suggestions for improvement based on a staff and community needs assessment which was conducted in the spring 1990.

Two other areas which I worked on are geography for 7th and 8th grades and study skills for the Junior High. We now have sequential courses for each of these areas.

Many interesting professional development activities were provided for our staff this past year. They included whole language, writing across the curriculum, the reading and writing connection, keyboarding for 4th and 5th grade teachers, wellness/health day and a grantwriting workshop.

Many of our staff this past year wrote grants which were submitted to the innovative grant process sponsored by the Department of Education. Of four grants submitted, Old Orchard Beach received the following two: Student Environmental Action Council—a plan to expand this council with representatives from each school and to begin a paper recycling project; and It's a Small World After All—a way to include more multi-cultural education in the primary grades.

Old Orchard is also involved in applying for a grant through the Center for Educational Services on a cross-district mathematics project.

I had the privilege of attending a national conference sponsored by the Association for Supervision and Curriculum Development entitled "Developing Useful Curriculum Guides." This conference provided guidelines and suggestions on working with school staff to develop useable and useful curriculum guides.

One major highlight of the year was the Old Orchard Beach in the 21st Century contest. I worked on this with the Comprehensive Planning Committee and the four schools. Students entered either a picture or an essay depicting O.O.B. in the 21st century. The entries provided many interesting ideas for our community. Over 300 people attended the awards evening where prizes were awarded for each grade level and for each school recognizing the artists and authors. This event was an excellent example of community cooperation with a school project. Besides the Comprehensive Planning Committee, the Art Association, the banks and credit union, service clubs, businesses and parent/teacher organizations all contributed to make this a success. Because of the excellent reception for this event, the school department intends to hold the second annual authors and artists recognition evening in the spring of 1991.

To all the staff of the Old Orchard Beach School Department, my thanks for your cooperation and assistance which was extended so willingly whenever I needed it. Your dedication and professionalism make my job enjoyable and interesting.

Respectfully submitted,

Kathleen Lee
Curriculum Coordinator

**REPORT OF ASSESSOR
ANNUAL REPORT - 1989-1990**

Total valuation of taxable real estate	\$325,581,040
Total valuation of personal property	7,681,196
Property Exempt by State Law	37,690,350
Increase in Valuation for 1990	23,145,056
Total commitment to Tax Collector	9,664,605

The Tax Rate of \$29.00 per thousand is an increase of .0450 mil for 1989-1990.

The Town is progressing in the Process of completing The "TOWN WIDE REVALUATION". The final assessments will be completed for the 1990-1991 tax year.

PERSONNEL

ASSESSOR
APPRIASER
TECHNICIAN
CLERK

Respectfully submitted,

Norman J.F. Marquis, C.M.A.
Assessor

WASTEWATER TREATMENT FACILITY

MAJOR PURCHASES: Mack Container Truck with Containers
200 Horsepower Aeration Blower Motor

This facility had its dedication, open house, June 3, 1989 on its upgrade from 1.5 M.G.D. to a 3.5 M.G.D. plant. I think this past year the effluent quality from this treatment plant has done much to improve Goosefare Brook's water quality. With the continued dedication of this plant's operators, we hope to make the coming year an even cleaner one for Goosefare Brook.

Congratulations to both Ray Martin, Equipment Operator, and Edward Townsend, Superintendent, who retired this past February. The best to you both for your faithful service to the Town of Old Orchard Beach. These vacant positions have yet to be filled.

Some major concerns of the Treatment Plant are:

- * Abiding by the D.E.P. Consent Decree
- * Noise generated from the aeration blowers

With conservation, money cutbacks, and hard work, the Treatment Plant ended this fiscal year \$133,000 under budget.

Respectfully submitted,

Larry Thomas
Chief Operator

OLD ORCHARD BEACH WASTEWATER TREATMENT FACILITY

Month	Precipitation (Inches)	Total Effluent Flow (mg.)	Average Effluent Flow (mg. per day)	Septic Received (gals.)	Chlorine Used (lbs.)
July 1989	3.68	58.045	1.872	8,500	6,010
August 1989	3.07	49.912	1.610	8,500	5,828
September 1989	3.88	30.027	1.009	3,500	2,620
October 1989	5.66	29.469	0.9506	2,000	1,372
November 1989	4.22	32.981	1.099	10,000	918
December 1989	2.87	25.974	0.838	1,000	670
January 1990	4.07	28.928	0.933	2,400	664
February 1990	3.18	30.962	1.105	1,000	704
March 1990	1.41	33.980	1.096	5,800	846
April 1990	5.68	40.888	1.363	13,500	1,144
May 1990	6.15	41.225	1.330	11,450	1,144
June 1990	5.75	45.165	1.505	25,100	1,700
TOTAL	49.62	447.556	1.229 av.	92,750	23,620

"DEWATERED SLUDGE"

Month	Lbs. Removed	Polymer Used	Month	Lbs. Removed	Polymer Used
July 1989	84,296	332	January 1990	50,596	176
August 1989	75,653	288	February 1990	34,918	89
September 1989	44,198	211	March 1990	36,707	78
October 1989	52,184	248	April 1990	50,800	125
November 1989	26,310	118	May 1990	47,901	171
December 1989	25,596	176	June 1990	68,525	232
			TOTAL	597,542	2,157

Month	Biochemical Oxygen Demand			Suspended Solids		
	Influent mg/L	Effluent mg/L	% Removed	Influent mg/L	Effluent mg/L	% Removed
July 1989	287.9	19.44	93	234.0	12.31	95
August 1989	261.7	15.04	94	212.1	16.87	92
September 1989	288.0	9.00	97	408.7	5.55	99
October 1989	298.8	14.13	95	246.0	5.85	98
November 1989	144.2	8.79	94	132.3	3.5	97
December 1989	214.3	8.9	96	139.0	3.1	98
January 1990	224.5	10.79	95	178.0	3.6	98
February 1990	166.9	8.85	95	128.8	2.44	98
March 1990	239.3	8.0	97	159.4	1.3	99
April 1990	183.9	13.29	92	123.3	6.3	95
May 1990	216.4	17.0	92	150.0	4.0	97
June 1990	224.0	14.5	93	154.8	4.5	97
AVERAGE	229.1	12.3	94	188.9	5.78	96.9

SEALER OF WEIGHTS AND MEASURES ANNUAL REPORT

I, Bruce Brodeur, submit this report on the activities of the Sealer of Weights and Measures for the period July 1, 1989 through June 30, 1990.

81 scales were tested
73 scales passed
8 scales failed

All of the scales that failed were fixed and rechecked or taken out of service.

103 gas and kerosene pumps were tested
100 pumps passed
3 pumps failed

All of the pumps that failed were fixed and rechecked.

Respectfully submitted,

Bruce Brodeur
Sealer of Weights and Measures

BEACH CLEANER'S REPORT

This is a report of the beach cleaners for the 1990 season.

Budgetwise this group has come in at about 14% under the allotted salary budget. The allotment was \$14,500 and according to my week by week account we spent \$12,489. It should be noted here that in addition to the usual work of removing the debris from the beach the crew was diverted to removing roadside clutter as well.

One place a slackening of the economy can be noted is the beach. Fewer visitors means less waste. Coupled to the economy being off was some poor weather. In order to be more productive the crew was assigned to cleaning up some street areas badly in need of attention. The crew was most cooperative in this regard. No one complained about a change in assignment on a shared basis where we could spare the help. The quote of one employee says it all for the group "whatever you say".

Turnover from year to year is small, usually 2 to 3 people. For the most part those leaving are students going on to college or leaving college. Some people have been there a number of years. With an organized approach to the job, definitely assigned areas of work based upon volume of material, eating places and arterial approaches to the beach making for an equitable distribution of responsibility and consideration for the individual makes for a good esprit de corps.

Missing this year were the covers provided by the beautification group about three years ago. These barrel covers are essential. They were of sturdy construction-fibre glass- with two swing doors for access to the barrel. These covers prevent the seagulls from pulling the waste out onto the beach, keep the flies and bees to a minimum and confine the stench from the waste deposits that is common in public parks or beaches from food left overs. These must be somewhere in town. We had 35 to 40. Could they be at Seapac?

It is recommended that the council pass an ordinance prohibiting the disposal of household garbage in public waste barrels whether they be on the beach or public street. Some communities have done that because the abuse is quite prevalent. In the outer areas where there are more residences barrels are sometimes filled to the brim with garbage bags excluding their use by visitors to the beach. It would be further recommended that those barrels in the more residential areas, at least, be marked prohibiting household waste.

Respectfully submitted,

George W. Shorey

1990 OUTSTANDING REAL ESTATE PROPERTY TAXES
As of June 30, 1990

Adams, Jerre L. & Ellen	1,729.85	Carrasquillo, Jose A. & Maria A.	466.90
Allen, Helen D.	365.40	Cavallo, Francis J. & Lynn M.	1,883.55
Allen, Kenneth R. & Jeannie C.	536.50	Charbonneau, Philip A. & Jeannine A.	4,531.25
Allie, Albert	352.39	Chasse, Dennis & C. Belanger & Straniere, Brian	1,580.50
Amelco, Inc.	1,529.75	Clark, Dawn	561.15
America, Victorino B. & Maria A.	3,819.30	Clark, Dolores I.	2,802.85
Amiling, Frederick & Gwendolyn S.	1,777.70	Cloutier, Roland I.	1,311.11
Andersen, Halvor	234.90	Coburn, Dana & Belinda	462.55
Anderson, Karl D.	739.06	Cobuzzi, Joanna & Richardson, Marilyn	406.00
Anderson, Steven C. & Tammy L.	20.30	Cohen, Harry J.	1,812.50
Annessi, Ralph L. Jr. & Jenene M.	3,920.80	Cohen, Harry J.	303.05
Armstrong, Jay	581.45	Cohen, Harry J.	3,416.20
Arsenault, Peter M. & Jean Y.	546.65	Cole, James P.	1,112.15
Atkins, Anthony	390.23	Collings, Gayle K. & Donald P.	3,516.25
Atlantic Heights Development Corp.	4,106.40	Columbo Enterprises Inc.	502.74
Attwood, Phillip & Irene	962.07	Coreau, Marguerite A.	133.55
Avco Inc.	34,179.40	Copp, Raymond H.	883.05
Avery, Virginia B.	870.00	Copp, Raymond H.	967.87
		Cordeiro, Joseph	34.80
		Couillard, Raymond J. & Celine	1,429.70
Badone, Robert & Katherine	762.70	Courtyard Village Corp.	1,521.05
Baisley, Richard W. & Barbara B.	710.50	Cowan Properties	4,915.50
Baltes, Bonnie	276.13	Cross, William	1,919.80
Barstow, C. Jackson & Carolyn B.	1,450.00	Currie, William T. & Carolyn N.	4,339.85
Batchlor, John	324.07	Curtis, Claire Y.	1,287.60
Bean, Leon F. & Mary A.	872.90		
Beard, Joan T.	4,435.55	Danforth, Stanley J. & Drapeau, Sylvia A.	1,068.65
Beard, Joan	94.25	Darling, Vanessa	922.20
Beaudoin, Edward	1,035.30	Davis, Edward & Carol	1,061.40
Beausoleil, Tom	251.57	Davis, Gordon B.	2,788.35
Bell, Doraine D.	1,255.70	Deabreau, Joao & Susanne	2,019.85
Berry, Dwight W. & Margaret M.	1,015.00	Dean, Nancy	668.45
Berthiaume, Dennis	239.25	Debb, Robert L.	867.10
Bilodeau, Helen F.	1,143.32	Debb, William R.	896.10
Blow, Bruce & Della N.	1,117.95	Demille, Jeffrey & Lori	484.30
Blow, Dale A. & Annette	316.10	Desmond, Iona E.	107.30
Blow, Joel	390.91	Desrochers, Joseph & Rhonda	1,216.55
Blow, Robert D. Jr.	758.35	Dibiase, William J. & Dorothy A.	3,490.15
Boldebook, David W.	259.55	Diplomat Condominium Inc.	4,321.00
Boldebook, David W. & Laura B.	1,580.50	Diplomat Condominium Inc.	6,340.85
Bolduc, David A.	1,322.40	Doane, Joan S. & Shea, Dennis M.	978.75
Bolduc, Kevin R. & Laura J.	229.59	Doane, Ray D. & Ronald J.	2,586.80
Boutet, Ronald A. & Rancourt, Duane	5,597.00	Doane, Ronald J. & Joan S.	1,255.70
Boutet, Ronald A.	6,641.00	Doe, Gordon P. & Linda M.	1,812.50
Boutin, Dwight	421.95	Doody, John E. & Donna	2,929.00
Breton, Linda	204.45	Drury, Joann H.	872.17
Broderick, Richard D.	1,867.60	Dubois, Claude P. & Claire M.	143.55
Broderick, Richard D. Jr. & Reid Roger J.	1,867.60	Dugas, Guy & Elizabeth	247.95
Brushwein, Lloyd C. & Shirley	4,526.90	Dupras, Sandra A.	1,818.30
Buckley, Frederick P. & Linda L.	1,656.62	Dwyer, Janina & Frackiewicz, Maria	1,500.75
Buckley, Frederick P. & Linda L.	1,745.07		
Bullitt, Anne T.	745.30		
		Eastman, Frances	368.30
CVR Associates	893.20	Eastman, Gerald G.	1,228.92
CVR Associates	277.95	Ellery, Raymond & Carole	1,519.60
CVR Associates	1,948.80	Exchange Inc.	874.35
CVR Associates	1,948.80		
Canning, James & Lynn C.	2,292.45	Fairley, Colin H. & Suzanne M.	1,648.65
Carlson, David & Paula	959.90		

Ferreira, Philip & Susan J.	536.50	Jalbert, Roland J. & Patricia M.	3,854.10
Filler, Norma M.	3,490.15	Johnson, Ruth A.	890.30
Fletcher, Russell & Elaine	1,085.35	Jones, Marjorie	159.50
Folsom, Neil	693.82		
Fortier, Gerard	907.70		
Foss, Thomas Jr.	967.88	Kashkashian, Arsen, Jr.	2,929.00
Frenette, Jeanette	1,189.00	Kaczmariski, Frank	1,479.00
Frenette, Michael C.	904.80	Kearney, John J.	777.20
Frenette, Rodney	386.48	Keating, Bruce W., Jr.	2,749.20
Frost, William	305.19	Keating, Paul F.	35,206.72
Fuller, Robert	973.67	Keene, Donald J.	1,745.80
Fuller, Robert	973.67	Kerry, David T.	1,596.45
Fuller, Robert	973.67	Kinney, John G.	416.15
Fuller, Robert	973.67	Knight, Frederick D.	107.89
Fuller, Robert	1,016.35	Kroot, Sandra, L.	1,247.00
Fuller, Robert	1,947.35	Kurutz, Stephen F. & Juanita A.	2,955.10
Fuller, Robert	1,947.35	Kyle, Charles S. & Theresa A.	2,041.60
Gagne, Donald E. & Donna A.	1,220.90		
Gagnon, Donna	427.75	L & D Associates	205.90
Galarneau, Richard E. & Sarah I.	1,197.70	Labbe, Catherine	1,487.70
Galen, Fred & Weaver, Kathy	581.45	Labbe, Roland	561.15
Garcia, Benjamin	3,045.00	*Lacroix, David & Gail	2,023.49
Garcia, Benjamin M.	2,293.90	Lagk Inc.	214.60
Garcia, Benjamin M.	3,372.70	Lagk Inc.	1,442.75
Garon, Guy J. & Katherine M.	3,958.50	Lamoureux, Marcel	72.50
Gendreau, Maurice	1,173.05	Lanigan, Paul T. & Edes, Wayee N.	448.05
Gendreau, Maurice	1,812.50	LaPointe, Ronald C. & June C.	5,152.57
Gendreau, Maurice	1,856.00	Larson, Eric V. & Susan H.	655.40
Gendreau, Maurice R. & C & G Associates	2,708.60	Laurentian Development Corp.	42,064.50
Gendreau, Maurice R. & C & G Associates	1,299.92	LeClair, Ernest H & Lavigne, Louis A.	5,314.25
Gilbert, Joseph W. & Lorraine M.	1,277.45	Leddy, Louis	1,085.50
Gilbert, Joseph W. & Lorraine M.	1,122.30	Lehmann, Christa	565.50
Gilbert, Joseph W. & Lorraine M.	1,497.85	Lemer Associates	3,249.45
Gilman, Eugenia	4,519.65	Lemer Associates	3,330.65
Girard, Dennis A. & Donna L.	400.20	Lemer Associates	3,411.85
Girard, Dennis A. & Donna L.	3,581.50	Lemer Associates	3,493.05
Giroux, Thomas E.	1,265.85	Lemer Associates	3,575.70
Goodall, Joseph C.	2,836.20	Lemer Associates	3,656.90
Grand View Associates	857.67	Lemos, Everdeke F.	2,083.65
Grand View Associates	857.67	Lessard, William P.	446.60
Grand View Associates	857.67	Leveris, Arthur J. & Alice M.	2,179.35
Grand View Associates	857.67	Locke, Thomas S. & Nancy J.	2,200.37
Green, Charles & Dorothy	78.30	Lombard, Raymond R.	5,067.75
Guptil, Hazel	561.15	Lord, Clifford	469.80
		Ludwig, Herbert J. & Martin, Neil	4,748.75
		Lyndale Realty Inc.	1,803.80
Hampton Management	5,481.00		
Hanson, Judith	182.70	MacDonald, John R. & Jean S.	1,307.90
Harrington, L. Lee	4,599.40	Mack, Raymond, Jr.	1,583.40
Harrington, L. Lee & Salem, Majeed T.	3,527.85	Macleod, Janice	274.05
Hayes, Edward S. & Reina E. & Eva F. Gould	600.30	MacQuarrie, Donald J. & Marion M.	835.20
Haynes, Bradley G. & Lillian R.	416.11	Maison Blanche, Inc.	1,789.30
Hebert, Conrad & Joann M.	605.50	Maison Blanche, Inc.	2,756.45
Herwood, James A. & Joline A.	1,242.65	Maloney, Antoinette	1,517.42
Higgins, Daniel M.	571.30	Martell, Barbara & Kennedy C.	246.50
Higgins, William E.	174.00	Mason, Alan & Beverly A.	4,928.55
Hirst, Kenneth R. & Darlene	795.99	McAarney, Kevin G. & Patricia	
Hoban, John J. & Janet M.	1,175.95	& Andrews, A P & D D	1,827.00
Hodge, Pamela S.	4,754.55	McAtee, Clarence	168.20
Hogan, George W. Sr. & Faith	1,229.60	McCallum, David	1,731.30
Hogan, Ralph R. & Judith R.	1,040.06	McIntyre, Richard E. & Carolyn	832.30
Holland, Margaret M.	358.15	McKenney, Joseph & Karen	1,336.90
Holt, Anthony	1,777.70	McKeown, Evan Cicil	3,527.85
Hough, Carole R.	1,497.85	McLay, Dorothy L.	15.39
Hurley, James M. & Lynn	265.35		

McNally, William J. & Rose E.	2,015.50	Pratt, Donald A. & Elaine	1,030.22
Merry Meeting Development Inc.	46.20	Pratt, Glen	1,867.60
Merry Meeting Developers Inc.	245.05	Proulx, Alfred L. & Paulette E.	440.80
Merry Meeting Developers Inc.	168.20	Psonak, Raymond J. & Janet R.	563.26
Methot, Normand M. Agency Inc.	1,883.55	Purdy, Douglas C. & Kinney, John G.	2,351.90
Methot, Normand M. Agency Inc.	1,831.35	Purdy, Douglas C. & Kinney, John G.	2,351.90
Methot, Normand M. Agency Inc.	1,831.35	Purdy, Douglas C. & Kinney, John G. & Pratt, Glenn A.	2,351.90
Miller, Frederick & Rebecca	561.15	Purdy, Douglas C. & Kinney, John G. & Pratt, Glenn A.	2,351.90
Millett, Kenneth W. & Paulette T.	1,624.49	Purdy, Douglas C. & Kinney, John G. & Pratt, Glenn A.	2,351.90
Milligan, Nancy L.	2,556.35	Purdy, Douglas C. & Kinney, John G. & Pratt, Glenn A.	2,351.90
Mills, Alan	420.50	Purdy, Douglas C. & Kinney, John G. & Pratt, Glenn A.	2,351.90
Monier, Evelyn Y.	8,178.00	Purdy, Douglas C. & Kinney, John G. & Pratt, Glenn A.	2,351.90
Monier, Evelyn Y.	1,278.83	Purdy, Douglas C. & Kinney, John G. & Pratt, Glenn A.	2,351.90
Moore, Jacqueline	1,740.00		
Moreau, Laurette	2,248.95		
Moreau Motel	8,824.70		
Morin, Ruth	1,919.80	Raftice, Richard	198.65
Morin, Ruth E.	2,044.50	Rainbow/Seabreeze Dev. Corp	13,534.30
Morrison, Joseph L. & Joan	991.80	Rainville, Leonard F.	1,046.90
Morse, Edward	204.45	Rascati, Russell & Moira J.	4,718.30
Morse, Frank R. & Sylvia M.	875.80	Reid, Roger J.	1,867.60
Mortimer, Alice F.	14.14	Rice, Timothy E.	5.67
Moss, Patricia E.	821.39	Rioux, Denis E. & Daphne	6,983.92
Mosseri, Alan J. & Jacqueline	581.45	Rizzo, Charles T.	1,993.75
Moutsatsos, Donna	1,007.75	Roberge, James & Susan	130.50
Mundi, Russell P.	1,919.80	Roberts, Mark	269.70
Murdock, Judith A.	1,226.70	Robinson, Glen	671.35
Murphy, Donna	656.85	Ruel, Michael G. & Becky L.	1,542.80
Murphy, Elmer	242.15	Ruel, Raynald & Alice	1,809.60
Nadeau, Robert	140.65	Sasso, Matthew & Nancy	742.40
Nason, Jerry C. & Mary Lou	571.30	Sealand Development Inc.	23,084.00
Neault, Maurice & Helen	1,238.30	Shapiro, Brenda B. &	
Nemon, Arthur J. & Lerman, Gail H.	910.60	Dubin, Seth H. & Dorothy B.	4,347.10
Nye, Nathan & Margaret A.	594.50	Sharkey, George E.	4,439.90
		Sharkey, Wayne J.	1,919.80
Old Orchard Beach Associates	1,715.35	Shaw, Richard M.	1,502.20
Old Orchard Beach Associates	2,488.20	Shea, Walter	820.70
Old Orchard Beach Associates	2,488.20	Simpson, Edward F.	5,863.07
Old Orchard Beach Associates	2,488.20	Small, Ralph L. & Constance C.	3,704.75
Old Orchard Beach Associates	2,488.20	Smith, George III & Gilands, Michael	200.10
Olympia Commons Inc.	854.04	Smith, James L.	21,712.30
Osgood, Dean A. & Janet E.	1,650.10	Smith, James L.	2,488.20
Osher, Bernard, William J. & Sandler, Marion	10,812.65	Smith, James L.	4,099.15
Osher, Bernard, William J. & Palace Playland	16,393.70	Smith, Richard H., & Edna M.	3,685.90
Ostroski, Georgia	1,941.55	Smith, Richard H. & Edna M.	2,525.17
Ottaviani, Philip R. & Marilyn G.	2,173.55	Smith, Richard H. & Edna M.	3,043.55
		Solomon, Lou	552.45
Page, Donna	648.15	Solomon, Toufic J. Jr. & Patricia A.	1,629.80
Pawlak, John M.	1,818.30	Soule, Angelica	1,770.45
Pelletier, Henry R.	2,040.87	Spear, Robert & Kay	664.10
Peters, Constance	551.00	St. Hilaire, Paul	1,979.25
Petit, Catherine Duffy	3,575.70	St. Laurent, Robert	100.16
Phillips, Robert H. & Muriel L.	1,405.05	Stetson, Scott A. & Sandra B.	1,883.55
Phillips, Robert, Jr. & Terry C.	858.40	Stroumbas, Peter A. & Maria E.	14.50
Piacitelli, Theresa	535.05	Stroumbas, Peter & Maria E.	1,705.20
Piper, Richard C. Jr.	2,104.91	Strout, Richard A. Sr. & Beulah J.	420.50
Porter, Michael C. & Georgia	968.60	Sullivan, Kevin B. & Giselle G.	10,911.25
Potter, Shawn F.	1,339.07	Sullivan, Leo D.	1,696.50
Potvin, Richard P. & Doris C.	4,045.50	Swanson, Stanley C.	1,305.00
Powell, Judith A.	727.90		
Powell, William	6,691.75	Tangerini, Charles B.	3,490.15
Powers, Frederick M. & Alyce F.	2,865.20	Terran, Matthew	503.15
		Theberge, Paul	179.80

Thibodeau, J.F.C.	229.10
Toussaint, Gerald L. & Anita P.	4,181.80
Toussaint, Ralph & Poland, Mary	324.80
Townsend, Denise F. & Coutu Pierre M.	994.70
Townsend, Lynn & Shirley	1,661.70
Townsend, Richard & Baker, Debra	332.05
Trautvetter, Carl & Claudette	696.00
Trautvetter, Carl & Claudette	1,339.07
Trautvetter, Carl & Claudette	2,713.67
Trautz, Charles J. & Janice	305.55
Tucker, Richard	245.05
Turner, Howard & Annette	347.39
Twomey, David H. & Carol A.	1,441.30
Usher, Mary A. (Dolan)	785.90
Utman, Robert T. & Barbara M.	1,087.50
Van Peurseem, Larry G. Jr.	1,976.35
Ventura Ventures	784.45
Vire, Louis P. & Noella	902.93
Walnut Grove Associates	748.92
Watson, Cory W.	836.65
Watters, Howard A. & Audrey F.	1,644.30
Weinstein, Alan Eber Stanley	2,594.05
Weinstein, Alan S. & Charlene J. & Weinstein, Eber K. & Neal L.	1,925.60
Weinstein, Beatrice S.	923.65
Weinstein, Beatrice S.	1,518.15
Weinstein, Beatrice S.	1,446.37
Weinstein, Beatrice S.	1,898.63
Weinstein, Eber & Stanley	1,322.40
Weinstein, Neal L. & Schulman, Daniel R.	5,146.05
Westcott, Wanda	110.20
White, Rev. Robert J.	4,959.00
Williams, Gary S. & Donna L.	84.10
Williams, Gary S. & Donna L.	436.45
Wilson, Charles E.	1,145.50
Wilson, Richard W. & Janice M.	5,115.60
Winn, Timothy	174.00
Winter-Temple Properties	12,745.50
Wong, Welsey B.	513.30
Wood, Alan & Merrill, Theresa	71.28
Woods, Joseph	122.05
Wormwood, Dorthy	864.20
Zimelman, Melvin	2,505.60
Zimelman, Melvin & Donna C.	2,959.45
Zimelman, Melvin & Donna C.	5,440.40
Zimelman, Melvin & Donna C.	3,018.90
Ziner, Saul L.	2,488.20
Ziner, Saul L.	3,358.20
Ziner, Saul L.	2,488.20
Zuczek, Chester A. & Sandra L.	4,003.96

1990 OUTSTANDING PERSONAL PROPERTY TAXES As of June 30, 1990

A Z Fresh Food Market	\$ 598.85	Deanglis, Edward	55.10
Adams, Jerre & Ellen	58.00	Deeb, Robert L.	14.50
Albert, Leon E.	73.22	Deeb, William R.	14.50
Ashey, Gerald	139.20	Deforest, Cynthia	11.60
Asselin, Roger	131.95	Deltoro, Tony	26.10
Avery, David	81.20	Delucca, Gerald & Mary	174.00
		Design Engineering Group, Inc.	278.40
Banks, Joseph	58.00	Dewhurst, P.	72.50
Barry, John	88.45	Dighton, Pat	160.95
Barter, Lawrence	239.36	Doane, Ray D. & Ronald J.	65.25
Beard, Joan Trustee	29.00	Doane, Ronald J. & Joan S.	13.05
Beard, Joan Trustee of	253.75	Doody, John E. & Donna J.	145.00
Beaulieu, Ralph	60.90	Dowling, Robin	105.85
Benmargui, Leon	40.60	Downing, Larry	120.35
Bernier, Leo	40.60		
Berube, Leo & Elizabeth	29.00	Ehnstrom, Richard	89.90
Blanchards Disposal	142.10	Ellery, Raymond	36.25
Boldebook, David	150.80	Emmons, David	58.00
Boulanger, Irene	63.80		
Boutwell, Donald	58.00	Fairfield, Gary	58.00
Bowser, William	89.90	Felstead, Forest	31.90
Boyle, Caroline	87.00	Filler, Norma M.	174.00
Brady, Paul	160.95	Fitzpatrick, Robert	121.80
Breault, Raymond	42.05	Flynn, Walter	165.30
Bridgewater, Joseph	14.50	Foote, William	89.90
Brigham, Gary	63.80	Fortier, Gerard et al	43.50
Brochu, Robert J.	624.95	Foster, Robert	42.05
Brousseau, Roland	63.80	Fox, Kathleen C.	13.05
Bryant, Diane	69.60	Francois, Jean	52.20
Burns, Joseph	92.80	Fung, A. Ling W.	176.90
Burns, William	34.80		
Call, Steve	197.20	Garcia, Benjamin	139.20
Callery, Paul	220.40	Garrity, Steve	63.80
Canning, James E. & Lynn C.	37.70	George, James	192.85
Canning, Lynn	49.30	Giancotti, Marco S.	26.10
Carini Disposal	456.75	Gilbert, Joseph W. & Lorraine	21.75
Carlis, George & Maggy	31.90	Giovanis, Eva	52.20
Carlson, Richard	116.00	Giroux, Thomas E.	58.00
Chalom, Esther	136.30	Gittens, Roberta	81.20
Chaloner, James S. & Lisa E.	13.05	Gold, Joel & Diana	39.15
Charbonneau, Philip A. & Jeannine A.	130.50	Gordon, Ellen	66.70
Ciampa, Frederick A. & Lambert A.	87.00	Graham, William	69.60
Cipriano, Jeanette	33.35	Grand View Associates	46.40
Clark, Dolores T.	110.20		
Cohen, Harry J.	52.20	Hajar, Richard et al	116.00
Connors, Charles T.	87.00	Harlow, Dorothy	40.60
Continental Cable Vision of NH	682.95	Hirst, Randall	134.85
Cordeiro, Robert	101.50	Hodge, Pamela S.	174.00
Cormier, James	52.20	Holmes, Wallace	217.50
Crane, Susan	145.00	Holt, William S. & Mary C.	43.50
Crete, Maurais Christiane	84.10	Hooper, Constance	4035
Currie, William	174.00		
Currie, William & Carolyn E.	174.00		
D'Allesandro, Eugene	87.00	Jalbert, Rejean	66.70
Daigneault, Albert J.	54.51	Jalbert, Rene	147.90
		Jannetti, James E.	43.50

Jardin, Charles	102.22	Palmer, Arthur & Brenda	336.40
Jeffrey, Ernest D. & Sally J.	52.20	Paradis, Ramond	77.57
Johnson, Homer	117.45	Patalano, Kathie	204.45
Johnson, Jill C.	42.86	Pelkey, D. Kurt & Debra J.	26.10
Johnson, Kevin	95.70	Pennell, Earl K. & Odette	39.15
		Penney, John C. & Leslee	101.50
Kearney, John J.	26.10	Powell, William	174.00
Kelleher, Paul	75.40	Powell, William H.	232.00
Key Bank	455.30	Powers, Mark	142.10
Kinney, John G.	130.50	Pritchard, Keith	31.90
Kirstein, Margaret	24.65		
Kyle, Charles & Theresa	116.00	Rascati, Russell & Moira	58.00
		Riley, Joseph E. & Anne C.	13.05
Labrie, Denis	37.70	Rizeakos, Katina	58.00
Lachance, Kathryn	75.40	Rock, Walter	163.85
Lachance, Lawrence	94.25	Ruel, Raynald & Alice	43.50
Ladakakos, Louise et al	14.50		
Ladd, Dean	52.20	Saad, Joseph	3.93
Lamarche, Raymond E.	130.50	Saco & Biddeford Savings Institution	1133.90
Lamb, Thomas & Patricia	174.00	Salvi, Frank G.	47.83
Langanelli, Vito	134.85	Sanford, Russell	33.35
Langille, Walter	87.00	Scarmeas, George	126.15
Laroche, Don & Rita	75.40	Schwarzel, Barry E.	124.70
Larochelle, Roger	66.70	Scott, Milton N.	10.15
Laundry Equipment Co.	11.60	Sealand Development Co., Inc.	942.50
Lemieux, Donald	87.00	Senosk, Daniel	87.00
Lewis, Jonathon & Kate	37.70	Serrecchia, Lillian	15.23
Lock, Charles	101.50	Shea, Joseph	68.87
Lombard, Donna	63.80	Sholl, Calvin K. & Nancy I.	72.50
Lombard, Raymond R.	130.50	Silvar, Steve	95.70
Longo, Samuel V. & Andrea B.	58.00	Sinopoli, Joseph & Rita	39.19
Lucas, Robert G. & Beverly P.	145.00	Skillful Vending Distributors, Inc.	42.05
Ludwig, Herbert J.	130.50	Smith, James L.	649.60
		Staweski, Fernande R.	2.00
Maison Blanche, Inc.	174.00	Stuart, Robert & Ann	43.50
Manduca, William & Jeannine	46.40	Sullivan, Kevin & Giselle	701.80
Marden, John	140.65	Sultana, Sami	65.25
Mazzarello Mr.	145.00	Sumner, Philip E. & Margaret G.	58.00
McGrath, Walter E.	116.00	Sweet, Curtis	14.50
Mendes, Vance	49.30	Swift, Jonathan & Lisa	13.05
Moon, Iman	268.25		
Mooney, Joseph C. & Lynne A.	58.00	Tangerini, Charles B.	145.00
Moore, Jacqueline	116.00	Thibeault, Raymond	172.15
Moreau Motel	179.80	Three Hundred Interpace Parkway	72.50
Morin, Roger J.	.87	Tiebout, Stephen R.	98.60
Morrison, Peter E. & Judith B.	13.05	Toussaint, Gerald & Anita	165.30
Mulhern, Daniel M.	156.60	Townsend, Lynn & Shirley	26.10
Murray, Thomas R. Jr. & Judith	13.05	Trzcinski, Vincent	39.15
		Tucker, Ed & Marie	162.40
Noel, Neil A. & Ann Marie	13.05		
Nouna, Richard	158.05	Valli, Mark & Cleary, Daniel	72.50
Nye, Nathan & Margaret	13.05	Veayo, Galen	153.70
		Vessel Services, Inc.	63.80
O'Connor, Joseph	78.30	Villineau, William	58.00
Ohayon, David	69.60		
Ohayon, Emile	31.90	Walker, Louis	664.10
Ohayon, T. Sion	29.00	Ward, William A. Jr.	452.40
Old Orchard Beach Associates	580.00	Weed, Brian	182.70
Old Orchard Beach Pier Company	156.60	Weinstein, Alan et al	37.70
Olin, Richard	81.20	Weinstein, Eber & Stanley	26.10
Orfanides, Sam	150.80	Weinstein, Eber et al	29.00
O'Sheas, James	14.50	Welch, John	75.40

Wickham, Ellen E.	13.05
Wickham, Robert	87.00
Wild Acres Tent & Trailer Park, Inc.	84.82
Williams, Harold G.	95.70
Winter Temple Prop.	185.60
Wood, Mitchell M. & Justine	31.93
Wortman, Caleb	85.55

York Cumberland Housing & Dev. Corp.	371.20
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Zimelman, Melvin	87.00
Zimelman, Melvin & Donna	252.30
Ziner, Saul L.	406.00

TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

Year ended June 30, 1990

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TOWN OF OLD ORCHARD BEACH, MAINE

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Independent Auditor's Report

Town Council
Town of Old Orchard Beach, Maine:

**RUNYON
KERSTEEN
OUELLETTE
& LESSARD**

We have audited the accompanying general purpose financial statements of the Town of Old Orchard Beach, Maine, as of and for the year ended June 30, 1990, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in note 1, the general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles.

As described in note 11 to the financial statements, the Town accounts for teachers' summer salaries in the general purpose financial statements on the cash basis. Generally accepted accounting principles require that the cost of teachers' summer salaries be recorded at June 30, 1990.

In our opinion, except for the effect on the financial statements of the omissions described in the preceding paragraphs, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Old Orchard Beach, Maine as of June 30, 1990, and the results of its operations and cash flows of its proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information included in Exhibits A-1 through F, the schedule, and tables 1 through 7 are presented for

**Certified
Public
Accountants**

20 Long Creek Drive
South Portland, ME 04106
207-773-2986
FAX 207-772-3361

Town Council
Page 2

purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Old Orchard Beach, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Runyon, Kerstein, Ouellette & Lessard

August 10, 1990

COMBINED FINANCIAL STATEMENTS - OVERVIEW
(GENERAL PURPOSE FINANCIAL STATEMENTS)

These financial statements provide an overview of the financial position of all the funds and account groups and of the operating results by fund types. They also serve as an introduction to the more detailed exhibits that follow. The notes to the combined financial statements are an integral part of the combined financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1990
(with comparative totals for June 30, 1989)

Assets	Governmental Fund Types			Proprietary Fund Type Enterprise	Fiduciary Fund Type Trust	Account Group General Long- term Debt	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects				1990	1989
Cash and cash equivalents (note 2)	\$ 194,216	112,748	9,576	7,835	20,217	-	344,592	400,259
Cash--restricted for retainage	-	-	-	-	-	-	-	125,478
Investments (note 2)	7,981	-	230,710	-	-	-	238,691	99,986
Accounts receivable	67,247	16,436	100,000	-	-	-	183,683	58,608
Note receivable	-	-	-	125,000	-	-	125,000	-
Inventory	-	11,158	-	-	-	-	11,158	13,216
Taxes receivable (note 3)	219,679	-	-	-	-	-	219,679	211,581
Tax liens (note 3)	1,147,603	-	-	-	-	-	1,147,603	873,136
Tax acquired property (note 3)	4,082	-	-	-	-	-	4,082	4,082
Due from other funds (note 13)	3,066	-	84,691	-	-	-	87,757	62,206
Land, property and equipment (note 1)	-	-	-	2,200,000	-	-	2,200,000	2,200,000
Amount to be provided for retirement of long-term debt	-	-	-	-	-	16,295,217	16,295,217	14,269,956
Amount to be provided for accrued sick leave	-	-	-	-	-	146,382	146,382	126,069
Total assets	\$ 1,643,874	140,342	424,977	2,332,835	20,217	16,441,599	21,003,844	18,444,577
Liabilities and Fund Equity								
Liabilities:								
Accounts payable	700,601	5,561	347,171	-	-	-	1,053,333	1,151,653
Accrued expenses	74,644	-	-	66,922	-	-	141,566	104,074
Taxes collected in advance	6,751	-	-	-	-	-	6,751	7,250
Due to other funds (note 13)	84,691	2,966	-	100	-	-	87,757	62,206
Deposits	24,000	10,841	-	159,671	-	-	194,512	78,221
General obligation notes payable (note 6)	-	-	-	2,200,000	-	2,670,217	4,870,217	3,944,956
General obligation bonds payable (note 6)	-	-	-	-	-	13,625,000	13,625,000	12,525,000
Deferred tax revenues	987,500	-	-	-	-	-	987,500	819,900
Accrued vacation and sick leave (note 1)	48,500	-	-	-	-	146,382	194,882	171,058
Total liabilities	1,926,687	19,368	347,171	2,426,693	-	16,441,599	21,161,518	18,864,318
Fund equity (deficit):								
Retained earnings (deficit)	-	-	-	(93,858)	-	-	(93,858)	(127,130)
Fund balances:								
Reserved (note 9)	201,948	11,158	-	-	-	-	213,106	13,216
Designated (note 9)	360,568	-	-	-	-	-	360,568	341,881
Undesignated	(845,329)	109,816	77,806	-	20,217	-	(637,490)	(647,708)
Total fund equity (deficit)	(282,813)	120,974	77,806	(93,858)	20,217	-	(157,674)	(419,741)
Total liabilities and fund equity	\$ 1,643,874	140,342	424,977	2,332,835	20,217	16,441,599	21,003,844	18,444,577

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Statement of Revenues, Expenditures, and Changes in Fund Equity -
All Governmental Fund Types and Expendable Trust FundsFor the year ended June 30, 1990
(with comparative totals for the year ended June 30, 1989)

	Governmental Fund Types			Fiduciary	Totals	
	General	Special Revenue	Capital Projects	Fund Type Trust	(Memorandum Only) 1990	1989
Revenues:						
Taxes	\$ 10,327,328	-	-	-	10,327,328	8,273,937
Licenses and permits	126,239	45,400	-	-	171,639	465,243
Intergovernmental revenues	1,646,812	282,379	100,000	-	2,029,191	2,244,055
Interest earned	65,930	3,373	44,426	1,400	115,129	84,076
Other revenues	220,395	166,593	-	-	386,988	333,853
	<u>12,386,704</u>	<u>497,745</u>	<u>144,426</u>	<u>1,400</u>	<u>13,030,275</u>	<u>11,401,164</u>
Expenditures:						
Current:						
General government	797,804	-	-	-	797,804	720,894
Public works	454,406	-	-	-	454,406	518,632
Sanitation	1,002,379	-	-	-	1,002,379	965,785
Public safety	1,631,933	-	-	-	1,631,933	1,522,927
Parks and recreation	59,008	-	-	-	59,008	77,613
Health and welfare	196,079	239,044	-	-	435,123	345,683
Education	5,249,441	220,586	-	-	5,470,027	5,071,612
Intergovernmental	139,459	-	-	-	139,459	-
Unclassified	1,194,704	8,457	38,681	800	1,242,642	1,155,149
Debt service	1,720,989	-	29,445	-	1,750,434	1,679,436
Capital outlay	831,982	7,305	1,793,142	-	2,632,429	1,725,428
	<u>13,278,184</u>	<u>475,392</u>	<u>1,861,268</u>	<u>800</u>	<u>15,615,644</u>	<u>13,783,159</u>
Other financing sources and uses:						
Bond proceeds	805,000	-	1,979,000	-	2,784,000	1,338,000
Transfers from other funds	58,978	40,162	-	-	99,140	431,104
Transfers to other funds	(10,000)	(46,091)	(12,886)	-	(68,977)	(502,583)
	<u>853,978</u>	<u>(5,929)</u>	<u>1,966,114</u>	<u>-</u>	<u>2,814,163</u>	<u>1,266,521</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(37,502)	16,424	249,272	600	228,794	(1,115,474)
Fund equity (deficit), beginning of year	(245,311)	104,550	(171,466)	19,617	(292,610)	822,863
Fund equity (deficit), end of year	\$ (282,813)	120,974	77,806	20,217	(63,816)	(292,611)

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues, Expenditures, and Changes in Fund
Equity - Budget and Actual - General Fund

For the year ended June 30, 1990

	<u>Budget</u> (Note 1)	<u>Actual</u>	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 10,402,905	10,327,328	(75,577)
Licenses and permits	200,000	126,239	(73,761)
Intergovernmental	1,797,662	1,646,812	(150,850)
Interest earned	58,000	65,930	7,930
Other revenues	<u>179,805</u>	<u>220,395</u>	<u>40,590</u>
	<u>12,638,372</u>	<u>12,386,704</u>	<u>(251,668)</u>
Expenditures:			
Current:			
General government	619,974	797,804	(177,830)
Public works	462,684	454,406	8,278
Sanitation	1,008,002	1,002,379	5,623
Public safety	1,602,576	1,631,933	(29,357)
Parks and recreation	65,780	59,008	6,772
Health and welfare	124,091	196,079	(71,988)
Education	5,412,885	5,249,441	163,444
Intergovernmental	125,000	139,459	(14,459)
Unclassified	1,244,445	1,194,704	49,741
Debt service	1,785,975	1,720,989	64,986
Capital outlay	<u>1,199,841</u>	<u>831,982</u>	<u>367,859</u>
	<u>13,651,253</u>	<u>13,278,184</u>	<u>373,069</u>
Excess of expenditures over revenues	<u>(1,012,881)</u>	<u>(891,480)</u>	<u>121,401</u>
Other financing sources (uses):			
Utilization of prior year designated	341,881	-	(341,881)
Appropriation to surplus	(300,000)	-	300,000
Transfers from other funds	176,000	58,978	(117,022)
Proceeds of general obligation bonds	805,000	805,000	-
Transfer to other funds	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
	<u>1,012,881</u>	<u>853,978</u>	<u>(158,903)</u>
Excess of expenditures and other uses over revenues and other sources	\$ <u>-</u>	(37,502)	<u>(37,502)</u>
Deficit, beginning of year		<u>(245,311)</u>	
Deficit, end of year		\$ <u>(282,813)</u>	

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Statement of Revenues, Expenses and Changes in
Retained Earnings - Proprietary Funds

For the years ended June 30, 1990 and 1989

	<u>1990</u>	<u>1989</u>
Operating revenues:		
Concert commissions	\$ -	41,632
Concession commissions	-	59,173
Lease proceeds	184,000	92,000
Other	-	17,022
	<u>184,000</u>	<u>209,827</u>
Operating expenses:		
Salaries and wages	-	34,362
Utilities and telephone	1,750	24,388
Supplies and maintenance	-	9,306
Advertising and appraisal	-	11,255
Legal and accounting	1,046	45,683
	<u>2,796</u>	<u>124,994</u>
Operating income	<u>181,204</u>	<u>84,833</u>
Nonoperating revenues (expenses):		
Interest revenue	568	2,046
Interest expense	(148,500)	(148,500)
Transfer from other funds	-	72,413
	<u>(147,932)</u>	<u>(74,041)</u>
Net income	33,272	10,792
Retained earnings, beginning of year	(127,130)	(137,922)
Retained earnings, end of year	<u>(93,858)</u>	<u>(127,130)</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Cash Flows - Proprietary Funds

For the years ended June 30, 1990 and 1989

	<u>1990</u>	<u>1989</u>
Cash flows from operating activities:		
Net income	\$ 33,272	10,792
Adjustments to reconcile net income to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
Accounts payable and other withholdings	(10,376)	10,476
Accrued interest	(35,500)	(35,500)
Deposits	-	<u>34,671</u>
Net cash provided by (used in) operating activities	<u>(12,604)</u>	<u>20,439</u>
Cash flows from investing activities:		
Purchase of property and equipment	-	-
Net cash used in investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities:		
Proceeds from long-term borrowing	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>
Increase (decrease) in cash	(12,604)	20,439
Cash, beginning of year	<u>20,439</u>	<u>-</u>
Cash, end of year	<u>\$ 7,835</u>	<u>20,439</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements

June 30, 1990

1. Summary of Significant Accounting Policies

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

The accounting policies of the Town of Old Orchard Beach, Maine conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies:

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity/retained earnings, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are reported by type in the financial statements. Amounts in the "totals - memorandum only" columns in the preceding financial statements represent a summation of the combined financial statement line items of the fund types and account groups, and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting and interfund transactions that have not been eliminated. Consequently, amounts shown in the "totals - memorandum only" columns are not comparable to a consolidation and do not represent the total resources available, or the revenues and expenditures/expenses of the Town. The Town uses the following fund categories, fund types, and account groups:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities (except those that would be accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

General Fund - This fund accounts for all financial transactions except those required to be accounted for in another fund.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

1. Summary of Significant Accounting Policies, Continued

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Project Funds - Capital Project Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

PROPRIETARY FUND TYPES

The Proprietary Funds are used to account for the Town's ongoing activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The following are the Town's Proprietary Fund Types:

Enterprise Funds - These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing services on a continuing basis be financed or recovered primarily through user charges.

FIDUCIARY FUND TYPES

Fiduciary Funds account for assets held by the Town in a trustee or agent capacity. All are Expendable Trust Funds and are accounted for in essentially the same manner as governmental funds.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups.

General Fixed Assets Account Group - The Town does not maintain this group of accounts which would otherwise account for the fixed assets of the Town, other than those accounted for in the proprietary funds.

General Long-term Debt Account Group - This account group is established to account for the long-term debt.

B. Basis of Accounting

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

1. Summary of Significant Accounting Policies, Continued

included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

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

All Governmental Funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. This contrasts with the method used by private-sector entities, where revenues are recorded when they are earned.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of intergovernmental revenues currently being received by the Town:

- . Monies must be spent for the specific purpose, or project, before any amount will be paid to the Town. These revenues are recognized based upon the expenditures recorded.
- . Monies are virtually unrestricted as to purpose, and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier, if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to the general rule include: principal and interest on long-term debt which is recognized when due; and prepaid expenses, which are not generally recorded.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

1. Summary of Significant Accounting Policies, ContinuedC. Budgetary Accounting

A budget is adopted, on a basis consistent with generally accepted accounting principles (GAAP) except as described in note 11, for the General Fund only. The level of control (level at which expenditures may not exceed budget) is the Department. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year. Once adopted, the budget can only be amended by the Town Council. The budget as shown on Statement 3, includes carryforward balances appropriated in prior years of \$341,881. Additionally, the budget as shown has been adjusted for the approved 1989 capital improvement note issue of \$805,000.

D. Investments

Investments are stated at cost, which approximates market unless otherwise indicated.

E. Inventory

Inventory consists of the School Lunch Program food, supplies and donated commodities and is recorded at cost on a first-in, first-out basis.

F. General Fixed Assets

The Town does not maintain a general fixed asset group of accounts. Expenditures for property and equipment are charged to departmental operations whenever such items are purchased. The Town does maintain an inventory of fixed assets for insurance purposes.

G. Real Property and Equipment

Real property and equipment owned by the Proprietary Funds are stated at the cost to acquire or construct the asset. Routine maintenance and repairs are charged against income. Expenditures which materially increase values, change capacities or extend useful lives are capitalized.

H. Vacation and Sick Leave

Under terms of personnel policies and union contracts, vacation and sick leave are granted in varying amounts according to length of service. In some cases, employees are entitled to payment for unused vacation and a percentage of sick leave upon termination or retirement.

At June 30, 1990, the accumulated vacation cost was \$48,500 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$146,382 and is disclosed in the general long-term debt account group because it is not a current liability.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

2. Deposits and Investments

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

A. Deposits

Town policy is that deposits can only be made in financial institutions insured by the FDIC or FSLIC and that funds over the \$100,000 insurance limit be collateralized or placed in other financial institutions.

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.

At June 30, 1990 cash and cash equivalents consisted of:

	Carrying Amount	Market Value	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
<u>Cash and Cash Equivalents:</u>					
Checking and savings accounts	\$ 140,595	152,490	52,490	100,000	-
Money market accounts	<u>203,997</u>	<u>203,997</u>	<u>124,590</u>	<u>79,407</u>	<u>-</u>
	\$ <u>344,592</u>	<u>356,487</u>	<u>177,080</u>	<u>179,407</u>	<u>-</u>

B. Investments

Maine statutes authorize the Town to invest in obligations of the U. S. Treasury and U. S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests such excess funds in repurchase agreements.

Government Accounting Standards Board Statement No. 3 requires the investments to be classified into three categories. Category one includes investments which are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category two includes uninsured and unregistered investments held by the financial institution's trust department or agent in the Town's name. Category three includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent, but not in the Town's name.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

2. Deposits and Investments, Continued

At June 30, 1990 investments consisted of the following:

	<u>Market Value</u>	<u>Carrying Amount</u>	<u>Category</u>		
			<u>1</u>	<u>2</u>	<u>3</u>
<u>Investments:</u>					
Repurchase agreements	\$ <u>238,691</u>	<u>238,691</u>	<u>109,859</u>	<u>-</u>	<u>128,832</u>

3. Property Tax

Property taxes for the current year were committed on July 14, 1989, on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. All real property taxes were due in two installments, 50% on August 11, 1989 and 50% on February 15, 1990. All personal property taxes were due in full on August 11, 1989. Interest at the rate of 12% per annum was charged on any amounts remaining unpaid after these respective due dates. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The last revaluation was completed for the list of April 1, 1984. This assessed value was 70% of the estimated market value and 65% of the 1990 state valuation of \$510,000,000.

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 \$141,050 for the year ended June 30, 1990.

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

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

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

3. Property Tax, Continued

The following summarizes the 1990 and 1989 levy:

	<u>1990</u>	<u>1989</u>
Assessed	\$ 333,262,632	310,117,180
Tax rate (per \$1,000)	<u>29.00</u>	<u>24.50</u>
Commitment	9,664,605	7,597,879
Supplemental taxes assessed	<u>24,036</u>	<u>1,418</u>
	9,688,641	7,599,297
Less:		
Collections and abatements	<u>8,796,245</u>	<u>6,916,114</u>
Receivable at end of year	\$ <u>892,396</u>	<u>683,183</u>
Consisting of:		
Taxes	46,998	75,177
Liens	<u>845,398</u>	<u>608,006</u>
Receivable at end of year	\$ <u>892,396</u>	<u>683,183</u>
Collection rate	90.8%	91.0%

4. State Reimbursement for Debt Service Expenditures

The State of Maine currently reimburses the Town for financing costs of school buildings and school bus purchases. Continuation of such reimbursements is dependent upon continued appropriations by the state legislature.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

5. Statutory Debt Limit

In accordance with Maine law, no municipality shall incur debt for specified purposes in excess of certain percentages of State valuation of such municipality. A summary of the Town's legal debt margin is as follows:

	June 30, 1990 Outstanding Bonds	Percent of 1990 State Assessed Value of \$510,000,000	Amount	Margin
For school purposes	\$ 2,536,082	10%	51,000,000	48,463,918
For storm or sanitary sewer purposes	11,674,124	7-1/2%	38,250,000	26,575,876
For municipal airport, water and special district purposes	-	3%	15,300,000	15,300,000
For all other purposes	<u>4,285,011</u>	7-1/2%	38,250,000	33,964,989
Total	\$ <u>18,495,217</u>	15%	76,500,000	58,004,783

6. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 1990:

	Long-term debt	Proprietary Funds	Total
Long-term debt payable at June 30, 1989	\$ 14,269,956	2,200,000	16,469,956
Principal additions	<u>2,867,000</u>	<u>-</u>	<u>2,867,000</u>
	17,136,956	2,200,000	19,336,956
Debt retired	<u>841,739</u>	<u>-</u>	<u>841,739</u>
Long-term debt payable at June 30, 1990	\$ <u>16,295,217</u>	<u>2,200,000</u>	<u>18,495,217</u>

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

6. Long-term Debt, Continued

Long-term debt payable at June 30, 1990 is comprised of the following:

<u>General Long-term Debt</u>	<u>Interest Rate</u>	<u>Final maturity date</u>	<u>Balance end of year</u>
1973 Municipal purpose bond	Varies	1993	\$ 400,000
1978 School bond	Varies	1998	1,305,000
1982 Capital improvement bond	10.4%	1992	300,000
1983 Capital improvement bond	10.29%	1998	830,000
1985 General obligation	9.125%	1995	300,000
1986 Capital improvement bond	Varies	2006	1,120,000
1986 General obligation bond	Varies	2011	7,530,000
1988 Capital improvement note	Varies	1993	305,217
1989 Capital improvement bond	Varies	1989	1,840,000
1989 Sewer improvement B.A.N.	7.00%	1990	805,000
1990 School improvement B.A.N.	7.80%	1990	760,000
1990 FMHA note	6.00%	2019	800,000
			<u>16,295,217</u>
<u>Proprietary Funds:</u>			
1987 General obligation security	Varies		<u>2,200,000</u>
Total general obligation debt			<u>\$ 18,495,217</u>

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

The annual requirements to amortize all debt outstanding as of June 30, 1990, are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine.

During the year ended June 30, 1990, the Town issued two bond anticipation notes for \$805,000 and \$760,000. The \$805,000 was issued as short-term financing for the Town's 1989 capital improvement program. The \$760,000 note was issued as short-term financing for improvements to Jameson School. Both the \$805,000 and \$760,000 notes are anticipated to be permanently financed in 1990.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

6. Long-term Debt, Continued

Year ended June 30,	General Long-term Debt			Proprietary Funds		Total
	B.A.N.	Principal	Interest	Principal	Interest	
1991	\$ 1,565,000	992,603	1,116,477	8,096	201,904	3,884,080
1992	-	1,003,255	1,042,755	63,094	146,906	2,256,010
1993	-	1,013,946	966,552	71,658	158,342	2,210,498
1994	-	812,939	899,269	77,133	152,867	1,942,208
1995	-	728,716	843,683	103,402	146,598	1,822,399
1996	-	714,538	789,793	111,302	138,698	1,754,331
1997	-	680,411	737,177	140,181	129,819	1,687,588
1998	-	691,335	685,003	150,892	119,108	1,646,338
1999	-	607,316	631,084	179,151	110,849	1,528,400
2000	-	478,355	590,774	193,305	96,695	1,359,129
2001	-	419,456	555,948	228,963	81,037	1,285,404
2002	-	440,623	521,911	247,052	62,948	1,272,534
2003	-	466,861	485,649	286,957	43,043	1,282,510
2004	-	498,172	446,744	309,627	20,373	1,274,916
2005	-	529,562	404,912	29,187	1,131	964,792
2006	-	561,036	360,120	-	-	921,156
2007	-	527,598	312,096	-	-	839,694
2008	-	569,254	266,820	-	-	836,074
2009	-	611,010	217,794	-	-	828,804
2010	-	657,870	165,031	-	-	822,901
2011	-	669,842	109,659	-	-	779,501
2012	-	726,933	51,256	-	-	778,189
2013	-	39,149	19,715	-	-	58,864
2014	-	41,498	17,366	-	-	58,864
2015	-	43,988	14,876	-	-	58,864
2016	-	46,627	12,237	-	-	58,864
2017	-	49,424	9,440	-	-	58,864
2018	-	52,390	6,474	-	-	58,864
2019	-	55,510	3,331	-	-	58,841
	<u>\$ 1,565,000</u>	<u>14,730,217</u>	<u>12,283,946</u>	<u>2,200,000</u>	<u>1,610,318</u>	<u>32,389,481</u>

7. Overlapping Debt

The Town's proportionate share of York County's debt (determined by the percentage of the Town's state valuation to the county's state valuation) is not reported in the Town's financial statements. Debt service is included in the annual county assessment to the Town. At June 30, 1990 York County had no outstanding debt.

8. Employee's Retirement System

The Town participates in the Maine State Retirement System. The Maine State Retirement System is an agent multiple-employer public employee retirement system established by the Maine State legislature. All full time Town

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

8. Employee's Retirement System, Continued

employees, including school bus drivers and custodians, are eligible to participate in the system. As of June 30, 1990 the Town had 36 active covered employees and 30 vested/retired employees. Covered payroll for the year ended June 30, 1990 was \$1,083,504. Employees are eligible for normal retirement upon attaining age 60 with 10 or more years of service or after completing 25 or more years of creditable service prior to age 60. Vested participants are entitled to a retirement benefit equal to a fraction (2%) of the average final compensation multiplied by the years of membership service (discounted for early retirement). The Town makes employer contributions in accordance with funding requirements determined by MSRS' actuary. For the year ended June 30, 1990 the Town's contribution rate was 15.20% and amounted to \$164,693. Covered employees are required to contribute 6.5% of their salary to the MSRS and amounted to \$70,428 for the year ended June 30, 1990.

The amount shown below as "Pension Benefit Obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effect of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the Plan on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits.

The pension benefit obligation was computed as part of an actuarial update based on the single actuarial valuation as of June 30, 1989 (the most recent date available). Significant actuarial assumptions used to compute the Pension Benefit obligations are:

Annual rate of investment return	8%
Annual rate of salary increase	6%
Annual cost of living increase	4%
Average retirement age	60

At June 30, 1989, the date of the latest actuarial report, the total unfunded pension benefit obligation was \$914,298 determined as follows:

Pension benefit obligation:	
Terminated employees not yet receiving benefits	\$ 1,514,926
Current employees:	
Accumulated employee contributions including investment income	520,946
Employer financed, vested	999,565
Employer financed, nonvested	321,706
Total pension benefit obligation	3,357,143
Net assets available for benefits, at cost (market value \$2,710,201)	2,442,845
Unfunded pension benefit obligation	\$ <u>914,298</u>

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

8. Employee's Retirement System, Continued

Additionally, the Town participates in the Social Security Retirement Program and the International City Management Association System (ICMA).

Employees participating in the ICMA system become vested after three years and are not entitled to a distribution until employment with the Town is terminated.

The Town's contribution to Social Security and ICMA was approximately \$164,339 and \$12,991 for the year ended June 30, 1990.

9. Reserved/Designated Fund Balances

At June 30, 1990 portions of the General Fund fund balance (deficit) were designated to future periods as follows:

Roads and sidewalks	\$ 87,867
Assessor's revaluation	79,072
Planner - comprehensive plan	37,336
Public Works - truck	80,000
Pumping station - improvements	25,730
Other improvements	62,964
Adult education	(12,933)
Education	532
	<u>\$ 360,568</u>

A reserve has been established in the General Fund for the funding of teacher summer wages of \$138,500 and school encumbrances of \$63,448. Additionally, the school lunch fund (a special revenue fund) has a reserve for inventory of \$11,158.

10. Contingent Liabilities

The Town has also been named as defendant in several lawsuits seeking damages ranging from \$100,000 to \$1,000,000. Legal counsel has been unable to make a determination as to the possible liability to the Town; therefore, no amounts have been accrued for any possible judgment against the Town.

11. Teacher Contracts

The School Department compensates its teachers under a contract for services rendered between the months of September and June. However, compensation is remitted over a twelve month period, September through August. At June 30, 1990, the balance on such contracts amounted to \$379,728 (unaudited) for which no accrual has been made in the financial statements.

12. Reporting of Component Units

This report includes all funds and account groups of the Town. An analysis of the criteria presented in the National Council of Governmental Accounting (NCGA) Statement 3, "Defining the Governmental Reporting Entity", was made to determine if other governmental units should be included in this report.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

12. Reporting of Component Units, Continued

The criteria evaluated were (1) Manifestations of Oversight, (2) Accountability for Fiscal Matters, (3) Scope of Public Service, (4) Special Financing Relationships.

It is the Town's judgment, based on all pertinent facts derived from the analysis of these criteria that there are no other entities within the Town that should be included as part of these financial statements.

13. Interfund Balances

Individual interfund receivables and payables (due from/to other funds) at June 30, 1990, were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
General Fund	\$ <u>3,066</u>	<u>84,691</u>
Special Revenue Funds:		
School categorical funds	-	2,950
Sewer reserve	-	<u>16</u>
	<u>-</u>	<u>2,966</u>
Capital Project Funds:		
Jameson School addition	<u>84,691</u>	<u>-</u>
Enterprise Funds:		
Ballpark facility	<u>-</u>	<u>100</u>
	\$ <u>87,757</u>	<u>87,757</u>

14. Deficit Fund Balances

At June 30, 1990 the following funds had deficit fund balances:

The General Fund had a deficit undesignated fund balance of \$845,329. The Town is implementing a budget deficit mitigation plan and has approved a financial recovery plan. The Town anticipates reducing the undesignated fund deficit of the General Fund in part by appropriating \$100,000 from the 1990-91 budget, by committing property taxes for 1991 with an overlay of approximately \$325,000, by estimating nonproperty tax revenues conservatively and by maintaining financial restraint in the coming years.

The 1989 sewer expansion project (capital project fund) had a deficit fund balance of \$95,077. Subsequent to year end the deficit was funded through the issuance of an FMHA note dated July 21, 1990.

The Ballpark facility (an enterprise fund) had a deficit of \$93,858. It is expected that the deficit will be adequately funded in future years through the lease and/or sale of the ballpark.

TOWN OF OLD ORCHARD BEACH, MAINE

Comparative Balance Sheet - General Fund

June 30, 1990

(with comparative totals for June 30, 1989)

<u>Assets</u>	<u>1990</u>	<u>1989</u>
Cash and cash equivalents	\$ 194,216	221,934
Investments	7,981	-
Accounts receivable	67,247	27,264
Taxes receivable	219,679	211,581
Tax liens	1,147,603	873,136
Tax acquired property	4,082	4,082
Due from other funds	<u>3,066</u>	<u>32,639</u>
 Total assets	 \$ <u>1,643,874</u>	 <u>1,370,636</u>
 <u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts payable	700,601	671,164
Accrued expenses	74,644	46,644
Deposits	24,000	26,000
Taxes collected in advance	6,751	7,250
Due to other funds	84,691	-
Deferred tax revenues	987,500	819,900
Accrued vacation and sick leave	48,500	44,989
Total liabilities	<u>1,926,687</u>	<u>1,615,947</u>
Fund equity (deficit):		
Reserved	201,948	-
Designated	360,568	341,881
Undesignated	(845,329)	(587,192)
Total fund equity (deficit)	<u>(282,813)</u>	<u>(245,311)</u>
 Total liabilities and fund equity	 \$ <u>1,643,874</u>	 <u>1,370,636</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Exhibit A-2

Statement of Revenues and Expenditures - Budget and Actual -
General FundFor the year ended June 30, 1990
(with comparative totals for the year ended June 30, 1989)

	1989	1990			1989		
	Carryforward balance	Budget	Available	Actual		Variance	Carryforward balance
Revenues:							
Taxes:							
Property taxes		\$ 9,664,605	9,664,605	9,688,641	24,036		7,599,297
Changes in deferred property tax revenues		-	-	(167,600)	(167,600)		(64,150)
Excise taxes		605,000	605,000	596,823	(8,177)		603,981
Interest and lien costs on taxes		121,800	121,800	150,856	29,056		123,209
Contributions in lieu of taxes		11,500	11,500	58,608	47,108		11,600
		<u>-</u>	<u>10,402,905</u>	<u>10,402,905</u>	<u>(75,577)</u>	<u>-</u>	<u>8,273,937</u>
Licenses, permits and fees:							
Licenses		100,000	100,000	60,184	(39,816)		65,425
Plumbing permits		3,000	3,000	1,804	(1,196)		2,895
Building permits		16,000	16,000	8,385	(7,615)		15,387
Electrical permits		11,000	11,000	2,238	(8,762)		10,946
Other permits		-	-	4,312	4,312		13,350
Town Clerk fees		12,000	12,000	5,505	(6,495)		5,513
Town auto registration fees		7,500	7,500	9,377	1,877		7,570
Sewer user fees		1,000	1,000	1,391	391		1,081
Sewer permits		31,500	31,500	31,500	-		31,600
Site plan review fees		18,000	18,000	1,543	(16,457)		30,176
		<u>-</u>	<u>200,000</u>	<u>126,239</u>	<u>(73,761)</u>	<u>-</u>	<u>183,943</u>
Intergovernmental revenues:							
State Revenue Sharing		575,000	575,000	385,161	(189,839)		547,057
State education subsidies		889,732	889,732	893,651	3,919		1,104,574
D.O.T. block grant		63,000	63,000	63,263	263		70,292
Human Services reimbursement		75,000	75,000	121,807	46,807		43,819
State property tax relief--Education		115,930	115,930	115,930	-		-
Compost facility--City of Saco		42,000	42,000	42,000	-		42,000
State landfill closure		37,000	37,000	-	(37,000)		113,640
State asbestos abatement		-	-	25,000	25,000		-
		<u>-</u>	<u>1,797,662</u>	<u>1,797,662</u>	<u>(150,850)</u>	<u>-</u>	<u>1,921,382</u>
Interest earned		-	58,000	58,000	65,930	7,930	-
		<u>-</u>	<u>58,000</u>	<u>58,000</u>	<u>65,930</u>	<u>7,930</u>	<u>54,397</u>
Other revenues:							
Memorial Park		94,000	94,000	108,100	14,100		92,657
Milliken Street parking		3,000	3,000	2,050	(950)		4,003
Cable television franchise		13,000	13,000	16,216	3,216		12,801
School Department		4,000	4,000	26,770	22,770		5,902
Comfort station		8,000	8,000	4,651	(3,349)		7,389
Sale of town owned property		51,405	51,405	48,555	(2,850)		1,000
Miscellaneous		6,400	6,400	14,053	7,653		2,148
		<u>-</u>	<u>179,805</u>	<u>179,805</u>	<u>40,590</u>	<u>-</u>	<u>125,900</u>
Total revenues		<u>-</u>	<u>12,638,372</u>	<u>12,638,372</u>	<u>(251,668)</u>	<u>-</u>	<u>10,559,559</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues and Expenditures - Budget and Actual -
General Fund, Continued

	1989	1990			1989		
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	1989 Actual
Expenditures:							
General government:							
Administration		\$ 99,695	99,695	104,257	(4,562)		100,328
Legal and accounting		94,500	94,500	281,512	(187,012)		207,207
Tourism		32,750	32,750	32,750	-		42,750
Building maintenance		23,945	23,945	20,578	3,367		24,035
Town report	7,000	-	7,000	6,636	364		-
Contingency		12,550	12,550	12,573	(23)		15,299
Tax collector		36,874	36,874	44,090	(7,216)		34,319
Treasurer		35,940	35,940	34,118	1,822		33,843
Assessor		112,775	112,775	106,376	6,399		106,225
Town Clerk		42,329	42,329	40,143	2,186		36,759
Planner		60,316	60,316	53,579	6,737		69,532
Building inspector		52,160	52,160	48,237	3,923		37,958
License inspector		4,010	4,010	4,390	(380)		4,088
Elections		5,130	5,130	8,565	(3,435)		8,551
	<u>7,000</u>	<u>612,974</u>	<u>619,974</u>	<u>797,804</u>	<u>(177,830)</u>	<u>-</u>	<u>720,894</u>
Public Works:							
General		299,411	299,411	309,136	(9,725)		308,857
Road construction		24,300	24,300	15,191	9,109		37,727
Sewers and drains		81,713	81,713	71,226	10,487		76,272
Snow and ice removal		34,300	34,300	37,899	(3,599)		49,774
Building maintenance		3,000	3,000	1,338	1,662		4,400
Street cleaning		3,500	3,500	4,264	(764)		22,974
Beach cleaning		16,460	16,460	15,352	1,108		18,628
	<u>-</u>	<u>462,684</u>	<u>462,684</u>	<u>454,406</u>	<u>8,278</u>	<u>-</u>	<u>518,632</u>
Sanitation:							
Comfort station		12,000	12,000	13,342	(1,342)		13,156
Transfer station		42,944	42,944	46,323	(3,379)		75,005
Compost facility		60,562	60,562	52,712	7,850		71,323
Treatment plant		296,542	296,542	245,858	50,684		235,914
Sewage collection		95,400	95,400	76,274	19,126		69,145
Pumping stations		65,400	65,400	52,336	13,064		82,762
Plant and building maintenance		27,000	27,000	6,326	20,674		18,818
Sludge disposal		7,000	7,000	2,766	4,234		1,047
Dry waste collection		131,749	131,749	131,896	(147)		125,475
Waste transportation and tipping fees		179,405	179,405	198,539	(19,134)		183,987
Demolition transfer		90,000	90,000	176,007	(86,007)		89,153
	<u>-</u>	<u>1,008,002</u>	<u>1,008,002</u>	<u>1,002,379</u>	<u>5,623</u>	<u>-</u>	<u>965,785</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues and Expenditures - Budget and Actual -
General Fund, Continued

	1989	1990				1989	
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	Actual
Public safety:							
Communication center							
Fire Department		\$ 124,444	124,444	117,139	7,305		-
Police Department		306,392	306,392	287,771	18,621		272,377
Rescue unit		707,570	707,570	704,012	3,558		814,008
Animal control		135,994	135,994	157,906	(21,912)		99,053
Public safety complex		13,800	13,800	14,066	(266)		12,712
Street lights		25,650	25,650	27,311	(1,661)		19,768
Hydrants		125,000	125,000	142,931	(17,931)		135,660
Public Safety and Civil Service Commission		80,000	80,000	96,699	(16,699)		82,994
Lifeguards		3,050	3,050	3,293	(243)		4,931
		80,676	80,676	80,805	(129)		81,424
	-	1,602,576	1,602,576	1,631,933	(29,357)	-	1,522,927
Parks and recreation:							
Park Commission		40,950	40,950	37,121	3,829		44,703
Recreation		24,830	24,830	21,887	2,943		32,910
	-	65,780	65,780	59,008	6,772	-	77,613
Health and welfare:							
Welfare							
York County Health Service		109,091	109,091	181,079	(71,988)		107,838
		15,000	15,000	15,000	-		14,000
	-	124,091	124,091	196,079	(71,988)	-	121,838
Debt service:							
Principal		696,739	696,739	696,739	-		686,537
Interest		1,089,236	1,089,236	1,024,250	64,986		992,899
	-	1,785,975	1,785,975	1,720,989	64,986	-	1,679,436
Education	11,746	5,401,139	5,412,885	5,249,441	163,444	202,480	4,926,061
Unclassified:							
Employee benefits and insurances		938,590	938,590	961,708	(23,118)		806,735
Change in accrued vacation and sick		-	-	3,511	(3,511)		4,977
Memorial Library		68,465	68,465	68,465	-		73,300
Historical Society		1,721	1,721	1,636	85		1,646
Planning and Zoning Boards		1,800	1,800	603	1,197		1,338
Board of Registration		4,715	4,715	7,412	(2,697)		5,327
Donations to provider agencies		21,288	21,288	21,987	(699)		17,848
Adult education--net	(14,783)	-	(14,783)	-	(14,783)	(12,933)	1,720
Unemployment taxes		15,500	15,500	8,789	6,711		15,432
County tax		125,000	125,000	139,459	(14,459)		116,324
Traffic committee		14,000	14,000	4,682	9,318		5,486
Charter Revision Commission		-	-	1,367	(1,367)		1,926
Abatements and overlay		141,050	141,050	64,838	76,212		17,922
Bus subsidy		39,000	39,000	39,000	-		38,000
Other		13,099	13,099	10,706	2,393		13,509
	(14,783)	1,384,228	1,369,445	1,334,163	35,282	(12,933)	1,121,490

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues and Expenditures - Budget and Actual -
General Fund, Continued

	1989	1990				1989	
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	1989 Actual
Capital outlays:							
Multi-Town demolition survey	\$ 15,000	-	15,000	15,000	-	-	-
Town Hall handicapped access	25,000	-	25,000	-	25,000	25,000	-
Assessor--revaluation	182,266	-	182,266	103,194	79,072	79,072	28,234
Local road improvements		362,695	362,695	274,828	87,867	87,867	80,084
Planner--equipment and comprehensive plan	3,642	80,000	83,642	46,306	37,336	37,336	3,458
Public Works--dump truck		80,000	80,000	-	80,000	80,000	-
Library roof		10,000	10,000	-	10,000	10,000	-
Treatment plant--vehicles and equipment	82,863	50,000	132,863	107,133	25,730	25,730	80,709
Communication center		34,100	34,100	24,810	9,290	9,290	-
Police--vehicles		15,269	15,269	13,929	1,340	1,340	12,773
Rescue--equipment		9,870	9,870	7,928	1,942	1,942	1,315
Public safety--dispatch center and renovations		-	-	-	-	-	150,007
Education--capital outlays	4,804	190,000	194,804	194,804	-	-	180,745
Other improvements	14,100	4,800	18,900	9,110	9,790	14,900	37,804
Fire--vehicles and repair	10,243	25,189	35,432	34,940	492	492	101,257
	<u>337,918</u>	<u>861,923</u>	<u>1,199,841</u>	<u>831,982</u>	<u>367,859</u>	<u>372,969</u>	<u>676,386</u>
Total expenditures	<u>341,881</u>	<u>13,309,372</u>	<u>13,651,253</u>	<u>13,278,184</u>	<u>373,069</u>	<u>562,516</u>	<u>12,331,062</u>
Other financing sources (uses):							
Transfer from special revenue funds		176,000	176,000	46,091	(129,909)	-	401,340
Transfer from capital project funds		-	-	12,887	12,887	-	-
Bond proceeds		805,000	805,000	805,000	-	-	838,000
Transfer to special revenue funds		(10,000)	(10,000)	(10,000)	-	-	(28,830)
Appropriation to surplus		(300,000)	(300,000)	-	300,000	-	-
	<u>-</u>	<u>671,000</u>	<u>671,000</u>	<u>853,978</u>	<u>182,978</u>	<u>-</u>	<u>1,210,510</u>
Excess of expenditures over revenues and other sources and uses	\$ <u>341,881</u>	<u>-</u>	<u>(341,881)</u>	<u>(37,502)</u>	<u>304,379</u>	<u>(562,516)</u>	<u>(560,993)</u>
Deficit, beginning of year			<u>(245,311)</u>	<u>(245,311)</u>		<u>(282,813)</u>	<u>315,682</u>
Deficit, end of year			\$ <u>(587,192)</u>	<u>(282,813)</u>		<u>(845,329)</u>	<u>(245,311)</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Exhibit B-1

Combining Balance Sheet - All Special Revenue Funds

June 30, 1990

(with comparative totals for June 30, 1989)

Assets	School	Treatment		Matching	Beautifi-		Task	Rescue	Totals		
	Cate- gorical Funds	School Lunch Fund	equip- ment sale	Police escrow account	market- ing grant	cation Com- mittee	Sewer reserve escrow	order review escrow	Equip- ment Fund	1990	1989
Cash	\$ 29,771	14,199	3,100	8,777	1,350	2,628	16	10,841	42,066	112,748	132,163
Accounts receivable	1,492	14,944	-	-	-	-	-	-	-	16,436	4,373
Inventory	-	11,158	-	-	-	-	-	-	-	11,158	13,216
Due from other funds	-	-	-	-	-	-	-	-	-	-	9,567
Total assets	\$ 31,263	40,301	3,100	8,777	1,350	2,628	16	10,841	42,066	140,342	159,319
Liabilities and Fund Equity											
Liabilities:											
Accounts payable	5,561	-	-	-	-	-	-	-	-	5,561	12,737
Accrued wages	-	-	-	-	-	-	-	-	-	-	1,652
Due to General Fund	2,950	-	-	-	-	-	16	-	-	2,966	22,830
Refundable deposit	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	8,511	-	-	-	-	-	16	10,841	-	10,841	17,550
Fund equity:											
Reserved for inventory	-	11,158	-	-	-	-	-	-	-	11,158	13,216
Undesignated	22,752	29,143	3,100	8,777	1,350	2,628	-	-	42,066	109,816	91,334
	<u>22,752</u>	<u>40,301</u>	<u>3,100</u>	<u>8,777</u>	<u>1,350</u>	<u>2,628</u>	<u>-</u>	<u>-</u>	<u>42,066</u>	<u>120,974</u>	<u>104,550</u>
Total liabilities and fund equity	\$ 31,263	40,301	3,100	8,777	1,350	2,628	16	10,841	42,066	140,342	159,319

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in Fund
Equity - All Special Revenue FundsFor the year ended June 30, 1990
(with comparative totals for the year ended June 30, 1989)

	School Cate- gorical Funds (see Schedule)	School Lunch Fund	Treatment Plant- surplus equip- ment sale	Police escrow account	Matching market- ing Park	Beautifi- cation Committee	Sewer reserve escrow	Task order review escrow	Rescue Equip- ment Fund	Totals	
										1990	1989
Revenues:											
Intergovernmental	\$ 176,854	105,525	-	-	-	-	-	-	-	282,379	295,702
Police fines collected	-	-	-	14,295	-	-	-	-	-	14,295	25,870
Rescue call fees	-	-	-	-	-	-	-	-	40,902	40,902	1,864
Interest earned	-	1,424	-	-	-	253	391	-	1,305	3,373	6,749
Sewer ordinance fees	-	-	-	-	-	-	45,400	-	-	45,400	281,300
School lunch sales	-	103,649	-	-	-	-	-	-	-	103,649	115,087
Miscellaneous	7,584	-	-	-	-	163	-	-	-	7,747	12,132
	<u>184,438</u>	<u>210,598</u>	<u>-</u>	<u>14,295</u>	<u>-</u>	<u>416</u>	<u>45,791</u>	<u>-</u>	<u>42,207</u>	<u>497,745</u>	<u>738,704</u>
Expenditures:											
Program expenditures	220,586	239,044	-	-	-	6,757	1,700	-	-	468,087	423,535
Police vehicle purchases	-	-	-	7,305	-	-	-	-	-	7,305	16,500
	<u>220,586</u>	<u>239,044</u>	<u>-</u>	<u>7,305</u>	<u>-</u>	<u>6,757</u>	<u>1,700</u>	<u>-</u>	<u>-</u>	<u>475,392</u>	<u>440,035</u>
Other sources and uses of funds:											
Transfer from other funds	10,000	30,162	-	-	-	-	-	-	-	40,162	29,764
Transfer to other funds	-	-	-	-	-	-	(44,091)	-	(2,000)	(46,091)	(473,753)
	<u>10,000</u>	<u>30,162</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(44,091)</u>	<u>-</u>	<u>(2,000)</u>	<u>(5,929)</u>	<u>(443,989)</u>
Excess of revenues over (under) expenditures and other sources and uses	(26,148)	1,716	-	6,990	-	(6,341)	-	-	40,207	16,424	(145,320)
Fund equity, beginning of year	<u>48,900</u>	<u>38,585</u>	<u>3,100</u>	<u>1,787</u>	<u>1,350</u>	<u>8,969</u>	<u>-</u>	<u>-</u>	<u>1,859</u>	<u>104,550</u>	<u>249,870</u>
Fund equity, end of year	\$ <u>22,752</u>	<u>40,301</u>	<u>3,100</u>	<u>8,777</u>	<u>1,350</u>	<u>2,628</u>	<u>-</u>	<u>-</u>	<u>42,066</u>	<u>120,974</u>	<u>104,550</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - All Capital Project Funds

June 30, 1990

(with comparative totals for June 30, 1989)

<u>Assets</u>	Jameson School Addition	Sewer Expansion and Rehabilitation Funds		Totals	
		1986 Projects	1989 Projects	1990	1989
Cash and cash equivalents	\$ 1,892	-	7,684	9,576	6,107
Cash--restricted contract retainage	-	-	-	-	125,478
Investments	228,832	-	1,878	230,710	99,986
Grants receivable	-	-	100,000	100,000	26,971
Due from other funds	<u>84,691</u>	<u>-</u>	<u>-</u>	<u>84,691</u>	<u>20,000</u>
	\$ <u>315,415</u>	<u>-</u>	<u>109,562</u>	<u>424,977</u>	<u>278,542</u>
<u>Liabilities and Fund Equity</u>					
Liabilities:					
Accounts payable	142,532	-	204,639	347,171	285,254
Retainage and interest payable	-	-	-	-	125,478
Due to other funds	-	-	-	-	39,276
Total liabilities	<u>142,532</u>	<u>-</u>	<u>204,639</u>	<u>347,171</u>	<u>450,008</u>
Fund equity	<u>172,883</u>	<u>-</u>	<u>(95,077)</u>	<u>77,806</u>	<u>(171,466)</u>
Total liabilities and fund equity	\$ <u>315,415</u>	<u>-</u>	<u>109,562</u>	<u>424,977</u>	<u>278,542</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in
Fund Equity - All Capital Project Funds

For the year ended June 30, 1990
(with comparative totals for the year ended June 30, 1989)

	Jameson School Addition	Sewer Expansion and Rehabilitation Funds		Totals	
		1986 Projects	1989 Projects	1990	1989
Revenues:					
Interest income	\$ 9,178	5,417	29,831	44,426	21,608
Federal EPA grant	-	-	100,000	100,000	26,971
Developer contributions	-	-	-	-	53,000
	<u>9,178</u>	<u>5,417</u>	<u>129,831</u>	<u>144,426</u>	<u>101,579</u>
Other sources:					
Bond proceeds	<u>760,000</u>	<u>-</u>	<u>1,219,000</u>	<u>1,979,000</u>	<u>500,000</u>
Expenditures:					
Interest expense	-	-	29,445	29,445	-
Engineering cost	122,272	26,075	118,409	266,756	332,736
Construction costs	464,001	17,931	968,452	1,450,384	659,580
Bond financing	-	-	3,681	3,681	3,175
Miscellaneous	10,022	6,215	94,765	111,002	16,071
	<u>596,295</u>	<u>50,221</u>	<u>1,214,752</u>	<u>1,861,268</u>	<u>1,011,562</u>
Other uses:					
Transfer to General Fund	<u>-</u>	<u>12,886</u>	<u>-</u>	<u>12,886</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	172,883	(57,690)	134,079	249,272	(409,983)
Fund equity, beginning of year	<u>-</u>	<u>57,690</u>	<u>(229,156)</u>	<u>(171,466)</u>	<u>238,517</u>
Fund equity, end of year	\$ <u>172,883</u>	<u>-</u>	<u>(95,077)</u>	<u>77,806</u>	<u>(171,466)</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Project-Length Statement of Construction Projects -
Capital Project Funds

Beginning of project to June 30, 1990

	Jameson School Addition	Sewer Expansion and Rehabilitation Funds	
		1986 Project	1989 Project
Revenues:			
Interest income	\$ 9,178	385,356	38,412
Federal EPA grant	-	1,348,271	100,000
Developer contributions	-	-	53,000
	<u>9,178</u>	<u>1,733,627</u>	<u>191,412</u>
Other financing sources:			
Bond proceeds	<u>760,000</u>	<u>7,800,000</u>	<u>1,719,000</u>
Total revenues and other financing sources	<u>769,178</u>	<u>9,533,627</u>	<u>1,910,412</u>
Expenditures:			
Engineering costs	122,272	1,568,307	373,694
Construction costs	464,001	6,996,507	1,500,729
Bond financing	-	295,977	6,856
Miscellaneous	10,022	177,292	94,765
Interest expense	-	439,918	29,445
	<u>596,295</u>	<u>9,478,001</u>	<u>2,005,489</u>
Other financing uses:			
Transfer to other funds	<u>-</u>	<u>55,626</u>	<u>-</u>
Cumulative excess of revenues and other financing sources over (under) expenditures and other uses	\$ <u>172,883</u>	<u>-</u>	<u>(95,077)</u>

TOWN OF OLD ORCHARD BEACH, MAINE
 Balance Sheet
 Enterprise Funds - Ballpark Facility

June 30, 1990 and 1989

<u>Assets</u>	<u>1990</u>	<u>1989</u>
Cash	\$ 7,835	20,439
Note receivable	125,000	-
Property, plant and equipment	<u>2,200,000</u>	<u>2,200,000</u>
Total assets	\$ <u>2,332,835</u>	<u>2,220,439</u>
 <u>Liabilities and Fund Equity</u>		
Liabilities:		
Accounts payable	-	9,852
Payroll taxes payable	-	524
Accrued interest	66,922	102,422
Due to other funds	100	100
Deposits	<u>159,671</u>	<u>34,671</u>
	<u>226,693</u>	<u>147,569</u>
Long-term debt	<u>2,200,000</u>	<u>2,200,000</u>
Fund equity:		
Retained earnings (deficit)	<u>(93,858)</u>	<u>(127,130)</u>
Total liabilities and fund equity	\$ <u>2,332,835</u>	<u>2,220,439</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues, Expenditures, and Changes in
Retained Earnings - Enterprise Funds - Ballpark Facility

For the years ended June 30, 1990 and 1989

	<u>1990</u>	<u>1989</u>
Operating revenues:		
Concert commissions	\$ -	41,632
Concession commissions	-	59,173
Lease proceeds	184,000	92,000
Other	-	17,022
	<u>184,000</u>	<u>209,827</u>
Operating expenses:		
Salaries and taxes	-	34,362
Utilities and telephone	1,750	24,388
Supplies and maintenance	-	9,306
Advertising and appraisal	-	11,255
Legal and accounting	1,046	45,683
	<u>2,796</u>	<u>124,994</u>
Operating income	<u>181,204</u>	<u>84,833</u>
Nonoperating revenues and expenditures:		
Interest revenue	568	2,046
Interest expense	(148,500)	(148,500)
Transfer from other funds	-	72,413
	<u>(147,932)</u>	<u>(74,041)</u>
Net income	33,272	10,792
Retained earnings (deficit), beginning of year	<u>(127,130)</u>	<u>(137,922)</u>
Retained earnings (deficit), end of year	\$ <u>(93,858)</u>	<u>(127,130)</u>

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Cash Flows
Enterprise Funds - Ballpark Facility
Years ended June 30, 1990 and 1989

	<u>1990</u>	<u>1989</u>
Cash flows from operating activities:		
Net income	\$ 33,272	10,792
Adjustments to reconcile net income to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
Accounts payable and other withholdings	(10,376)	10,476
Accrued interest	(35,500)	(35,500)
Deposits	-	34,671
Net cash provided by (used in) operating activities	<u>(12,604)</u>	<u>20,439</u>
Cash flows from investing activities:		
Purchase of property and equipment	<u>-</u>	<u>-</u>
Net cash used in investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities:		
Proceeds from long-term borrowing	<u>-</u>	<u>-</u>
Net cash provided by investing activities	<u>-</u>	<u>-</u>
Increase (decrease) in cash	(12,604)	20,439
Cash, beginning of year	<u>20,439</u>	<u>-</u>
Cash, end of year	\$ <u>7,835</u>	<u>20,439</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - Trust Funds

June 30, 1990
 (with comparative totals for June 30, 1989)

<u>Assets</u>	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	<u>Totals</u>	
				1990	1989
Certificates of deposit and savings accounts	\$ <u>5,618</u>	<u>10,552</u>	<u>4,047</u>	20,217	<u>19,616</u>
	\$ <u>5,618</u>	<u>10,552</u>	<u>4,047</u>	<u>20,217</u>	<u>19,616</u>
<u>Fund Equity</u>					
Fund equity:					
Principal	3,956	5,995	2,171	12,122	12,122
Unexpended income	<u>1,662</u>	<u>4,557</u>	<u>1,876</u>	<u>8,095</u>	<u>7,494</u>
	\$ <u>5,618</u>	<u>10,552</u>	<u>4,047</u>	<u>20,217</u>	<u>19,616</u>

TOWN OF OLD ORCHARD BEACH, MAINE
 Combining Statement of Revenues, Expenditures, and Changes in
 Fund Equity - Trust Funds

For the year ended June 30, 1990
 (with comparative totals for the year ended June 30, 1989)

	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	Totals	
				1990	1989
Revenues:					
Contributions	\$ -	-	-	-	-
Interest	428	728	244	1,400	1,322
	<u>428</u>	<u>728</u>	<u>244</u>	<u>1,400</u>	<u>1,322</u>
Expenditures:					
Scholarships awarded	300	500	-	800	500
Excess of revenues over expenditures	128	228	244	600	822
Fund equity, beginning of year	5,490	10,324	3,803	19,617	18,794
Fund equity, end of year	\$ <u>5,618</u>	<u>10,552</u>	<u>4,047</u>	<u>20,217</u>	<u>19,616</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Exhibit F

Statement of Changes in General Long-term Debt

For the year ended June 30, 1990

	Interest Rate	Final maturity date	Annual principal payments	Amounts authorized	Amount issued	Retired Previous years	Balance beginning of period	Current Period Issued	Retired	Balance end of period
General Obligation Notes										
1988 Capital improvement	8.00%	1992	\$ 101,739	508,695	508,695	101,739	406,956	-	101,739	305,217
1989 Capital improvement B.A.N.	-	-	-	952,977	838,000	-	838,000	-	838,000	-
1989 Sewer project B.A.N.	-	-	-	500,000	500,000	-	500,000	-	500,000	-
1990 FmHA note	6.00%	2009	Various	800,000	800,000	-	-	800,000	-	800,000
1990 Capital improvement B.A.N.	7.00%	1990	-	805,000	805,000	-	-	805,000	-	805,000
1990 School B.A.N.	7.80%	1990	-	760,000	760,000	-	-	760,000	-	760,000
General Obligation Bonds				<u>4,326,672</u>	<u>4,211,695</u>	<u>101,739</u>	<u>1,744,956</u>	<u>2,365,000</u>	<u>1,439,739</u>	<u>2,670,217</u>
Town issues:										
1973 Municipal purpose bond	Var.	1993	100,000	2,000,000	2,000,000	1,500,000	500,000	-	100,000	400,000
1982 Capital improvement bond	10.40%	1992	105,000 (100,000 in 1985-1992)	1,010,000	1,010,000	610,000	400,000	-	100,000	300,000
1983 Capital improvement bond	10.29%	1998	110,000 (100,000 in 1994-1998)	1,600,000	1,600,000	660,000	940,000	-	110,000	830,000
1985 General obligation bonds	9.125%	1995	80,000 (75,000 in 1988-1989) (50,000 in 1990-1995)	610,000	610,000	235,000	375,000	-	75,000	300,000
1986 Capital improvement bond	8.6-9.75%	2006	75,000 (70,000 in 1989-2006)	1,410,000	1,410,000	220,000	1,190,000	-	70,000	1,120,000
1986 General obligation sewer bond	5.25-8.5%	2011	(130,000 in 1988) (Increasing variably to 690,000 in 2011)	7,800,000	7,800,000	130,000	7,670,000	-	140,000	7,530,000
1989 Capital improvement bond	Var.	2009	-	1,840,000	1,840,000	-	-	1,840,000	-	1,840,000
School issues:										
1978 School Bond	Var.	1998	145,000	2,950,000	2,950,000	1,500,000	1,450,000	-	145,000	1,305,000
				<u>19,220,000</u>	<u>19,220,000</u>	<u>4,855,000</u>	<u>12,525,000</u>	<u>1,840,000</u>	<u>740,000</u>	<u>13,625,000</u>
				<u>\$ 23,546,672</u>	<u>23,431,695</u>	<u>4,956,739</u>	<u>14,269,956</u>	<u>4,205,000</u>	<u>2,179,739</u>	<u>16,295,217</u>

TOWN OF OLD ORCHARD BEACH, MAINE

School Department Special Revenue Funds
School Categorical Programs

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended June 30, 1990
(with comparative totals for the year ended June 30, 1989)

	Chapter I	Chapter I				Drug Free Schools	Local Entitlement	Dental Program	Innovative Grant	Adult Education	Totals	
		Follow the Child	Chapter II	Title II							(Memorandum Only)	
	Chapter I	Child	Chapter II	Title II	Schools	Entitlement	Program	Grant	Education	June 30, 1990	June 30, 1989	
Revenues:												
Federal entitlement	\$ 92,835	3,084	7,455	2,370	4,375	38,000	-	-	2,500	150,619	150,857	
State grants	-	-	-	-	-	-	1,123	4,491	20,621	26,235	22,742	
Miscellaneous	-	-	-	-	-	-	-	-	7,584	7,584	2,388	
	<u>92,835</u>	<u>3,084</u>	<u>7,455</u>	<u>2,370</u>	<u>4,375</u>	<u>38,000</u>	<u>1,123</u>	<u>4,491</u>	<u>30,705</u>	<u>184,438</u>	<u>175,987</u>	
Expenditures:												
Program expenditures	<u>101,340</u>	<u>4,016</u>	<u>9,159</u>	<u>917</u>	<u>4,375</u>	<u>44,382</u>	<u>1,123</u>	<u>4,491</u>	<u>50,783</u>	<u>220,586</u>	<u>145,551</u>	
	<u>101,340</u>	<u>4,016</u>	<u>9,159</u>	<u>917</u>	<u>4,375</u>	<u>44,382</u>	<u>1,123</u>	<u>4,491</u>	<u>50,783</u>	<u>220,586</u>	<u>145,551</u>	
Other financing sources (uses):												
Transfer from General Fund	-	-	-	-	-	-	-	-	10,000	10,000	9,764	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>9,764</u>	
Excess of revenues over (under) expenditures and other uses	(8,505)	(932)	(1,704)	1,453	-	(6,382)	-	-	(10,078)	(26,148)	40,200	
Fund balances, beginning of year	<u>19,618</u>	<u>1,792</u>	<u>5,186</u>	<u>978</u>	<u>-</u>	<u>7,787</u>	<u>490</u>	<u>-</u>	<u>13,049</u>	<u>48,900</u>	<u>8,700</u>	
Fund balances, end of year	\$ <u>11,113</u>	<u>860</u>	<u>3,482</u>	<u>2,431</u>	<u>-</u>	<u>1,405</u>	<u>490</u>	<u>-</u>	<u>2,971</u>	<u>22,752</u>	<u>48,900</u>	

Table 1

TOWN OF OLD ORCHARD BEACH, MAINE

Revenues, Expenditures, and Changes in Fund Equity -
General Fund

Last Ten Fiscal Years

	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u> (Six month period)	<u>1989</u>	<u>1990</u>
Revenues:										
Property taxes	\$ 3,762,895	3,848,142	4,459,226	4,862,805	5,226,131	5,700,345	2,854,895	6,371,262	7,535,147	9,521,041
Other taxes	211,377	266,080	336,679	421,806	510,277	608,868	355,786	737,252	738,790	806,287
Licenses and permits	25,837	37,795	37,244	39,618	40,718	43,525	97,257	179,943	183,943	126,239
Intergovernmental revenues	1,336,568	1,481,824	1,518,026	1,650,537	1,856,905	1,823,377	727,566	1,856,486	1,921,382	1,646,812
Interest	154,301	142,608	70,062	108,492	86,034	85,575	27,549	112,814	54,397	65,930
Other revenues	99,171	129,825	265,980	128,006	198,193	223,483	86,739	139,470	125,900	220,395
	<u>5,590,149</u>	<u>5,906,274</u>	<u>6,687,217</u>	<u>7,211,264</u>	<u>7,918,258</u>	<u>8,485,173</u>	<u>4,149,792</u>	<u>9,397,227</u>	<u>10,559,559</u>	<u>12,386,704</u>
Other financing sources	-	-	-	-	7,000	-	-	1,135,940	1,239,340	863,978
Budgeted use of prior years' surplus	-	-	6,469	138,892	-	-	-	-	-	-
	<u>5,590,149</u>	<u>5,906,274</u>	<u>6,693,686</u>	<u>7,350,156</u>	<u>7,925,258</u>	<u>8,485,173</u>	<u>4,149,792</u>	<u>10,533,167</u>	<u>11,798,899</u>	<u>13,250,682</u>
Expenditures:										
General governments	262,409	295,603	408,357	457,403	416,619	440,582	293,810	635,227	720,894	797,804
Public works	295,247	331,659	358,800	341,603	343,309	380,201	226,437	491,624	518,632	454,406
Sanitation	302,302	345,409	381,719	556,282	587,919	639,779	298,844	740,214	965,785	1,002,379
Public safety	687,674	748,419	774,068	832,662	894,524	1,056,021	485,268	1,171,940	1,522,927	1,631,933
Parks and recreation	27,492	35,239	31,078	37,185	35,732	46,333	17,447	58,218	77,613	59,008
Health and welfare	37,664	37,453	39,169	52,300	55,320	55,873	22,246	140,072	121,838	196,079
Debt service	565,284	668,711	874,697	979,733	831,444	955,891	403,399	1,526,420	1,679,436	1,720,989
Education	2,646,737	2,753,571	3,029,794	3,157,942	3,524,891	3,764,677	2,018,293	4,335,844	4,926,061	5,249,441
Employee benefits and insurances	293,476	362,944	348,037	366,048	458,145	473,484	276,283	608,333	806,735	961,708
Capital outlays	-	-	-	238,227	150,793	174,201	22,074	552,608	676,386	831,982
Unclassified	205,065	232,554	274,900	238,078	283,400	282,656	93,165	298,348	314,755	372,455
	<u>5,323,350</u>	<u>5,811,562</u>	<u>6,520,619</u>	<u>7,257,463</u>	<u>7,582,096</u>	<u>8,269,698</u>	<u>4,157,266</u>	<u>10,558,848</u>	<u>12,331,062</u>	<u>13,278,184</u>
Other financing uses	31,140	-	167	74,374	122,882	12,000	-	-	28,830	10,000
	<u>5,354,490</u>	<u>5,811,562</u>	<u>6,520,786</u>	<u>7,331,837</u>	<u>7,704,978</u>	<u>8,281,698</u>	<u>4,157,266</u>	<u>10,558,848</u>	<u>12,359,892</u>	<u>13,288,184</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	235,659	94,712	172,900	18,319	220,280	203,475	(7,474)	(25,681)	(560,993)	(37,502)
Fund equity--beginning	258,771	494,430	(72,858)	45,655	(74,918)	145,362	348,837	341,363	315,682	(245,311)
Budgeted use of surplus	-	-	-	(138,892)	-	-	-	-	-	-
Prior year adjustments	-	(662,000)	(54,387)	-	-	-	-	-	-	-
Fund equity ending	<u>494,430</u>	<u>(72,858)</u>	<u>45,655</u>	<u>(74,918)</u>	<u>145,362</u>	<u>348,837</u>	<u>341,363</u>	<u>315,682</u>	<u>(245,311)</u>	<u>(282,813)</u>

Note: Certain intergovernmental revenues and education expenses have been reclassified from annual financial statements to reflect education revenues previously netted against expenditures.

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

Year	Current tax levy	Collection		Total	Total collections as a percent of total tax levy	Total outstanding December 31, June 30,	Percent of delinquent taxes and liens to tax levy
		Current tax levy	Delinquent tax				
1981	\$ 3,744,747	3,261,404	246,563	3,507,967	93.68%	680,104	18.16%
1982	4,024,116	3,371,552	426,108	3,797,660	94.37%	926,560	23.03%
1983	4,323,652	3,779,158	635,401	4,414,559	100.02%	835,653	19.33%
1984	4,942,171	4,259,091	491,427	4,750,518	96.12%	1,027,787	20.80%
1985	5,133,500	4,515,925	701,447	5,217,372	101.63%	943,915	18.39%
1986	5,700,345	5,134,386	671,451	5,804,545	101.83%	838,423	14.71%
1987 (change in year end, six months ending June 30)	2,854,895	2,297,194	323,880	2,621,074	91.81%	1,072,244	37.56%
1988	6,448,012	5,894,564	660,740	6,555,304	101.66%	964,953	14.97%
1989	7,597,879	6,916,114	559,337	7,475,451	98.39%	1,088,799	14.33%
1990	9,664,605	8,796,245	609,831	9,406,076	97.33%	1,367,282	14.14%

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

Year	Assessed Value			Estimated actual value	Ratio of total assessed value to total estimated actual value	State equalized valuation	Ratio of total assessed value to state equalized value
	Real	Personal	Total				
1981	\$ 109,953,100	7,070,200	117,023,300	156,031,067	75.00%	131,350,000	89.09%
1982	111,512,200	6,844,150	118,356,350	157,808,467	75.00%	148,350,000	79.78%
1983	112,960,200	7,141,250	120,101,450	184,771,462	65.00%	164,650,000	72.94%
1984 (revaluation)	208,442,450	6,434,550	214,877,000	214,877,000	100.00%	175,750,000	122.26%
1985	217,275,500	5,920,150	223,195,650	223,195,650	100.00%	187,300,000	119.16%
1986	241,413,650	6,427,450	247,841,100	275,379,000	90.00%	214,100,000	115.76%
1987 (change in year end, six months ending June 30)	241,398,250	6,347,900	247,746,150	275,379,000	90.00%	214,100,000	115.72%
1988	273,671,750	6,379,000	280,050,750	250,063,438	80.00%	240,850,000	116.28%
1989	302,976,490	7,140,690	310,117,180	413,489,333	75.00%	313,900,000	98.79%
1990	325,581,040	7,681,196	333,262,236	476,088,909	70.00%	420,800,000	79.20%

TOWN OF OLD ORCHARD BEACH, MAINE

Property Tax Rates - All Overlapping Governments
(Per \$1 of Assessed Value)

Last Ten Fiscal Years

<u>Year</u>	<u>Total</u>	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Water quality Control</u>
1981	.0320	.0146	.0146	.0009	.0019
1982	.0340	.0156	.0156	.0009	.0019
1983	.0360	.0161	.0170	.0009	.0020
1984 (revaluation)	.0230	.0113	.0092	.0005	.0015
1985	.0230	.0117	.0098	.0005	.0010
1986	.0230	.0112	.0103	.0004	.0011
1987 (change in year end, six months ending June 30)	.0115	.0049	.0060	.0000	.0006
1988	.0230	.0098	.0113	.0005	.0014
1989	.0245	.0104	.0122	.0004	.0015
1990	.0290	.0137	.0132	.0004	.0017

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

Year	Census population	Assessed value (in thousands)	Gross bonded Debt (1)	Ratio of gross bonded debt to assessed value	Gross bonded debt per capita	Estimated average population (2)	Gross bonded dept per estimated average population
1981	6,300	\$ 117,023	5,323,987	4.55%	845	22,967	232
1982	6,300	118,356	6,368,532	5.38%	1,011	22,967	277
1983	6,300	120,101	7,011,035	5.84%	1,113	22,967	305
1984 (revaluation)	6,500	214,877	7,768,850	3.62%	1,195	23,167	335
1985	6,500	223,196	8,650,000	3.86%	1,331	23,167	373
1986	6,500	247,841	14,334,842	5.78%	2,205	23,167	619
1987 (change in year end, six months ending June 30)	6,500	247,632	14,139,532	5.71%	2,175	23,167	610
1988	6,750	280,051	16,086,423	5.74%	2,383	23,417	687
1989	7,000	310,117	16,469,956	5.31%	2,353	26,667	618
1990	7,000	333,262	18,495,217	5.55%	2,642	26,667	694

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

TOWN OF OLD ORCHARD BEACH, MAINE

Ratio of Annual Debt Service Expenditures for General Bonded
Debt to Total General Fund Expenditures

Last ten years

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total debt service</u>	<u>Total General Fund expenditures</u>	<u>Ratio of debt service to total General Fund expenditures</u>
1981	\$ 537,915	524,112	1,062,027	5,354,490	19.83%
1982	535,452	624,342	1,159,794	5,811,562	19.96%
1983	670,349	700,065	1,370,414	6,520,786	21.02%
1984	752,185	682,413	1,434,598	7,331,837	19.57%
1985	616,500	647,397	1,263,897	7,704,978	16.40%
1986	680,158	615,049	1,295,207	8,269,698	15.66%
1987 (change in year end, six months ending June 30)	195,310	269,276	464,586	4,173,346	11.13%
1988	761,804	1,223,076	1,984,880	10,558,848	18.80%
1989	954,467	1,080,449	2,034,916	12,331,062	16.50%
1990	836,537	1,082,608	1,919,145	13,278,184	14.45%

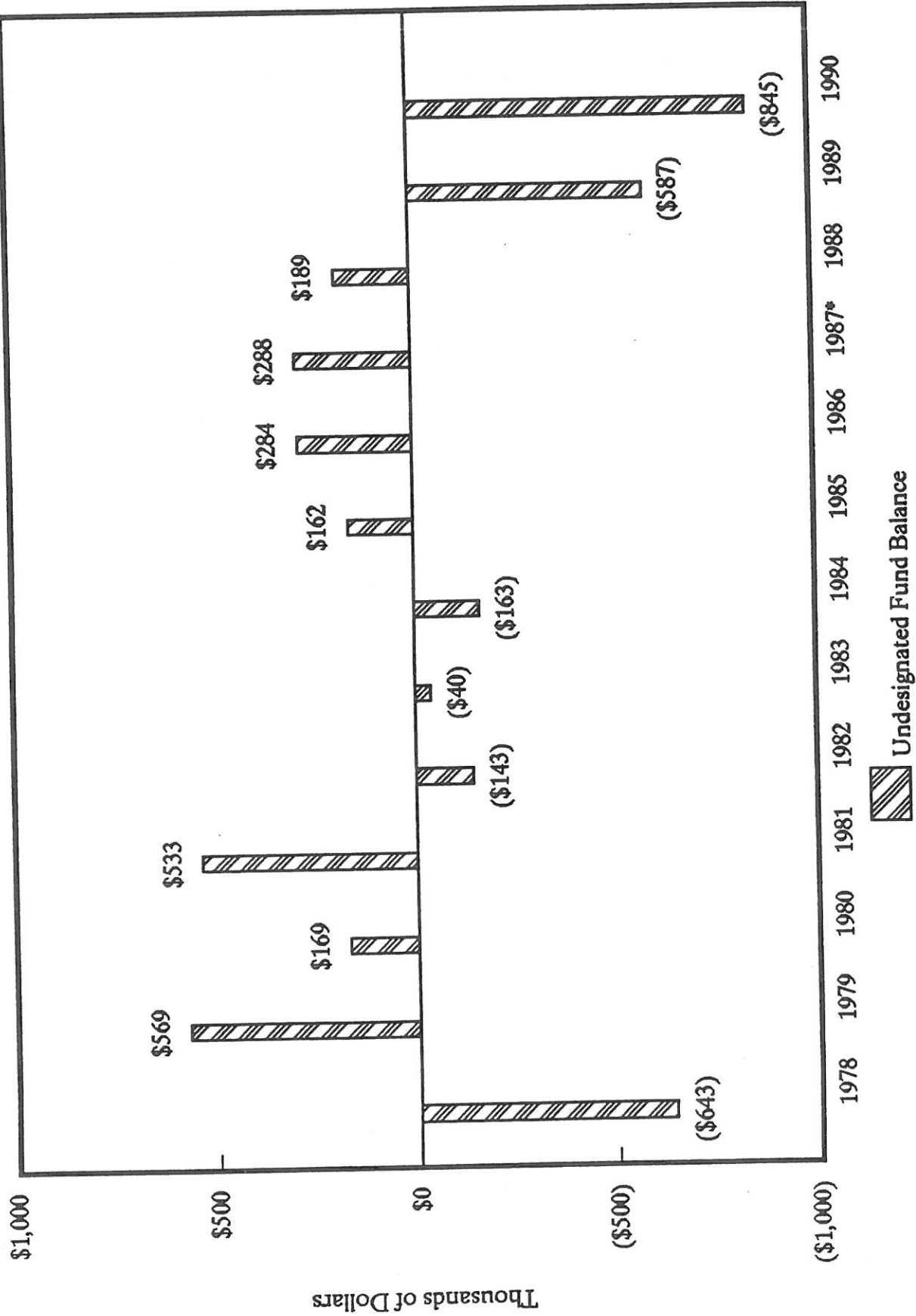
TOWN OF OLD ORCHARD BEACH, MAINE

Ten Largest Taxpayers

For the year ended June 30, 1990

<u>Name</u>	<u>Type of Operation</u>	<u>Taxes</u>	<u>% of Net Tax Levy</u>
Natalie Berger	Motels	\$ 87,270	.90%
New Linwood Realty Trust	Condos	86,894	.89
Paul Keating	Condos	70,413	.73
Biddeford & Saco Water Co.	Utilities	67,889	.70
Bernard Osher	Amusements	54,413	.56
D.E.L. Associates	Apartments	42,386	.43
Laurentian Development Corp.	R.E. Developer	42,065	.43
N.E. Investment Co.	Condos	40,961	.42
Lyman Pope, Jr.	Mobile Home Park	38,020	.39
Pinebrook Assoc.	Apartments	35,147	.36

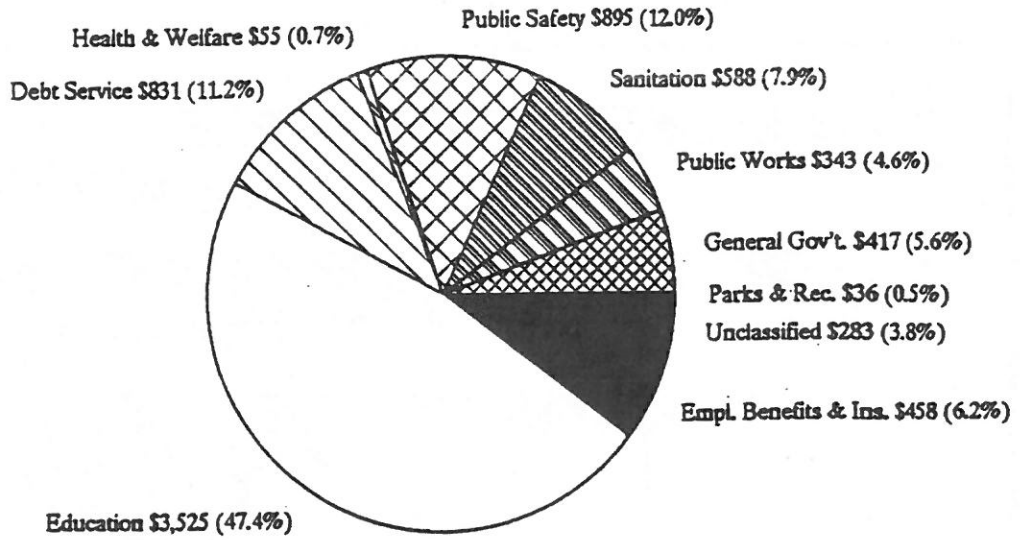
OLD ORCHARD BEACH, MAINE



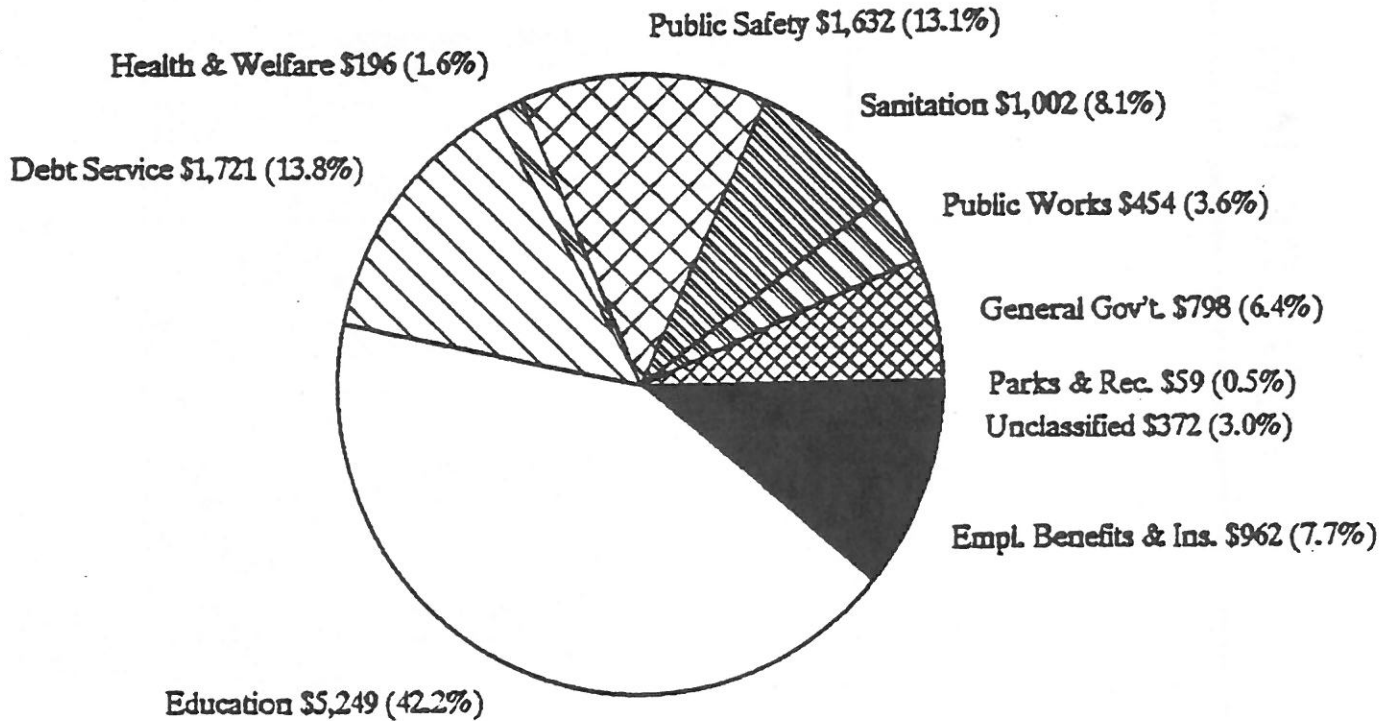
1987* = Six Month Period

OLD ORCHARD BEACH, MAINE

Expenditure Components - 1985

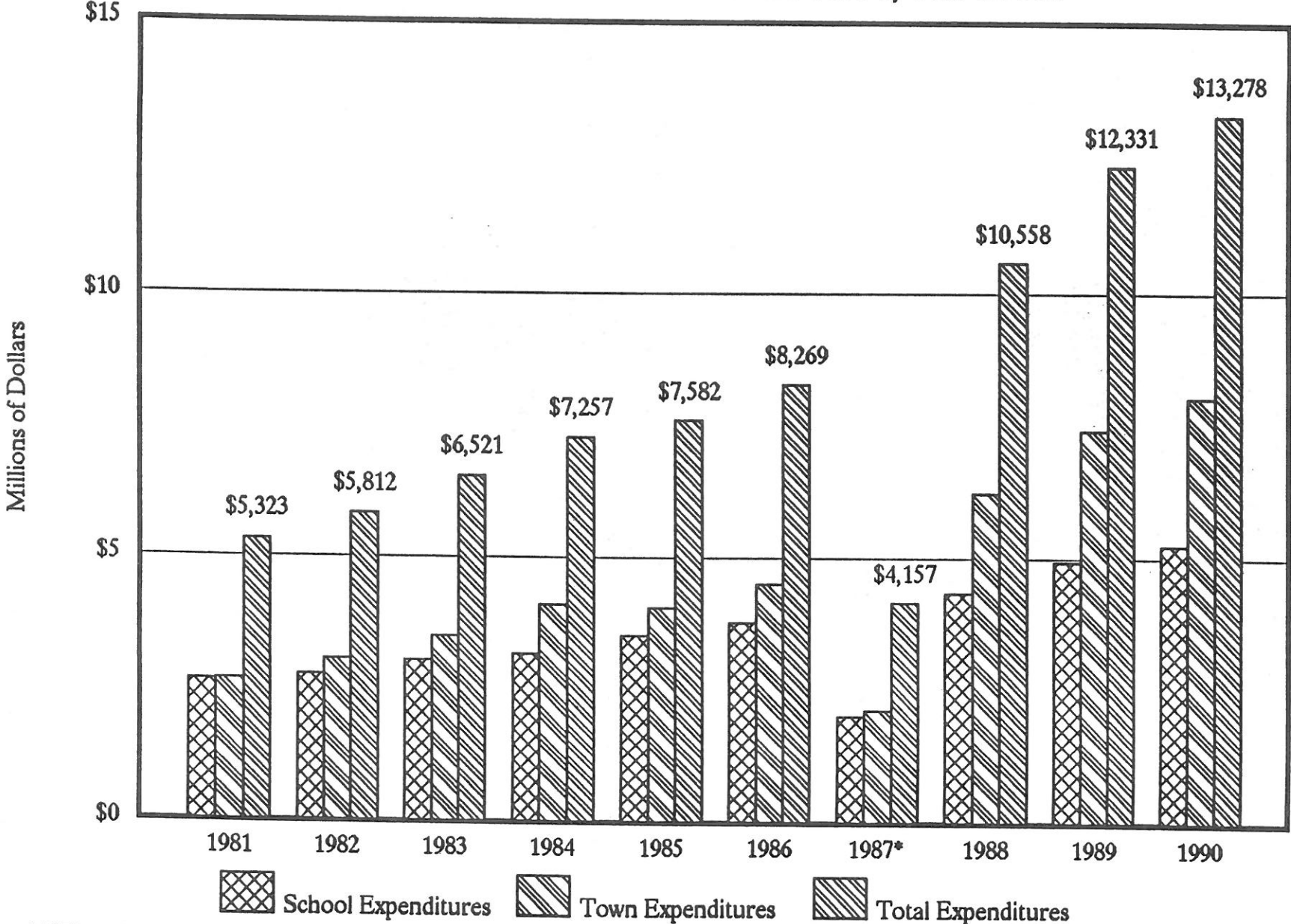


Expenditure Components - 1990



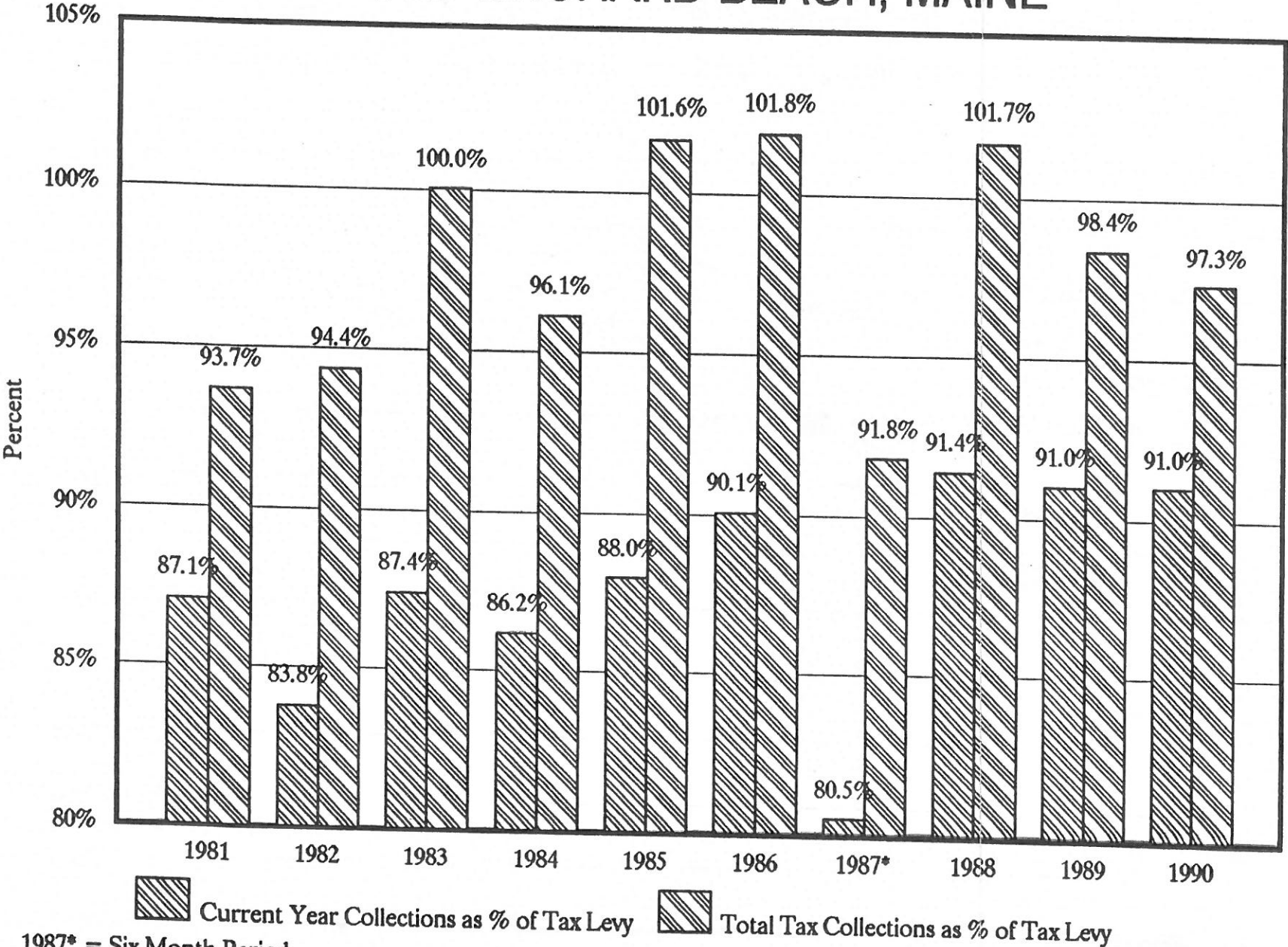
Excludes Capital Outlay and Other Financing Uses
In Thousands of Dollars

OLD ORCHARD BEACH, MAINE



1987* = Six Month Period

OLD ORCHARD BEACH, MAINE



1987* = Six Month Period

OLD ORCHARD BEACH, MAINE

