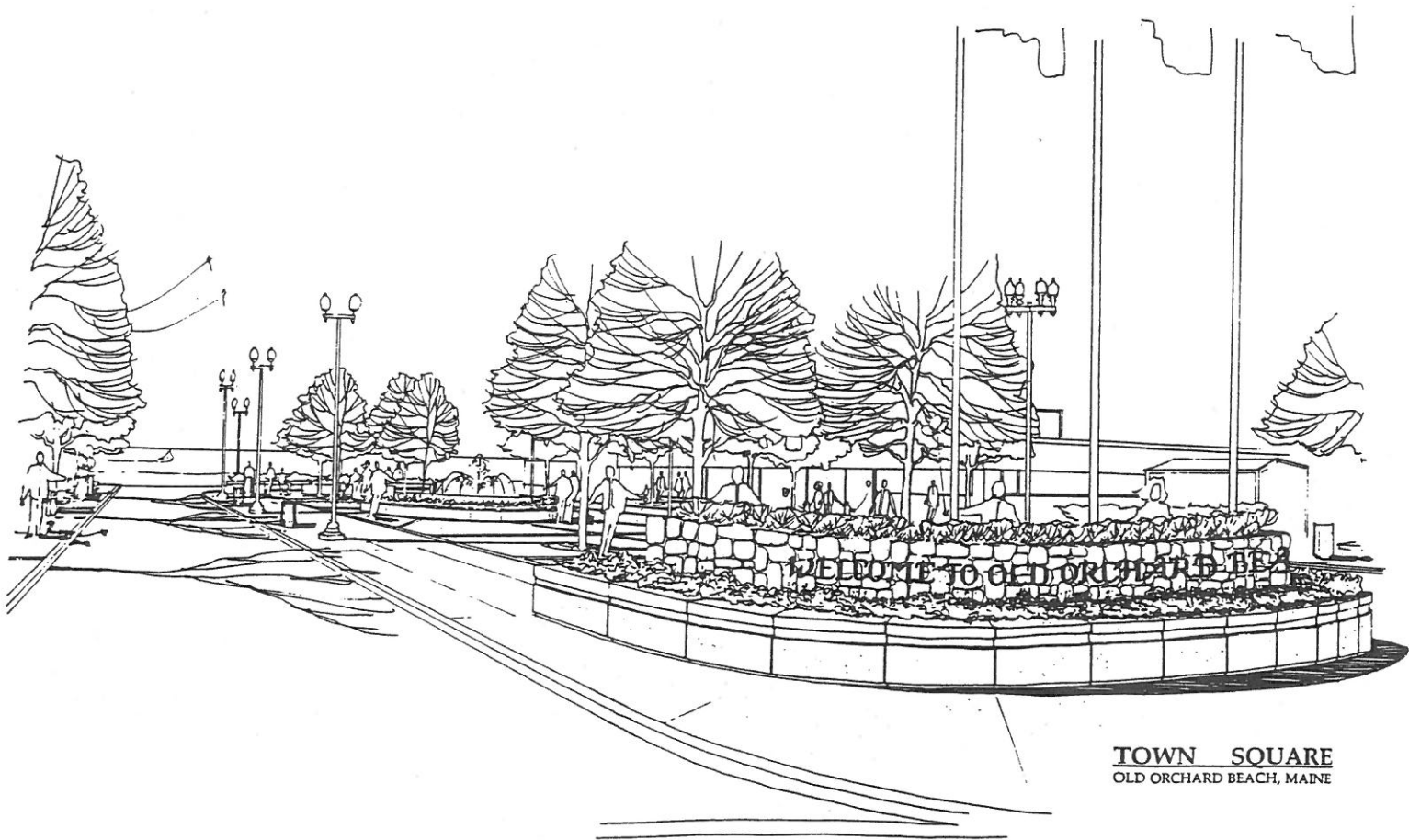


TOWN OF OLD ORCHARD BEACH

TOWN REPORT

FISCAL YEAR
JULY 1, 1991 - JUNE 30, 1992



TOWN SQUARE
OLD ORCHARD BEACH, MAINE

This year's Town Report is dedicated to the volunteers that serve this community unselfishly during the year. In this era when finding volunteers is more difficult than ever before, we, the Town Council, have decided to dedicate this Town Report to you.

The following is the list of the volunteers for the Town from July 1, 1991 to June 30, 1992:

PLANNING BOARD: Jeffrey Nathanson, Nicholas Vorias, Priscilla Cushing, Alan Weinstein, Richard Skillin. Alternates are Timothy Rooney and Roger Ralph. Dennis Caris and Tom Travers also served on the Board.

ZONING BOARD OF APPEALS: Lawrence LaPierre, Horace Moody, and Antonia Spirounias. Joseph McKenney and David Marshall served for many years and have since resigned. Alternates Eber Weinstein and Harold Horne have now been named as regular members.

SITE PLAN REVIEW COMMITTEE: Lawrence LaPierre, Kent Coffin, Richard Skillin, Kathryn Gannon-Janelle, Diane Migliaccio Perry. Alternates: Horace Moody and David Vincent (replaced Mike Mezoian).

CIVIL SERVICE COMMISSION: A. David Perkins, Eugene O'Neill, Jeffrey Thompson, Daniel Barbano and King Weinstein.

CONSERVATION COMMISSION: Richard Roberge, Roger Lauzier, Alice Langdon and Daniel Presby.

T.I.F ADVISORY COMMITTEE: Cynthia Kerr, Daniel Bolduc, Kathryn Gannon-Janelle, Sam Osher, and Kelly Raye.

BOARD OF VOTER REGISTRATION: Aline Fontaine, Antoinette Bill and Edward Jurberg.

SOLID WASTE COMMITTEE: Marc Bourassa, Richard Roberge, David Ahearn, Louis DeAngelis, and Bruce Brodeur.

STADIUM RESOLUTION COMMITTEE: Debra Guarino, Philip Bernier, Daniel Blaney, and Robert Quinn. Alternates: Daniel Barbano and David LeMoine.

FINANCE COMMITTEE: Jeanne Costello, Robert Quinn, Edwin Rischawy, Stanley Weinstein, Kent Coffin. Alternate: Patrick Kupris.

CALL FIRE DEPARTMENT: Richard Blaney, Peter Boissonneault, Donald Bouchard, Jeffrey Dobson, Richard DeLorenzo, William Denoncourt, Walter Douglass, Donn Erickson, Robert Felker, Marc Gregoire, Charles Granger, Steve Harding, Kevin Henry, Raymond Janson, Patrick Kupris, Jay Kelley, Richard Lachance, John Lanoix, Michael Melancon, David Morrow, Terry Naylor, Shawn O'Neill, Richard Southwick, William St. Pierre, Edward Sargent, Michael Tousignant, Ronald Vire, Christopher Quinn, Ernest Tarbox and Alan Bouchard.

RESCUE VOLUNTEERS: Chip Boehm, Dennis Swan, Al Kuong, Carl Guay, Mark Grandonico, Robert Reynolds, Julia Marston, Dave Dutremble, Brian Chipman, Jack Chambers, Jim Allard, Jim Petrin, Susi Cary, Sherry Grandonico, Helena McLellan, Tammy Gross, Kevin Henry, Dawn Lawson, Kevin Juneau, Sean Binette, Steven Mercier, John Gilboy, Nancy O'Neill, Steve Bidell, Parry Comeau and Jason Keays.

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TOWN OF OLD ORCHARD BEACH - ANNUAL REPORT

“For centuries, we were told to worship our ancestors... but now, given the quantity and novelty of challenges rushing at us, we need to do something we have never had to do before...we must worship our descendants.” That statement, from Jim Dator’s “Governing with Vision” has clear implications for us. The Old Orchard Beach of tomorrow is being created today. The question is, what will we cause it to be?

The recently adopted Comprehensive Plan offers some clues. It presents Old Orchard Beach as a unique and diverse community. One that values its residents as much as its visitors. One that understands the powerful cumulative impact of small changes. And one that believes that economic progress and quality of life must go hand in hand.

Jeff Nathanson, Chairman of the Comprehensive Plan Committee describes the Plan as a “road map for the Town’s elected and planning officials to steer the town on an agreed upon course.” This course must be flexible enough to accommodate a diversity of opinion and strong enough to guide our decision making. It must also be clear enough to sort out community interest from self interest and political game playing from true problem solving.

Old Orchard Beach does face unique challenges. Each year, our small town dips into its pocket to meet the needs of thousands of summer visitors. This includes police, fire, rescue and lifeguard services, costly solid waste and wastewater systems, and increased demand for public works. These visitors do generate sales tax revenue. But that money goes straight to Augusta to become part of the State’s General Fund out of which, little is returned to Old Orchard Beach. For example, under the state’s school funding formula, a mere 11% of our education costs are reimbursed by the state. This compares to 40% and more received by neighboring communities.

On this and other issues, we can take action. But, to be successful, we must be united and organized.

Old Orchard Beach has much of which to be proud. A spectacular shoreline, our cathedral pines, tremendous schools and a fierce loyalty to the community by both full and part time residents. But there are other less well known attributes.

For example, did you know:

...that our beautiful Blueberry Plains are being painstakingly restored by a small group of volunteers?

...that our Adult Education Program - close to dissolution two years ago-now offers an impressive array of opportunities for hundreds of Old Orchard Beach residents?

...that our High School Jazz Band took first place at the renowned Berklee Jazz Festival in Boston and that our Marching Band won first place in the Statewide competition?

Another quiet glimpse into our strength as a community is the work done by town employees. For example, during this past year an Old Orchard Beach family shared with me their experience with our Rescue Service. According to the family, Rescue arrived on the scene in minutes and delivered top notch intervention. Later, at the hospital, the Rescue Chief remained to offer personal comfort to the family. Their comment was, “He really cared about us and we’ll never forget that.” Top notch skill and a dedication that goes beyond a paycheck - these are the qualities that exemplify the best of our town employees.

Town Manager Jim Bennett deserves recognition for effectively managing a difficult and complex job. In a recent letter to Standard and Poor's, our representative at Fleet/Norstar Securities described Jim as "literally turning the town around" with a "1990's era technical knowledge and skill."

But staff alone cannot do the job. They rely on the outstanding volunteers on our boards and committees. For it is the diligence and foresight of these volunteers that helped shape the Comprehensive Plan, the Downtown Project, the future of the Stadium, our recycling and conservation effort and our excellent school system. It is important, rewarding work and I encourage others to become involved.

Finally, the residents of Old Orchard Beach deserve the lion's share of recognition for positioning the town for success. Shouldering the financial burden to move the town from the brink of receivership in 1990 to relative financial health was a major commitment. Ultimately, the key to reducing the reliance on residential property taxes lies in this commitment to strengthen the town as a whole.

During this past year, I've greatly appreciated your comments, ideas and suggestions. You have reaffirmed my belief that the people of Old Orchard Beach are determined to create a future of which we - and our descendants - can be proud. I am truly grateful to all of you who have offered your insight, your time and your support and look forward to working with you in the coming year. Thank-you.

Sincerely,

Valerie Landry
Council Chairwoman

**TOWN OF OLD ORCHARD BEACH
1992 TOWN OFFICIALS**

COUNCIL PERSONS

Valerie R. Landry, Chairwoman

Norma P. Baker
Dennis Caris, Vice-Chairman

F. William Schlatterer
Theresa M. Wellborn

Town Manager	James A. Bennett
Town Clerk	Maureen M. O'Leary
Deputy Town Clerk	Susan Roberge
Assessor	Norman J.F. Marquis
Lister/Appraiser	Michelle Boisjoly
Treasurer	Lois A. Benway
Deputy Treasurer	Margaret C. Smith
Administrative Assistant	Nan Leveris
Police Chief	Dana Kelley
Fire Chief	Philip LaPorte
Director of Emergency Medical Services	George Dantos
Building Inspector/C.E.O.	Michael Nugent
Assessing Technician	Peter Cook
Assessor's Clerk	Barbara DiModica
Town Planner	Genice Lazaro
Tax Collector	James A. Bennett
Deputy Tax Collector	Lisa Cote
Tax Clerks	Patricia Blake
	Patricia Saunders
General Assistance Clerk	Patricia Saunders
Town Counsel	Bernstein, Shur, Sawyer & Nelson
Superintendent of Waste Water Treatment Plant	Louis Beauchamp
Director of Public Works	Charles Lazaro
Secretary to Town Council	Mona Chabe
Civil Service Commission	Eugene O'Neill/Chairman
	Daniel Barbano
	A. David Perkins
	Jeffrey Thompson
	King Weinstein
Conservation Commission	Alice Langdon/Chairperson
	Richard Roberge
	Roger Lauzier
	Daniel Presby
Lifeguard Captain	James Boisvert
Dog Control Officer	Michael Lee Frinsko
License Inspector	Herschel Bates
Electrical Inspector	Reny Remillard
Assistant Electrical Inspector	William Southwick

Board of Voter Registration

Aline Fontaine/Chairperson

Antoinette Bill

Edward J. Jurberg

Jay Bartner

Superintendent of Schools

Stephen Leary/Chairman

School Committee Members

Laura Bolduc

Ralph Duquette

Melinda Noonan

Peter Warren

Sealer of Weights and Measures

Bruce Brodeur

Planning Board

Jeffrey Nathanson/Chairman

Nicholas Vorias

Priscilla Cushing

Richard Skillin

Alan Weinstein

Mona Chabe

Planning Board Secretary

Zoning Board of Appeals

Joseph McKenney/Chairman

Lawrence LaPierre

David Marshall

Antonia Spirounias

Horace Moody

Secretary to the ZBA

Mona Chabe

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

I am pleased and honored to once again offer my thoughts in the letter of transmittal for the annual report. Once again, we find that the year focused on the finances of the community.

During the year, the single greatest challenge to the community was one that could have been prevented. The State of Maine found that the budget was out of balance. The Governor and Legislature found that the key components to the balancing of the budget was to depend on two sources. The first source was to put forth a series of "creative accounting" adjustments. Such adjustments pushed expenditures from the current budget into the future. The second source was to withhold funds from towns and cities across the State. This process cost the Town and you over \$300,000. Those funds would have been used to fix up needed road, sewer, drainage and sidewalk projects that we badly needed. Instead, they were used to balance the state's problems.

Despite the State taking of your money, we continued to proceed to recover the community to a financial position of strength. I am happy and very proud to report that with a few minor adjustments, that chapter in the community is behind us. The community still needs to advance its undesignated fund balance to approximately \$1,200,000 (it currently is \$840,000). The rate of achieving the remaining balance can slow.

With the financial issues all but behind us, it is now time for the community to refocus its primary goal. During the next few months, The Town Council will be setting forth that focus and direction. A lot needs to be done. It will be important for each of you to help in the determination of that direction.

As your professional staff, I see a number of items that will be discussed with the Council during the next year. The members will determine which of them will become the priority and which will have to wait. One item that I feel will need to be addressed is the relationship between the community and its tourists and the respective businesses.

With the blessing of one of the best, if not the absolute best, beaches in the country, as long as the sun shines, people will come the Beach. During the last two decades or so, the community has made very little commitment to the business community and the visitors to our community. Some may argue that the community has done a lot to discourage the visitors. That strategy has not served the community well. The last property valuation update is proof of that statement.

While the Council did everything within its power by actually reducing the tax commitment, the residential taxpayers had to pay more. This is a direct result of the declining value of the business community. Currently, the actual value of the business property in the community makes up less of the total value than it did five, ten, and twenty years ago. With each shift, the residential taxpayer has to absorb the change.

The community has two choices from my perspective. It can continue to proceed as it has during the last decade. That strategy has been to invest as little as possible into the business heart of the community. If recent events are indication of the results, then certainly higher taxes and/or severe reduction in services will occur.

The second choice would be to invest in the business community. With this approach, there is no guarantee that the values of the business community will increase. Although I believe that it will, the process may take several years before the strategy pays off.

With the passage of the downtown improvement project in 1989, the community voted to proceed with the second strategy. Given no unforeseen events, this project should be a reality by Memorial Day of 1993.

As the Town moves forward with the tremendous undertaking on the business community, it cannot continue to put its head in the sand in regards to the other needs in the community. A very large percentage of the community is living on streets which have been neglected. The roads are terrible, the sidewalks are more like an obstacle course than a place to walk, and the items under the road, such as drainage and sewer lines, are unbelievable. At the same time, the equipment of the Town has not been replaced on a regular basis. During the last year, the Town Council has increased the spending in the areas above, in primarily residential areas.

Unfortunately, neither the Town nor you as a taxpayer can afford to fix all of the above problems at once. The Council will have to continue to balance these needs against the operational costs to keep services, and the tremendous tax burden that each of the citizens are asked to contribute. While these capital items are expensive, with each year of deferment, the costs do not go away, they simply get much more expensive in the next year. This often puts the Council in the situation where they must try to keep the current year's taxes down, knowing that the cost in future years will be greater. A lot of the budget discussions for the coming year will focus on this theme. I am sure that the Council will be interested in your opinions and thoughts on this matter.

Speaking of the budget for the coming year, it is very clear that once again the State of Maine will try to balance its budget by asking each of you to pay more in property taxes and/or reduce services. The Town Council and your staff cannot keep this from happening by themselves. It is up to you to tell your state representatives and senators that you are not willing to pay more property taxes so that state government can continue at its current size. One phone call or letter from you has more impact than anything we can do. I ask for your help during the upcoming budget deliberations in Augusta.

As I close this letter, I must express some special thanks to individuals who have contributed to the success of the year. There are two groups of people that deserve special recognition. The first is the volunteers who have served this community during the last year. From the call firemen to the members of the Boards, Committees and Commissions, and everyone in between, on behalf of the citizens whose life is enhanced by your time, I thank you. Secondly, the employees of this community deserve special recognition. There is no group of people in this community who are more misunderstood than the employees. There is not a day that goes by in this community, that an employee does not do a little something extra, above the requirements of his job. In this era where governmental employees are being placed under more and more pressure, I am extremely proud and very fortunate to be able to work with each of you. As always, Nan Leveris continues to excel in both quantity and quality. During the last year, Police Chief Dana Kelley has filled in for me a number of times. It is hard enough to do your own job, but taking on the responsibility of someone else's job is extremely tough. I have had the opportunity to relax while being away because of the outstanding job that Dana has done. I am sincerely appreciative.

In closing, I must tell you that through it all, the Members of the Town Council have been supportive as the staff proceeds to try to accomplish its goals. Last but not least, once again, I need to express by public appreciation of my wife, Debbie. She continues to be the single greatest support in my life. For all the times she continues to support me unconditionally and encourages me to fight for that which is right, in spite of the many hours away, the often interrupted plans, and the impact on her, I can only thank her. Somehow, it doesn't seem to be quite enough.

I am looking forward to another challenging year. As we face the unique challenges of governmental service together, I continue to pledge my utmost to be all that I can be in pursuit of municipal excellence.

Respectfully submitted,

James A. Bennett
Town Manager

**ANNUAL REPORT OF THE TOWN CLERK
YEAR ENDING JUNE 30, 1992**

Maureen Mokarzel O'Leary, Town Clerk
Susan G. Roberge, Deputy Town Clerk

Oaths Administered and Recorded	243
Dog Licenses Issued and Recorded	311
Resident Hunting and Fishing Licenses Issued	1,100
Non-Resident Hunting and Fishing Licenses Issued	33
Duck Stamps	55
Muzzle Load	10
UCC'S Recorded	4
Business License Revenue	\$64,297

VITAL RECORDS FILED -- July 1, 1991 to June 30, 1992

	<u>91/92</u>	<u>90/91</u>	<u>89/90</u>
Births	130	118	135
Marriages	128	109	159
Deaths	67	79	61

DEATHS RECORDED -- July 1, 1991 to June 30, 1992

<u>Date of Death</u>	<u>Name</u>	<u>Age</u>	<u>Place of Death</u> (Maine unless otherwise noted)
1991			
July 4	Estelle Hobbs	82	Saco
July 5	Sumner P. Johnson	87	Bridgton
July 10	Emma Ruth Fernald	58	Portland
July 11	Roland Charles Reny	82	Biddeford
July 19	Reina Eva Hayes	58	Portland
July 20	Lillian Mary Bliss	88	Biddeford
August 2	Robert G. Dubuc	54	Biddeford
August 3	Christine Mary Bragdon	34	Old Orchard Beach
August 30	Phillip Jollymore	85	Scarborough
September 8	Adrien H. Palardy	88	Portland
September 8	Emily Weekley Winsor	74	Biddeford
September 10	Beverly Ann Geyer	46	Portland
September 13	Ruth A. M. Joy	81	Portland
September 14	Irving Prescott Small	61	Biddeford
October 11	Edmund J. Mrowka	71	Biddeford
October 14	Beverly Joy Bissell	48	Old Orchard Beach
October 17	Patricia Ann Olanovich	55	Old Orchard Beach
October 22	Joseph William McNeil	65	Portland

November 2	Arthur J. Collins	66	Old Orchard Beach
November 6	Camille Norbert Landry	80	Biddeford
November 8	Lillian M. Peverill	95	Scarborough
November 9	Leon Franklin Jones	76	Biddeford
November 12	Leslie Richard Weatherly	81	Portland
November 14	Earle E. Brown	60	Old Orchard Beach
November 15	Joyce Joan Dikeman	47	Biddeford
November 16	Helen B. Stover	93	Old Orchard Beach
November 17	Mary Margaret Hill	90	Biddeford
November 29	Eleanor C. Pike	73	Saco
December 6	Ada Grace Loveitt	79	Portland
December 8	Frank Ernest Colburn	34	Old Orchard Beach
December 10	John M. Dunleavy	59	Old Orchard Beach
December 13	Florence Alida Jacques	96	Old Orchard Beach
December 16	Marguerite R. Benoit	80	Biddeford
December 27	Germaine T. LeBrun	79	Old Orchard Beach
December 29	Fabiola Philoleas	99	Windham

1992

January 1	Edith Mary Simonson	93	Saco
January 3	Eunice Vandelia Pettengill	82	Biddeford
January 4	Fern M. McDonald	82	Portland
January 6	Martin R. Kingsbury	63	Old Orchard Beach
January 12	Robert L. Ross	73	Biddeford
January 29	Therese M. Descoteaux	63	Biddeford
February 6	Kenneth A. Veysey	80	Biddeford
February 11	Kathryn Harding Knox	69	Biddeford
February 16	Donald James Heath	64	Westbrook
February 24	Ruth Elizabeth Winch	86	Scarborough
February 28	Rose A. LaBranche	84	Biddeford
March 4	Amy Winnefred Glass	86	Scarborough
March 6	Donald Joseph Cook	70	Portland
March 16	Philippe A. Cantara	78	Biddeford
March 18	Helen Gross Mathews	89	Old Orchard Beach
March 21	Ernest Augustus Brousseau	67	Biddeford
March 27	A. Adelpha McKeen	87	Old Orchard Beach
March 28	Robert Edgar Boynton	80	Biddeford
April 1	Andre Hughes Reny	57	Biddeford
April 2	Lora H. MacDonald	71	Portland
April 6	Ruth Smythe Cahoon	93	Old Orchard Beach
April 20	Ruth Alfield Gowell	102	Old Orchard Beach
May 3	Florence Rischawy	72	Biddeford
May 4	Wallace E. Russell	90	Old Orchard Beach
May 20	Raymond A. Sanborn	74	Biddeford
May 23	Susan Lee Nye	49	Biddeford
June 1	Elizabeth E. Gorwood	94	Old Orchard Beach
June 1	Robert I. Mack	79	Portland
June 9	Wilfred Adrien Cyr	61	Portland
June 21	William R. Berry	24	Old Orchard Beach
June 22	Othon Terlalis	75	Biddeford
June 24	George E. Tracey	66	Togus

TO THE CITIZENS OF THE TOWN OF OLD ORCHARD BEACH:

We were only twenty-nine days into the first month of the new fiscal year, when an extensive fire started in the Office of the Assessor at Town Hall. Though the damage was extensive to the Assessor's area, we were very lucky that the fire department contained the fire to only that area, that no one was injured nor were the records destroyed. We can be very proud of our fire department. All employees worked hard to help clean and move the Assessor's office to the third floor so as not to hinder the public from being able to conduct their Town business as usual.

The State and Municipal Elections were held on November 5, 1991 and brought forth 3,143 voters to the polls. The result of the Municipal Election was very close with only a three and four vote difference among three candidates. An inspection and ultimately a recount was held (Town Hall was not available for the recount due to the fire and the American Legion came to the rescue by volunteering their beautiful hall at no charge to us--thank you Legionnaires) and the final result of the recount proved to be as Warden Thomas Lee, Sr., had declared on election night. The Town referendum question to renovate Old Town Hall or build a new one passed with 1,911 voting yes to renovate and 976 voters choosing to build a new town hall. The important and the necessary part of the referendum was successful with 1,571 voting yes and 1,327 voting in the negative for a \$1,500,000 bond issue to fund the project.

The successful candidates of the Town Election for Members of the Town Council were Norma P. Baker, Dennis Caris, Valerie Landry, F. William Schlatterer and Theresa Wellborn and the School Committee Members were Laura Jean Bolduc, Ralph Duquette, Jr., Stephen R. Leary, Melinda V. Noonan and Peter C. Warren. All were sworn to their official duties by the Town Clerk at the Inaugural Meeting of the Town which was held on November 18, 1991.

Ready to start the reconstruction of Town Hall in March, the offices moved on February 21 and 22 and the Ballpark became our temporary quarters. Hopefully the targeted date of December 4 for completion will be met and we will be settled in our beautiful new building for the Christmas holidays.

New Ordinances adopted by the Town Council include the following: Massage Establishment Ordinance, Emergency Ordinance to Limit and Control Effects and Impacts at Outdoor Performing Arts Facility, An Ordinance to Regulate the Boarding Up of Seasonal Facilities, An Interim Ordinance to Limit and Control Effects and Impacts of an Outdoor Performing Arts Facility, Purchasing Ordinance and Purchasing Manual (the older Purchasing Ordinance and Manual was repealed), An Ordinance for Licensing Performing Arts Facilities, The General Assistance Ordinance, An Ordinance for Camp Ground, Tenting Grounds and Trailer Parks, (replacing the older version), An Ordinance to Regulate Fire Alarm Systems and An Ordinance Governing Advisory Boards and Committees.

Many amendments were made to existing Ordinances and those are as follows: License Ordinance (increasing the fees of certain categories of business), Traffic Ordinance, Zoning Ordinance, and An Ordinance for the Municipal Control of Unnecessary Noise.

The Season for the Licensing of Businesses begins in May, and this year the Office of the Town Clerk and License Inspector Herschel Bates collected \$64,297. in fees. Herschel had open heart surgery this year, but waited until his work was completed before going into the hospital. He is a wonderful asset and is as conscientious as any one person could be--I am truly grateful for his work.

The Town Council ordered a Special Referendum to be held March 23, 1992 to authorize the issuance of up to \$8,300,000 Bonds to Refund the General Obligation Sewer Bonds of 1986. One hundred ninety-four voters came to cast ballots for this question of which 178 voted in the affirmative with 14 voting against the re-issuance. It was a long day for the faithful ballot clerks. (Two of the ballots were blank and unvoted.)

The Town Clerk wishes to acknowledge the Board of Voter Registration, the Ballot Clerks, the Public Works Department and the Police Department for the kindness and cooperation extended this Office during the course of each year. They do not fail to oblige with whatever is necessary during elections and throughout the year.

The State Primary Election was held on June 9th and 750 voters came to the polls.

Not a common occurrence, but of the 130 births this year, two babies were born in our Town, one in the Rescue Unit on Temple Avenue and the other at home.

The support and kindness, faith and trust that the citizens of this Town give to me each year and each day helps to make all of my difficult days easier. My heartfelt thanks to you and I sincerely hope that I may continue to serve each of you well.

Respectfully submitted,

Maureen Mokarzel O'Leary
Town Clerk

REPORT OF THE FINANCE COMMITTEE

The Finance Committee was established by Council action in March, 1990, and subsequently made a permanent committee of our Town's government by ordinance. The members are Jeanne Costello, Robert Quinn, Edwin Rischawy, Kent Coffin and Stanley Weinstein with alternate member being Patrick Kupris.

The Committee is advisory to the Council. Our three broad areas of responsibility are the preparation and review of the municipal budget, the search and review of alternate (non-property) sources of revenue, and to act as a capital improvement program committee.

During the year we focused primarily on the municipal and school budgets. We made several significant recommendations to the Council on both budgets. We reviewed possible new sources of revenue but none were found. No capital improvement program was undertaken this year.

For the coming year, we will continue our focus on town finances, entertain suggestions on alternate sources of revenue, and hope our efforts will help improve municipal government.

Respectfully submitted,

Jeanne Costello
Chairperson

REPORT OF THE INSPECTION'S DEPARTMENT

The following is a summary of permits issued by the Building and the Plumbing and Electrical Inspector from July 1, 1991 to June 30, 1992:

	# Permits	Fees Collected
Building Permits	352	\$7,334.02
Plumbing Permits	108	1,188.01
Electrical Permits	162	1,284.50

Sewer Impact Fees collected: \$39,700.00

Number of new single family homes 11
multi-family homes 1/8 units

Zoning Board of Appeals 47 \$2,300.00

This office would like to thank the citizens of the Town of Old Orchard Beach for their cooperative spirit and looks forward to the progress in the revitalization of the Downtown Area. The Zoning Ordinance re-draft should occur in the upcoming fiscal year which will, with sufficient input from the community, undoubtedly create a document that will better serve the Town.

Respectfully submitted,

Mike Nugent, CMCA
Code Enforcement
Building Inspector

Reny Remillard
Electrical Inspector
Plumbing Inspector

REPORT OF THE PLANNING DEPARTMENT AND PLANNING BOARD

This has been another exciting year for the Planning Department and the Planning Board. The highlight of the year was the resurrection of the \$3.4 M Downtown Revitalization Plan. The first phase of the project, consisting of the new pump station and Comfort Station on West Grand Avenue, was completed in May. This new public restroom facility sparked the excitement for the second phase. To complete the second phase, the Town created a TIF Advisory Committee and hired BH2M Engineers and Mitchell & Associates Landscape Architects. Together with staff, this group has nearly completed the design for the new downtown. This will consist of brick sidewalks, benches, lighting, trash receptacles and an upgrade to the Town Square. The theme will be Victorian. The drainage system will also be upgraded to help alleviate some of the problems in the area.

The Planning Department, the Planning Board and the Comprehensive Plan Steering Committee continued its efforts to complete the Comprehensive Plan. The final draft was completed, and public hearings have been conducted at the Planning Board level. The Town Council will soon begin their adoption process.

Together with staff, the Planning Board began the updating of the Shoreland Zoning which is mandated by the State. This will be completed by the fall. They also reviewed and recommended adoption of the Boarding Up Ordinance which would require Site Plan Review Committee review of any building which boards up in the off-season. The Town Council adopted this Ordinance. The Planning Board also reviewed many proposed amendments to the Zoning Ordinance, including manufactured housing, awnings, off-street parking and more.

The Planning Board reviewed a total of one (1) subdivision, which is still in progress, seventeen (17) Site Plan Review Reports, nineteen (19) shoreland use permits, eleven (11) conditional use permits, two (2) private ways and nine (9) zoning ordinance amendments.

Respectfully submitted,

Genice Mancini Lazaro
Town Planner

BOARD OF VOTER REGISTRATION REPORT

Members of the Board of Voter Registration were called to session to prepare the Town voting list for three (3) elections during this fiscal period. We certified the nomination paper signatures for the local and referendum elections in November, 1991.

In 1992, we had a Special Election called by the Town. This was to renovate the Town Hall, etc. Following that election, we prepared for the Primary Election. This involved the duties of maintaining an accurate as possible updated voting list. In the fall, we are planning to do a purging of the voting list.

This fall every board will be occupied, getting the lists ready for the Presidential Election in November, and also preparing the lists for the state and county candidates. The three members are Antoinette Bill, Edward Jurberg, and Aline Fontaine, Chairperson, and two deputies.

Nationally, statewide, and locally, some changes in Voter Registration procedures are being looked into for innovations. Some change may be worthy of further study. On the other hand, the Town location for the polls is not one we, as members of the board, support. Over the years, we have placed the needs of the voters first, as we all should to encourage everyone to vote.

We appreciate all the support we have received from the Town Clerk, Members of the Council, and the cooperation of the police officers who help us to transport our files on election days to the voting location. Thanks to everyone.

The statistics for this report are:

New Registrations	658
Deletes, (moved out of town)	425
Deceased	78
Enrollments	419
Changes of Enrollment	20
Removal of Enrollment	12
Changes of Names	26
Changes of Address	94

Respectfully submitted,

Aline Fontaine
Chairperson

REPORT OF THE POLICE DEPARTMENT

Once again, it is my pleasure to submit the annual report of the Old Orchard Beach Police Department for fiscal 91-92.

Last year this department went through many changes. New officers were hired, officers were promoted and I was appointed as Police Chief. This year with all of the aforementioned changes in place, we were able to stabilize our operations and concentrate more on getting our administrative house in order. We are currently in the process of revising our General Orders, which will further strengthen our ability to operate in a consistent, professional manner. Captain Doane is contributing with his computer updating that he began last year. All of our officers are becoming more proficient in the use of computers and are as a direct result of that increasing their efficiency which has resulted in more time being spent on patrol instead of doing reports.

The hiring of four additional police officers last year has enable us to be more creative with our scheduling, which has resulted in better coverage during critical hours and a reduction in the amount of overtime money being spent. One of the newly hired police officers, James Sanders, has resigned for personal reasons and will be replaced as soon as possible. Robert Rullo and Christopher Gray were both hired as patrolmen during this past year and are both welcome additions to the department. Walter Douglass, a retired Salvation Army officer and Kenneth Ehrat, who operates the Grandview Inn, have both volunteered to serve as department Chaplains. Their concern for and dedication to this community and our police officers is very much appreciated. Other newly hired personnel who make up the recently created Parking Enforcement Division are long time reserve police officer and former Chief, Patrick Caporino, volunteer firefighter, Ronald Vire, retired Salvation Army officer Walter Douglass, Anthony Pappalardo, a retired local resident and Carter Radley, a retired long time resident and business person. Conrad (Gil) Gilbert, who has acted as interpreter, Parking Enforcement Officer and as a supervisor of the parking program, has been out sick most of this season and hopefully will be returning next year to resume his duties as supervisor of the parking program. His dedication to this community over the past eight years has not gone unnoticed or unrecognized by the members of the police department. We and all of his friends wish him a speedy recovery and look forward to his return to duty next year.

Also hired this year through a state funded program is Theresa Cote. She is working as a dispatcher and is learning the skills necessary to prepare her for a career in that field. I am pleased that we were chosen to participate in this program that assists our physically challenged residents.

Several new programs were instituted this year, one of which is a motorcycle patrol unit. Patrolman John Nicholas was selected to be the officer trained and certified as a motorcycle patrol officer. We leased a new Harley Davidson police motorcycle from Seacoast Harley in Seabrook, New Hampshire. They are the only dealers who offer a lease program for motorcycles. The bike is leased at a cost of \$1700 for seven months. At the end of seven months, the vehicle is returned and a new one is obtained for the next year. This type of program, lease versus purchase, enables us to spend a minimum amount on a vehicle and keep maintenance costs low. This low cost program has resulted in having an officer available who can respond through the heaviest of traffic, deal more effectively with loud motorcycle exhaust violations (we now have one to compare) and provide the community with an extra patrol vehicle at a very low cost. I have heard nothing but positive comments about the program and hope to expand in the coming years. Also added to the force this year was a bicycle patrol division. It was felt that those areas of the community that do not often see police patrols on a regular basis are paying their fair share of the taxes and not receiving much in the way of police patrols. The goal of the program is to get officers out into the neighborhoods where they will be available to talk to residents and solicit their opinions and suggestions as to how we may better serve them.

Over the past year, I have received many comments concerning the performance of this police department, some have been critical but it seems that generally, the community is pleased with our performance. My goal

is to continue to provide this community with the best possible police services. All of the personnel at the police department are committed to continuing to deliver quality law enforcement services to this community and will continue to work towards that objective.

As I close, I would like to thank all of the department heads who have been of great assistance to me and who have made my job a lot easier. They are all professionals with the town's best interest at heart and are a credit to this community. A special thanks to Captain Alfred Doane for his continuing support and dedication, for without his assistance many of our recent successes would not have been possible and for that I am truly appreciative. I would like to thank all of the staff who have been supportive of most of the many changes that have occurred over the past year and for their continued commitment to the community to provide professional police services. I am very pleased with and proud of the personnel of this police department and the job they do. I also want to thank the Town Council for their support and the Town Manager, James Bennett, for his guidance and assistance during this past year.

Finally, I want to thank all of the citizens and business people of this community who have taken the time to come to council meetings and voice their concerns and opinions on issues concerning our efforts to rid our community of its current image. I feel that we as a community have taken a giant step towards accomplishing that goal and hope that the effort will be continued in the future.

Respectfully submitted,

Dana M. Kelley
Chief of Police

	Offenses	Arrests
Murder	0	0
Rape	7	2
Robbery	3	1
Assault	186	125
Burglary	85	6
Theft	319	28
Motor Vehicle Theft	26	2
Fraud	28	2
Criminal Mischief	259	40
Sex Offenses	16	3
Drugs		56
Operating Under the Influence		78
Liquor Laws		108
Disorderly Conduct		37
Other		218
Juvenile		141
Totals	929	847

Total \$ Stolen \$386,604

REPORT OF THE OLD ORCHARD BEACH FIRE DEPARTMENT

It is with great pleasure that I submit my yearly report for the year ending June 30, 1992.

Our department has spent many hours working with property owners in making them aware of fire safety precautions. I am very happy to report that our efforts have paid off very well. Structure fires have been on a sharp decrease in the past year. I feel that the awareness in fire safety programs in our schools and community have been heard and the word has gone out.

Many thanks to Mike Nugent and Reny Remillard our building and electrical inspectors who have worked hand in hand with this department in making it a safer community in which to live.

I also want to thank my officers and men for their dedication to the department as well as to the community they serve. Also many thanks to Chief Dana Kelley and his staff of officers who have been a great help to us during emergencies.

FOLLOWING IS A BREAKDOWN OF CALLS ANSWERED:

TYPE OF INCIDENT	TOTAL FOR THE YEAR
Complaints	25
Inspections	272
Investigations	95
Vehicle Accidents	40
Smoke Scares	40
Public Service & Safety Calls	71
Assist to other Departments	94
Propane Leaks	14
False Alarms	34
Fire Prevention	19
Sprinkler Alarms	4
Storm related calls	35
Mutual Aid Calls	7
Fire Calls	124

Total Calls Answered (886) NOTE: Some calls were taken care of at the station by on duty personnel (12).

The department held ten (10) training drills during the year.

We Pre-Planned seven (7) buildings.

Respectfully submitted,

Chief Phil LaPorte

REPORT OF THE RESCUE DEPARTMENT

It is with great honor that I address the 1991-1992 Town Report for Old Orchard Beach.

This period of time has seen a significant increase for emergency medical services and its related involvements. The department is now structured in such a way that it provides more than just a ride to the hospital. With the availability of paramedic coverage, the emergency room is brought to those in need.

Deputy Chief Alan Kuong has instituted a monthly training schedule that is offered not only to personnel of Old Orchard Beach, but also to departments of surrounding communities. These detailed and updated training sessions vary from ambulance operations to diabetic emergencies to traumatic injuries. C.P.R. training is offered to both the layperson and the public. Alan assists in the recruitment and orientation of all perspective members of Old Orchard Beach E.M.S.

Lt. Suzanna Cary assists with the day to day responsibilities of the department. She works in conjunction with the Office of Southern Maine Emergency Medical Services with a thorough quality assurance program and has spearheaded the department public relations and public awareness drive. She is currently enrolled in classes that will upgrade her license level from E.M.T. Basic to E.M.T. Intermediate with graduation expected in the later part of August.

Sherry Grandonico, who assists with the secretarial duties, has implemented a new data recording system which plays a major role in studying all aspects of each and every response.

These people and the rest of the department have full-time commitments with occupations and family but still somehow find time to devote at least twenty-four (24) hours a week to the department. I would like to thank them all for their unselfish devotion in providing the best possible emergency medical care possible.

I would like to thank the Town Manager, James Bennett, the Town Council and the people of Old Orchard Beach for their grateful and generous support.

Respectfully submitted,

George Dantos
Director E.M.S.

RESPONSE STATISTICS FOR 1991-1992

TYPE	100	200	TYPE	100	200
07-91			01-92		
Basic Life Support	92	19	Basic Life Support	19	6
Adv. Life Support	48	11	Adv. Life Support	24	8
No Transport	72	24	No Transport	6	1
Assist F.D.	8	4	Assist F.D.	5	2
Mutual Aid	7	3	Mutual Aid	5	1
Public Assist	7	4	Public Assist	8	2
TOTAL	234	64	TOTAL	67	21
08-91			02-92		
Basic Life Support	61	12	Basic Life Support	14	4
Adv. Life Support	39	11	Adv. Life Support	24	9
No Transport	39	13	No Transport	7	3
Assist F.D.	13	9	Assist F.D.	8	3
Mutual Aid	7	5	Mutual Aid	8	2
Public Assist			Public Assist	4	1
TOTAL	181	50	TOTAL	55	22
09-91			03-92		
Basic Life Support	31	2	Basic Life Support	20	4
Adv. Life Support	29	5	Adv. Life Support	16	11
No Transport	9	1	No Transport	2	1
Assist F.D.	10	2	Assist F.D.	9	
Mutual Aid	8	1	Mutual Aid	5	
Public Assist	5	2	Public Assist	4	0
TOTAL	92	13	TOTAL	56	17
10-91			04-92		
Basic Life Support	39	4	Basic Life Support	23	7
Adv. Life Support	25	2	Adv. Life Support	16	4
No Transport	11	2	No Transport	7	1
Assist F.D.			Assist F.D.	9	
Mutual Aid	4	1	Mutual Aid	8	
Public Assist	10		Public Assist	3	1
TOTAL	89	22	TOTAL	66	13
11-91			05-92		
Basic Life Support	20	3	Basic Life Support	28	
Adv. Life Support	27	4	Adv. Life Support	16	6
No Transport	9	3	No Transport	4	
Assist F.D.	14	3	Assist F.D.	4	2
Mutual Aid	9	5	Mutual Aid		4
Public Assist	8	1	Public Assist	5	
TOTAL	87	19	TOTAL	57	12
12-91			06-92		
Basic Life Support	21	9	Basic Life Support	71	11
Adv. Life Support	31	9	Adv. Life Support	52	21
No Transport	8	4	No Transport	6	3
Assist F.D.	11	4	Assist F.D.	6	1
Mutual Aid	11	3	Mutual Aid	7	
Public Assist	4	2	Public Assist	7	2
TOTAL	86	32	TOTAL	149	38

CIVIL SERVICE COMMISSION

The Civil Service Commission has had a very busy year. As a new member and the new chairman of the commission, I am excited with forward movement of the commission. Our first accomplishment was the creation and implementing of a new employment application. The Old application was far out dated and asked questions that are illegal to ask of applicants under present state and federal laws. I met with the Maine Municipal Association for the first time this year to clear up some legal questions the commission had in the hiring process.

The Commission has been busy rewriting its rules and regulations again this year to adapt them to the present needs of our community. This has gone slowly as the Commission has been busy setting up eligibility lists for the different public safety positions. One of the lists was for reserve police officer, from which fifteen new reserves were hired and are presently protecting and serving the Town of Old Orchard Beach.

I would like to take this opportunity to thank the Department Heads and the Town Manager for all their support and help they have given the commission. I would also encourage all my fellow citizens to come to a civil service meeting and get involved.

Respectfully submitted,

Eugene O'Neill
Chairman

REPORT OF THE CONSERVATION COMMISSION

Progress for the Old Orchard Beach Conservation Commission has been slow but steady. Since its creation in the town Charter of 1989, the Conservation Commission has operated primarily as a Recreation Committee. In the last year, efforts have been made to enable the Conservation Commission to focus on "conservation" duties. Recommendations have been made to the Town Council to "separate" the duties of conservation and recreation by creating a new Recreation Commission, allowing the Conservation Commission to concentrate on a growing number of environmental responsibilities.

While the current four-member commission has waited nearly a year for the Council appointment of a fifth member and two alternates, progress has, indeed, been made. Public meetings have been held each month, conservation duties have been discussed, priorities have been formulated, conservation information has been shared with a number of organizations and many natural resource issues have been considered and addressed in several incidents.

Commissioners have dedicated a great deal of time in an effort to learn more about our town's natural resources and to recommend appropriate actions for present and future environmental issues. Studying such documents as The Maine Manual for Conservation Commissions and the Long-Term Sand Dune Management Plan for the Old Orchard Beach Coastal Dune System, as well as many other resources, Commission members have begun to put the necessary groundwork together to become even more valuable stewards of our town's natural areas.

HIGHLIGHTS

In May, 1992, three Commissioners attended the 1992 Maine Land Trust Conference at Bowdoin College, Brunswick.

In April, 1992, the Commission was invited to visit with the Saco Conservation Commission during a regular meeting in Saco. Old Orchard Beach Commissioners were inspired by the professionalism and dedication of Saco's eleven member Commission.

In April, 1992, Earth Day Clean-Up was held at the Ross Road Blueberry Plains, two parcels of town-owned property which have been seriously degraded by illegal dumping of all sorts. Nearly three-dozen volunteers worked to sort and remove almost half of the original amount of debris.

In May, members toured the Ross Road Blueberry Plains with a representative of the State Soil Conservation Service to discuss the natural values of the area and options to preserve it.

The Commission has recently become involved with the Dune Management Program and is working on recommendations for our valuable shorefront environment.

The Conservation Commission has prioritized four major areas of natural resource value in our town:

1. Shorefront/Dune Grass
2. Ross Road Blueberry Plains
3. Goosefare Brook
4. Little River area

The Commission is currently working on:

- ...informational posters about our dune grass plantings
- ...presentation of a proposal to conserve the Ross Road Blueberry Plains as a natural conservation park
- ...educational tours for elementary school children
- ...a fall Clean-Up and continued maintenance of the Blueberry Plains
- ...creation of "Neighborhood Conservation Corps"
- ...mapping town natural resources

Respectfully submitted,

Alice Langdon
Daniel H. Presby
Roger Lauzier
Richard Roberge

LIBRARIAN'S ANNUAL REPORT
JULY 1, 1991 - JUNE 30, 1992

The last year at the Edith Belle Libby Memorial Library has been a busy one. There was a change in directors when the former director retired in July, 1991. We wish her luck and happiness. The library continues to serve the community in spite of a severe budget cut and a 50% cut in our part-time assistant's hours. Usage of the library was up 45% but circulation was down. This reflects the increased use of reference, job search, and do-it-yourself materials, while also showing a decrease in our patrons' ability to find what they want or need. This was due to our very limited book budget and a 50% cut in our periodical subscriptions.

We have however managed to continue our programs. The Summer Reading Club, Fall and Spring Preschool Storyhour Sessions, Halloween Scary Stories, Fall Open House, Annual Go-Fly-A-Kite Day, Retirement Estate and Tax Planning Seminar and Annual Book Sale were well attended and successful. Our one time only "Can Due" Amnesty Program resulted in the retrieval of over \$1,000 worth of materials. Approximately 170 pounds of food from this campaign was donated to the local food pantry at the Salvation Army. A generous gift from the Women's Educational and Industrial Union enabled us to purchase the 1992 edition of the World Book Encyclopedia for the Children's Room. Artist R. N. Cohen donated a limited edition print of "The Pier at Old Orchard" which now hangs in the library.

An extensive weeding of the entire collection yielded some much needed shelf space and enabled us to focus on what materials we need to purchase in the future to update the collection. A section of oversize materials has been established and labelled. We continue to participate in programs through both the Southern Maine Library District and the Maine State Library including interlibrary loan, large-print books, and travelling book boxes. We hope to further increase our cooperation with other local public and school libraries. We also continue to send books to area retirement/nursing homes each month.

In these tough times, we wish to especially send our thanks to our patrons who have continued to support us with their generous donations. I personally would like to thank the staff for their cooperation, hard work and support during my first year in this position. Special thanks to the Board of Trustees for their dedication to the Edith Belle Libby Memorial Library and their support in my first year. Our hope is to grow in the number of active patrons, size of collection, and sometime in the future, building space. We also hope to continue to receive the support of the community, for this is your public library.

Respectfully submitted,

Cathleen T. Dillon-McHugh
Director

LIBRARY STATISTICS

Books added by purchase excluding encyclopedias and paperbacks	
Adult fiction	81
Adult non-fiction	87
Juvenile fiction	12
Juvenile non-fiction	19
Books added by gift	
Adult fiction	129
Adult non-fiction	298
Juvenile fiction	72
Juvenile non-fiction	55
Records added by purchase 0 Adult 0 Juvenile	10
Records added by gift 10 Adult 0 Juvenile	
Miscellaneous materials added by purchase -	
1 11 volume set	
Total number of books discarded	618
Total number of books not returned to library FY	165
Total number of books in library 6/91	20,620
Total number of records in library	599
Number of patrons using library FY	17,437
Number of registrations (first time)	352
Adult 200	
Juvenile 152	
Total circulation FY	25,019
Periodicals	2,286
Records	322
Adult fiction	10,389
Adult non-fiction	5,984
Juvenile fiction	4,185
Juvenile non-fiction	1,853
Total number of books in library as of 6/30/92	20,590
(excluding encyclopedias and paperbacks)	

OLD ORCHARD BEACH FREE PUBLIC LIBRARY ASSOCIATION
The Edith Belle Libby Memorial Library

REPORT OF TREASURER
7/1/91-6/30/92

Key Bank, Checking Account 7/1/92	\$3,607.72
1991 Town Money for roof repair	10,000.00
RECEIPTS	
1991-92 Town Budget	47,500.00
Town Budget	
(medical 2 full time employees)	2,669.00
Fines and Postcards	787.78
Copies (570.20) & Gifts (1,015.54)	1,585.74
Books-Sold, Lost, Damaged-Cards, Lost & Dpt. Cards	784.35
Misc.-Inter.Library Loan(26.50)&refunds on books(108.18)	134.68
Podas Book Fund	<u>200.00</u>
RECEIPTS - TOTAL INCOME	\$67,269.27
DISBURSEMENTS:	
Payroll: 2 full time, 3 part time	\$36,469.76
Taxes: Fdrl. FICA & State Employer Contribution	3,672.61
Insurance: Medical for 2 full time employees	<u>3,149.67</u>
	\$43,292.04
Books	4,272.02
Magazines	<u>1,022.47</u>
	5,395.49
UTILITIES:	
Electricity	1,825.86
Oil & Repairs	1,309.63
Telephone with AT&T Equipment	710.05
Water	<u>173.40</u>
	3,918.94
REPAIRS & MAINTENANCE	
Electric Work & Smoke Alarms	378.02
Beach Glass Repair	309.76
Copier Repairs	364.76
Fire & Safety Inspection	48.10
Snow Removal	175.00
Roof Repairs	<u>8,885.00</u>
	10,160.64
IMPROVEMENTS	N O N E

SUPPLIES	
Librarian & Staff and Petty Cash	1,290.86
Custodian	228.45
Treasurer-stamps and supplies	<u>197.25</u>
	1,716.56

MISCELLANEOUS	
Safe Deposit Box	7.00
Reny Security Systems	144.00
Water Cooler & Cups	44.10
Plate Glass Insurance	<u>250.00</u>
	445.10

TRUSTEES	
Membership American Library Assoc	70.00
Membership Maine Library Assoc	25.00
Membership Maine Writers	30.00
3 Southern Maine Library Assoc. Mtgs. & Workshops	<u>50.00</u>
	175.00

TOTAL EXPENDITURES	\$65,103.77
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Key Bank, Checking Acct. 6/30/92	2,165.50
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Elinor F. Smith, Treasurer

REPORT OF THE TREASURER

INVESTED FUNDS

SACO & BIDDEFORD SAVINGS INSTITUTION

1 Year Certificate of Deposit - Bldg. Fund	\$34,828.88
1 Year Certificate of Deposit - Podas Fund	1,155.09
George Podas Fund Book Savings Acct.	<u>658.14</u>
	\$36,642.11

Elinor F. Smith, Treasurer

REPORT OF THE SUPERINTENDENT OF SCHOOLS

It has been an exciting and productive year in the Old Orchard Beach School System. With the official opening of the new Jameson addition, our space needs appear to be met. We were even able to accommodate the Headstart Program in the old portable classroom trailer. This new partnership will be a positive step in meeting the ongoing needs of the children in our community. At each of our buildings there have been many eventful activities.

Starting at the elementary grades we saw the birth of the Kaleidoscope after school program operated in a similar fashion to adult education. Under the leadership of Denise Heffernan, a third grade teacher at Jameson School, over 250 children attended a wide range of classes, from French to karate to drama. The immediate success of this new program is a tribute to Denise and all the teachers and parents who sponsored classes. Kaleidoscope was supported by a federal grant and nominal registration fees.

We also began an Artists-in-Residence Program in the elementary grades. Jill VanNote, an actor and dancer affiliated with the Ram Island Dance Company, was our first artist in residence. She worked with every student in grades 1-5 throughout the year with a focus on movement, dance and drama. The feedback that I received from students and staff has been excellent. We hope to continue this program which was sponsored with private funds next year.

The newly named Loranger Middle School at Old Orchard Beach reflects a year of cooperative exploration by the entire staff of the former Loranger School and Junior High School. Together we have all worked closely in this transition year by addressing the needs of our newly structured school. Mr. Pulsifer, the staff, and parents continue to work together in creating a school that we operate both efficiently and effectively, a school of which we can all be proud.

The High School wasted no time reflecting on last year's National School of Excellence Award as they researched and now will implement a new and exciting block schedule for next year. Restructuring our schools for the 21st century is our priority at the State and Federal level. I feel confident that this new block schedule will create both the flexibility and the structure to meet the ever changing needs of our students.

Various school/community committees continue to thrive and contribute to our school program. A special thank you to everyone involved in our district Transportation Committee, Policy Committee, School Improvement Committee, Playground Committee, along with the various PTO and booster groups. These school/community groups complement the scores of ongoing district committees, such as our Curriculum, Staff Development, School Policy and System Support Committees.

In closing, I would like to thank the entire School Committee, the Administrators and the Old Orchard Beach staff for their support during my first year as Superintendent. I am extremely proud to be a part of the Old Orchard Beach School System and look forward to many more years, working with the community, the staff and of course the children, our community's most valuable resource for the future.

Respectfully submitted,

Jay Bartner
Superintendent of Schools

JAMESON SCHOOL ANNUAL REPORT

The following is a report of the Jameson Primary School for the year beginning July 1, 1991 and ending June 30, 1992:

Pre-K (1 class)	11
Kindergarten (5 classes)	95
Grade 1 (4 classes)	80
Grade 2 (5 classes)	104
Grade 3 (4 classes)	77
TOTAL	367

We welcomed several new members to our staff this year: Lori Bloom, half time Kindergarten teacher, Gina Salpietro was hired as our social worker; Marcia Foote, Chapter 1 reading teacher; Carolyn Mehlman, physical education teacher; and Karen Murphy, secretary. Paul Doughty took over as a long-term substitute for Pat Rioux who left in January on maternity leave.

Our Percent for Arts Project, sponsored by the Maine Arts Commission through our construction project, was completed and installed in our library for the opening of school in September. "Mermaid on a Dolphin" was created by David Holmes of Plymouth, Maine and is the focal point of our new library.

At our annual open house during the first week in October, we held a brief dedication ceremony for our new building, and the building committee officially turned the "key" to the building over to the school committee.

The joy of reading continued to be of particular importance to students and teachers at Jameson. Many classrooms enjoyed having guest readers who read special stories to students throughout the year. Kindergarten students continued S.T.A.R. (Supersacs To Advance Reading) activities that were begun two years ago with the help of an innovative grant. Students in grades 1, 2, and 3 participated in a five week reading incentive program which culminated in a special awards night to honor students who had successfully completed the program. In May, 41 third grade students stayed overnight in the gym for our first Friday Night Prime Time, an opportunity for students to enjoy reading and fun activities.

We have continued to expand our math program this year by sending four more teachers to Math Mania sessions to learn new techniques to teach math. We have also continued our Family Math program and expanded it to 8 classrooms this year. During Family Math Nights, students teach their parents new activities they have learned in math.

Many staff members this year have made an effort to involve our students in cooperative activities with students at other levels. Within the building, several classrooms have organized cross-grade writing partner programs. Some of our Chapter I students developed a reading partnership with students in a high school English class and read stories to our new neighbors in Head Start. Gina Salpietro, our social worker, worked closely with Grace Cantara at the high school to develop a big brother/big sister program between high school students and approximately 20 of our at-risk students.

We have worked this year on a new reporting system to document student progress each quarter. A committee of representatives from each grade level has worked on developing a new report card to use for students in grades pre K-3. In addition to the report card, several teachers have pursued an interest in portfolio assessment to chronicle student growth. Kathy Lee, the curriculum coordinator, along with Sue Falvey, Marlene Houde, Linda Roy and Denise Heffernan wrote a federal grant to begin portfolio assessment research and implementation at Jameson. We were thrilled to hear they had received a grant in the amount of \$42,000 for the 1992-93 school year.

Jill Van Note, a dancer from the Ram Island Dance Company, worked with each grade level throughout the year to provide creative movement classes for our students. Ms. Van Note's workshops are a cooperative learning project that helps students explore their own personal movement vocabulary. The students enjoyed these sessions each week.

Ms. Marilyn Goodnite from the high school music department was able to fit our 3rd grade students into her busy schedule during the last half of the school year. Marilyn taught flutophone classes to 3rd graders once a week.

Third grade students who are members of S.E.A.C.(Student Environmental Action Committee) have continued their recycling/environmental activities under the direction of Andrea Poulin. In addition to recycling paper, the group has also organized a project to collect plastic 6-pack rings for recycling. They have started to keep track of our kilowatt hour usage and to offer suggestions to staff and students on how to reduce our usage each month.

Our Kaleidoscope program of after school enrichment activities began in January under the direction of Denise Heffernan, a third grade teacher. Teachers, parents, and community members offered student workshops on a variety of topics from karate to pet care. The sessions have been very popular with students in grades 1-5.

For the past year and a half we have done research on and visited multi-age classrooms in other school districts in the area. This spring we held an informational meeting for interested parents of students in kindergarten and first grade to share our findings and enthusiasm about a multi-age classroom setting. As a result of our efforts, Mrs. Linda Roy will teach a multi-age classroom for 6,7, and 8 year olds in the fall.

When renovations began on the Town Hall this year, the Old Orchard Beach Head Start program moved into the portable classroom behind Jameson. We welcome our new neighbors and hope to continue the cooperative relationship we have had since their arrival.

We have registered a total of 78 students for our 1992-93 kindergarten class. When the screening process was complete, we welcomed the incoming class for a kindergarten visitation day in May. The children had an opportunity to visit with each of the kindergarten teachers and get a taste of kindergarten life. This helps students and parents each year to become more comfortable on their first day of school.

Our YMCA after School Program continues to be popular with parents and students alike. The program was operated under the direction of Mrs. Renee Chou this year and approximately 25 students were enrolled. The children do a variety of crafts, homework activities and gross motor activities throughout the year. They also have access to the library during this period of time.

Members of the PTO have been very active throughout the year. In the fall, members installed several new pieces of playground equipment. During the school year, members organized a fall fundraiser, the annual pumpkin sale, and spaghetti supper. The PTO sponsored an ice cream party for the students in the spring and organized a buffet for staff on Teacher Appreciation Day. Additionally, the PTO is always helpful with refreshments during several school events throughout the year. As a result of their efforts the PTO was able to sponsor "Mr. & Mrs. Fish" at Jameson and a program by the Chewonki Foundation entitled "Scales & Tales: Reptiles". We appreciate the hard work of this organization throughout the year and invite other parents to become active members.

We would like to thank the American Legion Post #57 for their generous donations to our school this year. The Legion provided multi-colored painter hats that were given as awards to students who completed our 5-week reading incentive program, an Imagewriter II printer that will give kindergarten students an opportunity

to print original stories that are done on their computer; and a book binding machine that will be used in a volunteer run publishing house so that Jameson students can have their writing projects officially bound to be shared in classroom libraries. We appreciate the continuing support of the American Legion for our students and the school.

In closing, I would like to thank the staff, parents, and community for their cooperation and support throughout the year.

Respectfully submitted,

Pamela Mullen
Principal

LORANGER MIDDLE SCHOOL ANNUAL REPORT

The 1991-92 school year was a busy one for the Loranger/Junior High School. This was the first year with only one administrator for both buildings. One of the things that came out of this was a request to the School Committee to consolidate the two buildings into one unified grades 4-8 school with one principal. This was done officially during a spring School Committee meeting, and the new name of the school for the 1992-93 school year will be Loranger Middle School at Old Orchard Beach.

The average enrollment of Loranger/Junior High School was 404 students in grades 4-8 for the 1991-92 school year. The attendance rate for the year was 95.33%.

Academic Highlights

In the Social Studies Department, geography bees were held for grades 4 and 5 and for grades 6, 7, and 8. John Regan, the assistant principal, headed up the geography bee for grades 4 and 5, and the Social Studies Department organized the bees for grades 6, 7 and 8. The winner of the 4-5 geography bee was Peter Bell, a fourth grader. The eventual winner of the 6-8 bee was Stephen Brannelly, a seventh grader. He scored well on the State test and took part in the State Geography Bee at Colby College. Although he did not win the State Bee, we felt very fortunate to be represented by Steve.

The English Department sponsored spelling bees for grades 4-5 and for grades 6-8. With the help of the Loranger PTO, fourth and fifth graders had a funfilled afternoon. The eventual fourth grade winner was Linsey Moody, and the fifth grade winner was Zach Wilson. Incidentally, Zach has won the competition for the last three years in a row. Colleen Caron, a seventh grader, was the winner for grades 6-8, and she went on to the York County Spelling Bee.

We had a very active year in the Drama Department, with four major productions. Under the Direction of Ms. Hemphill, the fourth grade put on "The Velveteen Rabbit", and the fifth grade put on "Americalore", both excellent productions. The sixth, seventh and eighth grades, under the direction of Ms. Johnson, put on "Wilbur's Boarding House", an evening performance which was met with outstanding success. Lastly, the Gifted and Talented Program put on "Robin Hood", directed by Ms. Camire, which was another fine production.

Congratulations goes out to all students and coaches who helped make this a very theatrical year for children of Old Orchard Beach.

Mr. Dan Presby, a writer for a local newspaper, came to the classrooms this year and helped put poetry to life for our fourth and fifth grade students. He was able to publish many of our students' works, and we were very happy to have Mr. Presby take part in this endeavor.

The Math Department held a "mathathon" in the cafeteria during the winter months. During this time, students raised money for St. Jude's Children's Hospital. Over 70 students took part in math problems of various degrees of difficulty and did surprisingly well. It was a job well done by our students and Mr. Blodgett, the liaison to St. Jude's, for a very worthy cause.

In the physical Education Department, we had our fifth annual "Fun Run" for grades 6-8. This was a road race of varying length (depending upon grade level), culminating a teaching section on endurance and fitness. The fun run was directed by Mr. Frothingham, the physical ed teacher.

Approximately two weeks later, "Olympic Day" was held, giving each student an opportunity to compete in four different events in a simulated olympic atmosphere. Each homeroom represented a country of the world, and the competition took place on the high school track and field.

Fourth and fifth graders were treated to their first "Spring Day", headed up by Mr. Regan and the Loranger PTO. It was a funfilled day of activities, games, and a cookout. We look forward to doing this again in future years.

The Kaleidoscope Program, which was an elementary after school program, was in its first year during the 1991-92 school year. Coordinated by Ms. Heffernan, a Jameson teacher, this was an excellent addition. Students were given an opportunity to take part in a wide range of afterschool activities to help stimulate and motivate them academically during the school day. With over 80% of our student body taking part in at least one after school activity, Kaleidoscope was an overwhelming success.

Ms. Salpietro, the Jameson School social worker, and Ms. Chamberlain, the Loranger/JHS social worker, brainstormed and came up with an excellent idea for a project during April (Child Abuse Prevention Month). The project, "Old Orchard Beach Takes a Stand For Children", ended in an evening for parents and children to come to the McSweeney Gymnasium and take part in activities which would enhance family involvement. The project's overwhelming success will hopefully make way for future programs of this type.

The Band Program for grades 5-8 had a very successful year, with our largest number ever taking part. With the expertise and guidance of Mr. Shabo, band students enjoyed an atmosphere of success, hard work, and dedication. As always, this is a strong program in our school, and we look forward to many more successes.

It was an excellent year for athletics in grades 6-8, and our interscholastic programs flourished. All of the teams were very competitive this year, but our Girls Field Hockey Team was able to win the "Triple C" Championship. This is the second time in three years that we have won the championship.

Respectfully submitted,

Michael Pulsifer
Principal Loranger Middle School

OLD ORCHARD BEACH HIGH SCHOOL ANNUAL REPORT

It is with a great deal of pride and pleasure that I submit the Old Orchard Beach High School Annual Report for the 1991-1992 school year. The enrollment at the end of the 1991-1992 school year:

Grade 9	74 students
Grade 10	73 students
Grade 11	63 students
Grade 12	71 students

TOTAL: 281 STUDENTS

The 1991-1992 school year began with many ceremonies focused around the Nation School of Excellence at the local, state and national levels. On September 10, 1991 at the Blaine House in Augusta, Governor John McKernan and Commissioner Eve Bither, honored Old Orchard Beach at a reception for receiving the state school of excellence award.

On September 25, 1991, Old Orchard Beach High School was honored by President Bush as a winner in the U.S. Department of Education Blue Ribbon School Program. Representing Old Orchard Beach High School were: Jay Bartner, Grace Cantara, Bill Marshall, Heather Smith and Ryan Lancaster. We were one of two hundred and twenty-two (1 of 222) public, private, middle and secondary schools in the United States recognized as a National School of Excellence. President Bush was joined by the U. S. Secretary of Education, Lamar Alexander, in praising the schools. Each school received an Excellence of Education 1990-1991 flag, as well as an inscribed plaque.

Old Orchard Beach High School sponsored the National School of Excellence ceremony for the entire community on October 16, 1991. The celebration was well-attended by students, community, faculty and administration. Thanks to the School Committee and the Town Council for their continuing support of the existing educational programs offered to our students.

The Mimizan Exchange Program was in full swing during the fall of 1991. Ten students and two chaperons from Mimizan, arrived at Old Orchard Beach High School, and spent three weeks attending classes and visiting various sites in the area. The following week, seven of our students and two chaperones departed for Mimizan, France. The students included Lisa Skinsakos, Heather Smith, Jen Bouchard, Dagan Loisel, Carrie Mrowka, Jen Danis, Kelly Lambert, Liv Ringseisen. They had the opportunity to visit Paris prior to arriving in Mimizan. They attended classes and visited many sites in the region. The valuable educational and cultural experience that these students acquired during their stay in France will be treasured for a very long time. Many thanks to the sponsors who donated funds to make this exchange program possible at Old Orchard Beach High School.

The Marching Band program continues to produce State Championship teams. For the second consecutive year, they won first place in Division II, and received awards for Best Music, Best Visual, Best Percussion, and Best Drum Major. The Jazz Band also captured their second consecutive State Championship in Division III. The team won three out of four (3 out of 4) individual awards in their class: Tim Cote - Best Trumpet, Ryan Lancaster - Best Trombone, Cliff White - Best Rhythm player. The Jazz Combo finished third among all combos, and Tim Cote was awarded Best Trumpet. Four of the students were selected to participate in the All-State Jazz Festival held at the University of Maine in Augusta. They included: Tim Cote - Jazz Combo, Ryan Lancaster - Honors Band, Mike Oliver and Tom Bryant - Jazz Band. I would like to congratulate the Director, Marilyn Goodnite, for her continuing efforts in establishing Excellence in Music at Old Orchard Beach High School.

The 1990-1991 Oceana was awarded a Second Place finish in the American Scholastic Press Association competition, which serves over two thousand (2,000) schools throughout the country. They described the Oceana as "a nicely-crafted publication, busting with student energy and enthusiasm." There is evidence of the sense of student unity which radiates from the pages of the yearbook. Congratulations to Stephanie Sears and her staff, for producing a high quality yearbook.

The Dropout Prevention Committee established the Big Brother/ Big Sister Program, utilizing high school and junior high school students to become Big Brothers/Sisters to the Loranger and Jameson students. As the school year progressed, this program expanded. The younger students looked forward to visiting and meeting with their Big Brothers/Big Sisters once a week, for a total of thirty minutes. This experience had a major impact on all of them.

The Project Challenge program sponsored the Academic Decathlon Team, which placed 8th in the State, competing against twenty schools. The Old Orchard Beach team won First Place in the Super Quiz, in which all members of the team had to answer questions about environment and habitat earth. Three team members won individual awards: Jen St. Louis won second place in the Honors Speech Division, Megan Marshall won second place in the Interview Division, and Heather Smith won third place in the Scholastic Essay. Other team members included Molly Flanagan, Shawna Adams, Tim Cote, Tracy Murphy, Dan Rich and Jeff Carter. Congratulations to Tracy Brennan for a job well done.

Many of our students were selected during the 1991-1992 school year to receive honors in many different areas. Jessica Noonan, a junior, received the Xerox Award in Humanities and Social Science, presented by the Xerox Corporation. She was selected on the basis of scholars and humanities for Social Science, leadership and community service.

Shawna Adams and David Bancroft were selected for the Academic Achievement Awards, sponsored by the University of Maine. They exhibited strong commitment to scholarship. Eight other students received Certificates of Merit: Molly Flanagan, Jen St. Louis, Ryan Lombard, Jen Bouchard, Nancy Theriault, Stacy Tremblay, Matt Carter, and Robert Blow. Jennifer St. Louis was selected for recognition of excellence in Science and Mathematics, sponsored by the Society of Women Engineers.

Amy Davis was the recipient of the 1992 Principal's Award, sponsored by the Maine Secondary Schools' Principal Association. This award was given to recognize her academic achievement and citizenship.

The athletic program at Old Orchard Beach High School had a successful year, with positive experiences happening in a variety of ways. Our teams continued to mature in sportsmanship by representing our community in a positive way. We had many individuals excel personally, receiving All League and State Honors. Lastly, our varsity baseball team showed a lot of perseverance and unity by overcoming a 6-8 regular season record, by winning the Western Maine Conference Championship.

The 1991-1992 school year concluded with the Award Night ceremony and the Class of 1992 commencement exercises. The Class of 1992 has distinguished themselves by committing to further their education. Fifty-eight percent (58%) of our graduates plan to attend technical schools, trade schools or two and four year colleges. Ten percent (10%) will be entering the armed services, and twenty three percent (23%) plan to obtain full-time employment in the area. Some of the colleges that the students are planning to attend are located in: California, Rhode Island, New Hampshire, Minnesota, West Virginia, Massachusetts, Connecticut, and Washington, D.C. One of this year's graduating students, Cathy Plantier, is an exchange student from Mimizan, France and plans to return to France to attend college.

Many of our seniors were recognized for their academic, musical, and athletic achievements. Amy Davis, daughter of Glen and Dianne, was this year's Valedictorian. Amy was named the outstanding senior student in the area of English and Mathematics. Heather Smith, Student Council President, daughter of Linda Smith, was named outstanding senior student in Foreign Languages. Brett Gratton, son of Joseph and Patricia, was named the outstanding senior student in Art. Kimberly Johnson, a member of National Honor Society, and daughter of Pamela Johnson, was named the outstanding senior student in Art Appreciation. Bobbie Domin, daughter of Ted and Gail, was named the outstanding senior student in the field of Business. Richard Oliver, son of Richard and Paula, was named the outstanding senior student in Graphic Arts. Kevin Bancroft, a member of the National Honor Society, son of Carol and Dan, was named the outstanding senior student in the areas of Science and Social Studies, and was the recipient of the D.A.R. Citizenship Award, as well as being the Outstanding Male Athlete. This year's recipient of the Joe Regina Achievement Award was Ryan Lancaster, a member of the National Honor Society, son of Lloyd and Kate. He received the John Phillip Sousa Award in Music. Tim Cote, son of Rene and Elaine, was the recipient of this year's Louis Armstrong Award in Music. Tara Keene, daughter of Don and Priscilla, was named the Outstanding Female Athlete. All outstanding senior students names are permanently engraved on a plaque displayed with previous winners in the areas of music, athletics and academics.

I'd like to conclude this report by honoring the Class of 1992 top ten students, who are as follows: Amy Davis, Kevin Bancroft, Ryan Lancaster, Kimberly Johnson, Diana Provencal, Heather Smith, Janet Ayers, Timothy Cote, Tracey Murphy, and Brad Andrews.

Respectfully submitted,

Grace J. Cantara
Principal

REPORT OF THE CURRICULUM COORDINATOR

The Old Orchard Beach School System is committed to:

- developing a personalized educational experience that raises the aspirations and meets the social, emotional, physical and academic needs of all citizens;
- preparing citizens for the ever changing needs of a global society by:
 - providing opportunities for the mastery of problem solving and critical thinking skills;
 - enhancing communication skills; and
 - developing skills to access and effectively use information.
- providing models where the ideas of citizenship, responsibility, partnership and change are explored.

The above mission statement developed by the School Improvement Team (SIT) was approved by the school committee in the fall of 1991. The statement emphasizes the direction the school district will follow and provides the basis for the development of a comprehensive school improvement plan which will lead us into the next century.

During the 1991-92 school year the School Committee approved several curriculums -- technology, mathematics, reading/language arts and a comprehensive guidance plan. For the next year the work will continue with social studies and developing the assessment piece in all curriculum areas. We have focused on mathematics with training and the implementation of new materials this year. For all our curriculums, we have developed a companion parent brochure or flyer outlining the curriculum and what happens at each grade level.

The Staff Development Committee provided many opportunities to meet a variety of staff needs over this past school year. Professional development activities included: Jack Hruska, a noted national speaker on education in the '90's; Exceptionality Course; workshops on math manipulatives, portfolio and authentic assessment, middle school philosophy; opportunities to meet with grade levels or expert groups to research specific topics related to middle school topics; school improvement planning time; individual building planning time; and computer courses.

Old Orchard Beach in cooperation with Biddeford and Saco offered training in mathematics education called Math Mania. I developed the four week course which was offered over the entire school year in all three communities. It was an exciting course for teachers in grades K-6. It was innovative in that the three communities cooperated to provide this opportunity for our teachers.

The School Department is now publishing a district newsletter. Two issues were published during the 1991-92 school year. I edited the newsletter and worked with the other administrators and high school students who were reporters. Both issues were well received and parents and community people appreciated reading about our district. Plans are underway to publish three editions next year.

Over the year I have written several small grants which have generated approximately \$9,000-\$10,000 for the school system. These grants have been used for staff development for middle school exploration and study; mathematics and science training; and Ram Island Dance Company artist in residency and lecture/demonstrations.

For the 1992-93 school year we have been awarded a Maine Artist in Residency Grant for \$1,750; an innovative state education grant for \$2000 to work on portfolio assessment and a federal grant for approximately \$50,000 to develop a curriculum based authentic assessment process entitled "Reflection of a Child". The work for all these grants is interesting and will provide an exciting challenge for the upcoming year.

The Maine Coalition for Excellence in Education produced two videos for communities to use in educating the public about educational needs. The videos are "Sending Out the SOS" and "Responding to the Alarm" and they are available at the Superintendent's Office for groups who wish to borrow them. They were filmed in Maine and focus on Maine schools and issues.

To close the school year in June, I suggested that we recognize the volunteers who have worked in our system over the past year. Forty-five people were recognized at the June School Committee meeting and Edith Harrison, a veteran volunteer for the past ten years, was awarded the "Volunteer of the Year" award. She received a plaque and her name was placed on a plaque at the Superintendent's Office.

There are many exiting and fascinating things happening in the Old Orchard Beach schools and it is gratifying to be working with such dynamic and committed teachers, administrators and support staff. I look forward to another challenging year.

Respectfully submitted,

Kathleen Lee
Curriculum Coordinator

SPECIAL EDUCATION ANNUAL REPORT

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 forty-four students received special educational and supportive services in the Old Orchard Beach Schools. The special education teachers who provide services to our students are as follows:

Jameson School

Sue Gallant
Darlene Howe

Junior High School

Ed Bogh
Anna Cutler
Barbara Townes

Loranger School

Jane Allen
Mary Feigenbaum

High School

Carol Besanko
Nancy Ray
Jack Thompson

In addition, speech and language therapy is provided to eligible students in grades K-12 by Deborah Maksut and Marlisa Geoulo. Anne Sirois and Kathy Perry provide occupational therapy, and 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 seven 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 - 2
Day School - 1
Biddeford - Kennedy School - 1
Boston Center for Blind Children - 1
Perkins School for the Blind - 1
Spurwink - 1
Grove Hill School, TX - 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. Chapter I personnel provide these services through the direction of classroom teachers to approximately one hundred and fifty students. Our Chapter I personnel are as follows:

Jameson School	Loranger	Junior High
Tim Drapeau	Pat Howe	Sally Boardman
Esther Taylor	Jane Witt	Peg Heemon
Marcia Foote		

“Cultari” is a program for gifted and talented students in grades 6, 7, and 8, 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. Tracy Brennan is the teacher of our Project Challenge program for gifted and talented students in grades 9-12.

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

1. PL 100-297 (formerly PL 89-313), Chapter I ESEA of the Elementary and Secondary Act of 1965:	<u>\$3,000</u>
2. Local Entitlement, Title VI-B.Education of the Handicapped Act, as amended by P.L. 94-142	<u>\$45,445</u>
3. Chapter I, ECIA Consolidated and Improvement Act	<u>\$127,739</u>
4. Chapter II, ECIA Consolidation and Improvement Act of 1981	<u>\$6,637</u>
<u>TOTAL:</u>	<u>\$182,821</u>

Respectfully submitted,

Donna M. Ford
Director of Special Education

REPORT OF ASSESSOR

Total Valuation of Taxable Real Estate	\$597,819,400
Total Valuation of Personal Property	12,409,000
Property Exempt by State Law	31,086,000
T.I.F. District Recapture Fund	151,180
Decrease in Valuation for 1992	(7,066,800)
TOTAL COMMITMENT TO TAX COLLECTOR	\$11,895,230

The Tax Rate of .01975 per thousand is the same as 1991.

Due to change in current prevailing market conditions, the values as a general rule decreased. The Council adopted the current budget with no increase in revenue from property taxes.

PERSONNEL

Assessor, Norman J.F. Marquis
Appraiser, Peter Cook
Technician, Julie Raymond
Clerk, Barbara P. DiModica

Respectfully submitted,

Norman J.F. Marquis, C.M.A.
Assessor, Town of Old Orchard Beach

SEALER OF WEIGHTS AND MEASURES REPORT

I, Bruce Brodeur, the Sealer of Weights for Old Orchard Beach, submit my report on my activities from July 1, 1991 to June 30, 1992:

47 Scales were tested
46 passed
1 Failed and was taken out of service
43 Gas & Kerosene pumps were tested
38 passed
5 failed and were fixed and retested and then passed

Respectfully submitted,

Bruce Brodeur

REPORT OF THE WASTEWATER TREATMENT PLANT

Major Purchases:

2 variable frequency drives for West Grand Pump Station

Major Challenges:

Comfort Station/Pump Station

The new pump station on West Grand Avenue is now up and running and the Old Orchard Street pump station was dismantled.

Goosefare Brook:

Wright-Pierce Engineers completed a study on options to integrate the effect of the plants discharge on the brook. The recommendation was to construct an ocean youthful.

Future Challenges:

Moving ahead to design and construct an ocean youthful to allow us to comply with the consent decree is the most pressing challenge for the coming year.

In Conclusion:

The Treatment Plant continues to function well and much credit should be given to the dedicated staff at the plant. With- out their skills, the plant could not function properly and the gains that have been made would not have taken place.

As always will be the case, the public is invited to tour the facility at any time.

Respectfully submitted,

Lou Beauchamp
Superintendent

OLD ORCHARD BEACH WASTEWATER TREATMENT PLANT

Month	Year	Precipitation	BOD % Removal	Sus, Sol% Removal
July	1991	1.97"	95	96
August	1991	13.92	95	96
September	1991	5.99	93	96
October	1991	2.44	90	96
November	1991	5.10	94	96
December	1991	4.19	95	98
January	1992	4.55	95	99
February	1992	3.29	95	99
March	1992	3.74	96	99
April	1992	2.35	94	99
May	1992	1.15	97	99
June	1992	3.17	96	98

REPORT OF THE COMPOST FACILITY

Major Challenges:

The greatest challenge has been to comply with construction requirements set by D.E.P. and to do so in a cost effective way.

A berm has been installed around the facility as have storm drains and roof gutters as well as much work to the rotary screen.

Whitman & Howard Engineers completed a study to determine the feasibility of expanding to a larger more regional facility.

Future Challenges:

Despite some operational set-backs, the greatest challenge will be to continue to have a safe and efficient operation.

In Conclusion:

Credit should be given to Eddie Coreau, who has worked hard to operate the facility in an effective manner at times under adverse conditions.

Respectfully submitted,

Lou Beauchamp
Superintendent

REPORT OF THE PUBLIC WORKS DEPARTMENT

The Public Works Department, consisting of eleven (11) full-time personnel is responsible for the daily maintenance and repair of public streets and right-of-ways, including the sanitary sewer and storm water systems.

Additionally, the Public Works Department maintains the public beach by raking, litter pick-up, and installing fencing and boardwalks to protect the sand dune system.

The public works garage on Smithwheel Road, houses all the department vehicles where routine maintenance and repair is performed along with the Police Dept. vehicles. In a continuing effort to upgrade equipment, two (2) dump trucks with plows will be purchased to replace two aging vehicles. The deteriorating infrastructure is a primary concern and this year a number of construction projects will be undertaken to improve public ways, consisting of a Downtown Revitalization Project in excess of \$2,000,000, Sanitary Sewer and Drainage Projects totaling \$300,000, asphalt pavement overlays in the amount of \$100,000, and \$15,000 for the sidewalk improvements.

Respectfully submitted,

Charles Lazaro
Director

REPORT OF THE BEACH CLEANERS

In last year's report, I noted some of the statistics relating to this town service and described some of the activities and responsibilities of our crew.

Believing, as I do, that some of our citizens like to know something of their dement's operations, I will further describe some of ours.

Beach cleaning is not a haphazard matter of grabbing a trash bag and lets go it - if it is to be done efficiently and effectively; it has to be organized.

Our service area is 2 1/2 miles long and this distance is divided into service areas ranging in length from .1 of a mile to .6 of a mile. The usable beach area for lounging about and picnicking ranges from 40 feet to 145 feet from fenced areas or bulk-heads to average high tide mark.

The area of the beach is a factor in determining a service area for our crew but also other factors are considered such as streets leading onto the beach from highly populated areas and the number of take out stands serving food with all the disposables (trash).

As workers come into the crew they are taken onto the beach with a crew member who is designated as a training guide and shown what to look for especially other than just the obvious. Other things such as best locations for barrels if they have been moved from their original location, replacing lids on those barrels that are provided with one. A suggestion on the best procedure for picking up waste will be made but the worker is free to use his/her method best suited to the worker. The person conducting the hands on instruction is a proven good worker. Each crew member is responsible for his/her area. Another important detail is to keep a check on walks, ramps or stairs in the crew members area and to report any hazardous condition to the supervisor.

As pointed out previously, the beach cleaners have made available their services when circumstances permit in picking up trash from the streets that border town owned or vacant property in areas such as the parking lots, library or First Street along the railroad, etc. Last summer forty-eight bags were picked up that would have otherwise been laying about in those locations.

Our crew consists of fourteen people. The turnover is normally one or two people per year.

1992 Budget Appropriation

Labor	\$15,000.	Supplies	\$1,500.
Expended labor	12,553.	Supplies	247.
Unexpended	2,447.		1,253.

Respectfully submitted,

George Shorey

OUTSTANDING REAL ESTATE TAXES AS OF JUNE 30, 1992

Ademec, William Jr. (Heirs)	57.28	Burgess, Richard & Heather	552.01
Agreste, D. Ron & Natalie	911.92	Cacace, James A. & Carol	1583.95
Akillian, Robert Z. & Sandra E.	8419.43	Caiazzo, Henry A. & Gail J.	1390.40
Allen, Daniel & Archambault, Dawn	474.99	Carlson, David & Paula	1232.40
Allen, Helen D.	857.15	Carlson, Robert B. & Sandra G.	1536.55
Allen, Kenneth R.	513.50	Carman, Doris M.	977.63
Allen, Kenneth R. & Jeannie	874.93	Carman, John E.	1532.60
Allen, Kenneth R.	69.13	Carman, John E. & Doris M.	3126.43
America, Vitoriano B. & Maria	1589.87	Caron, Arthur R.	610.27
Andersen, Halvor	304.15	Carvel, Dana W.	38.35
Andrade, Lena B.	1225.80	Cascade Heights Assoc.	255.76
Andrews, Scott A. & Gendron	6.72	Cascade Heights Assoc.	253.79
Anton, Charles L. & Elizabeth S.	994.71	Cascade Heights Assoc.	285.39
Anton, Charles L. & Robert	5528.03	Charbonneau, Kenneth R. & Risi, A.	1445.70
Arcidy, Louis J.	2838.08	Ciocca, Jack	993.42
Arcidy, Louis J.	2830.18	Clark, Dawn	662.44
Arcidy, Louis J.	2830.18	Clark, Dolores I.	3116.55
Arcidy, Louis J.	2826.23	Clark, Jo Ellen & Ellen	1982.90
Arcidy, Louis J.	3231.10	Clemens, Gordon E. & Randee	1876.25
Atkins, Anthony	821.60	Clough, Charlotte G.	1228.45
Atlantic Heights Deveopment	4466.46	Coburn, Dana & Belinda	588.55
Attwood, Phillip & Irene	906.52	Cohen, Harry J.	3523.40
Avery, Virginia B.	1445.70	Cohen, Harry J.	5515.44
Ayotte, Renald & Servadio Jo	1092.18	Cole, James P.	1092.18
		Columbo Enterprises Inc.	6310.13
Babbit, Linda M.	653.36	Comeau, Marguerite A.	246.88
Bacon, Robert E. & Shirley	2099.43	Connolly, Mary M. & Geraldine	1356.83
Badone, Robert & Katherine	1291.65	Cook, Irving W. & Elgena	1530.62
Baisley, Richard & Barbara	250.83	Copp, Raymond H.	2283.10
Baisley, Richard W. & Barbara B.	790.99	Copp, Raymond H.	2294.95
Barlow, Donna A.	817.65	Corliss, Ivy C.	2194.22
Batchelder, John	750.50	Cormier, Albeo	37.52
Baynes, William R. & Elizabeth E.	1394.35	Cormier, Medard	75.05
Baynes, William R. & Elizabeth E.	3558.95	Cormier, Richard J. & Nancy	787.04
Bean, Mary F.	912.45	Costello, Brenda E.	1860.45
Beard, Joan T. Trustee	5717.63	Couillard, Raymond J. & Celine	2069.80
Beard, Joan Trustee	136.28	Coutu, Denise F. & Pierre Coutu	2247.55
Beaudoin, Edward	1718.25	Cowan Properties	3790.03
Belair, Roland D. & C.C.	2186.33	Cowan, Steven P. & David	1544.45
Belair, Roland D. & Christina C.	3707.08	Cowan, Steven P. & David R.	1544.45
Bell, Doraine D.	635.08	Cowan, Steven P. & David R.	1453.60
Bell, Robert & Elizabeth A.	1886.13	Cowper, Peter James	45.55
Berry, Dwight W. & Margaret M.	1562.23	Cross, William	1036.87
Berthiaume, Dennis	323.90	Curtis, Claire Y.	1854.53
Bird, John Russell	527.33	Custom Built Homes of Maine	16.50
Blanchard, Paul & Dianne	2052.03	Custom Built Homes of Maine Inc.	12.86
Blanchard, Paul R. & Dianne L.	345.63	Custom Built Homes of Maine Inc.	8.67
Blow, Bruce Wain	570.11	Custom Built Homes of Maine	9.66
Blow, Chester & Georgette	1066.50	Custom Built Homes of Maine	8.67
Blow, Dale & Annette	1420.03	CVR Associates	1279.80
Blow, Dale A. & Annette	509.55	Cyr, Brent D. & Carmen	1925.63
Blow, Joel	2336.43	Cyr, Lance & Donna	819.63
Blow, Kevin & Lorraine	1120.20		
Bolderbook, David W. & Laura	1421.01	D & R Associates	1216.60
Bolduc, David A.	1815.03	D & R Associates	1216.60
Bonomo, Vincent S.	301.17	D & R Associates	1216.60
Bouchard, Donnie	397.96	D & R Enterprises Inc.	3950.00
Bouchard, Jacques S. & Carol	1591.85	Daley, Lisa A.	3797.93
Bouchard, Ruby L.	770.37	Danforth, Stanley J. & Drapeau S.	1171.18
Boutet, Ronald A. & Rancourt	5146.85	Darling, Vanessa	1817.00
Boutet, Ronald A. Trustee	6707.10	Davis, Chester	330.81
Boutet, Sharon C.	207.38	Davis, Edward & Carol	1319.30
Brannelly, Marcia G.	2221.88	Davis, Gordon B.	4342.06
Broderick, Richard D. & Sandra L.	1536.55	Davis, Robert Y.	1576.05
Brousseau, Ernest A. & Suzanne	2327.67	Davis, Terry M. & James	1377.02
Brown, Reta	1523.76	Deering, David N. & Diane B.	904.55
Brushwein, Lloyd C. & Shirley A.	6523.43	Delage, Michael & Robin M.	2094.62
Bullitt, Anne T.	1256.10	Delcamp, John R. Et als	286.38
		Demille, Jeffrey & Lori	641.88

Desjardins, Dorothy	2145.84	Guerette & Marcoux Realty Inc.	79.00
Desmond, Iona E.	487.83	Guerette & Marcoux Realty Inc.	57.28
Desrochers, Joan M.	2518.13	Guerette & Marcoux Realty Inc.	416.73
Devito, Anthony S. & Anne M.	1876.25	Guerette & Marcoux Realty Inc.	491.78
Diplomat Condominium Inc.	3957.90	Guerette & Marcoux Realty Inc.	112.58
Doane, Joan S.	908.50	Guerette & Marcoux Realty Inc.	521.40
Doane Joan S.	707.05	Guerette & Marcoux Realty Inc.	79.00
Doane, Ray D. & Ronald	2618.85	Guerette & Marcoux Realty Inc.	79.00
Doody, John E. & Donna	1836.75	Guerette & Marcoux Realty Inc.	57.28
Downeast Associates	2018.45	Guerette & Marcoux Realty Inc.	79.00
Drago, Frederick E. & Kathleen	2443.07	Guerette & Marcoux Realty Inc.	57.28
Drury, Joann H.	1818.98	Guerette & Marcoux Realty Inc.	57.28
Dube, Gerard & Marcia	874.93	Guerette & Marcoux Realty Inc.	75.05
Dubois, Claude P. & Claire	1325.23	Guerette & Marcoux Realty Inc.	51.35
Dugas, Guy & Elizabeth	410.80	Guerette & Marcoux Realty Inc.	55.30
Duhamel, Bonnie L.	1110.94	Guerette & Marcoux Realty Inc.	51.35
Dupras, Sandra	1609.63	Guerette & Marcoux Realty Inc.	57.28
		Guerette & Marcoux Realty Inc.	57.28
Eastman, Frances	543.13	Guerette & Marcoux Realty Inc.	55.30
Eastman, Gerald G.	2125.10	Guerette & Marcoux Realty Inc.	57.28
Eisenback, Marnee	1903.90	Guerette & Marcoux Realty Inc.	57.28
Eldridge, Allen L.	525.35	Guerette & Marcoux Realty Inc.	57.28
Ellery, Raymond & Carole	1225.73	Guerette & Marcoux Realty Inc.	57.28
Emmons, Joseph D.	163.92	Guerette & Marcoux Realty Inc.	57.28
Erickson, Donna	268.12	Guerette & Marcoux Realty Inc.	57.28
		Guerette & Marcoux Realty Inc.	57.28
F-N Properties Limited	47.39	Guerette & Marcoux Realty Inc.	57.28
Fenderson, Constance M.	3258.75	Guerette & Marcoux Realty Inc.	57.28
Fenton, Irene K.	2605.03	Guerette & Marcoux Realty Inc.	112.58
Fillion, Lynne B.	128.46	Guerette & Marcoux Realty Inc.	79.00
Fleet Bank of Maine	1980.92	Guerette & Marcoux Realty Inc.	57.28
Fletcher, Russell & Elaine	1164.26	Guerette & Marcoux Realty Inc.	57.28
Flynn, Thomas Jr.		Guerette & Marcoux Realty Inc.	65.18
169.85		Guerette & Marcoux Realty Inc.	90.85
Fogg, Timothy	475.98	Guerette & Marcoux Realty Inc.	75.05
Fogg, Timothy & Jill	823.58	Guerette & Marcoux Realty Inc.	63.20
Ford, Dennis M. & Joan Y.	815.67	Guerette & Marcoux Realty Inc.	57.28
Foss, Thomas Jr.	1888.10	Guerette, Norman	246.88
Frenette, Jeanette	1583.95	Guerette, Norman	5678.13
Frenette, Michael C.	1903.90	Guerette, Norman	79.00
Frenette, Rodney	1173.15	Guerette, Norman	57.28
Frost, William	748.53	Guerette, Norman	57.28
Fulchino, Frederic A. & Joan	1419.04	Guerette, Norman	79.00
Fuller, Robert Trustee	1690.60	Guerette, Norman	57.28
Fuller, Robert Trustee	1655.05	Guerette, Norman	57.28
Fuller, Robert Trustee	1655.05	Guerette, Norman	57.28
Fuller, Robert Trustee	1690.60	Guerette, Norman	57.28
Fuller, Robert Trustee	1704.43	Guerette, Norman	112.58
Fuller, Robert Trustee	1704.43	Guerette, Norman	329.83
Fuller, Robert Trustee	1741.95	Guerette, Norman	323.90
		Guerette, Norman	75.05
Gagne, Donna A.	2243.60	Guerette, Norman	337.73
Galarneau, Richard E. & Sarah I.	2055.98	Guerette, Norman	158.00
Gannett, Stuart B. Sr.	3562.90	Guerette, Norman	79.00
Garcia, Benjamin M.	5699.85	Guerette, Norman	57.28
Garneau, Raymond	347.60	Guerette, Norman	51.35
Garon, Guy J. & Katherine M.	5362.13	Guerette, Norman	57.28
Gervais, Bruce & Grace	1171.17	Guerette, Norman	57.28
Gervais, Bruce A.	103.69	Guerette, Norman	57.28
Gervais, Bruce A. & Grace	118.50	Guerette, Norman	57.28
Gilman, Eugenia	2016.46	Guerette, Norman	57.28
Giroux, Thomas E.	1382.50	Guerette, Norman	57.28
Goldberg, Linda Faye & Sybil	2788.70	Guerette, Norman	57.28
Gratton, Joseph Jr.	645.83	Guerette, Norman	57.28
Greeley, John F.	1173.15	Guerette, Norman	57.28
Green, Richard	298.23	Guerette, Norman	57.28
Guerette & Marcoux Inc.	608.30	Guerette, Norman	57.28
Guerette & Marcoux Realty Inc.	57.28	Guerette, Norman	57.28
Guerette & Marcoux Realty Inc.	100.73	Guerette, Norman	65.18
Guerette & Marcoux Realty Inc.	57.28	Guerette, Norman	67.15
Guerette & Marcoux Realty Inc.	61.23	Guertin, John G. & Judy A.	707.05
Guerette & Marcoux Realty Inc.	57.28	Guertin, John G. & Judy A.	949.98
Guerette & Marcoux Realty Inc.	80.98		
Guerette & Marcoux Realty Inc.	57.28	Hale, Roland & Deborah L.	603.45
Guerette & Marcoux Realty Inc.	57.28	Hall, Carroll A.	1504.95

Hamblet, Daniel S. & McKinnon	3130.38	Lee, Thomas R. Sr.	120.48
Hardy, Carol C.	232.36	Lehmann, Christa	740.63
Harmon, Lori	136.27	Leighton, Benjamin & Donna	410.80
Harrington, L. Lee	2838.08	Lemer Associates	860.71
Hashey, L. Anthony	282.43	Lemer Associates	937.14
Haswell, Ethel D.	2328.53	Lemer Associates	953.92
Hayes, Edward S. & Reina E.	1062.55	Lemer Associates	953.92
Haynes, Bradley G. & Lillian F.	358.46	Lemer Associates	970.71
Hebert, Conrad & Joann M.	1278.40	Lemos, Everdeke F.	5156.73
Herwood, James A. & Joline A.	985.47	Leveris, Arthur J. & Alice	1793.30
Hills, Wanda L.	3979.63	Litwinetz, John A. & Mary	6764.12
Hirst, Kenneth R. & Darlene	2478.96	Locals Inc.	7303.55
Hoban, John J. & Janet M.	846.29	Lombard, Raymond R.	801.85
Hodge, Pamela S.	4034.93	Lombard, Raymond R.	903.56
Hogan, George W. Sr. & Faith	1540.93	Lord, Clifford	398.95
Hogan, George W. Sr. & Faith	573.74		
Holt, Anthony	2373.95	Maceachern, Richard & Claudette	112.58
Holt, Jerome A.	276.50	Mack, Raymond Jr.	1957.23
Horwood, William Burden	48.22	MacQuarrie, Donald J. & Marion M.	1271.90
Hough, Carole R.	5196.23	Maguire, Brenda J.	1090.20
Hurd, Martha	369.32	Mahoney, Grace D.	6385.18
		Mahoney, Grace D. & Greenlaw	2913.13
Jalbert, Roland J. & Patricia	4023.08	Mahoney, Grace V.	2616.88
Janson, Kenneth D.	259.71	Mahoney, J. Joseph Sr. (Heirs)	3383.18
Janson, Raymond & Linda A.	1174.14	Maison Blanche Inc.	2050.05
Jeffrey, Ernest D. & Sally	3466.13	Maison Blanche Inc.	2924.98
Johansen, Donna	261.68	Maloney, Antoinette	4453.63
Johnson, Arthur H. & Lorainne	2073.75	Maloy, Linda A. & Pomroy	2970.40
Johnson, Ruth A.	1364.73	Maragianis, Harry & Ginger	983.55
Jones, John & Joyce	231.69	Marshall, William	958.86
Joyce, William F. & Brenda M.	1497.05	Marshall, William P. & Holly	2820.30
		Marshall, William P. & Holly P.	494.37
KM Properties	15761.38	Martin, John C. & Joan M.	1232.40
Kaeppel, Samuel H. & Linda	6118.55	Mason, Alan & Beverly A.	2169.03
Kapetanos, Christos & Jean	3114.58	Mayberry, Bruce V.	1811.08
Kearney, John J.	1042.80	McAllister, Barbara	1806.03
Keene, Donald J.	2691.93	McCallum, Glen C.	926.27
Kelley, Scott	379.20	McDermott, Richard J.	1689.61
Kelly, Kathleen P. & Sullivan	1408.18	McIntyre, Frederick W.	490.04
Kelly, Kathleen P. & Sullivan	1467.43	McIntyre, Richard E. & Carolyn	1590.19
Kennedy, Walter	2766.98	Mellen, Scott & Mary	758.40
Kenny, Laurence A.	3797.93	Merry Meeting Development Inc.	19.75
Kerr, Hugh & Rita L.	2014.50	Merry Meeting Developers Inc.	537.20
Kerry, John M. & Linda	1709.36	Merry Meeting Developers Inc.	790.00
Kerry, Petit Deveopment Corp 2	705.07	Methot, Normand M. Agency	1497.05
Kinney, John G.	556.95	Methot, Normand M. Agency Inc.	1497.05
Knight, Frederick	264.65	Methot, Normand M. Agency Inc.	1497.05
Knox, Katherine Roberta	291.78	Middleton, Charles W. & Marley	1099.35
KRE Properties	1374.60	Miller, Frederick & Rebecca	869.00
KRE Properties	1343.00	Millett, Kenneth W. & Paulette T.	3221.23
KRE Properties	1376.58	Milligan, Nancy L.	2018.45
KRE Properties Inc.	1376.58	Monier, Evelyn Y. Etals	8610.01
KRE Properties Inc.	1169.20	Monier, Evelyn Y. Etals	2182.38
KRE Properties Inc.	1605.68	Moon, I Man & Yonghyo	1755.78
KRE Properties Inc.	1931.55	Moon, Yonghyo H.	3448.35
Kroot, Sandra L.		Morin, Ruth	927.26
		Morrison, Joseph L. & Joan	1111.93
L & D Associates	1538.53	Morrison, Merle J.	1017.13
L & D Associates	1034.90	Morrow, Geraldine A.	57.28
Labbe, Roland	784.08	Morse, David & Dara	804.44
Lachance, Arthur L. & Carolyn C.	1889.85	Morse, Edward Heris	286.38
Lafave, John L, Kathleen & Mark	1868.35	Morse, Faye M.	7696.58
Lagk Inc.	1856.50	Morse, Richard	268.91
Lamb, Thomas & Patricia	1356.83	Moschetto, Patsy C.	1165.25
Lambert, Mark & Kathy	138.67	Mosseri, Alan J. & Jacqueline	1566.17
Lancaster, Lloyd	428.83	Moutsatsos, Donna	1824.90
Landry, Carol A.	1536.55	Moutsatsos, Donna N. & Thomas J.	1882.18
Lanzillo, Walter & Eleanor	4442.76	Murdock, Judith A.	524.26
Lanzillo, Walter & Eleanor	79.99	Murphy, Richard & Erline.	865.05
Lariviere, Yvonne	1757.75	McDonough, Jessie	11.85
Laroche, David A. & M. Carolyn	1460.79		
Larochelle, Leo & Andrienne	16,064.65	Nadeau, Roger	232.06
Larochelle, Leo & Andrienne	5190.30	Nappi, Russell L.	4.00
Larochelle, Leo F. & Adrienne	3142.23	Nason, Jerry C. & Mary Lou	1007.25
Leblanc, Arthur C. Heirs	1147.47		
Leclair, Ernest H.	8356.23		

New Linwood Realty Trust Inc.	2425.30	Rascati, Russell & Moira J.	768.28
New Linwood Realty Trust Inc.	3041.50	Rascati, Russell & Moira J.	1410.15
New Linwood Realty Trust Inc.	3562.90	Rascati, Russell & Moira J.	835.43
New Linwood Realty Trust Inc.	3339.73	Rascati, Russell & Moira J.	835.43
New Linwood Realty Trust Inc.	3379.23	Rascati, Russell & Moira J.	1736.03
New Linwood Realty Trust Inc.	3329.85	Redmond, Bruce	1072.43
New Linwood Realty Trust Inc.	3339.73	Refore Inc.	1497.05
New Linwood Realty Trust Inc.	3329.85	Reid, Roger J.	1536.55
New Linwood Realty Trust Inc.	3379.23	Reid, Rosemary Anne	4672.85
New Linwood Realty Trust Inc.	3339.73	Reilly, George D. & Margaret	57.28
New Linwood Realty Trust Inc.	3329.85	Relyea, Harold F. heirs	57.28
New Linwood Realty Trust Inc.	3339.73	Riley, Edward P. & Maureen	1514.83
Nichols, Gisele S.	827.52	Roberge, Ronald J. Etal	1281.78
		Roberts, Bryce D.	264.65
O'Brien, Richard F.	886.77	Robinson, Glen	2050.05
Olanovich, Jerome T. & Patricia	1651.10	Rooney, Timothy P. & Kelly	2553.68
Old Orchard Partners	26332.68	Roy, Denis G. & Marilyn	759.39
Old Orchard Partners	39936.48	Ruel, Michael G. & Becky L.	942.20
OOB Corporation	3641.90	Ruel, Raynald & Alice	1374.60
Osgood, Dean A. & Janet	2050.05		
Ouellette, Kathleen M.	3231.10	Salamacha, Gary H. & Sharon	1410.15
Owner Unknown	233.05	Sandoval, Sherrie A.	1116.86
Owner Unknown	339.70	Sasso, Matthew & Nancy	1394.35
		Sealand Development Co. Inc.	333.78
Page, Dennis M.	1670.85	Sealand Development Co. Inc.	191.58
Page, Donna	760.38	Sealand Development Co. Inc.	270.58
Palladino, Ed F. Jr. & Ann M.	150.10	Sealand Development Co. Inc.	300.20
Panagakos, Petros W.	973.68	Sealand Development Co. Inc.	268.60
Parent, Nancy L.	5235.73	Sealand Development Co. Inc.	264.65
Parente, Jack M. & Joy	57.28	Sealand Development Co. Inc.	274.53
Pelkey, D. Kurt & Debra J.	1840.70	Sealand Development Co. Inc.	262.68
Pelletier, Theresa I.	58.27	Sealand Development Co. Inc.	276.50
Peoples Heritage Savings Bank	738.65	Sealand Development Co. Inc.	278.48
Peoples Heritage Savings Bank	669.53	Sealand Development Co. Inc.	242.93
Peoples Heritage Savings Bank	639.90	Sealand Development Co. Inc.	225.15
Peoples Heritage Savings Bank	865.05	Sealand Development Co. Inc.	231.08
Peoples Heritage Savings Bank	604.35	Sealand Development Co. Inc.	268.60
Peoples Heritage Savings Bank	677.43	Sealand Development Co. Inc.	197.50
Peoples Heritage Savings Bank	663.60	Sealand Development Co. Inc.	229.10
Peoples Heritage Savings Bank	446.35	Sealand Development Co. Inc.	219.23
Peoples Heritage Savings Bank	701.13	Sealand Development Co. Inc.	268.60
Peoples Heritage Savings Bank	701.13	Sealand Development Co. Inc.	211.33
Peoples Heritage Savings Bank	616.20	Sealand Development Co. Inc.	203.43
Peoples Heritage Savings Bank	633.98	Sealand Development Co. Inc.	209.35
Peoples Heritage Savings Bank	531.28	Sealand Development Co. Inc.	26571.65
Peoples Heritage Savings Bank	687.30	Sealand Development Co. Inc.	383.15
Peoples Heritage Savings Bank	711.00	Sealand Deveopment Co. Inc.	252.80
Pepin, Ronald & Barbara	280.45	Senter, Robert	827.53
Perkins, Robert W. & Dorothy	1824.54	Servadio, Matthew A. & Audrey	2309.76
Peters, Constance Beals Heirs	1467.43	Shanks, Mary D.	1029.96
Petit, Catherine Duffy	5504.33	Shapiro, Brenda B.	6156.07
Philbrook, Dolores B. & David	346.20	Sharkey, George E.	2526.03
Phillips, Robert H. & Muriel	1536.55	Shaw, Richard M.	2678.10
Phillips, Robert Jr. & Terry C.	1217.82	Sheehan, William J. Jr.	3225.18
Pinehirst Tent & Trailer	13668.97	Sherman, John W. & Katina K.	5275.23
Pinnell, Ralph & Edward S.	361.43	Small, Ralph L. & Constance C.	5050.08
Pioneer Developing Co. Inc.	398.95	Smith, Daniel B.	369.29
Piper, Richard C. Jr.	4702.48	Smith, David W. & Nancy A.	3142.23
Plante, Jerome G. & Patricia	3756.45	Smith, James L.	10513.62
Pooler, Gary	399.25	Smith, James L.	3442.43
Potvin, Richard P. & Doris	3094.82	Smock, Irene	482.89
Powell, Judith A.	1556.30	Snell, Wayne R. & Shirley	692.24
Pratt, Donald & Elaine	3025.70	Spear, Robert & Kay	1645.18
Pratt, Glen A.	1536.55	St. Hilaire, Paul	1753.80
Projansky, David C. & Julie S.	2196.20	St. Laurent, Catherine Dwinell	447.13
Proulx, Alfred L. & Paulette	1686.65	St. Laurent, Robert	202.66
Provencher, Dennis C. & Dennis	734.70	Stetson, Scott A. & Sandra B.	1497.05
Psonak, Raymond J. & Janet R.	2200.15	Stevens, Joseph & Roger J.	300.11
		Stewart, Clarence	1755.78
R E M Marketing Company Inc.	352.54	Stewart, Gladys K. Heirs	282.43
R P Titcomb Associates Inc.	238.98	Stewart, Gladys K. Heirs	233.05
Raftice, Richard & Field, Marion	418.70	Stroumbas, Peter A. & Maria	345.63
Rainbow/Seabreeze Dev. Corp.	10453.68	Stroumbas, Peter A. & Maria	2366.05
Rankin, Ronald	1836.75	Strout, Richard A. Sr. & Beulah J.	1637.64
Rascati, Russell & Moira J.	786.05	Studer, Walter	4106.03

Sullivan, Kevin B. & Giselle	7090.25	Winn, Timothy	4.96
Sullivan, Pamela Christine	1355.84	Wong, Wesley B.	971.70
Summit Floors Inc.	264.65	Wood, Alan	300.20
Swan, Charles P.	909.49		
Swicker, Charles F. & Madeleine	6766.35	Zahares, Donald & Hazel E.	2449.00
		Zahares, Donald & Mark G. Trustees	3836.44
Taylor, Sylvia M.	1534.58	Zazzera, Nancy	3225.18
Terrano, Matthew	371.14	Zimelman, Melvin	3766.33
Theoharis, Ilias, & Constance K.	2200.15	Zimelman, Melvin & Donna	4574.10
Thibodeau, John F.	365.38		
Thomas, Philip H. & Marlene D.	1450.18		
Thompson, Jeffrey & Colleen	3901.61		
Thompson, Jeffrey Jr. & Coleen	1171.17		
Thompson, Richard & Jolene	2320.63		
Thompson, Richard & Jolene	2158.68		
Tibbetts, Paul	1694.55		
Tibbetts, Rita R.	486.84		
Tierney, Brian & Jacklyn	3551.05		
Tiffany Village Inc. & Robinson	3865.08		
Tobey, Eric W.	6671.55		
Torrey, Larry A. & Kristina LM	661.62		
Tousignant, Roger A. & Mary	4757.78		
Toussaint, Gerald L. & Anita	2239.48		
Townsend, Carl J. Et Al	1503.13		
Townsend, Harry & Laurie	740.63		
Townsend, Phillip F. & Barbara	4995.89		
Trautvetter, Carl & Claudette	945.04		
Trautvetter, Carl & Claudette	3716.95		
Trautz, Charles J. & Janice	1082.05		
Tucker, Richard	162.24		
Turnbury Associates	11160.73		
Turner, Hervey R. & Tina M.	1874.28		
Twomey, David H. & Carol	3171.85		
Unknown Owner	335.75		
Unknown Owner	464.13		
Unknown Owner	248.85		
Usher, Mary A. (Dolan)	1779.48		
Utman, Robert T. & Barbara	1787.38		
Valentino, Richard	1437.80		
Vallee, Normand J.	353.52		
Vallee, Normand J. & Jean Paul	353.52		
Ventura Ventures	6254.83		
Ventura Ventures	3418.73		
Violette, Robert G. & Jeanne	4171.20		
Vire, Louis P. & Noella	2972.38		
Wallen, Gary A. & Jill	582.10		
Walnut Grove Associates	1102.05		
Watkins, James F. Jr.	10716.35		
Watson, Cory W.	1955.25		
Watson, Lawrence	5217.95		
Watson, Lawrence W. & Patricia A.	1913.78		
Watters, Howard A. & Audrey	3177.78		
Weinstein, Alan & Charlene	3989.50		
Weinstein, Alan, Eber & Stanley	7742.00		
Weinstein, Alan S. & Charlene J.	3797.93		
Weinstein, Beatrice S.	4425.98		
Weinstein, Beatrice S.	5192.28		
Weinstein, Beatrice S.	6094.85		
Weinstein, Beatrice S.	5129.08		
Weinstein, Eber & Stanley	2719.58		
Weinstein, Eber, Alan, Neal, King	4508.93		
Weinstein, Eber, Stanley, Alan	3254.80		
Weinstein, King H.	1410.15		
Weinstein, King H.	4503.00		
Weinstein, Neal	1127.73		
Weinstein, Neal L.	2018.45		
Weinstein, Neal L.	3339.73		
Weinstein, Neal L.	7042.85		
Wight, L. Gertrude Heirs	374.26		
Williams, Elizabeth A.	433.51		
Wilson, Charles E.	1560.25		
Wilson, Wayne J. & Pamela K.	738.03		

**OUTSTANDING PERSONAL PROPERTY TAXES
AS OF JUNE 30, 1992**

Allen, Dawn & Dan	31.60	Emmons, David	49.38
Allen, Richard	7.90		
Armorella, Peter	150.10	Fernand, Cormier	63.20
Asselin, Roger & Marian	150.10	Finnarau, Michael P.	229.10
		Flynn, Walter	154.05
Bacon, Robert E.	29.63	Foote, William	40.32
Banks, Joseph	49.38	Frabotta, Christopher	173.80
Barry, John	104.68	Front Row Seating	464.13
Bastien, Richard	117.51		
Beard, Joan Trustee	55.30	Garcia, Benjamin	138.25
Beaudoin, Bradley	25.68	Garcia, Shane	88.88
Beaulieu, Ralph	88.88	Garrity, Steve	59.25
Beauprie, Donald	102.70	Gaudreau, Robert	118.50
Belair, Roland & Christina	209.35	Geoffrey, Francois J. MD	30.61
Belair, Roland & Christina	238.98	George, James	231.08
Benoit, Joseph	59.25	Giroux, Thomas E.	31.60
Bernard, David	108.63	Gittens, Roberta	27.65
Bernier, Leo	71.10	Goodwin, Beryl B.	29.63
Berube, Phillippee	167.88	Greely & Willey	88.88
Biando, Ernest	28.64	Greely, John	37.53
Bissonnette, Nicky	55.30	Guertin, John & Judy	31.60
Blanchard, Paul & Diane	37.53	Guertin, John & Judy	63.20
Blow Bros Inc.	1210.68		
Boutwell, Donald	49.38	Hajar, Richard Et Al	27.53
Brion, Theresa	300.20	Hajjar, Richard & Elaine 1/2	18.76
Burns, Joseph	114.55	Hirsch, Kenneth	325.88
		Hodge, Pamela S.	37.53
Caldwell/Smith, Bruce	75.05	Holmes, Wallace	126.40
Canney, Kevin Jr.	37.53	Horwood, Violet M.	29.63
Carey, Norman C.	23.70	Howard, Karen	29.63
Carlson, Richard & Sandy	102.70	Hutchinson, Robert E.	37.53
Carman, John E. & Doris M. (JT)	110.60		
Charbonneau, Kenneth R.	37.53	Iacona, George	37.53
Charbonneau, Philip A. & Jeannine A.	82.95		
Childs, Michael	225.15	Jacovi, Rafi	21.73
Clark, Dolores I.	79.00	Jalbert, Rene	175.78
Coca Cola Bottling Plants Inc.	179.72	James Boutet Inc.	69.13
Collins, Robert	112.58	Jannetti, James E.	44.83
Comeau, Keith	17.78	Jardine, Charles	252.80
Continental Financial Resources	260.70	Jeffrey, Ernest D. & Sally J.	82.95
Corigan, Robert	11.85	Johnson, Frances	80.98
Cozzolino, Richard	217.25	Johnson, Homer	187.63
Cross, Amy	110.60	Johnson, Jill C.	27.65
Croteau, Gisele	148.12	Jyco Inc.	23.70
Cucurell, Robert	55.30		
Cyr, Carl	29.63	Keene, David & Vicki	21.25
		Kelleher, Paul	65.18
Day, Richard P. & Carol P.	18.76	Kerry, John M. & Linda A.	37.53
Dean, Margaret	219.23	King, James	9.88
Deangelis, Edward	47.40	Klimoff, Dorothy R.	29.63
Delage, Michael & Robin	19.75	Kratz, David	5.93
Deltoro, Tony	45.43	Kyle, Charles & Theresa A.	37.53
Deramo, William	286.38	Kyle, Charles & Theresa	75.06
Devito, Anthony & Ann	37.53		
Deziel, Jean	47.40	Labonte, Louis	111.59
Dighton, Pat	237.00	Lachance, Lawrence	132.33
Doane, Ray D & Ronald J.	75.05	Ladakakos, Louise Etal	17.56
Doane, Ronald J. & Joan S.	29.63	Lafrance, Gerald	55.30
Doherty, Bernard & Patricia	5.93	Lamothe, Marc S. & Carrie J.	55.30
Doody, John E. & Donna J.	37.53	Langille, Walter	75.05
Dowling, Verna	159.98	Larochelle, Leo & Adrienne	997.38
Downeast Associates	5.93	Larochelle, Leo F. & Adrienne	102.70
Downing, Mary G.	37.53	Larochelle, Leo F. & Adrienne	39.50
Drury, Joann	37.53	Ledford, Judith	134.30
Dupuis, Albert	74.06	Ledger, Andrew	25.68
Dupuis, Raymond	389.08	Ledger, Arthur	19.75
		Lemeux, Gwenn	49.38
Ellis, Carroll	98.75	Lemieux, Donald	75.05

Lemos, Everdeke F.	118.90	SBM Corporation	13.82
Lindburg Landing Trust	373.28	Scarmas, George	120.48
Locals Inc.	140.23	Schelfhault, Mark	17.78
Locals Inc.	426.61	Scott, Milton H.	9.88
Lombard, Donna	55.30	Sealand Development Co Inc.	428.58
Lombard, Raymond R.	165.90	Seashore Performing Arts Center	78.01
Lorette, Wayne	211.33	Senosk, Daniel	75.05
Lucas, Robert G. & Beverly P.	37.53	Senosk, James	181.70
		Shays, Stephen	365.38
Magaw, Charles	84.92	Shea, Joseph	211.33
Mahoney, Grace D.	29.63	Sheehan, William	9.88
Mahoney, Joseph & Rita	158.00	Sheehan, William	33.58
Maison Blanche Inc.	37.53	Sholl, Calvin K. & Nancy	18.76
Maison Blanche Inc.	75.06	Silvar, Steve	120.48
Maloney, Antoinette	254.78	Sisson, Daniel	75.05
Maloy, Linda	142.20	Skillful Vending Distributors Inc.	517.45
Manchester Jewelry Inc.	63.20	Smith, David & Nancy	29.63
Manchester Jewelry Inc.	75.05	Smith, James L.	71.10
Manchester Jewelry Inc.	106.65	Smith, James L.	59.25
Manchester Jewelry Inc.	130.35	Snell, Wayne R. & Shirley C.	31.60
Marceau, Richard	71.10	St. Hillaire, Paul A.	801.85
Marden, John	167.88	Standring, Alan M.	38.51
McClellan, William	63.20	Stepanian, John	49.38
McCullough, Joseph H.	37.53	Stoddard, Florence	150.10
McGee, Brian	193.55	Stone, Gary	13.83
McGee, Thomas	134.30	Sullivan, Kevin B. & Giselle	655.70
McGowan, James & Flora	29.63	Sun Times Inc.	167.88
McNamara, Raymond	87.94	Swift, Jonathan	29.63
McNulty, Charles	316.00		
Mills, Lona L.	23.70	Tammaro, Leonard	9.88
Molloy, James Jr.	16.54	Tammaro, Leonard	15.80
Morse, Faye M.	365.38	Tangerini, David	37.53
Mosseri, Albert	59.25	Terko, John & Debra	268.60
Mosseri, Maurice & Suzy	9.88	Theodore, Philip	53.33
Mountain Productions	1382.50	Thompson, Jeff & Colleen	373.28
Murray, Thomas R. Jr. & Judith	29.63	Thurston, Frederick	18.76
		Ticketron	82.95
Nault, Gilles	43.45	Tiebout, Stephen R.	116.53
Nielsen, Andrew P. & Olga	13.82	Tierney, Brian & Jacklyn	53.33
		Toussaint, Roger A.	57.28
Ohayon, Sion T.	9.88	Toussaint, Gerald & Anita	363.40
Ohayon, T. Sion	33.58	Townsend, Lynn & Shirley	29.63
Olin, Richard	19.75	Trzcinski, Vincent	47.40
Olson, Carl	65.18	Tucker, Ed & Marie	199.48
O'Neill, John J.	15.76	Twarog, John L. & Barbara	55.30
		Twarog, Louis W. & Deanna	27.65
Palace Playland Arcade	15847.40	Twombly, Michael	130.35
Panagakos, Petros	35.55		
Patalano, Kathie	248.85	Underwood, Kim	58.26
Patchett, Don & Sherry	7.90	United Vending	181.70
Pelkey, D. Kurt & Debra J.	55.30		
Peoples Heritage Savings Bank	37.53	Valiton, Bill & Cindy	116.53
Piecewicz, Barbara	27.65	Van Peurse, Larry G. Jr.	37.53
Pinette, Eli	65.18	Veayo, Galen	185.65
Powers, Mark	71.10	Veilleux, Mrs. Gaston	19.75
Profenno, David	7.90	Villeneau, William	49.38
Projansky, David C. & Julie A.	56.33		
Pruett, Jim & Samantha	15.80	Wallace, Glenn	5.93
		Wallace, Robert	13.83
Raneo, Wallace	15.80	Waltz, James	23.70
Rascati, Russell & Moira	29.63	Wardwell, Jeffrey	11.85
Rebioue, Raymond	45.43	Warriner, Russ	250.83
Riley, Joseph E. & Anne C.	29.63	Wein Associates	18.76
Robertson, Richard	201.45	Weinles, Larry	39.50
Robidas, Andre	57.28	Weinstein, Beatrice S.	96.78
Rocheleau, Marcel	55.30	Weinstein, Eber & Stanley	59.25
Roger, Michael	67.15	Weinstein, Eber, Stanley, Alan, Neal	55.30
Rubito, Robert	385.13	Weinstein, King	43.45
Ruguleiski, Barbara	6.88	Weinstein, Neal Esq.	158.00
		Weston, Lewis	37.53
Saco Ave Trust	112.58	Wheeler, Scott	65.18
Salisbury, William	39.50	Whittemore, Richard E.	169.85
Sargent, George	130.35	Williams, Harold G.	120.48
Sargent, Michael G. & Joanne L.	37.53	Womark, Donald & Barbara	126.40
Saucier, Loretta	53.33	Wood, Mitchell M. & Justine	37.80
Savage, Paul	59.25	Wright, Dale & Sylvie	37.53
SBM Corporation	55.30	Zimelman, Melvin	138.25

Senator Charles E. Summers
District 31
State House Station 3
Augusta, Maine 04333



THE MAINE SENATE
115th Legislature

85 Burnham Road
Scarborough, Maine 04074

January 1992

Dear Friends:

I would like to take this opportunity to thank those of you who offered your thoughts and concerns over this past year. You have assisted and supported me in my efforts to effectively represent you in the Maine Senate.

Over this past summer and fall the fiscal constraints brought on by declining State revenues have played havoc with the budget. This in turn has forced the State to look to local governments. My votes have been cast where the outcome would have the least punishing effects on my municipalities.

Your comments and suggestions are always warmly welcomed. Please continue to avail me of your thoughts and feel free to contact me any time at home 883-5105, or in Augusta, 289-1505. During the year you may call our toll free message line at 800-423-6900.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Charles E. Summers'.

Charles E. Summers
State Senator

Your State Senator is: SENATOR CHARLES E. SUMMERS

State Address:

Senate Chamber
Augusta, ME 04333

State Telephone:

289-1505

Toll Free Telephone: 1-800-423-6900 (Sessions Only)

Home Address:

85 Burnham Road
Scarborough, ME 04074

Home Telephone:

883-5105



STATE OF MAINE
HOUSE OF REPRESENTATIVES
AUGUSTA, MAINE 04333-0002

REPORT TO THE CITIZENS OF OLD ORCHARD BEACH
September 1992

Now, more than ever, government needs to hear from its citizens.

As your state representative, I continue to welcome your input on the many vital issues before us. In addition, I am always ready to help resolve problems that arise with state agencies. Please feel free to contact me anytime at my home by calling 934-7364. When the Legislature is in session, I can nearly always be reached by calling the House of Representatives at 287-1400. There is also a 24-hour, toll-free message center at the Capitol at 1-800-423-2900.

During the legislative session, notices of public hearings on all bills and lists of all bills introduced and enacted are mailed weekly to your selectmen and town clerk. Please contact me directly to let me know your concerns and opinions on legislation and other important matters so that I may represent them fairly as we debate ways to make state government more efficient and effective for the people of Maine.

Sincerely,

A handwritten signature in cursive script that reads "George J. Kerr".

George J. Kerr
State Representative



RUNYON
KERSTEEN
OUELLETTE
& LESSARD

TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

June 30, 1992

(With Independent Auditor's Report Thereon)

Certified
Public
Accountants

TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

Year ended June 30, 1992

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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, 1992, 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 12 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, 1992.

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, 1992, 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, and Tables 1 through 7 are presented for purposes of

**Certified
Public
Accountants**

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

Town Council
Page 2

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.

Rumyon, Kersten, Ouellette & Tessard

September 3, 1992

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, 1992
 (with comparative totals for June 30, 1991)

Assets	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Group General Long-term Debt	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Enterprise	Trust	Agency	1992		1991	
Cash and cash equivalents (note 2)	\$ 833,829	306,518	3,727,547	-	34,767	-	4,902,661	1,228,635		
Investments (note 2)	934,683	71,207	28,433	-	-	144,218	1,178,541	259,059		
Accounts receivable	25,980	1,560	-	-	-	-	27,540	45,310		
Due from other governments	52,304	6,511	-	-	-	-	58,815	102,439		
Note receivable (note 3)	-	-	-	-	-	-	-	225,000		
Inventory	-	10,222	-	-	-	-	10,222	10,525		
Taxes receivable (note 4)	196,068	-	-	-	-	-	196,068	182,839		
Tax liens (note 4)	1,718,542	-	-	-	-	-	1,718,542	1,578,183		
Tax acquired property (note 4)	4,082	-	-	-	-	-	4,082	4,082		
Due from other funds (note 5)	6,743	200	48,704	69,436	-	-	125,083	179,501		
Land, property and equipment (note 3)	-	-	-	2,204,959	-	-	2,204,959	2,200,000		
Less accumulated depreciation	-	-	-	(110,250)	-	-	(110,250)	(55,000)		
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	20,985,262	16,527,351		
Amount to be provided for accrued sick leave	-	-	-	-	-	-	237,000	155,675		
Total assets	\$ 3,772,231	396,218	3,804,684	2,164,145	34,767	144,218	21,222,262	31,538,525	22,643,599	
Liabilities and Fund Equity										
Liabilities:										
Accounts payable	129,458	1,315	282,750	-	-	-	413,523	349,872		
Accrued expenses	64,714	7,401	-	89,134	-	-	161,249	75,099		
Taxes collected in advance	15,871	-	-	-	-	-	15,871	49,040		
Deferred tax revenues (note 4)	1,555,000	-	-	-	-	-	1,555,000	1,460,000		
Due to other funds (note 5)	118,340	6,743	-	-	-	-	125,083	179,501		
Deposits	25,623	5,726	-	-	-	-	31,349	290,243		
Deferred compensation benefits payable	-	-	-	-	-	144,218	144,218	-		
General obligation notes payable (note 7)	-	-	-	2,040,755	-	-	1,125,262	3,422,548		
General obligation bonds payable (note 7)	-	-	-	-	-	-	19,860,000	15,285,000		
Accrued vacation and sick leave (note 1)	71,760	-	-	-	-	-	237,000	211,775		
Total liabilities	1,980,766	21,185	282,750	2,129,889	-	144,218	25,781,070	21,323,078	(74,029)	
Fund equity (deficit):										
Retained earnings (deficit) (note 3)	-	-	-	34,256	-	-	34,256	-		
Fund balances:										
Reserved (note 10)	440,657	102,088	-	-	-	-	542,745	380,679		
Designated (note 10)	504,228	-	-	-	-	-	504,228	291,988		
Undesignated	846,580	272,945	3,521,934	-	34,767	-	4,676,226	721,883		
Total fund equity	1,791,465	375,033	3,521,934	34,256	34,767	-	5,757,455	1,320,521		
Total liabilities and fund equity	\$ 3,772,231	396,218	3,804,684	2,164,145	34,767	144,218	21,222,262	31,538,525	22,643,599	

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types and Expendable Trust Funds

For the year ended June 30, 1992
(with comparative totals for the year ended June 30, 1991)

	Governmental Fund Types		Fiduciary Fund Type Trust	Totals	
	General	Special Revenue Projects		(Memorandum Only) 1992	1991
Revenues:					
Taxes	\$ 12,718,062	151,180	-	12,869,242	12,641,159
Licenses and permits	127,739	-	-	149,639	156,069
Intergovernmental	1,464,739	-	-	1,834,103	1,937,670
Investment income	183,187	59,502	2,331	255,205	197,608
Other revenues	294,310	-	1,150	524,097	341,982
	<u>14,788,037</u>	<u>210,682</u>	<u>3,481</u>	<u>15,632,286</u>	<u>15,274,486</u>
Expenditures:					
Current:					
General government	709,557	-	-	709,557	633,512
Public works	533,906	-	-	533,906	428,733
Sanitation	1,058,257	-	-	1,058,257	1,013,661
Public safety	1,651,589	-	-	1,651,589	1,647,946
Parks and recreation	33,679	-	-	33,679	34,137
Health and welfare	124,446	-	-	353,199	451,056
Education	6,100,617	-	3,006	6,395,277	6,061,918
Intergovernmental	195,746	-	-	195,746	177,925
Unclassified	1,138,407	-	1,500	1,180,390	1,246,712
Debt service	2,113,143	-	-	2,267,887	2,105,379
Capital outlay	314,793	154,744	-	1,953,922	1,157,118
	<u>13,974,140</u>	<u>1,630,788</u>	<u>4,506</u>	<u>16,333,409</u>	<u>14,957,197</u>
Other financing sources (uses):					
General obligation bond proceeds	-	4,900,000	-	4,900,000	1,099,241
Transfers from other funds	30,500	-	-	60,641	189,926
Transfers to other funds	(25,000)	-	-	(60,641)	(189,926)
Proceeds from refunding bonds	8,145,000	-	-	8,145,000	-
Payments to refunding bond escrow agent	(7,914,098)	-	-	(7,914,098)	-
Payment of refunding bond issuance costs	(189,517)	-	-	(189,517)	-
	<u>46,885</u>	<u>4,900,000</u>	<u>-</u>	<u>4,941,385</u>	<u>1,099,241</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	860,782	3,325,150	(1,025)	4,240,262	1,416,532
Fund balances (deficit), beginning of year, as restated (note 15)	930,683	196,784	35,792	1,482,937	(21,982)
Fund balances, end of year	<u>1,791,465</u>	<u>3,521,934</u>	<u>34,767</u>	<u>5,723,199</u>	<u>1,394,550</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

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

For the year ended June 30, 1992

	<u>Budget</u> (Note 1)	<u>Actual</u>	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 12,699,118	12,718,062	18,944
Licenses and permits	100,500	127,739	27,239
Intergovernmental	1,478,644	1,464,739	(13,905)
Interest earned	150,000	183,187	33,187
Other revenues	<u>203,600</u>	<u>294,310</u>	<u>90,710</u>
	<u>14,631,862</u>	<u>14,788,037</u>	<u>156,175</u>
Expenditures:			
Current:			
General government	744,476	709,557	34,919
Public works	497,701	533,906	(36,205)
Sanitation	1,210,800	1,095,157	115,643
Public safety	1,690,578	1,651,589	38,989
Parks and recreation	37,525	33,679	3,846
Health and welfare	232,316	124,446	107,870
Education	6,345,358	6,100,617	244,741
Intergovernmental	195,746	195,746	-
Unclassified	1,334,870	1,138,407	196,463
Debt service	2,137,492	2,113,143	24,349
Capital outlay	<u>517,424</u>	<u>277,893</u>	<u>239,531</u>
	<u>14,944,286</u>	<u>13,974,140</u>	<u>970,146</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(312,424)</u>	<u>813,897</u>	<u>1,126,321</u>
Other financing sources (uses):			
Utilization of prior year designated-- Town	229,424	-	(229,424)
Utilization of prior year designated-- School	75,500	-	(75,500)
Transfers from other funds	32,500	30,500	(2,000)
Transfer to other funds	(25,000)	(25,000)	-
Proceeds from refunding bonds	8,145,000	8,145,000	-
Payments to refunding bond escrow agents	(7,914,098)	(7,914,098)	-
Payment of refunding bond issuance costs	<u>(230,902)</u>	<u>(189,517)</u>	<u>41,385</u>
	<u>312,424</u>	<u>46,885</u>	<u>(265,539)</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	860,782	<u>860,782</u>
Fund balance, beginning of year		<u>930,683</u>	
Fund balance, end of year		\$ <u>1,791,465</u>	

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

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

For the years ended June 30, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Operating revenues:		
Lease proceeds	\$ 294,750	210,000
Other income	<u>2,671</u>	<u>-</u>
	<u>297,421</u>	<u>210,000</u>
Operating expenses:		
Utilities and building maintenance	4,618	-
Depreciation	<u>55,250</u>	<u>55,000</u>
	<u>59,868</u>	<u>55,000</u>
Operating income	<u>237,553</u>	<u>155,000</u>
Nonoperating revenues and expenditures:		
Interest earned	20,250	12,632
Interest expense	(135,165)	(147,803)
Transfer to General Fund--taxes in lieu	<u>(14,353)</u>	<u>-</u>
	<u>(129,268)</u>	<u>(135,171)</u>
Net income	108,285	19,829
Retained earnings (deficit), beginning of year	<u>(74,029)</u>	<u>(93,858)</u>
Retained earnings (deficit), end of year	\$ <u>34,256</u>	<u>(74,029)</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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Cash flows from operating activities:		
Cash received from draw down of letter of credit	\$ 290,000	-
Cash received from lease payments	-	210,000
Cash payments for operating expenses	<u>(4,618)</u>	<u>-</u>
Net cash provided by operating activities	<u>285,382</u>	<u>210,000</u>
Cash flows from noncapital financing activities:		
Interfund transactions with General Fund	(56,070)	(13,467)
Operating transfers to other funds	(14,353)	-
Refund of deposits	<u>-</u>	<u>(7,000)</u>
Net cash used for noncapital financing activities	<u>(70,423)</u>	<u>(20,467)</u>
Cash flows from capital and related financing activities:		
Purchase of property, plant and equipment	(4,959)	-
Principal paid on long-term debt	(139,442)	(19,803)
Interest paid on long-term debt	<u>(70,558)</u>	<u>(190,197)</u>
Net cash used for capital and related financing activities	<u>(214,959)</u>	<u>(210,000)</u>
Cash flows from investing activities:		
Cash received from interest on note payment	-	12,632
Cash received from note payment	-	100,000
Cash paid from advance of note	<u>-</u>	<u>(100,000)</u>
Net cash provided by investing activities	<u>-</u>	<u>12,632</u>
Net decrease in cash	-	(7,835)
Cash, beginning of year	<u>-</u>	<u>7,835</u>
Cash, end of year	\$ <u>-</u>	<u>-</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	237,553	155,000
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	55,250	55,000
Interest earned from draw down	20,250	-
Forfeiture of deposit	<u>(27,671)</u>	<u>-</u>
Net cash provided by operating activities	\$ <u>285,382</u>	<u>210,000</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements

June 30, 1992

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 approximately 10,000 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

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

Agency Funds are used to account for assets that the government holds on behalf of others as their agent.

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.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

1. Summary of Significant Accounting Policies, ContinuedB. 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 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.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

1. Summary of Significant Accounting Policies, Continued

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.

C. Budgetary Accounting

A budget is adopted, on a basis consistent with generally accepted accounting principles (GAAP) except as described in note 12, 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.

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 the lower of cost or market 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. The Town depreciates the facility over 40 years and various improvements to the building over 10 years.

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.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

1. Summary of Significant Accounting Policies, Continued

At June 30, 1992, the accumulated vacation cost was \$71,760 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$237,000 and is disclosed in the general long-term debt account group because it is not currently due.

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 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, 1992 cash and cash equivalents consisted of:

	Carrying <u>amount</u>	Bank <u>balance</u>	<u>Category</u>		
			<u>1</u>	<u>2</u>	<u>3</u>
<u>Cash and Cash Equivalents:</u>					
Checking and savings accounts	\$ 212,209	331,729	189,211	142,518	-
Petty cash	500	-	-	-	-
Certificates of deposit	809,953	809,953	809,953	-	-
Money market accounts	<u>3,879,999</u>	<u>3,879,999</u>	<u>200,000</u>	<u>-</u>	<u>3,679,999</u>
	\$ <u>4,902,661</u>	<u>5,021,681</u>	<u>1,199,164</u>	<u>142,518</u>	<u>3,679,999</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 a cash management repurchase agreement account.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

2. Deposits and Investments, Continued

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.

At June 30, 1992 investments consisted of the following:

	Market <u>value</u>	Carrying <u>amount</u>	<u>Category</u>		
			<u>1</u>	<u>2</u>	<u>3</u>
<u>Investments:</u>					
Cash management--repur- chase agreements	\$ 788,946	788,946	-	788,946	-
Mutual fund	174,170	174,170	-	-	-
Corporate stocks	198,513	71,207	71,207	-	-
ICMA 457 Plan mutual funds	<u>144,218</u>	<u>144,218</u>	<u>-</u>	<u>-</u>	<u>-</u>
	\$ <u>1,305,847</u>	<u>1,178,541</u>	<u>71,207</u>	<u>788,946</u>	<u>-</u>

3. Enterprise Fund--Ballpark/Performing Arts Center

The Ballpark was acquired by the Town after default of its owners in 1987. Under an agreement with the Finance Authority of Maine (FAME), the Town purchased the facility by the issuance of a general obligation security for \$2,200,000, the balance of which is \$2,040,755 at June 30, 1992.

For the period April 1989 through October 1991, the Town entered into a lease, purchase and sale agreement with a potential purchaser of the facility. Upon default of the purchase and sale agreement by the potential purchaser, the Town drew down on the standby letter of credit for payment of a promissory note, interest and other costs.

Presently, the Town administrative staff occupies the facility on a temporary basis, while the existing Town Hall is being renovated. A committee is currently studying future alternative uses for the facility.

4. Property Tax

Property taxes for the current year were committed on July 10, 1991 on the assessed value listed as of the previous April 1 for all real and personal property located in the Town. All real property taxes were due in two installments, 50% on August 16, 1991 and 50% on February 11, 1992. All personal property taxes were due in full on August 16, 1991. 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. A revaluation was

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

4. Property Tax, Continued

completed for the list of April 1, 1990. The assessed value was 100% of the estimated market value and 107% of the 1991 state valuation of \$572,400,000.

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 \$156,798 for the year ended June 30, 1992.

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

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

The following summarizes the 1992 and 1991 levy:

	<u>1992</u>	<u>1991</u>
Valuation:		
Land	\$ 270,750,600	298,572,500
Buildings	327,068,800	306,492,050
Personal property	<u>12,409,000</u>	<u>12,230,660</u>
Total assessed valuation	\$ <u>610,228,400</u>	<u>617,295,210</u>
Total assessed valuation	610,228,400	617,295,210
Tax rate (per \$1,000)	<u>19.75</u>	<u>19.75</u>
Commitment	12,052,028	12,191,580
Supplemental taxes assessed	<u>7,752</u>	<u>11,181</u>
	12,059,780	12,202,761
Less:		
Collections and abatements	<u>10,826,186</u>	<u>10,902,501</u>
Receivable at end of year	\$ <u>1,233,594</u>	<u>1,300,260</u>
Consisting of:		
Taxes	64,893	89,228
Liens	<u>1,168,701</u>	<u>1,211,032</u>
Receivable at end of year	\$ <u>1,233,594</u>	<u>1,300,260</u>
Collection rate	89.8%	89.3%

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

5. Interfund Balances

Individual interfund receivables and payables (due from/to other funds) at June 30, 1992, were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
General Fund	\$ <u>6,743</u>	<u>118,340</u>
Special Revenue Funds:		
School categorical funds	-	3,011
Sewer reserve	200	-
Rescue	<u>-</u>	<u>3,732</u>
	<u>200</u>	<u>6,743</u>
Capital Project Funds:		
Downtown TIF District	<u>48,704</u>	<u>-</u>
Enterprise Funds:		
Ballpark facility	<u>69,436</u>	<u>-</u>
	\$ <u>125,083</u>	<u>125,083</u>

6. 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, 1992 outstanding <u>bonds</u>	Percent of 1992 state assessed value of <u>\$607,400,000</u>	<u>Amount</u>	<u>Margin</u>
For school purposes	\$ 2,653,464	10.0%	60,740,000	58,086,536
For storm or sanitary sewer purposes	12,787,237	7.5%	45,555,000	32,767,763
For municipal airport, water and special district purposes	-			
For all other purposes	<u>7,585,316</u>	7.5%	45,555,000	37,969,684
Total	\$ <u>23,026,017</u>	15.0%	91,110,000	68,083,983

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

7. Long-term Debt

On April 30, 1992, the Town issued \$8,145,000 in general obligation bonds with an average interest rate of 6.43% to advance refund \$7,230,000 of outstanding 1986 general obligation sewer bonds with an average interest rate of 8.30%. The net proceeds of \$7,914,098 (after payment of \$230,902 in underwriting fees, insurance, and other issuance costs) were used to purchase U. S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt services payments on the 1986 general obligation sewer bonds. As a result, the 1986 general obligation sewer bonds are considered to be defeased and the liability for those bonds has been removed from the general long-term debt account group.

The Town advance refunded the 1986 general obligation sewer bonds to reduce its total debt service payments over the next 20 years by \$291,703 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$261,415.

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 1992:

	General long-term <u>debt</u>	Proprietary <u>Fund</u>	<u>Total</u>
Long-term debt payable at June 30, 1991	\$ 16,527,351	2,180,197	18,707,548
Principal additions--new issues	4,900,000	-	4,900,000
Principal additions--advance refunding	<u>8,145,000</u>	<u>-</u>	<u>8,145,000</u>
	29,572,351	2,180,197	31,752,548
Debt retired	1,357,089	139,442	1,496,531
Debt defeased	<u>7,230,000</u>	<u>-</u>	<u>7,230,000</u>
Long-term debt payable at June 30, 1992	\$ <u>20,985,262</u>	<u>2,040,755</u>	<u>23,026,017</u>

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

7. Long-term Debt, Continued

Long-term debt payable at June 30, 1992 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	\$ 200,000
1978 School bond	Varies	1998	1,015,000
1982 Capital improvement bond	11.25%	1992	100,000
1983 Capital improvement bond	Varies	1998	610,000
1985 General obligation	Varies	1995	200,000
1986 Capital improvement bond	Varies	2006	980,000
1988 Capital improvement note	8.00%	1993	101,739
1989 Capital improvement bond	Varies	2009	1,520,000
1990 FMHA note	6.00%	2019	777,082
1990 General obligation bond	Varies	2000	926,900
1990 FMHA note	6.00%	2020	246,441
1990 School general obligation bond	Varies	2000	1,263,100
1992 General obligation bond	Varies	2012	1,500,000
1992 General obligation bond	Varies	2012	8,145,000
1992 General obligation bond	Varies	2012	<u>3,400,000</u>
			20,985,262
<u>Proprietary Fund:</u>			
1987 General obligation security	Varies		<u>2,040,755</u>
Total general obligation debt			\$ <u>23,026,017</u>

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

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

7. Long-term Debt, Continued

The annual requirements to amortize all debt outstanding as of June 30, 1992, are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine.

Year ended June 30,	General Long-term Debt		Proprietary Funds		Total
	Principal	Interest	Principal	Interest	
1993	\$ 1,257,298	1,277,772	51,191	178,809	2,765,070
1994	1,241,492	1,262,186	129,973	100,027	2,733,678
1995	1,162,482	1,186,163	156,955	93,045	2,598,645
1996	1,143,530	1,110,722	165,078	84,922	2,504,252
1997	1,034,643	1,039,113	193,876	76,124	2,343,756
1998	1,045,821	970,655	203,910	66,090	2,286,476
1999	1,017,071	898,343	231,976	58,024	2,205,414
2000	888,395	837,567	244,576	45,424	2,015,962
2001	829,799	781,985	278,129	31,871	1,921,784
2002	701,286	732,403	293,236	16,764	1,743,689
2003	732,864	685,768	91,855	2,462	1,512,949
2004	819,535	634,821	-	-	1,454,356
2005	856,307	579,284	-	-	1,435,591
2006	893,186	520,666	-	-	1,413,852
2007	870,176	458,560	-	-	1,328,736
2008	912,287	399,400	-	-	1,311,687
2009	1,069,525	333,411	-	-	1,402,936
2010	1,131,896	260,120	-	-	1,392,016
2011	1,164,410	183,904	-	-	1,348,314
2012	1,227,075	104,764	-	-	1,331,839
2013	584,899	44,916	-	-	629,815
2014	52,893	24,133	-	-	77,026
2015	56,067	20,959	-	-	77,026
2016	59,431	17,596	-	-	77,027
2017	62,997	14,030	-	-	77,027
2018	66,776	10,250	-	-	77,026
2019	70,220	6,244	-	-	76,464
2020	16,164	1,998	-	-	18,162
2021	16,737	1,028	-	-	17,765
	\$ <u>20,985,262</u>	<u>14,398,761</u>	<u>2,040,755</u>	<u>753,562</u>	<u>38,178,340</u>

8. State Reimbursement for Debt Service Expenditures

The State of Maine currently reimburses the Town for a portion of 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

9. 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, 1992 York County had no outstanding debt.

10. Reserved/Designated Fund Balances

At June 30, 1992 portions of fund balance were reserved and designated for future periods as follows:

<u>Reserved</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Education:		
Teacher summer salaries	\$ 334,234	-
Special education tuition	35,000	-
MSMA unemployment fund	10,000	-
System support recertification	10,000	-
Encumbrances	51,423	2,092
School lunch inventory	-	10,222
Rescue:		
Encumbrances--vehicle	-	<u>89,774</u>
	<u>\$ 440,657</u>	<u>102,088</u>
 <u>Unreserved--Designated</u>		
Fire Department vehicles	\$ 35,000	-
Comprehensive plan	1,977	-
Public Works Department vehicles	10,562	-
Sewer projects	75,000	-
Compost plant equipment	15,000	-
Treatment plant equipment	15,000	-
Goosefare Brook engineering study	58,100	-
Disaster relief fund--F.E.M.A.	46,182	-
Town Hall fire	24,761	-
Ballpark debt service reserve	42,510	-
Accrued interest advance refunding	41,385	-
Education	<u>138,751</u>	<u>-</u>
	<u>\$ 504,228</u>	<u>-</u>

11. Contingent Liabilities

The Town has 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.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

12. 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, 1992, the balance on such contracts amounted to \$378,825 (unaudited) for which no accrual has been made in the financial statements. However, the School Department has funded \$334,234 of this accrual, which is shown as a reserved fund balance until such time as the liability is fully funded.

13. 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.

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.

14. Employee's Retirement Systema. Maine State Retirement - District Group

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 employees, including school bus drivers and custodians, are eligible to participate in the system. As of June 30, 1991 the Town had 43 active covered employees and 28 vested/retired employees. Covered payroll for the year ended June 30, 1992 was \$1,040,233. 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, 1992 the Town's contribution rate was 15.04% and amounted to \$156,451. These contributions consisted of \$96,638 (9.29%) for normal cost and \$59,813 (5.75%) for the amortization of the unfunded actuarially accrued liability over 27 years. Covered employees are required to contribute 6.5% of their salary to the MSRS which amounted to \$67,589 for the year ended June 30, 1992.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

14. Employee's Retirement System, Continued

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, 1991 (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, 1991, the date of the latest actuarial report, the total unfunded pension benefit obligation was \$816,572 determined as follows:

Pension benefit obligation:	
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 2,069,048
Current employees:	
Accumulated employee contributions including investment income	607,727
Employer financed, vested	895,364
Employer financed, nonvested	<u>267,549</u>
Total pension benefit obligation	3,839,688
Net assets available for benefits, at cost (market value \$3,376,416)	<u>3,023,116</u>
Unfunded pension benefit obligation	\$ <u>816,572</u>

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

14. Employee's Retirement System, Continued

Historical trend information for the Town of Old Orchard Beach public employee retirement system is presented below (in thousands):

	<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>
Net assets available for benefits	\$ 3,023	2,761	2,443	2,147
Pension benefit obligation	3,840	3,539	3,357	2,865
Net assets available for benefits as a percentage of the pension benefit obligation applicable to the Town's employees	78.73%	78.00%	72.80%	74.90%
Unfunded pension benefit obligation	817	778	914	718
Annual covered payroll	1,040	1,125	1,084	949
Unfunded pension benefit obligation as a percentage of the Town's annual covered payroll	78.50%	70.20%	88.60%	75.60%
Town's contributions to the pension plan as a percentage of annual covered payroll	15.04%	15.20%	14.15%	11.79%

b. Maine State Retirement - Teachers Group

All school teachers, plus other qualified educators, participate in the Maine State Retirement System's teacher group. The School Department's payroll for employees covered by this group, for the fiscal year ended June 30, 1992 was \$3,429,790.

School employees are eligible for normal retirement, upon attaining age 60, provided they have 25 years of creditable service. Employees are penalized 2.5% for each year of early retirement. Employees, under 60 years of age, who become permanently disabled receive 66.75% of the average final compensation, reduced by any amounts paid under worker's compensation, social security disability, or similar law. Employees, over 60 years old, who become permanently disabled, have their benefits calculated similarly to normal retirement. The retirement system also provides survivor benefits. Employees are required by state statute, to contribute 6.5% of their compensation, to the retirement system. For the year ended June 30, 1992, employees contributed \$222,838. The State of Maine Department of Education and Cultural Services is required, by the same statute, to contribute the employer contribution which amounts to 20.75-21.36% of their compensation. There is no contribution required by the School except for federally funded teachers for which the School contributes 20.75-21.36% of their compensation. This cost amounted to \$22,407 for the year ended June 30, 1992 and is chargeable to the applicable grant.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

14. Employee's Retirement System, Continuedc. Deferred Compensation Plan

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457, through the International City Management Association (ICMA). The plan, available to all Town employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the Plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Town (without being restricted to the provisions or benefits under the Plan), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

In management's opinion, the Town has no liability for losses under the plan. However, the Town does have the duty of due care that would be required of an ordinary prudent investor. The Town believes it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

All assets of the Plan are held by an independent administrator. It is appropriate to include this entity in the Town's 1992 financial statements since the Town has title to these assets. The Deferred Compensation Fund is reported as an Agency Fund and its assets are presented at market value (\$144,218) at June 30, 1992.

15. Restatements of Fund Balance

The financial statements have been restated to include the following funds, determined to be component units of the reporting entity, and their respective fund balances at June 30, 1991, which had not been previously included in the Town's financial statements.

	<u>As previously stated</u>	<u>Adjustment</u>	<u>Restated fund balance</u>
Special Revenue Funds:			
School other funds	\$ <u>29,966</u>	<u>88,387</u>	<u>118,353</u>

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

16. Construction Commitments

As of June 30, 1992, the Town had the following construction commitments with respect to uncompleted capital projects.

	<u>Approved contract</u>	<u>Remaining commitment</u>
Pump Station--Downtown TIF	\$ 999,898	137,978
Town Hall renovation	1,274,325	944,637

TOWN OF OLD ORCHARD BEACH, MAINE
 Comparative Balance Sheet - General Fund
 June 30, 1992 and 1991

<u>Assets</u>	<u>1992</u>	<u>1991</u>
Cash and cash equivalents	\$ 833,829	978,547
Investments	934,683	156,954
Accounts receivable	25,980	43,011
Due from State of Maine	52,304	83,608
Taxes receivable	196,068	182,839
Tax liens	1,718,542	1,578,183
Tax acquired property	4,082	4,082
Due from other funds	<u>6,743</u>	<u>337</u>
 Total assets	 \$ <u>3,772,231</u>	 <u>3,027,561</u>
 <u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts payable	129,458	303,059
Accrued expenses	64,714	50,431
Deposits	25,623	26,731
Taxes collected in advance	15,871	49,040
Due to other funds	118,340	151,517
Deferred tax revenues	1,555,000	1,460,000
Accrued vacation and sick leave	71,760	56,100
Total liabilities	<u>1,980,766</u>	<u>2,096,878</u>
 Fund balances:		
Reserved	440,657	370,154
Designated	504,228	291,988
Undesignated	<u>846,580</u>	<u>268,541</u>
Total fund balances	<u>1,791,465</u>	<u>930,683</u>
 Total liabilities and fund balances	 \$ <u>3,772,231</u>	 <u>3,027,561</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

For the year ended June 30, 1992

(with comparative actual totals for the year ended June 30, 1991)

	1992			1991
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues:				
Taxes:				
Property taxes	\$ 11,900,848	11,908,600	7,752	12,048,672
Changes in deferred property tax revenues	-	(95,000)	(95,000)	(472,500)
Excise taxes	594,470	588,262	(6,208)	594,101
Interest and lien costs	128,800	241,200	112,400	216,595
Contributions in lieu of taxes	75,000	75,000	-	100,106
	<u>12,699,118</u>	<u>12,718,062</u>	<u>18,944</u>	<u>12,486,974</u>
Licenses, permits and fees:				
Licenses	50,000	64,297	14,297	65,892
Building, plumbing and electrical permits	5,500	9,579	4,079	10,304
Town Clerk fees	4,000	5,462	1,462	5,448
Town auto registration fees	8,500	12,094	3,594	9,525
Sewer permits	31,500	31,500	-	31,500
Other	1,000	4,807	3,807	3,200
	<u>100,500</u>	<u>127,739</u>	<u>27,239</u>	<u>125,869</u>
Intergovernmental revenues:				
State Revenue Sharing	435,000	478,724	43,724	464,023
State education subsidies	794,144	703,465	(90,679)	761,175
D.O.T. block grant	60,000	59,532	(468)	59,460
Human Services reimbursement	125,000	82,172	(42,828)	170,301
State property tax relief	-	10,274	10,274	52,084
Community billings--compost facility	64,500	59,458	(5,042)	42,000
Federal--F.E.M.A. disaster relief	-	42,834	42,834	-
Other state revenue	-	28,280	28,280	67,673
	<u>1,478,644</u>	<u>1,464,739</u>	<u>(13,905)</u>	<u>1,616,716</u>
Interest earned	<u>150,000</u>	<u>183,187</u>	<u>33,187</u>	<u>170,275</u>
Other revenues:				
Parking and comfort station fees	108,000	74,257	(33,743)	102,242
Cable television franchise	16,000	25,489	9,489	17,611
School Department	3,000	7,347	4,347	9,179
Sale of town owned property	500	15,138	14,638	1,418
Parking meters	50,000	90,847	40,847	5,823
Insurance refund	-	54,553	54,553	-
Miscellaneous	26,100	26,679	579	11,854
	<u>203,600</u>	<u>294,310</u>	<u>90,710</u>	<u>148,127</u>
Total revenues	<u>14,631,862</u>	<u>14,788,037</u>	<u>156,175</u>	<u>14,547,961</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	<u>1992</u>			<u>1991</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Expenditures:				
Current:				
General government:				
Town Council	\$ 50,325	42,140	8,185	53,132
Administration	105,157	106,387	(1,230)	110,418
Legal	110,000	169,260	(59,260)	119,338
Building maintenance	21,485	26,057	(4,572)	19,116
Contingency	80,976	16,978	63,998	7,836
Tax collector	50,239	46,558	3,681	46,580
Treasurer	74,726	70,205	4,521	44,650
Assessor	110,925	101,343	9,582	102,190
Town Clerk	49,750	44,103	5,647	43,995
Planner	34,725	32,948	1,777	22,122
Building inspector	45,284	42,213	3,071	57,196
License inspector	4,884	4,355	529	4,173
Elections	6,000	7,010	(1,010)	2,766
	<u>744,476</u>	<u>709,557</u>	<u>34,919</u>	<u>633,512</u>
Public Works:				
General	460,201	500,010	(39,809)	401,897
Snow and ice removal	18,000	17,460	540	13,746
Beach cleaning	19,500	16,436	3,064	13,090
	<u>497,701</u>	<u>533,906</u>	<u>(36,205)</u>	<u>428,733</u>
Sanitation:				
Comfort station	11,750	10,496	1,254	8,753
Compost facility	95,330	60,774	34,556	55,671
Treatment plant	400,090	400,707	(617)	391,189
Solid waste	608,630	586,280	22,350	558,048
	<u>1,115,800</u>	<u>1,058,257</u>	<u>57,543</u>	<u>1,013,661</u>
Public safety:				
Communication center	141,499	137,402	4,097	112,586
Fire Department	283,294	285,877	(2,583)	267,977
Police Department	746,072	717,615	28,457	733,349
Rescue unit	160,788	151,136	9,652	151,681
Animal control	14,625	9,550	5,075	11,280
Public safety complex	20,100	22,899	(2,799)	49,219
Street lights	165,000	177,865	(12,865)	161,481
Hydrants	100,000	94,772	5,228	95,020
Civil Service Commission	3,000	1,044	1,956	3,390
Lifeguards	56,200	53,429	2,771	61,963
	<u>1,690,578</u>	<u>1,651,589</u>	<u>38,989</u>	<u>1,647,946</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	<u>1992</u>			<u>1991</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Expenditures, continued:				
Current, continued:				
Parks and recreation:				
Conservation Commission	\$ 30,625	26,337	4,288	26,112
Recreation	<u>6,900</u>	<u>7,342</u>	<u>(442)</u>	<u>8,025</u>
	<u>37,525</u>	<u>33,679</u>	<u>3,846</u>	<u>34,137</u>
Health and welfare:				
Welfare	232,316	124,446	107,870	221,452
York County Health Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u>232,316</u>	<u>124,446</u>	<u>107,870</u>	<u>231,452</u>
Education	<u>6,348,358</u>	<u>6,103,617</u>	<u>244,741</u>	<u>5,828,766</u>
Unclassified:				
Employee benefits and insurances	1,049,769	934,585	115,184	901,815
Memorial Library	50,000	49,977	23	56,000
Planning and Zoning Boards	1,950	1,959	(9)	963
Board of Registration	4,445	5,332	(887)	4,922
Donations to provider agencies	31,938	31,779	159	11,077
County tax	195,746	195,746	-	177,025
Traffic committee	-	-	-	10,754
Abatements, write offs and overlay	156,768	74,775	81,993	205,467
Bus subsidy	40,000	40,000	-	39,900
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,213</u>
	<u>1,530,616</u>	<u>1,334,153</u>	<u>196,463</u>	<u>1,416,136</u>
Debt service:				
Principal	953,098	953,098	-	847,603
Interest	<u>1,184,394</u>	<u>1,160,045</u>	<u>24,349</u>	<u>1,239,992</u>
	<u>2,137,492</u>	<u>2,113,143</u>	<u>24,349</u>	<u>2,087,595</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1992			1991 Actual
	Budget	Actual	Variance	
Expenditures, continued:				
Capital outlays:				
Assessor--revaluation	\$ -	-	-	25,979
Fire department	35,000	-	35,000	-
Town Hall fire loss	-	29,793	(29,793)	-
Beach rake	-	-	-	20,300
Public Works--plow truck	109,424	98,862	10,562	-
Local road improvements	100,000	102,387	(2,387)	91,014
Parking meters	70,000	1,377	68,623	50,425
Treatment plant--equipment	93,000	16,050	76,950	-
Goosefare Brook Estuary Study	95,000	36,900	58,100	-
Sewer projects	110,000	6,559	103,441	-
Other improvements	-	22,865	(22,865)	54,976
	<u>612,424</u>	<u>314,793</u>	<u>297,631</u>	<u>242,694</u>
Total expenditures	<u>14,947,286</u>	<u>13,977,140</u>	<u>970,146</u>	<u>13,564,632</u>
Other financing sources (uses):				
General obligation bond proceeds	-	-	-	88,241
Budgeted utilization of prior year designated--Town	229,424	-	(229,424)	-
Budgeted utilization of prior year designated--School	75,500	-	(75,500)	-
Transfer from special revenue funds	32,500	30,500	(2,000)	15,000
Transfer from capital project funds	-	-	-	150,926
Transfer to special revenue funds	(22,000)	(22,000)	-	(24,000)
Proceeds of refunding bonds	8,145,000	8,145,000	-	-
Payment to refunding bond escrow agent	(7,914,098)	(7,914,098)	-	-
Payment of refunding bond issuance costs	(230,902)	(189,517)	41,385	-
	<u>315,424</u>	<u>49,885</u>	<u>(265,539)</u>	<u>230,167</u>
Excess of revenues over expenditures and other sources and uses	\$ <u>-</u>	860,782	<u>860,782</u>	1,213,496
Fund balance (deficit), beginning of year		<u>930,683</u>		<u>(282,813)</u>
Fund balance, end of year	\$	<u>1,791,465</u>		<u>930,683</u>

TOWN OF OLD ORCHARD BEACH, MAINE
 Combining Balance Sheet - All Special Revenue Funds
 June 30, 1992
 (with comparative totals for June 30, 1991)

	School cate- gorical funds	School Lunch Fund	Other School Funds	Treatment equip- ment sale	Police escrow account	Matching market- ing grant	Beautifi- cation Com- mittee	Sewer reserve escrow	Task order review escrow	Rescue Equip- ment Fund	Playground Equipment Fund	Totals		
												1992	1991	
Assets														
Cash	\$ 32,041	33,637	54,281	3,100	19,913	1,350	2,733	53,788	5,726	98,664	1,285	306,518	214,296	
Investments	-	-	71,207	-	-	-	-	-	-	-	-	71,207	-	
Accounts receivable	1,560	6,511	-	-	-	-	-	-	-	-	-	8,071	21,130	
Inventory	-	10,222	-	-	-	-	-	-	-	-	-	10,222	10,525	
Due from other funds	-	-	-	-	-	-	-	200	-	-	-	200	30,222	
Total assets	\$ 33,601	50,370	125,488	3,100	19,913	1,350	2,733	53,988	5,726	98,664	1,285	396,218	276,173	
Liabilities and Fund Equity														
Liabilities:														
Accounts payable	1,315	-	-	-	-	-	-	-	-	-	-	1,315	6,253	
Accrued wages	7,401	-	-	-	-	-	-	-	-	-	-	7,401	141	
Due to General Fund	3,011	-	-	-	-	-	-	-	-	3,732	-	6,743	27,647	
Refundable deposit	-	-	-	-	-	-	-	-	5,726	-	-	5,726	10,841	
Total liabilities	11,727	-	-	-	-	-	-	-	5,726	3,732	-	21,185	44,882	
Fund equity:														
Reserved for inventory	-	10,222	-	-	-	-	-	-	-	-	-	10,222	10,525	
Reserved for encumbrances	2,092	-	-	-	-	-	-	-	-	89,774	-	91,866	-	
Undesignated	19,782	40,148	125,488	3,100	19,913	1,350	2,733	53,988	-	5,158	1,285	272,945	220,766	
	21,874	50,370	125,488	3,100	19,913	1,350	2,733	53,988	-	94,932	1,285	375,033	231,291	
Total liabilities and fund equity	\$ 33,601	50,370	125,488	3,100	19,913	1,350	2,733	53,988	5,726	98,664	1,285	396,218	276,173	

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in Fund
Balances - All Special Revenue FundsFor the year ended June 30, 1992
(with comparative totals for the year ended June 30, 1991)

	School cate- gorical funds	School Lunch Fund	Other School Funds	Treatment	Police escrow account	Matching market- ing grant	Beautifi- cation Committee	Sewer reserve escrow	Task order review escrow	Rescue Equip- ment Fund	Playground Equipment Fund	Totals		
				Plant-- surplus equip- ment sale								1992	1991	
Revenues:														
Federal grants	\$ 218,105	125,469	-	-	-	-	-	-	-	-	-	-	343,574	320,954
State grants	20,429	5,361	-	-	-	-	-	-	-	-	-	-	25,790	-
Police fines	-	-	-	-	29,418	-	-	-	-	-	-	-	29,418	23,567
Rescue call fees	-	-	-	-	-	-	-	-	-	41,237	-	-	41,237	42,689
Investment income	100	1,738	2,426	-	-	-	-	1,547	-	4,374	-	-	10,185	5,980
Sewer ordinance fees	-	-	-	-	-	-	-	21,900	-	-	-	-	21,900	30,200
School lunch sales	-	98,710	-	-	-	-	-	-	-	-	-	-	98,710	105,079
Miscellaneous	22,180	-	35,807	-	-	-	-	-	-	-	-	-	59,272	22,520
	<u>260,814</u>	<u>231,278</u>	<u>38,233</u>	<u>-</u>	<u>29,418</u>	<u>-</u>	<u>-</u>	<u>23,447</u>	<u>-</u>	<u>45,611</u>	<u>1,285</u>	<u>630,086</u>	<u>550,989</u>	
Expenditures:														
Program expenditures	291,654	228,753	31,098	-	-	-	-	-	-	9,385	-	-	560,890	453,786
Capital outlay	-	-	-	-	8,341	-	-	-	-	-	-	-	8,341	18,901
	<u>291,654</u>	<u>228,753</u>	<u>31,098</u>	<u>-</u>	<u>8,341</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,385</u>	<u>-</u>	<u>569,231</u>	<u>472,687</u>	
Other financing sources (uses):														
Transfer from other funds	25,000	-	5,141	-	-	-	-	-	-	-	-	-	30,141	24,000
Transfer to other funds	-	-	(5,141)	-	(15,500)	-	-	-	-	(15,000)	-	-	(35,641)	(15,000)
	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>	<u>(5,500)</u>	<u>9,000</u>	
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(5,840)	2,525	7,135	-	5,577	-	-	23,447	-	21,226	1,285	55,355	87,302	
Fund balances, beginning of year, as previously stated	27,714	47,845	29,966	3,100	14,336	1,350	2,733	30,541	-	73,706	-	231,291	143,989	
Restatement	-	-	88,387	-	-	-	-	-	-	-	-	88,387	-	
Fund balances, end of year	<u>\$ 21,874</u>	<u>50,370</u>	<u>125,488</u>	<u>3,100</u>	<u>19,913</u>	<u>1,350</u>	<u>2,733</u>	<u>53,988</u>	<u>-</u>	<u>94,932</u>	<u>1,285</u>	<u>375,033</u>	<u>231,291</u>	

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - All Capital Project Funds

June 30, 1992

(with comparative totals for June 30, 1991)

<u>Assets</u>	Jameson School addition	Downtown TIF	Town Hall renovation	<u>Totals</u>	
				<u>1992</u>	<u>1991</u>
Cash and cash equivalents	\$ -	2,604,811	1,122,737	3,727,548	-
Investments	28,432	-	-	28,432	102,105
Due from other funds	<u>-</u>	<u>48,704</u>	<u>-</u>	<u>48,704</u>	<u>135,576</u>
	\$ <u>28,432</u>	<u>2,653,515</u>	<u>1,122,737</u>	<u>3,804,684</u>	<u>237,681</u>
 <u>Liabilities and Fund Equity</u>					
Liabilities:					
Accounts payable	-	171,485	111,265	282,750	40,560
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>337</u>
Total liabilities	<u>-</u>	<u>171,485</u>	<u>111,265</u>	<u>282,750</u>	<u>40,897</u>
 Fund equity:					
Undesignated fund balance	<u>28,432</u>	<u>2,482,030</u>	<u>1,011,472</u>	<u>3,521,934</u>	<u>196,784</u>
Total liabilities and fund equity	\$ <u>28,432</u>	<u>2,653,515</u>	<u>1,122,737</u>	<u>3,804,684</u>	<u>237,681</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - All Capital Project FundsFor the year ended June 30, 1992
(with comparative totals for the year ended June 30, 1991)

	Jameson School addition	Downtown TIF	Town Hall renovation	Totals	
				1992	1991
Revenues:					
Property taxes	\$ -	151,180	-	151,180	154,185
Interest earned	<u>3,360</u>	<u>48,074</u>	<u>8,068</u>	<u>59,502</u>	<u>18,026</u>
	<u>3,360</u>	<u>199,254</u>	<u>8,068</u>	<u>210,682</u>	<u>172,211</u>
Other financing sources:					
Bond proceeds	<u>-</u>	<u>3,400,000</u>	<u>1,500,000</u>	<u>4,900,000</u>	<u>1,011,000</u>
Total revenues and other sources	<u>3,360</u>	<u>3,599,254</u>	<u>1,508,068</u>	<u>5,110,682</u>	<u>1,183,211</u>
Expenditures:					
Engineering costs	6,465	201,601	156,364	364,430	61,302
Construction costs	40,441	861,920	329,688	1,232,049	753,559
Miscellaneous	232	23,533	10,544	34,309	80,662
Interest expense	<u>-</u>	<u>154,744</u>	<u>-</u>	<u>154,744</u>	<u>17,784</u>
	<u>47,138</u>	<u>1,241,798</u>	<u>496,596</u>	<u>1,785,532</u>	<u>913,307</u>
Other financing uses:					
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,926</u>
Excess of revenues and other sources over (under) expenditures and other uses	(43,778)	2,357,456	1,011,472	3,325,150	118,978
Fund balances, beginning of year	<u>72,210</u>	<u>124,574</u>	<u>-</u>	<u>196,784</u>	<u>77,806</u>
Fund balances, end of year	\$ <u>28,432</u>	<u>2,482,030</u>	<u>1,011,472</u>	<u>3,521,934</u>	<u>196,784</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Cumulative Statements of Revenue and Expenditures for all
Construction Projects - Capital Project Funds

Beginning of project to June 30, 1992

	<u>Jameson School addition</u>	<u>Downtown TIF</u>	<u>Town Hall renovation</u>
Revenues:			
Property taxes	\$ -	305,365	-
Interest earned	<u>24,188</u>	<u>48,074</u>	<u>8,068</u>
Total revenues	<u>24,188</u>	<u>353,439</u>	<u>8,068</u>
Other financing sources:			
Bond proceeds	<u>1,521,000</u>	<u>3,400,000</u>	<u>1,500,000</u>
Total revenues and other sources	<u>1,545,188</u>	<u>3,753,439</u>	<u>1,508,068</u>
Expenditures:			
Engineering costs	155,205	231,212	156,364
Construction costs	1,258,001	861,920	329,688
Miscellaneous	85,766	23,533	10,544
Interest expense and issuance costs	<u>17,784</u>	<u>154,744</u>	<u>-</u>
	<u>1,516,756</u>	<u>1,271,409</u>	<u>496,596</u>
Cumulative excess of revenues and other financing sources over expenditures	\$ <u>28,432</u>	<u>2,482,030</u>	<u>1,011,472</u>

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

June 30, 1992 and 1991

<u>Assets</u>	<u>1992</u>	<u>1991</u>
Due from other funds	\$ 69,436	13,366
Note receivable	-	225,000
Property, plant and equipment	2,204,959	2,200,000
Less accumulated depreciation	<u>(110,250)</u>	<u>(55,000)</u>
Total assets	\$ <u>2,164,145</u>	<u>2,383,366</u>
 <u>Liabilities and Fund Equity</u>		
Liabilities:		
Accrued interest	89,134	24,527
Deposits	<u>-</u>	<u>252,671</u>
	<u>89,134</u>	<u>277,198</u>
Long-term debt:		
General obligation notes payable	<u>2,040,755</u>	<u>2,180,197</u>
Fund equity:		
Retained earnings (deficit)	<u>34,256</u>	<u>(74,029)</u>
Total liabilities and fund equity	\$ <u>2,164,145</u>	<u>2,383,366</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

For the years ended June 30, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Operating revenues:		
Lease proceeds	\$ 294,750	210,000
Other income	<u>2,671</u>	<u>-</u>
	<u>297,421</u>	<u>210,000</u>
Operating expenses:		
Utilities and building maintenance	4,618	-
Depreciation	<u>55,250</u>	<u>55,000</u>
	<u>59,868</u>	<u>55,000</u>
Operating income	<u>237,553</u>	<u>155,000</u>
Nonoperating revenues and expenditures:		
Interest earned	20,250	12,632
Interest expense	(135,165)	(147,803)
Transfer to General Fund--taxes in lieu	<u>(14,353)</u>	<u>-</u>
	<u>(129,268)</u>	<u>(135,171)</u>
Net income	108,285	19,829
Retained earnings (deficit), beginning of year	<u>(74,029)</u>	<u>(93,858)</u>
Retained earnings (deficit), end of year	\$ <u>34,256</u>	<u>(74,029)</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Cash Flows
Enterprise Fund - Ballpark Facility

Years ended June 30, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Cash flows from operating activities:		
Cash received from draw down of line of credit	\$ 290,000	-
Cash received from lease payments	-	210,000
Cash payments for operating expenses	<u>(4,618)</u>	<u>-</u>
Net cash provided by operating activities	<u>285,382</u>	<u>210,000</u>
Cash flows from noncapital financing activities:		
Interfund transactions with General Fund	(56,070)	(13,467)
Operating transfers to other funds	(14,353)	-
Refund of deposits	<u>-</u>	<u>(7,000)</u>
Net cash used for noncapital financing activities	<u>(70,423)</u>	<u>(20,467)</u>
Cash flows from capital and related financing activities:		
Purchase of property, plant and equipment	(4,959)	-
Principal paid on long-term debt	(139,442)	(19,803)
Interest paid on long-term debt	<u>(70,558)</u>	<u>(190,197)</u>
Net cash used for capital and related financing activities	<u>(214,959)</u>	<u>(210,000)</u>
Cash flows from investing activities:		
Cash received from interest on note payment	-	12,632
Cash received from note payment	-	100,000
Cash paid from advance of note	<u>-</u>	<u>(100,000)</u>
Net cash provided by investing activities	<u>-</u>	<u>12,632</u>
Net decrease in cash	-	(7,835)
Cash, beginning of year	<u>-</u>	<u>7,835</u>
Cash, end of year	\$ <u>-</u>	<u>-</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	237,553	155,000
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	55,250	55,000
Interest earned from draw down	20,250	-
Forfeiture of deposit	<u>(27,671)</u>	<u>-</u>
Net cash provided by operating activities	\$ <u>285,382</u>	<u>210,000</u>

TOWN OF OLD ORCHARD BEACH, MAINE
 Combining Balance Sheet - Trust Funds
 June 30, 1992
 (with comparative totals for June 30, 1991)

	School Unemployment Compensation Fund	School Scholarship Funds	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	<u>Totals</u>	
<u>Assets</u>						<u>1992</u>	<u>1991</u>
Certificates of deposit and savings accounts	\$ -	<u>12,979</u>	<u>6,089</u>	<u>11,178</u>	<u>4,521</u>	<u>34,767</u>	<u>35,792</u>
	\$ -	<u>12,979</u>	<u>6,089</u>	<u>11,178</u>	<u>4,521</u>	<u>34,767</u>	<u>35,792</u>
 <u>Fund Equity</u>							
Fund equity:							
Principal	-	10,329	3,956	5,995	2,171	22,451	24,307
Unexpended income	-	<u>2,650</u>	<u>2,133</u>	<u>5,183</u>	<u>2,350</u>	<u>12,316</u>	<u>11,485</u>
	\$ -	<u>12,979</u>	<u>6,089</u>	<u>11,178</u>	<u>4,521</u>	<u>34,767</u>	<u>35,792</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Trust Funds

For the year ended June 30, 1992
(with comparative totals for the year ended June 30, 1991)

	School Unemployment Compensation Fund	School Scholarship Funds	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	Totals	
						1992	1991
Revenues:							
Contributions	\$ -	1,150	-	-	-	1,150	-
Interest	-	739	497	872	223	2,331	3,327
	<u>-</u>	<u>1,889</u>	<u>497</u>	<u>872</u>	<u>223</u>	<u>3,481</u>	<u>3,327</u>
Expenditures:							
Scholarships awarded	-	200	500	800	-	1,500	785
Unemployment claims	3,006	-	-	-	-	3,006	5,725
Other	-	-	-	-	-	-	61
	<u>3,006</u>	<u>200</u>	<u>500</u>	<u>800</u>	<u>-</u>	<u>4,506</u>	<u>6,571</u>
Excess (deficiency) of revenues over (under) expenditures	(3,006)	1,689	(3)	72	223	(1,025)	(3,244)
Fund balances, beginning of year	<u>3,006</u>	<u>11,290</u>	<u>6,092</u>	<u>11,106</u>	<u>4,298</u>	<u>35,792</u>	<u>39,036</u>
Fund balances, end of year	\$ <u>-</u>	<u>12,979</u>	<u>6,089</u>	<u>11,178</u>	<u>4,521</u>	<u>34,767</u>	<u>35,792</u>

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Changes in General Long-term Debt
For the year ended June 30, 1992

	Interest rate	Final maturity date	Annual principal payments	Amounts authorized	Amount issued	Retired Previous years	Balance beginning of period	Current Period		Balance end of period
								Issued	Retired	
<u>General Obligation Notes</u>										
1988 Capital improvement	8.00%	1992	\$ 101,739	508,695	508,695	305,217	203,478	-	101,739	101,739
1990 FmHA note	6.00%	2019	Various	800,000	800,000	11,127	788,873	-	11,791	777,082
1990 FmHA note	5.00%	2020	Various	250,000	250,000	-	250,000	-	3,559	246,441
1991 Capital improvement B.A.N.	7.20%	1992	-	<u>1,300,000</u>	<u>1,300,000</u>	-	-	<u>1,300,000</u>	<u>1,300,000</u>	-
				<u>2,858,695</u>	<u>2,858,695</u>	<u>316,344</u>	<u>1,242,351</u>	<u>1,300,000</u>	<u>1,417,089</u>	<u>1,125,262</u>
<u>General Obligation Bonds</u>										
Town issues:										
1973 Municipal purpose bond	Var.	1993	100,000	2,000,000	2,000,000	1,700,000	300,000	-	100,000	200,000
1982 Capital improvement bond	10.40%	1992	100,000	1,010,000	1,010,000	810,000	200,000	-	100,000	100,000
1983 Capital improvement bond	10.29%	1998	110,000							
			(100,000 in 1994-1998)	1,600,000	1,600,000	880,000	720,000	-	110,000	610,000
1985 General obligation bonds	9.125%	1995	50,000	610,000	610,000	360,000	250,000	-	50,000	200,000
1986 Capital improvement bond	8.6-9.75%	2006	70,000	1,410,000	1,410,000	360,000	1,050,000	-	70,000	980,000
1986 General obligation sewer bond	5.25-8.5%	2011	Various	7,800,000	7,800,000	415,000	7,385,000	-	7,385,000	-
1989 Capital improvement bond	Var.	2009	160,000	1,840,000	1,840,000	160,000	1,680,000	-	160,000	1,520,000
1990 General obligation bond	Var.	2000	Various	1,019,000	1,019,000	-	1,019,000	-	92,100	926,900
1992 General obligation bond	Var.	2012	Various	1,500,000	1,500,000	-	-	1,500,000	-	1,500,000
1992 General obligation--1986 refunding bond	Var.	2012	Various	8,145,000	8,145,000	-	-	8,145,000	-	8,145,000
1992 General obligation bond	Var.	2012	Various	3,400,000	3,400,000	-	-	3,400,000	-	3,400,000
School issues:										
1978 School Bond	Var.	1998	145,000	2,950,000	2,950,000	1,790,000	1,160,000	-	145,000	1,015,000
1990 General obligation bond	Var.	2000	Various	<u>1,521,000</u>	<u>1,521,000</u>	-	<u>1,521,000</u>	-	<u>257,900</u>	<u>1,263,100</u>
				<u>34,805,000</u>	<u>34,805,000</u>	<u>6,475,000</u>	<u>15,285,000</u>	<u>13,045,000</u>	<u>8,470,000</u>	<u>19,860,000</u>
				\$ <u>37,663,695</u>	<u>37,663,695</u>	<u>6,791,344</u>	<u>16,527,351</u>	<u>14,345,000</u>	<u>9,887,089</u>	<u>20,985,262</u>

TOWN OF OLD ORCHARD BEACH, MAINE
Revenues, Expenditures, and Changes in Fund Balances -
General Fund

Last Ten Fiscal Years

	1983	1984	1985	1986	1987 (Six month period)	1988	1989	1990	1991	1992
Revenues:										
Property taxes	\$ 4,459,226	4,862,805	5,226,131	5,700,345	2,854,895	6,371,262	7,535,147	9,521,041	11,576,172	11,813,600
Other taxes	336,679	421,806	510,277	608,868	355,786	737,252	738,790	806,287	910,802	904,462
Licenses and permits	37,244	39,618	40,718	43,525	97,257	179,943	183,943	126,239	125,869	127,739
Intergovernmental revenues	1,518,026	1,650,537	1,856,905	1,823,377	727,566	1,856,486	1,921,382	1,646,812	1,616,716	1,464,739
Interest	70,062	108,492	86,034	85,575	27,549	112,814	54,397	65,930	170,275	183,187
Other revenues	265,980	128,006	198,193	223,483	86,739	139,470	125,900	220,395	148,127	294,310
	<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>	<u>14,547,961</u>	<u>14,788,037</u>
Expenditures:										
General governments	408,357	457,403	416,619	440,582	293,810	635,227	720,894	797,804	633,512	709,557
Public works	358,800	341,603	343,309	380,201	226,437	491,624	518,632	454,406	428,733	533,906
Sanitation	381,719	556,282	587,919	639,779	298,844	740,214	965,785	1,002,379	1,013,661	1,095,157
Public safety	774,068	832,662	894,524	1,056,021	485,268	1,171,940	1,522,927	1,631,933	1,647,946	1,651,589
Parks and recreation	31,078	37,185	35,732	46,333	17,447	58,218	77,613	59,008	34,137	33,679
Health and welfare	39,169	52,300	55,320	55,873	22,246	140,072	121,838	196,079	231,452	124,446
Debt service	874,697	979,733	831,444	955,891	403,399	1,526,420	1,679,436	1,720,989	2,087,595	2,113,143
Education	3,029,794	3,157,942	3,524,891	3,764,677	2,018,293	4,335,844	4,926,061	5,249,441	5,828,766	6,100,617
Employee benefits and insurances	348,037	366,048	458,145	473,484	276,283	608,333	806,735	965,219	901,815	934,585
Capital outlays	-	238,227	150,793	174,201	22,074	552,608	676,386	831,982	242,694	277,893
Unclassified	274,900	238,078	283,400	282,656	93,165	298,348	314,755	368,944	514,321	399,568
	<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>	<u>13,564,632</u>	<u>13,974,140</u>
Other financing sources	6,469	138,892	7,000	-	-	1,135,940	1,239,340	863,978	254,167	8,175,500
Other financing uses	(167)	(74,374)	(122,882)	(12,000)	-	-	(28,830)	(10,000)	(24,000)	(8,128,615)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	172,900	18,319	220,280	203,475	(7,474)	(25,681)	(560,993)	(37,502)	1,213,496	860,782
Fund balances--beginning	(72,858)	45,655	(74,918)	145,362	348,837	341,363	315,682	(245,311)	(282,813)	930,683
Budgeted use of surplus	-	(138,892)	-	-	-	-	-	-	-	-
Prior year adjustments	(54,387)	-	-	-	-	-	-	-	-	-
Fund balances--ending	\$ <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>	<u>930,683</u>	<u>1,791,465</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				
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	14.15%
1991	12,191,580	10,902,501	906,520	11,809,021	96.86%	1,761,022	14.44%
1992	12,052,028	10,826,186	1,092,929	11,919,115	98.89%	1,895,218	15.73%

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

<u>Year</u>	<u>Assessed Value</u>			<u>Estimated actual value</u>	<u>Ratio of total assessed value to total estimated actual value</u>	<u>State equalized valuation</u>	<u>Ratio of total assessed value to state equalized value</u>
	<u>Real</u>	<u>Personal</u>	<u>Total</u>				
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%
1991	605,064,550	12,230,660	617,295,210	617,295,210	100.00%	510,000,000	121.03%
1992	597,819,400	12,409,000	610,228,400	610,228,400	100.00%	572,400,000	106.61%

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>
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
1991 (revaluation)	.01975	.00989	.00866	.00029	.00091
1992	.01975	.00922	.00907	.00033	.00113

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

Last Ten Fiscal Years

	<u>Estimated population</u>	<u>Assessed value (in thousands)</u>	<u>Gross bonded Debt (1)</u>	<u>Ratio of gross bonded debt to assessed value</u>	<u>Gross bonded debt per Capital</u>	<u>Estimated average population (2)</u>	<u>Gross bonded debt per estimated average population</u>
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	23,666	696
1990	7,250	333,262	18,495,217	5.55%	2,551	23,917	773
1991 (revaluation)	7,790	617,295	18,707,548	3.30%	2,401	24,457	765
1992	7,790	610,228	23,026,017	3.77%	2,401	24,457	941

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

TOWN OF OLD ORCHARD BEACH, MAINE

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

Last ten years

<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>
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%
1991	992,866	1,260,668	2,253,534	13,564,632	16.61%
1992	1,357,089	1,211,021	2,568,110	13,977,140	18.37%

TOWN OF OLD ORCHARD BEACH, MAINE

Ten Largest Taxpayers

For the year ended June 30, 1992

<u>Name</u>	<u>Type of Operation</u>	<u>Taxes</u>	<u>% of Net Tax Levy</u>
Berger & Weinstein	Motels	\$ 89,424	0.74%
Danton & Kerr	Real Estate	67,015	0.56
Old Orchard Partners	Amusements	66,269	0.55
Central Maine Power	Utility	65,165	0.54
DEL Associates	Developer	50,787	0.42
Wild Acres T&T Park, Inc.	Tenting Park	49,900	0.41
Biddeford & Saco Water Co.	Utility	46,209	0.38
Lyman Pope	Mobile Home Park	44,415	0.37
Donovan, Thomas & Mary	Motels & RE	43,394	0.36
Paul, Emelda Marie	Motels	40,276	0.33