

ANNUAL REPORT
of the Town of
OLD ORCHARD BEACH



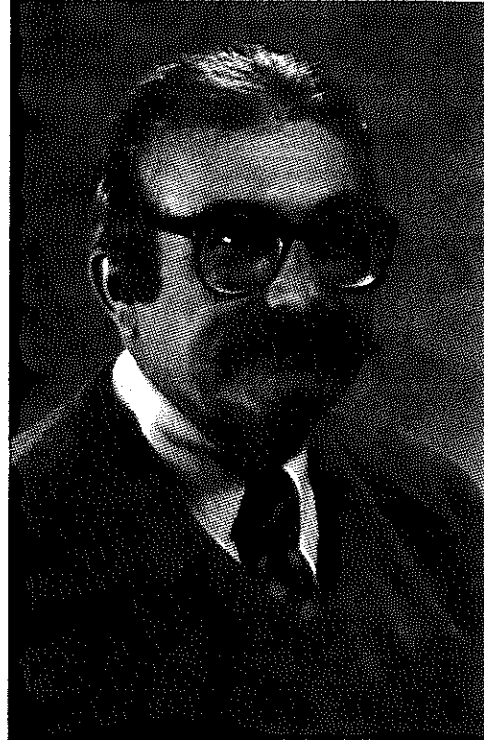
Renovated Town Hall

F.Y. 1993
(July 1, 1992 - June 30, 1993)

DEDICATION

This year, the Members of the Town Council are very honored to have the privilege of dedicating the Town Report to an individual who has given many hours of volunteer service to the community. In every organization and community there are a few individuals who spend a huge amount of their time accomplishing much, and yet most people never hear about the work. While every citizen receives the benefit, they know not of the source of that benefit. They enjoy the fruits of the labor, yet know not of laborer. This year we have the opportunity to present one of the many that fit the above description and pay special thanks to him and his family.

This man organized the first neighborhood crime watch in the community. He has been devoted to environmental concerns, before it became popular to do so. He spoke as the environmental watch dog for the community, when few wanted to listen. He organized the Solid Waste Committee and Tree Board. He worked hard to organize and create a dream; to turn the old "blueberry plains" from an old dumping ground to become a key component of the recreational future for our community. He has picked up more trash in the community, than some waste haulers do in a year. He worked hard as a volunteer member of the Centennial Committee. He served as a member of the School Board and is currently a member of the Conservation Commission.



We, the Members of the Town Council, are very pleased and privileged to recognize Richard W. Roberge and dedicate this year's Town Report, in appreciation for his work, time and devotion.

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TOWN OF OLD ORCHARD BEACH - ANNUAL REPORT

Pulsing through Old Orchard Beach is a renewed spirit of pride, purpose and enthusiasm. It was visible on the faces of hundreds who gathered on a frigid February morning to dedicate our restored Town Hall. And again in May when thousands celebrated the reopening of the Downtown District. Senator George Mitchell, Representative Tom Andrews and Commissioner Michael Aube were present to demonstrate their interest and commitment to the people of Old Orchard Beach. Congressman Andrews capsulized the sentiment when he remarked that "Washington could learn a few things from Old Orchard Beach" in that by working together people can reach extraordinary goals.

The people of Old Orchard Beach have rallied together. The goal is not to homogenize, gentrify or mirror the characteristics of our seacoast neighbors. Rather, as Old Orchard Beach resident Maxine Pourevalis stated, "it's to polish off the veneer of neglect" that for years has diminished the full luster of our community.

Old Orchard Beach is at the center of diverse forces and competing agendas. To many, it is a place of escape. A place wherein day to day cares are left behind while the pleasures of sun, beach and vacation warm the spirit and renew energy to tackle issues in home communities. For others, Old Orchard Beach is the place where PTO meetings are attended, T Ball is coached, pot holes need filling, marriages, births and funerals are attended and where we rely on neighbors to watch our kids and reinforce our sense of belonging. In part, it is these associations that has so fiercely mobilized Old Orchard Beach residents to step forward to reclaim their community, its reputation and its future.

These forces for change are not recent. Their roots lie in the effort of many who have, for years, been laying the groundwork for a revitalized Old Orchard Beach. Their efforts have had tangible results:

- For the third year in a row, the amount of revenue collected from property taxes was not increased. Councils have recognized that despite capital, infrastructure and other needs, taxpayers need a break. It's also important to remember that unlike other municipalities, our tax rate includes the sewer user charge. The issue of whether or not to separate it from the tax rate is under consideration.
- Approved by the voters in 1989, a sweeping Downtown Revitalization Plan was implemented. Conceived seven years ago by the (then called) Beautification Committee, this project dramatically improved the infrastructure and aesthetics of the Downtown District. A concerted effort is now underway to diversify the business base in that area.
- Also as a result of voter referendum, Town Hall, ravaged by fire and years of neglect was magnificently restored. This splendid structure stands in tribute to the commitment of townspeople to maintain their link with history.

- The long awaited Ocean Park drainage project will begin in September 1993 - the end result of which should be relief for the hundreds of homeowners who are literally underwater with every major rainfall, not to mention the negative impact of this water on roads such as West Grand Avenue.
- After a year of study, including a report issued by the Stadium Resolution Committee chaired by Dusty Guarino, the Town entered into an agreement with Arthur St. Hilaire's Ballpark Productions, Inc.. We were seeking an operator who would be sensitive to the needs of the community, be willing to pursue a diversified slate of events, and who would establish a workable model that, each year, would become more prosperous. And in a great display of public/private partnership, a group of volunteers came together to encourage quality sporting events at the Ballpark. This group, called "Friends of the Ballpark" organized fifty volunteers on several weekends to seed and groom the Ballpark to ready it for events that Ballpark Productions would execute. Thanks goes to Jim Pourevalis for spearheading this effort.

Old Orchard Beach's progress has been enhanced also by the extraordinary group of people with whom I've had the privilege of serving as Town Councilor. Marc Bourassa, Kelly Raye, Richard Smith and Vice-Chair Dennis Caris have met their responsibilities with great vigor. They have operationalized the concept of teamwork. They listen to the public and to each other. They respect the opinions of others. They are diligent in their research. They strive to balance narrow interest with the needs of the Town as a whole. In short, they are committed, bright and enthusiastic volunteers who have served our town well. Whatever their individual positions on issues, their responsiveness and supportiveness to each other and to the public is a stellar example of community service. It has been an honor to serve with them.

So many worthwhile accomplishments have occurred during the past year that it's not possible to mention them all. Accomplishments such as the Recreation Task Force which set the stage for a comprehensive recreation program for young and old. Or the Conservation Commission which has single-handedly worked to restore the Blueberry Plains to their natural state for all to enjoy. Or, our Planning Board which is making the tough, and sometimes unpopular decisions, to strike a balance between development and environment.

Finally, a special tribute to the T.I.F. (Tax Increment Financing) Committee which assumed primary responsibility for planning the Downtown Project. During my remarks at the Downtown Celebration, I described Cynthia Kerr, the T.I.F. Committee Chairwoman as "inspired, sometimes relentless and always optimistic" about the future of Old Orchard Beach. Cynthia's firm belief in the wisdom of a revitalized downtown was a major impetus in keeping the project alive. Other committee members who invested countless hours of energy and talent include: Katie Gannon-Janelle, Sam Osher, Dan Bolduc, Cyndi Bolduc and former T.I.F. Committee member Kelly Raye. These individuals, along with many others kept this large and complicated project intact and on schedule. Congratulations to all of you. Your legacy to Old Orchard Beach will be valued for generations to come.

Yes, Old Orchard Beach has taken major steps forward. This community has a right to be proud of itself - not only for its natural attributes, but for its vigilance in ensuring the future of these attributes.

Nevertheless, we recognize that there is much to be done. Unresolved issues that plague even the most stoic include the issue of "noise pollution" or how one business' "music" is another's unwelcome intrusion; or the fact that in some areas, the sewer system, streets and sidewalks are in disrepair; or whether to implement a sewer user fee; or how to control property taxes in an era of spiraling costs and needs; or the DEP mandate to locate a major ocean outfall near Goosefare Brook; or the need to bring the Zoning Ordinance into compliance with the Comprehensive Plan.

These issues and others will be addressed by this and subsequent Councils. More importantly, these are issues that require public dialogue. If there is one important lesson learned from our past, it's that regardless of who the Town Manager is, or who the Town Councilors are, public vigilance is essential to create the public policy necessary to guide Old Orchard Beach into the next century. Whether you are a full or part time resident, this vigilance rests in your hands - as does this treasure that we know as Old Orchard Beach.

Respectfully submitted,

Valerie Landry, Chairwoman
Town Council

**TOWN OF OLD ORCHARD BEACH
1993 TOWN OFFICIALS**

COUNCIL PERSONS

Valerie R. Landry, Chairwoman

**Marc J. Bourassa
Dennis Caris, Vice-Chairman**

**Kelly Raye
Richard H. Smith, Jr.**

Town Manager	James A. Bennett
Town Clerk	Maureen M. O'Leary
Deputy Town Clerk	Susan Roberge
Assessor	Norman J.F. Marquis
Lister/Appraiser	Peter Cook
Treasurer	Lois A. Benway
Deputy Treasurer	Margaret C. Smith
Administrative Assistant	Nan Leveris
Police Chief	Dana M. Kelley
Fire Chief	Philip LaPorte
Director of Emergency Medical	George Dantos
Building Inspector/C.E.O.	Michael Nugent
Assessors Clerk	Barbara DiModica
Director of Planning	Tad Redway
Planner	Deborah Fossum
Building/Planning Administrative Assistant	Dawn Tilton
Tax Collector	James A. Bennett
Deputy Tax Collector	Lisa Cote
Tax Clerks	Patricia Blake
General Assistance Clerk	Patricia Saunders
Town Counsel	Patricia Saunders
Superintendent of Waste Water Treatment Plant	Bernstein, Shur, Sawyer & Nelson
Director of Public Works	Roger Goodwin
Secretary to Town Council	Ted Dydowicz
	Dawn Tilton
Civil Service Commission	Eugene O'Neill/Chairman
	A. David Perkins
	Jeffrey Thompson
Conservation Commission	Alice Langdon/Chairperson
	Roger Lauzier
	Daniel Presby
	Richard Roberge
	Parker VanHoogenstyn
Finance Committee	Edward Rischawy, Chair
	Jeanne Costello
	Robert Quinn
	Daniel Patry
	Stanley Weinstein

Lifeguard Captain
Dog Control Officer
License Inspector
Electrical Inspector
Assistant Electrical Inspector

James Boisvert
Michael Lee Frinsko
Herschel Bates
Reny Remillard
William Southwick

Board of Voter Registration

Aline Fontaine/Chairperson
Antoinette Bill
Edward J. Jurberg

Superintendent of Schools
School Committee Members

Jay Bartner
Stephen Leary/Chairman
Laura Bolduc
Ralph Duquette
Melinda Noonan
Peter Warren
Bruce Brodeur

Sealer of Weights and Measures

Planning Board

Richard Skillin/Chairman
Roger Ralph, Vice Chair
Priscilla Cushing
Katy Gannon-Janelle
Nicholas Vorias
Stephen Bergeron, Alternate
Timothy Murphy, Alternate
Dawn Tilton

Planning Board Secretary

Site Plan Review Committee

Larry Lapierre, Chairman
Cindy Bolduc
Robert Hills
Diane Migliaccio
Horace Moody
Richard Skillin
Eric Tobey

TIF Advisory Committee

Cynthia Kerr, Chairwoman
Daniel Bolduc
Kathryn Gannon-Janelle
Sam Osher
Kelly Raye
Barry Hough, Alternate

Zoning Board of Appeals

Lawrence Lapierre/Chairman
Harold Home
Horace Moody
Antonia Spirounias
Eber Weinstein
Marc Bureau, Alternate
Ronald Regis, Alternate
Dawn Tilton

Zoning Board of Appeals Secretary

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

I am pleased and very honored to once again offer my thoughts in the letter of transmittal for the annual report. The year was one of great improvement with continual strides to move forward. A number of projects were completed during the year. I am very pleased to say that the projects were done without increasing the total amount of taxes that were needed. Further, the projects are ones that the majority of the community favored and wanted to move forward on.

The refurbished Town Hall was completed in January of 1993, with an outstanding dedication ceremony being held on February 20, 1993, the 110th anniversary of the community. The celebration, put together by a group of volunteers, climaxed with Chairwoman Valerie Landry, reminding everyone in attendance that each and every decision that is made by local government must always be made with the future of our children in mind.

On Memorial Day 1993, the community once again gathered together to celebrate the revitalization and dedication of the new downtown. Phase I of the project was the most aggressive and progressive economic development project in the history of the community, and was also labeled the same by many, in the entire State of Maine. The celebration saw U. S. Senate Majority Leader George Mitchell and U. S. Representative Thomas Andrews as the guest speakers. Each of them told the citizens that the federal government could take lessons from them on how to succeed in the process of rebuilding the country.

The Council saw to it that other areas of the community also had work done that was very badly needed. Through their efforts, hundreds of thousands of dollars were allocated and spent for the paving of a number of roads, the replacement of sidewalks and replacement of malfunctioning sewer lines. In addition, the Council authorized work to be done to significantly improve the drainage problems in the Ocean Park area of the community, a project that was long overdue. The work will be started in the fall of 1993. While the work that is being done is quite impressive and extensive, it only begins to address the issues of the failing infrastructure that every citizen can point to. As the elected leadership works to address these legitimate concerns, it must balance the ability of the community to pay for them against the need to fix them.

In the area of financial news, the community continued its trend of stability. While the revenue sources from other parts of the budget continue to decline, the Council was able to pass a budget that did not call for any additional property taxes. They did this without reducing the core services that each of the citizens has come to expect. They were able to do this while increasing the expenditures in the area of capital projects, which many of you have asked the Town to fix. They were able to do so, and continue to support the excellent educational system without causing significant reductions in the educational program. Finally, through their leadership, the Council was able to ensure that funds were left at the end of year to contribute to the undesignated fund balance. I am happy to report that the community has been able to rebuild this critical and vital account

to the appropriate level. The results will be an increase in the bond rating for the community and a corresponding reduction in the cost of borrowing.

In the area of personnel, the community had several changes in key personnel. During the year, Tad Redway came on board to be the Director of Planning for the community. Tad brings with him over a decade of expertise and experience in the field. Ted Dydowicz came on board as the new Public Works Director. Ted also has over a decade of experience in the municipal field and brings, in addition, experiences in the Chamber of Commerce business. Roger Goodwin is the new Superintendent of the Waste Water Treatment Plant. Roger was promoted from among the ranks at the plant. He has served the community for over a decade at the plant and I am quite pleased that he has decided to take on this new challenge.

The Police Department went through changes during the year as well. First, Police Chief Dana Kelley was nominated, accepted and attended the national FBI academy in the spring. He was the only municipal officer from the State of Maine selected, and one of a very few from New England to attend. Being selected and attending is quite an honor and privilege for the individual and for the community. We are very fortunate to have Dana as our Police Chief. Further, through the Council's efforts and Dana's guidance, the department was restructured to ensure better supervision for the special officers in the summer. In addition, the changes are the foundation of shifting the department to community oriented policing (COP). During the coming year, you will hear a lot more about this.

As I look forward to the coming year, the community will be facing again challenges and questions that will need to be answered. While they will be difficult to deal with, I do not foresee them to be as difficult as those which the community has dealt with during the last few years. One of the greatest challenges that the community will face is the infrastructure. Given the increased activity in correcting some of the roads, sidewalks, sewer lines, and other equipment needs, citizens who have not been on the receiving end of the improvements on their street and neighborhoods will desire to see the work continue in the future years. The DEP Consent Decree and EDA Administrative Order for the WWTP will need to be resolved. That may include the possible construction of ocean outfall for discharge of the treated effluent.

During the next year, I will be asking the Town Council to endorse a plan to strengthen every aspect of governmental services. I feel that one of the areas that our employees can be better at is customer service. While I am not being critical of the job that is currently being done, I feel that any organization can improve. In addition, I hope to work with the community, Council, and employees to review the methods and operations for the purpose of putting together a plan to determine the feasibility of restructuring. In order for this to work, we must have the support of all parties. Anything less may force, because of financial considerations, restructuring to be made in a crisis and vacuum situation. Such an atmosphere will certainly guarantee a less than acceptable solution. I look forward to embarking on this challenging process.

As I conclude my letter, I would be remorse to not pay tribute to a couple of special individuals that have made the year easier and enjoyable. First, I must thank Mike Nugent for covering for me during the year during my absences. It is always comforting to have a capable and dedicated employee holding down the fort during vacations. I would like to mention the members of the Rescue Department and particularly George Dantos, the Rescue Chief. As an organization, this dedicated group, is the leading department in customer service. I receive more compliments day in and day out about their dealing with citizens than all other departments combined. As always, Nan Leveris continues to be my greatest source of professional strength. Her amazing ability to handle multiple priorities, the ease of dealing with all types of people, and continue to be upbeat, are traits that I have not only grown accustomed to, but admire greatly. Next, I must send a sincere thank you to the members of the Town Council. During the year, we had a number of challenges, from the loss of key department heads, to the implementation of the huge capital projects and everything in between, that challenged the staff and myself. Through it all, the members of the Council continued to play the appropriate role. Whether it was playing the role of the boss, the cheerleader, adviser, or to assist, they never let the staff, the community or myself down. On the same line, I want to extend my personal appreciation to the families of the Council members. Your tolerance and support are recognized and valued.

Finally, it goes without comment, that the single greatest source of personal support is my wife Debbie. Her commitment to the community through her support and understanding can never be fully realized. Without her unconditional support, I could not begin to duplicate the job and effort that I bring every day.

As I look forward to coming challenges, I continue to pledge my own personal desire to improve and grow. I look forward to another great year serving and working with the community.

Respectfully submitted,

James A. Bennett,
Town Manager

**ANNUAL REPORT OF THE TOWN CLERK
YEAR ENDING JUNE 30, 1993**

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

Oaths Administered and Recorded	250
Dog Licenses Issued and Recorded	242
Resident Hunting & Fishing Licenses Issued	1,076
Non-Resident Hunting & Fishing Licenses Issued	33
Duck Stamps--50 Pheasant Stamps--1 Muzzle Load--	22
UCC's Recorded	1
Business License Revenue	\$63,088

VITAL RECORDS FILED --JULY 1, 1992 to JUNE 30, 1993

	<u>92/93</u>	<u>91/92</u>	<u>90/91</u>
Births	122	130	118
Marriages	114	128	109
Deaths	67	67	79

DEATHS RECORDED --JULY 1, 1992 to JUNE 30, 1993

<u>Date of Death</u>	<u>Name</u>	<u>Age</u>	<u>Place of Death</u> (Maine unless otherwise noted)
July 6	Helena R.H.Watt	93	Old Orchard Beach
July 8	Robert Paul Berry	39	Biddeford
July 8	Rhoda K. Walker	64	Portland
July 19	Donald L. Tripp	84	Biddeford
July 19	Blanche Albertine Cloutier	79	Biddeford
July 23	Natalie Marie Dean	55	Old Orchard Beach
July 31	Justin A. Foss, Jr.	72	Portland
August 26	John Emmett Kearney	80	Biddeford
August 31	Sylvia D. Taylor	87	Portland
September 26	James Allen Roe	27	Portland
September 26	Jannette Amy Smith	60	Portland
October 13	Yvonne M. Lariviere	90	Portland
October 13	Frederick W. O'Toole	90	Ocean Park
October 27	Robert Francis Jenkins	55	Old Orchard Beach
November 1	Florence E. Pierce	75	Biddeford
November 13	Geraldine May Bell	84	Biddeford
November 16	Erla Blake	85	Old Orchard Beach
November 16	Gertrude S. Gilmartin	86	Old Orchard Beach
November 16	Hannah Lindsey Lyons	77	Biddeford
December 5	Emily Elizabeth Hallett	88	Biddeford
December 7	Celia Fleet Zaitlin	81	Biddeford
December 13	Annette Victorine Leblanc	80	Biddeford
December 30	Estella Henrikson	87	Biddeford

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January 5	Alcide J. Cauouette	80	Biddeford
January 10	Arthur Locker Cannon	78	Biddeford
January 11	Joseph Arthur Belisle	81	Biddeford
January 20	Richard Michael Smith	61	Old Orchard Beach
January 23	Ernest Harold Powers	62	Portland
January 27	Irving H. McNayr	86	Old Orchard Beach
February 10	Victor W. Vincent	88	Biddeford
February 11	Elizabeth Agnes Regan	72	Biddeford
February 13	Joseph Francis Romeo	82	Portland
February 16	John E. Williams	81	Old Orchard Beach
February 19	Florence Beatrice Romeo	87	Portland
February 22	Harold Elmore	65	Biddeford
February 24	Gabriella Williams	2 days	Portland
February 26	Ethelyn Pauline Merrill	76	Old Orchard Beach
March 2	Virginia Eleanor Turnbull	94	Old Orchard Beach
March 5	John D. Valliere	45	Portland
March 6	Michael Thomas Corey	27	Old Orchard Beach
March 11	Russell S. Brackett	67	Old Orchard Beach
March 11	Daniel Robert Hoctor	68	Old Orchard Beach
March 13	John Patrick Maloney	88	Biddeford
March 14	Tor J. Pettersen	59	Old Orchard Beach
March 16	Harold E. Mullen	68	Old Orchard Beach
March 16	Lewis Mark Fowler	87	Biddeford
March 16	Richard Alexander Klimoff	70	Portland
March 25	Fernande Guay	77	Westbrook
March 25	Helena Foster Walker	98	Scarborough
March 31	Elma Marie Rauman	88	Portland
April 1	Clementine D. Kimball	75	Portland
April 8	Dora Emmons	102	Old Orchard Beach
April 13	Rita Nellie Tousignant	68	Scarborough
April 13	Marie Elsie Cote	93	Portland
April 27	Alcide E. Couture	88	Biddeford
April 27	Irene G. LaChance	83	Saco
May 11	Florence Drown Hersom	84	Old Orchard Beach
May 20	Marjorie E. Lahey	71	Biddeford
May 22	Simonne Dumont	63	Biddeford
May 26	Bessie M. Baillie	82	Biddeford
May 27	Naomi Martin Wood	79	Biddeford
June 2	Earl Stanwood Appleby	75	Portland
June 6	Thomas Francis Bill, Jr.	46	Scarborough
June 7	Armand Dumont	79	Biddeford
June 18	Darren Pepin	Birth	Portland
June 20	Naomi Katherine Bean	93	Old Orchard Beach

TO THE CITIZENS OF OLD ORCHARD BEACH:

Other than at the beginning of the fiscal year July 1, where do I begin my report to you? The year has gone quickly and there doesn't seem to even be enough time to realize it. It truly was a busy, busy year.

Ordinance adoption and amendments were many. New Ordinances adopted are: An Emergency Ordinance Governing Location of "Adult" Bookstores, Video Stores, Theaters and Similar Businesses, adopted in February and re-adopted in April as well as a Moratorium on Establishments of Certain New Uses in the Municipal Development District without Adequate On-Site Parking, which was adopted on May 4 and re-adopted on July 6, 1993. Both of these Ordinances were adopted as Emergency and are valid only for 60 days. Amendments were made to the Ordinance Controlling Nudity in Licensed Businesses, The Special Amusement Ordinance, Traffic Ordinance, Purchasing Ordinance, the Sewer Ordinance, the Outside Display Ordinance and an amendment was made to the Official Zoning Map of Town by changing a small portion of an R-1 District to a B-2 Zone. The National Electrical Code was updated as well as the Floodplain Management Ordinance. The Recreation Committee Ordinance of 1971 was repealed and a new Recreation Committee Ordinance took its place. Council repealed the Personnel Policy Ordinance of the Town and replaced it with a policy. The Comprehensive Plan was completed and adopted by Council in the Summer of 1992. The record keeping of Ordinance enactment and amendment is the responsibility of the Town Clerk. The record must be very clear, concise and exact. If a record is made with even a typographical error, a Town Clerk may not correct it without the action of Council. I trust that all of the Council actions have been well documented by your Town Clerk as well as all Town Business.

Theresa Wellborn resigned as a member of the Town Council on August 25, 1992 and a Special Municipal Election was held with the State General Election of November 3, 1992. It was a very difficult election since we were voting for President as well as filling the vacancy on Council. For the first time in more than twenty-five years, the polling place was moved from Loranger Jr. High School to the High School and though Principal Grace Cantara and all of the workers at the new location really went out of their way to make the transition easier for me, elections are not easy to conduct and a new polling place at such an election was difficult. This election brought 5,608 voters (our largest turnout) to the polls. The successful candidate for the Municipal Election was Marc J. Bourassa and the Town Clerk swore him to his official duties on November 4 at the Council Meeting of that date. Norma Baker and F. William Schlatterer resigned their positions as members of the Town Council on November 12, 1992 and 1,202 voters cast their ballots for Kelly J. Raye and Richard H. Smith, Jr. at the Special Municipal Election which was held on January 25, 1993. They were sworn to office by the Town Clerk at the February 2, 1993 Council meeting.

After being in temporary quarters at the Ballpark since the 21st and 22nd of February 1992, we moved back home to our beautiful restored Town Hall on December 21. One of the highlights of the year for the Town Clerk was taking part with the volunteer committee to re-dedicate Town Hall. The occasion was well attended by a happy citizenry on February 20, 1993, which was also the 110th birthday of our beloved Town. Director George Shabo conducted our champion school bands during the open house hours and their music really enhanced the celebration. I know that

The Clerk and License Inspector Herschel Bates collected \$63,088 for general fund for license fees and Town Clerk is grateful that Herschel is feeling wonderful after his heart surgery of last July. Many thanks to him for his work to this office.

Sincere thanks are always in order for the Board of Voter Registration, Chair Aline Fontaine and members Antoinette Bill and Ed Jurberg as well as Public Works Department, Police Department and School Department. I thank them for the understanding of Town Clerk at elections. The Ballot Clerks cannot go un-noticed. They are constantly willing to work (being A-political, abiding by law) long loyal hours to keep democracy, civic duty and pride of community alive.

In closing, I can say that no matter how busy the Office is, I truly like it, and it is my pleasure to try to serve you the best that I can--to be able to thank you for the most important reasons--which is the support, kindness, consideration, faith and trust that YOU THE CITIZEN, give to me.

Respectfully submitted,

Maureen Mokarzel O'Leary
Town Clerk

REPORT OF THE FINANCE COMMITTEE

The Finance Committee was established by Council action in March 1990, following which by Town ordinance, it was established as a permanent committee.

The members are Patrick J. Kupris, Dan Patry, Robert Quinn and Ed Rischawy.

The Committee's responsibilities are to advise in the preparation of the annual budget, review the monthly income and expense figures, seek alternate sources of revenue other than property taxes and to recommend priorities on Capital Improvement Programs.

During the year, the monthly income and expense reports were reviewed. Questions submitted to the Town Manager were promptly answered, and generally, Department Heads were able to operate quite well within budgetary restraints. During the last four months of the year, a significant number of meetings and time were spent reviewing and discussing the proposed 1994 school system and municipal budgets. Members of the committee worked with the Council in budget workshops, and offered counsel to the Council, helping to arrive at a final approved proposed budget. The Committee's logic was: "not what's nice; only what's necessary!"

For the coming year we will continue to monitor town finances, seek suggestions from town taxpayers, and recommend implementation of efficiencies in government to add to our town's improving financial base.

We express appreciation to the Town Council members and Town Manager for their continuing support and cooperation in enabling our committee to fulfil its advisory obligations.

Respectfully submitted,

Ed Rischawy, Chairperson

INSPECTIONS DEPARTMENT REPORT

The following is a summary of the activities of the Inspections Department from 7/1/92 to 6/30/93:

Building Permits Issued	399
Total Construction Valuation	\$2,342,980
New Residences	14 Dwellings
Building Permit fees	\$6,881.05
Sewer Impact fees	
Plumbing Permits Issued	102
Plumbing Permit fees	\$1,779
Electrical Permits Issued	231
Electrical Permit fees	\$2,121.80
Zoning Board of Appeals heard	25

The Inspections Department would like to take this opportunity to thank the volunteers of the Zoning Board of Appeals, The Planning Board and the Site Plan Review Committee for their efforts during this busy year. This office looks forward to working with the Planning staff in refining the permit approval process, commencing the redraft of the Zoning Ordinance, updating the Building Code and upgrading the overall permit tracking system. We would like to thank the citizens of the community for their cooperative spirit and efforts to comply with the sometimes complicated laws and ordinances.

Respectfully submitted,

Mike Nugent, CEO/Building Inspector
Reny Remillard,L.P.I./Elec. Insp.

REPORT OF THE PLANNING DEPARTMENT

The past year has witnessed dramatic changes and accomplishments in the Old Orchard Beach Planning Department.

In January, the combined Planning and Building Department moved out of the temporary quarters at the Ball Park to the newly-remodeled offices in the town hall. Soon thereafter, Town Planner Genice Lazaro resigned her post to take a position out west. In the interim, both the Town Manager and the Code Enforcement Officer served double duty as de facto planners and support staff to the Town's land use boards in addition to their regular responsibilities. The Town owes both Jim Bennett and Mike Nugent a debt of gratitude in keeping the Town Planning Office functioning smoothly until full-time professional staff could be contracted. In April, Administrative Assistant Dawn Tilton, Planner Deb Fossum, and Tad Redway, Director of Planning and Economic Development joined the Town staff.

After years of planning and the tenacious efforts of countless volunteers and Town staff, the first phase of Downtown Revitalization Plan came to fruition in the spring construction of streetscape, drainage, and landscaping improvements on Old Orchard Street, East and West Avenues. In all, the improvements involved installation of over 1.5 acres of new brick sidewalks, 78 flowering trees, 44 Victorian-style park benches, 94 acorn street lamps, 43 trash receptacles, and construction of a pedestrianized Town Square. Future phases of the Downtown revitalization program will continue the same design themes and are slated for construction in the fall of 1993.

With the adoption of the Town Comprehensive Plan, the Planning Board and the Planning Department staff begin the task of revising the Town Zoning Ordinances to reflect long-term policies and goals established in the plan. Shoreland Zoning revisions have been under review for the past six months with the final drafts anticipated to be considered by the Council in November, 1993.

During the 1992-1993 fiscal year, the Planning Board and Site Plan Review Committee reviewed three (3) subdivisions, thirteen (13) Site Plan Review applications, sixteen (16) Shoreland Zone Permit applications, nine (9) Conditional Use Permits, and four (4) proposed amendments to the Town Zoning Ordinance.

Respectfully submitted,

Tad Redway
Director of Planning

BOARD OF VOTER REGISTRATION

We, three Board of Registration Members, were aware because of the amount of work coming to the office that we would be very busy as soon as Labor Day was over last September. We knew that the November 3rd Local and Presidential Election would warrant many days to keep up with the work. The election was even bigger than we expected! We had the two deputies come to assist us at the polls and even then we were overwhelmed with residents coming in to register, at the very last moment, also changes of address and names. I want to thank all the people who helped us at the polls.

In February, we had a local election to elect two new Councilors, vacancies due to the resignation of Mrs. Norma Baker and F. William Schlatterer which was an unexpected added expense which I had not accounted for in my budget.

The statistics for the fiscal year are as follows:

Deceased	102
Removed from list	170
Changes of Names	35
Changes of Address	258
Enrollments	872
Registrations	1,208

Respectfully submitted,

Aline Fontaine, Chairperson

POLICE DEPARTMENT REPORT

As always, it is my pleasure to present to you the annual report of the Old Orchard Beach Police Department.

I was honored this past year to have been accepted to attend the Federal Bureau of Investigations National Academy located in Quantico, Virginia. For three months I received intensive instruction in Labor Relations, Psychology, Legal Problems of Police Administrators, and many more related subjects not the least of which was physical fitness training. The class consisted of two hundred and fifty students from all over the world. I made many long lasting friends from this experience and received an enormous amount of information that will enhance my abilities as Police Chief.

During the past several months we have been planning a reorganization of our manpower deployment which resulted in the promotion of several officers. Captain Alfred S. Doane, Jr. was promoted to Deputy Chief, Sgt. Allen C. Holmes was promoted to the rank of Captain, Officer Timothy B. Deluca was promoted to Corporal as were officers Henry P. Rullo and Vincent J. Mattia. Elise A. Chard was transferred into the Detective Division. By making these promotions we are now able to have at least one supervisor working per shift including weekends. Our inability to have a supervisor on duty for every shift has been a problem for years and with these promotions that concern has been eliminated.

Two new officers were hired during the past year. officer Elise A. Chard and Officer David M. Hemingway were hired to replace two officers who resigned. Both officers are a welcome addition. Theresa C. Cote who was hired last year under a state funded program as a dispatcher has also been appointed to fill a vacant fulltime dispatcher position and is doing an excellent job in that capacity.

Last year I talked about our bicycle program which this year has been expanded to include four bikes and additional personnel assigned to ride them. It appears to be effective and has resulted in many positive comments by the citizens.

Officer Christopher Gray has recently been certified as a motorcycle officer and has joined Officer John Nicholas in the motorcycle program. This is another project that has had positive results and one that I hope to continue to expand.

I would like to acknowledge my appreciation to all of the police department personnel who have worked very hard this past year, especially Deputy Chief Alfred Doane who filled in for me while I was away at the FBI Academy. Thank you all for a job well done.

In closing, I would like to acknowledge my appreciation to James Bennett, the Town Council, and all of the department heads and staff who have assisted me over this past year. I have never experienced a more dedicated and supportive group of town officials. It is a pleasure to be part of this team and I look forward to the challenges that lay ahead.

Respectfully submitted,

Dana M. Kelley
Chief of Police

POLICE DEPARTMENT STATISTICS

	Offenses	Arrests
Murder	0	0
Rape	3	1
Robbery	1	0
Assault	174	143
Burglary	70	6
Theft	230	27
M/V Theft	22	5
Fraud		2
Criminal Mischief		33
Sex Offenses		0
Drugs		34
OUI		37
Liquor Offenses		200
Disorderly Conduct		37
Other		173
Juvenile		126
TOTALS:	500	824

Stolen	\$275,840.00
Recovered	\$163,344.00

FIRE DEPARTMENT REPORT

It is with great pleasure that I submit my incident/response for the year ending June 30, 1993.

Our fire calls have decreased due to stepped up inspections and fire prevention programs.

The department training program has been up-dated this past year. We have state certified instructors teaching our fire fighters along with a coordinated training program with Saco, Biddeford, Goodwin Mills, Alfred and Hollis. I feel that our department is well prepared through training to meet all emergencies. Front line experience may be the best teacher, but it is also true that the safest community is one where the fire department has no fires at all. Our main objective is keeping our community safe and teaching our children the importance of fire safety.

our training for the past twelve months include classes on search and rescue; water supply; ventilation; heavy duty rescue; ropes and knots; breathing apparatus; structural fire fighting; fire behavior; ground and aerial ladder operations; aerial ladder pipe operations; wet and dry hose drills; LP gas fires; and regional training with other departments.

I am very proud of several fire fighters that passed the state certification test to become fire fighter I. They devoted many hours of their time to attend training and class room studies.

I would like to give many thanks to the members of the Council and our Town Manager, James Bennett, in working along with us to improve our fire equipment needs.

Many thanks to the committee that worked on specs for our new truck. Also many thanks to Arthur Guerin who spent many hours in placing everything in perspective. Also, my many thanks to the drivers, officers, and fire fighters for the fine work they do.

Respectfully submitted,

Philip J. LaPorte, Chief

**Fire Department Incident Responses
Year ending 6/30/93**

Accidents	41
Appliance fires	48
Arson Fire	1
Assist Rescue	85
Assist Other Departments	3
Building Alarms	7
Condo Alarms	38
Department Training	13
Electrical Problems	8
Fire Alarm Work	2
False Alarms	3
Fire Calls	155
Fire Prevention Programs	11
Haz Mat Calls	48
Inspections	200
Investigations	32
Lost Person	1
Mutual Aid Calls	12
Public Safety Calls	18
Public Service Calls	369
School Bus Fire Drills	2
School Fire Drills	5
Water Problems	10
Total number of calls	1,112

REPORT OF THE DIVISION OF THE EMERGENCY MEDICAL SERVICES

This annual report is based on actual responses for the period between July 1, 1992 through June 30, 1993.

The total number of responses for this period of time is 1407.

TYPE	100	200	TYPE	100	200
07-91			01-93		
Basic Life Support	23	14	Basic Life Support	19	3
Adv. Life Support	38	11	Adv. Life Support	23	3
No Transport	11	2	No Transport	2	0
Assist F.D.	12	1	Assist F.D.	7	1
Mutual Aid	16	3	Mutual Aid	6	1
08-92			02-93		
Basic Life Support	21	7	Basic Life Support	29	3
Adv. Life Support	20	11	Adv. Life Support	18	4
No Transport	11	3	No Transport	2	0
Assist F.D.	10	4	Assist F.D.	8	2
Mutual Aid	11	3	Mutual Aid	4	1
09-92			03-93		
Basic Life Support	28	4	Basic Life Support	23	9
Adv. Life Support	15	7	Adv. Life Support	21	11
No Transport	5	2	No Transport	3	0
Assist F.D.	3	0	Assist F.D.	6	4
Mutual Aid	1	0	Mutual Aid	5	0
10-92			04-93		
Basic Life Support	39	5	Basic Life Support	29	9
Adv. Life Support	29	2	Adv. Life Support	26	11
No Transport	28	0	No Transport	4	0
Assist F. D.	3	4	Assist F.D.	11	1
Mutual Aid	2	0	Mutual Aid	6	0
11-92			05-93		
Basic Life Support	63	12	Basic Life Support	38	11
Adv. Life Support	29	7	Adv. Life Support	41	12
No Transport	19	2	No Transport	11	2
Assist F. D.	11	3	Assist F.D.	12	0
Mutual Aid	9	0	Mutual Aid	4	5
12-92			06-93		
Basic Life Support	37	11	Basic Life Support	43	8
Adv. Life Support	31	12	Adv. Life Support	69	30
No Transport	5	2	No Transport	13	4
Assist F.D.	13	2	Assist F.D.	12	7
Mutual Aid	11	2	Mutual Aid	9	6

Public Assists 19

RESCUE DEPARTMENT REPORT

The 1992-1993 year for E.M.S. Department has seen positive changes and growth. The 1987 Ford ambulance has been replaced by a 1992 International Ambulance which has not been given a chance for rest since its arrival. Along with this piece of equipment, a new monitor/defibrillator was acquired. The American Legion of Old Orchard Beach played a major role in this acquisition. A pulse oximeter is now assisting us with our diagnostic skills. By merely placing a rubber probe on a person's finger, this monitor detects the percentage of oxygen that is being used by the lungs and heart.

I would like to take this opportunity to thank all of the people of Old Orchard Beach for their faithful support of this department during the past year. Special thanks goes out to the Town Council, Town Manager, all Town employees and the American Legion for, without them, our job would have been that much more difficult.

Lastly, I want to thank all members of the Old Orchard Beach E.M.S. for a job well done for the year, especially during the blizzard this year.

Respectfully submitted,

George Dantos
Chief of Emergency Medical Services

CIVIL SERVICE COMMISSION

Once again we have had a busy year here in the Civil Service Commission. The Commission is down two members with just Commissioner Perkins, Commissioner Thompson and myself sharing the work load. We started our year off with conducting testing for a full time police officer eligibility list. From that list we hired two new full time police officers. Both of which are doing an excellent job on the police department today. We then went on to the job of setting up an eligibility list for summer police officers and public safety dispatchers. Captain Allen Holmes and Dispatch Supervisor Coreau worked with us giving us some much needed help. They both did a great job and did an invaluable service to us.

For the Rescue, we tested for a paramedic eligibility list and Emergency Medical Technician. All the open positions were filled. Rescue Director George Dantos was a great help in the process and it was a pleasure working with him.

For the Fire Department, we worked with Deputy Chief Donn Erickson in testing for call firefighters. We have had a difficult time recruiting call firefighters and need more. I would urge anyone interested in joining the Fire Department to contact us. Call Firefighters available during the daytime are needed.

Respectfully submitted,

Eugene O'Neill, Chairman

REPORT OF THE CONSERVATION COMMISSION

The Old Orchard Beach Conservation Commission continues its efforts to be the Town's environmental stewards.

This year, while working collectively as a statutory board, individual members have elected to concentrate on particular projects. This method enables us to focus our attention on a specialized area, minimizing duplication of effort and maximizing our individual input.

At the present time, the four major areas of concentration are the Blueberry Plains, Dune Grass, Water Quality and Tree Planting. A brief synopsis of each project follows:

Blueberry Plains: This effort at cleaning up a large tract of land that was being misused as a dumping ground, has undergone a major change in the last three years. Under the tutelage of Roger Lauzier, three massive clean up efforts have resulted in returning the land to its natural pristine condition and the entrance roads have been blocked to prevent future dumping. The song birds have returned and the area is now being studied for possible use as a "Conservation Park" to be enjoyed by town residents and their future generations. In the meantime, studies will be conducted by bird watchers, botanists, entomologists, soil and water conservation people, foresters and fish and wildlife people. In the near future, the Commission members and other volunteers will be erecting a large gate to define the entrance and keep out all but emergency and work vehicles.

Dune Grass: Dan Presby has agreed to undertake the studies of dune grass and make recommendations for future plantings and care of existing dunes. To this end, the Commission has hosted a meeting with a specialist in dune grass planting and learned about the possibilities of starting our own dune grass farm. We are very excited about the prospects of collecting our own stock for the preservation of our shoreline in the years to come. This year a concerted effort was made to educate our visitors and residents as to the importance of not walking on the dune grass. Posters were printed in French and English and distributed to lodging facilities through the Chamber of Commerce and the Town Clerk's office. In addition, fifty (50) metal signs were installed at strategic entrances to the beach. Our hope for the future is to recruit enough volunteers to plant our own dune grass and assist in putting up fencing. This would save on labor costs and the money could be allocated for more materials and better protection.

Water Quality: Safe clean drinking water as well as beach water remains a concern of our newest member Parker VanHoogenstyn (our Ocean Park liaison). Parker has faithfully represented us at Ocean Park meetings and has kept abreast of engineering studies regarding Jordan Brook and the major sewage outfall proposal. Any information that comes to our attention regarding wetlands or affecting water is passed on to Parker for future consideration. While all of the conservation members are constantly learning, Parker's previous skills as a University Librarian should serve him well in future research efforts.

Tree Planting: In March of 1993, the Town Council approved a long term concept for planting public shade trees throughout the Town of Old Orchard Beach. The plan is presently being developed and entails many different facets. Conservation member Dick Roberge is now working with town staff to develop a tree ordinance. Other plans are to design a master street tree plan, conduct a tree survey of existing trees, recommend replacement of hazard trees, explore possibilities of starting our own municipal tree farm and setting up a dedicated trust fund to be used explicitly for the purchase and maintenance of municipal trees. The overall intent is to plan ahead to plant the ideal species and have a maintenance plan in place to assure the highest possible survival rate. The money for trees will hopefully come from donations and bequests as well as urban forestry grants.

Lastly but importantly, Alice Langdon continues to serve as chairperson and secretary to the Conservation Commission. Although she does not have a major project to oversee, her leadership and assistance to all the members is gratefully acknowledged.

Please feel free to contact town hall or any of the individual members for further information or to find out how you could become involved.

Respectfully submitted,

Alice T. Langdon
Roger Lauzier
Daniel Presby
Richard Roberge
Parker VanHoogenstyn

LIBRARIAN'S ANNUAL REPORT JULY 1, 1992 - JUNE 30, 1993

This year has seen a hopeful sign at the Libby Memorial Library as our budget was increased for the first time in four years through the town appropriation. These additional funds enabled us to purchase more books and have the exterior woodwork painted.

We continue to serve the community by providing library services and programs. The Preschool Storyhour, Summer Reading Club, Halloween Stories, Open House and Go-Fly-A-Kite Day remain popular with our patrons. Each fall, the first graders visit the library to apply for their own library cards and to hear a story. Services the library provides include interlibrary loan, talking books for the visually impaired, a paperback book swap, home repair videos, books for area retirement/nursing homes as well as a circulating collection of books, magazines, records, and puzzles. In addition, the library participates in programs through the State Library and the Southern Maine Library District such as the interlibrary loan system, children's travelling book boxes and a rotating large print collection.

We have been fortunate in receiving donations from both patrons and local organizations. A generous gift from the Women's Educational and Industrial Union was used to update the social studies collection in our Children's Room. The American Legion Post #57 donated funds for the 1993 Summer Reading Club which began at the end of June and they also contributed to a new adult readers collection. Volunteers have restored our flower beds and are working to reactivate our Friends of the Library group.

Thanks to some enthusiastic young readers who participated in the MS READ-A-THON, the library received a plaque for raising over \$500 for multiple sclerosis. We also raised money to send to the libraries that were devastated during the 1992 hurricane season.

We are in the process of completing an inventory of our collection in the hope of becoming computerized in the near future.

Once again, the library had an increase in patrons using the library but showed a decrease in circulation. This reflects a continuation of a trend showing more in-house use for reference combined with patrons not finding what they need. This is also reflected in an increase in interlibrary loan requests.

We wish to thank our patrons for their generous donations and support as well as those organizations who have come to our aid during the tough economic times. Our thanks to the Town Council and the Town Manager for recognizing our needs and giving us additional funds this year. Our thanks to the Board of Trustees for their efforts and dedication on behalf of the library.

In closing, I would personally like to thank the staff for their hard work, enthusiasm, and support. The Edith Belle Libby Memorial Library looks forward to a future of increased use, a larger collection, and more building space. We hope to continue to see community support growing, for the library can be the most important cultural and educational institution in the town.

Respectfully submitted,

Cathleen Dillon-McHugh, Director

LIBRARY STATISTICS
July 1, 1992 - June 30, 1993

Books added by purchase excluding encyclopedias and paperbacks		
Adult fiction		159
Adult non-fiction		200
Juvenile fiction		72
Juvenile non-fiction		52
Books added by gift		
Adult fiction		75
Adult non-fiction		97
Juvenile fiction		34
Juvenile non-fiction		63
Records added by purchase	0 Adult 0 Juvenile	32
Records added by gift	31 Adult 1 Juvenile	
Audiocassettes added by purchase	0 Adult 0 Juvenile	2
Audiocassettes added by gift	2 Adult 0 Juvenile	
Videocassettes added by purchase	0 Adult 0 Juvenile	10
Videocassettes added by gift	10 Adult 0 Juvenile	
Miscellaneous materials added by purchase	- 1-30 volume set 1-21 volume set	

Total number of books discarded			269
Total number of books not returned to library FY'93			109
Total number of books in library as of 6/92			20,590
Total number of records discarded			11
Total number of records not returned to library FY'93			1
Total number of records in library as of 6/93			619
Total number of books in library as of 6/93			20,964
Interlibrary requests received/processed			83
Number of patrons using library FY'93			12,028
Number of first time registrations FY'93			328
	Adult	Juvenile	
	177	151	
Total circulation FY'93			22,963
Adult fiction			10,183
Adult non-fiction			3,650
Juvenile fiction			4,334
Juvenile non-fiction			1,689
Adult periodicals			2,569
Adult periodicals			2,569
Juvenile periodicals			128
Adult records			93
Juvenile records			202
Puzzles			30
Games			85
Program attendance			280

THE EDITH BELLE LIBBY MEMORIAL LIBRARY
REPORT OF TREASURER
7/1/92-6/30/93

Key Bank, Checking Account 7/1/92	\$2,165.50
RECEIPTS:	
1992-93 Town Budget	56,093.48
(Medical 2 full time employees)	4,120.12
State Aid	200.00
State Stipend	1,791.00
Fines & Postcards	821.69
Copies & Gifts	2,115.91
Books & Cards-Sold, Lost, & Damaged	648.57
Miscellaneous-Inter Library Loan & Book Refunds	33.00
RECEIPTS - TOTAL INCOME	67,989.27
DISBURSEMENTS:	
Payroll - 2 full time, 3 part time	38,474.85
Taxes: Fdrl, FICA & State Employer Contribution	3,252.98
Insurance: Medical for 2 full time employees	4,120.12
	45,847.95
Books	7,775.18
Magazines	1,198.93
	8,974.11
UTILITIES	
Electricity	1,523.66
Oil & Repairs	1,161.98
Telephone & AT&T Equipment	761.55
Water	231.35
REPAIRS & MAINTENANCE	
Outside painting of Library Symbols	940.00
Snow Removal	60.00
Fire Inspection	25.00
IMPROVEMENT	
Ceiling Fans-Gift of Friends of the Library - Installation	374.74
SUPPLIES	
Librarian, Staff & Petty Cash	2,097.09
Custodian	220.51
Treasurer (Stamps & Supplies)	409.12
	2,726.72
MISCELLANEOUS	
Safe Deposit Box	7.00
Reny Security system	144.00

Water Cooler & Supplies	21.20
Plate Glass Insurance	250.00
Workers Compensation Insurance	635.00
	1,057.20

TRUSTEES

Secretary Postage	16.00
Membership American Library Association	70.00
Membership Maine Library Association	25.00
Membership Maine Writers	30.00
Answering Machine	36.97
Maine fee for non-profit corporation(every two years)	20.00
Library Assn. meetings & Workshops	125.00
	327.97

TOTAL EXPENDITURES	64,012.23
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Key Bank, Checking Account 6/30/93	3,977.04
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INVESTED FUNDS

SACO & BIDDEFORD SAVINGS INSTITUTION

1 Year Certificate of Deposit-Building Fund	36,698.49
1 Year Certificate of Deposit - Podas Fund	1,071.40
George Podas book Fund-Savings Account	700.89
	38,470.78

Respectfully submitted,

Elinor F. Smith, Treasurer

HISTORICAL SOCIETY TRUSTEES ANNUAL REPORT

The Historical Society Harmon Museum was open from July 1st through Labor Day- Tuesday through Saturday from 1 p.m. to 4 p.m. daily. Appointments could be made throughout the entire year.

The Museum was opened in May, and members of the society instructed the children of first grade and all of the fourth grades on the history of Old Orchard Beach.

A 1929 movie on the "Yellow Bird's" flight to France from the beach of Old Orchard was shown at the school to all the fourth and fifth grades. This was narrated by Jerry Plante.

Over 100 students have visited the museum. Field trips were conducted by Ben Emery visiting many historical locations in Old Orchard Beach.

In addition to all these activities, we have had over one hundred visitors to the museum and answered many letters and inquiries of historical significance. We also were available to provide officials and boards of the community information that are in our files.

Respectfully submitted,

Ben Emery
Bessie Pipinias
Daniel Blaney

Trustees

A typical letter from one of the students
(The '93 letters are on display in the school room of the Museum)

Dear Mr. Emery and Staff,

I thought the tour was great. I also couldn't believe that I saw stuff I had never seen before. I also thought that Mr. Emery had a lot of good information on all the places we saw.

In the Historical Society I thought all the pictures there were awesome. I really liked all the paintings. They were great.

Avery Etheridge

SUPERINTENDENT OF SCHOOLS ANNUAL REPORT FOR THE 1992-1993 SCHOOL YEAR

It is a pleasure to share with you highlights of the 1992-1993 school year. Due to State and local conditions, for the first time in recent memory our budget was less this fiscal year than the previous one. For the third consecutive year we were again forced to cut back staff and programs. Unfortunately, over the past three years we have lost \$250,000 worth of staff. Our latest casualties include closure of our gifted and talented programs, eliminating Middle School Guidance and eliminating an elementary music position.

On the positive side the entire district has learned to do more with less. Staff initiative and pride has never been higher. Innovative teaching and creative programming continues to be our strength and I feel very proud in the manner we continue to serve the youth of our community.

Our School Improvement Team was busy this year. This group, made up of people from both the school and community, is developing a five year strategic plan that will be used to establish a future direction for our schools. The following Mission Statement reflects the wholistic view that we hold in developing our educational programs.

MISSION STATEMENT

The Old Orchard Beach School System is committed to:

- Developing a personalized educational experience that raises the aspirations and meets the academic, social, emotional, and physical needs of all citizens;
- Preparing citizens for the everchanging needs of a global society by:
 - providing opportunities for the mastery of problem solving and critical thinking skills;
 - enhancing communication skills
 - developing skills to access and effectively use information and
 - promoting the concept of lifelong learning;
- Providing models where the ideas of citizenship, responsibility, partnership, respect for diversity and change are explored
- Developing a partnership with the home, school and community

Kathy Lee, our Curriculum Coordinator, along with a pilot team from the Jameson School applied for and received a very competitive grant from the United States Department of Education which focuses on Portfolio Assessment. This two year award brings \$85,000 into our district. These funds will support and compliment our efforts at the Jameson School. Linda Roy's new multiage classroom has been extremely successful. The response by parents has been so positive we will expand this program during the coming year. A new report card which focuses on an individual student's growth was implemented and also well received by parents. A trimester grading system is the next logical step in this process and will go into effect next year.

A community school playground committee spent the year researching and planning for a desperately needed new facility. With private funds and Jameson state construction money, we were able to realize our dream. On the weekend of May 22nd fifty volunteers installed a beautiful playground that meets the latest national safety standards. The excitement seen in the eyes of our children tells it all! The American Legion donated funds to construct an outdoor theater and a federal matching grant will fund new tennis courts and an outdoor basketball court in the coming months. The Conservation Commission will lend their expertise in helping us develop a nature trail and picnic area which will help us to complete a Community/School Recreation area for the entire family. A special thank you to all those involved in this exciting project.

The Loranger Middle School completed its first full year after consolidating the Loranger School and Junior High School under one administrator. The results of this consolidation have been very positive to date. We're all excited and optimistic about the new direction that is evolving at this level.

The High School continues to thrive two years after being named a National School of Excellence. A new 80 minute block schedule has been well received by the staff and student body alike. Our new Technology Education Program drew a lot of attention this spring after a group of students designed, built and lived in a space habitat on the athletic field for three days. How times have changed!

Our Maine Educational Assessment test scores continue to reflect the positive growth of our system. The Maine Department of Education named all three of our schools Star Schools. This honor distinguishes each school as they demonstrated marked overall growth as compared to other schools around the state.

Besides maintaining academic excellence in our programs, we continue to address the special needs unique to our community and society. Substance Abuse programs, AIDS education and counseling remain a priority for our district. Our district mission addresses the needs of the whole child and I am pleased that our district remains current and realistic in creating innovative programs to reach out to our students.

In closing, I would like to thank the staff and entire School Committee for their support and dedication. I feel blessed in working with such outstanding people. Their commitment to the children of our community is both sincere and uncompromising. I would also like to thank Jim Bennett and the Town Council for their concern and support of issues involving our youth. Together, I am confident that we will get through these difficult financial times and continue to grow and prosper.

Respectfully submitted,

Jay Bartner
Superintendent of Schools

JAMESON SCHOOL ANNUAL REPORT 1992-1993

The following is a report of the Jameson School for the year beginning July 1, 1992 and ending June 30, 1993.

Pre-Kindergarten (1 Session)	10
Kindergarten (4 Sessions)	86
Grade 1 (4 classrooms)	88
Multi-Age(1 Classroom)	20
Grade 2 (3 Classrooms)	73
Grade 3 (5 Classrooms)	<u>99</u>
Total	376

We welcomed several new staff members this year: Betsy Pelikan and Paul Doughty, 3rd grade; Sue MacPhee, physical education teacher three days each week; Sue Perrino, Chapter I math teacher; Linda McPherson, special education aide; Linda Rota, school social worker; Jana Angelosante, kindergarten aide; Kim Farrington, 2nd grade aid; and Dean Plante, personal student aide.

Mami Ogata, from Fukuoka, Japan, was a very special addition to our staff this year. Mami came to us through the International Jameson School Internship Program to share her language and culture with our staff and students. During her year with us, she lived with Bernie and Rita LaPlante. Mami shared new topics with our students each week throughout the year and has been a wonderful ambassador for her country. Having Mami as part of our school community this year has been a true cross cultural experience which has enabled the children to develop a firm foundation of acceptance and understanding of others as well as an in-depth understanding of another world culture.

Four of our teachers, Sue Falvey, Marlene Houde, Linda Roy, and Denise Heffernan along with Kathy Lee, our curriculum coordinator, were awarded a \$42,000 federal grant this school year to research and implement alternative assessment, particularly portfolios, at the K-3 level. This is the first time the Old Orchard Beach School System has been the recipient of a federal grant. The group has worked diligently to develop assessment techniques that are ongoing throughout the year and can be incorporated into everyday activities. Student portfolios, which offer a means to manage assessment findings, have been developed to show the child's academic achievements and interests.

Our interest in alternative assessment has not been limited to these classrooms. As part of the federal grant and a small state grant, these staff members worked with other teachers at their grade level and presented topics at "Dine & Discuss" gatherings to reflect on assessment practices in the building and the impact of those practices in the classroom. Additionally, all staff members attended a 10-week course on alternative assessment this winter and have begun implementing some of these assessments in their classroom. Our work with alternative assessment has helped

us to successfully use our new report card which provides more indepth information about the child's learning process.

The joy of reading continues 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 three years ago with the help of an innovative grant. Students in grades 1,2, and 3 participated in a six week reading incentive program which culminated in a special awards night to honor students who had successfully completed the program. In May, 52 3rd grade students stayed overnight in the gym for our annual Friday Night Prime Time, an opportunity for students to enjoy reading and fun activities.

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. Our big brother/big sister program between high school and approximately fifteen of our at-risk students continues to be a success.

Joe Boardman, a visiting music instructor from Scotland who taught at the high school this year, provided music instruction for our students each week. The children enjoyed Mr. Boardman and his classes and were sorry to see him leave.

Two members of the Ram Island Dance Company were at Jameson during the first half of the year to provide creative movement classes for our first grade students. The classes continued for the second half of the year under the direction of Ms. Kathy Nolan. The classes have been a cooperative learning project that helped students to explore their own personal movement vocabulary. The students enjoyed these sessions each week.

Jameson students have participated in a number of school sponsored activities this year to promote physical fitness. Our physical education teacher, Sue MacPhee, organized student participation in a Thanksgiving Turkey Trot, a month long Jump Rope Club and a spring Field Day. Students also joined over five million children around the world in simultaneous exercising during Project Aces. The children have become more aware of the importance of exercise and fitness as a result of these activities.

Our new multi-age classroom has been successful this year. Linda Roy has taught this group of 10 first graders and 10 second graders. Stacie Lunt, who was placed at Jameson through the Senior Community Service Employment Program as an aide in our new multi-age classroom, helped three days each week. Our Kaleidoscope program of after school enrichment activities continued to be successful 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.

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 twenty-five 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.

We appreciated an invitation from members of the Conservation Committee for our students to attend a concert by Mike Noble of "Color Me Green" fame. The concert was a part of weekend activities to celebrate the dedication of our new town square. A playground committee was formed last fall to evaluate the existing playgrounds at both Jameson and Loranger schools and to work with a consultant to design a new playground for each building. After a lot of hard work throughout the year, our dreams finally came true near the end of May, when approximately 50 volunteers spent an entire weekend erecting our new playgrounds. The children have thoroughly enjoyed the new structures and they are popular during after school hours as well. We would like to thank all of our volunteers for their assistance in building our playground.

The American Legion Post #57 continues to support the children of the community by offering generous donations to the school. This year the Legion donated \$5,000 to build an open classroom on the Jameson playground. The classroom will be used by staff and students for programs and classes that can be held outdoors and will accommodate a large audience. We truly appreciate the dedication of the Legion each year in supporting our children and schools.

Members of the PTO have been very active throughout the year. During the school year, members organized a coupon book sale, a fall fundraiser, the annual pumpkin sale, spaghetti supper and a school picnic. Last fall the PTO donated 400 flower bulbs to the school and members of the group helped each student plant a bulb in front of the building. The PTO sponsored an ice cream party for the students in the spring and organized a buffet for staff on Teacher Appreciation Day. The PTO is always helpful with refreshments during several school events throughout the year. As a result of their fundraising efforts, the PTO was able to sponsor several children's authors/illustrators to visit our classrooms, including Jeanne Titherington, Dennis Twomey and Catherine Goudreau, Michael Crowley, Jane Cowen Fletcher, and Bruce McMillan. The PTO was also able to sponsor a Chewonki Foundation program on the rainforest and children's songwriter Rick Charette to perform his Super Power Concert for our students. We appreciate the hard work of this organization throughout the year and invite other parents to become active members.

We have registered a total of 100 students for our 1993-94 kindergarten class. When the screening process was complete, we welcomed the incoming class for a kindergarten visitation day in June. 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 to their first day of school.

We have appreciated the donated time and efforts of many parent and community volunteers throughout the year. Their support and assistance have helped us to provide a quality educational experience for our children.

Respectfully submitted,
Pamela Mullen

LORANGER MIDDLE SCHOOL

The 1992-93 school year was a busy one at Loranger Middle School. This was the first year the school was consolidated and called, "Loranger Middle School at Old Orchard Beach". Things went smoothly under the consolidation, and combining our assets will help us to provide a better education for our students in grades four through eight.

The average enrollment of Loranger Middle School was 410 students for the 1992-93 school year. The attendance rate was 95%.

The following were added to our staff at Loranger Middle School for the 1992-93 school year:

Sarah Brawn, a recent graduate from the University of Maine system and a Blaine House scholar, worked this year under reading and math in the Chapter 1 area. She worked primarily with the fourth and fifth graders, but also did some work in the upper level grades. Ms. Brawn coordinated well in the Chapter 1 Department, and shared many fresh and innovative ideas which benefited our students.

Marsha Crall worked as the Reading specialist in Grades 4-8. She came to Old Orchard Beach after her husband was transferred here last year, having worked many years in the South. Ms. Crall brought a wealth of information to her position, and did a fine job coordinating reading services for Loranger Middle School.

Diane Picard, a 1992 graduate of the University of Maine system, worked as a grade 4 teacher this year. She did a fine job in this capacity and contributed innovative ideas to our fourth grade team. We are looking forward to many years of Ms. Picard working with our students of Old Orchard Beach.

John Regan has been in the school for a number of years, but this was the first year that he became a part-time Assistant Principal, as well as having classroom duties. Mr. Regan did a marvelous job juggling these two positions.

Sandra Welzel was the Speech/Language Clinician for grades 4-12. She had previously worked in the Saco School System and transferred here at the beginning of the school year. She did a fine job organizing speech and language services under special Education and suggested new testing methods which will aid our students in this area.

This year's eighth graders went to Camp Kieve (a Leadership Decisions Institute) in Nobleboro, Maine for five days and four nights. This was the first year we have sent a group of students to this camp, and we found it to be very beneficial for their educational development. Students studied a wide variety of decision-making skills, while enjoying themselves in an out-of-school setting. Incidentally, the Executive Director of the camp is on the State Board of Education, and he brings a wealth of educational knowledge and resources for the students of Old Orchard Beach.

The Loranger Middle School PTO, headed up by presidents David Langway (1992) and John

Swinehart (1993), did a fine job helping our students benefit from their expertise and time. Many activities resulted from the PTO's involvement this year; i.e., conference night, book fairs, fundraisers, field trips, and guest speakers, to name a few. A thank you goes out to our PTO members and volunteers to our school for a fine year!

During the 1992-93 school year, the Maine Educational Assessment Test was given to all fourth and eighth grade students. Also during the year, the scholastic Research Associates Test was given to all fifth, sixth, and seventh graders. While the MEA Test will continue in future years, Loranger Middle School is planning to use a new national test which will be more comprehensive and up to date for our students next year.

As in the past, seventh graders attended a 3-day seminar on drug and alcohol awareness issues. This year's site was the University of New England. Students were provided with information to help them make wise decisions on choices for their life and health.

The Loranger Middle School as well as Jameson School, worked during the school year on constructing new playgrounds. A playground committee was formed, headed up out of the Superintendent's Office, and a number of builders had an opportunity to present information to the committee. After many meetings and a lot of information, the committee finally decided upon a new playground. During a weekend in May, the PTO volunteers and Playground Committee met and erected a playground for both Loranger Middle School and Jameson School. These playgrounds are very durable and should last for the children of Old Orchard Beach for many years.

The Art and Music Departments held their annual "arts night" in May. Music was provided by the fifth grade band and the grades 6-8 band under the direction of George Shabo. Piper Bolduc and Donna Moutsatsos displayed artwork that had been created throughout the year from students in grades 4-8. The evening went very well, and parents and friends were very impressed with all of the artistic and musical talent of these students.

With funding from an innovative grant, the Art Department sponsored paper making for our students this year. With the help of Martha Blowan, a paper making specialist from Maine, two murals were created which will be on display in the hallway of our school. One mural depicts a school setting, and the other depicts a town setting. Hopefully these murals will last many years and will inspire the students who travel through the halls.

For the first time ever, students from Loranger Middle School put on a production at Biddeford City Theater! Schools from Saco, Biddeford and South Portland attended the play, Beauty and the Beast, and everyone was given a fine showing. The play was adapted by a fifth grader, Seamus Leary and was performed by Ms. Hemphill's fifth grade class.

The 1992-93 school year was the last year that Barbara Frost will be teaching in our school. She retired as of June 24, 1993. She will be sadly missed and fondly remembered by the many students of Old Orchard Beach. We wish Mrs. Frost good luck in her future retirement.

Respectfully submitted,

Mike Pulsifer

OLD ORCHARD BEACH HIGH SCHOOL ANNUAL REPORT 1992-1993

It is my pleasure to submit the Old Orchard Beach High School Annual Report for the 1992-1993 school year. The enrollment at the conclusion of the 1992-1993 school year was as follows:

Grade 9:	83 students
Grade 10:	64 students
Grade 11:	73 students
Grade 12:	57 students
Total	277 students

The 1992-1993 school year began with the implementation of Block Scheduling. Block Scheduling provided more opportunities for cooperative learning, guest speakers, projects, a greater degree of individualized instructions for students, and an increase of school offerings without additional staff, as well as an improvement in school climate. The Block Scheduling allowed for expansion and innovation through integration of curriculum areas.

The high school was accredited in 1984 and will be up for accreditation in 1994. During the fall of 1992, the staff, students, parents and the community started committee work which will be finalized for the visitation team in September of 1994. The Steering Committee consists of the following faculty members: Mike Aaskov, Paul Bilotta, Don Maheu, Martha Curtis, Grace Cantara, Larry Frank and the Chairperson, Ola Brownrigg.

The *Mimizan Exchange Program* took place during the months of October and February. Six students from Mimizan, France: Giles Acezat, Julie Dubernet, Cedraic Bordessoulle, Rosemarie Bravo, Matthew Capteville, and Ismail Sangosse were accompanied by Bernard and Elan Capteville and arrived on October 18th and departed on October 31st. The Old Orchard Beach students departed on February 3rd and returned on February 22nd. The five students included: Valerie Andrews, Tanya Correa, Jessica Doe, Karen Fontaine and Megan Leary, and were chaperoned by Britt Wolfe. The Exchange Program continues to be a successful venture between the two communities of Mimizan and Old Orchard Beach.

Old Orchard Beach High School hosted two Foreign Exchange Students - Antti Kaarainen from Helski, Finland. He resided with Leta and Roy Bryant. Antti participated in our Marching Band, golf team, and carried college preparation classes. Our second Exchange Student was a young lady from Japan named Yoshimi Matsumoto, who attended school during the first semester. She resided with Sandra and Norman Lewis. Yoshimi was part of our cross country team and indoor track team, and carried college preparation courses. Joseph Boardman was part of the Fulbright Teacher Exchange Program. While Marilyn Goodnite, our music teacher, taught in Scotland, Joseph taught students music at Jameson, Loranger Middle School, and Old Orchard Beach High School. He directed the Jazz and Concert Band Program during the school year.

The Marching Band program continues to produce championship teams. They were honored for their third consecutive Division I State Championship, under the direction of George Shabo, the Music Director, Terry Keenan and Chuck Painchaud, Drill Instructors, Jack Walker, Color Guard Instructor, Mike Murphy, Percussion Instructor. Sue Chiofar, a junior, was named the best drum major for Division II. The band members included: Jason Ahearn, Jessica Doe, Karen Fontaine, Antti Kamarainen, Amy Valliere, Matthew Bragg, Danielle Correa, Todd Daly, Brian Doyle, Josh Economy, Mike Oliver, Justin St. Louis, Sarah Wilson, Misty Bailey, Amy Charland, Julie Davis, Steve Fontaine, Jon Gardner, Larry Langley, Megan Leary, Sarah Morris, Chris Prosser, Justin Thompson, Monique Smith, Jim Bickford, T.J. Steller, and Eric Flanagan. Color Guards included: Tina Lambert, Kelly Lambert, Ladonna White, Lisa Semans, Tara Lambert, Liv Ringseisen, and Andrea Servadio.

Karen Fontaine and Dagan Loisel were selected for Academic Achievement Awards for the Class of 1994, sponsored by the University of Maine. This award represents strong commitment to scholarship and academic achievement. Eighteen students received Certificates of merit under this program. They included: Tom Bryant, Jennifer Atwood, Melissa Smith, Stephanie Leblanc, Miranda Noonan, Cary Mrowka, Mike Geyer, Tina Ruggles, Carmen Maalouf, Jessica Doe, Kelly Lambert, Courtney Angelosante, Kristen LaPointe, Valerie Andrews, Tracy Lamirande, Sue Chiofar, Emilie Provencher, and Carie Nicholson.

Jessica Noonan was the recipient of the York County Bar Association Speech Contest. She competed against nine other seniors from York County schools. Her speech detailed the role and responsibilities of high schools in health-related issues, and she was awarded a \$1000 scholarship.

Shawna Adams was selected as a finalist in the National Merit Scholars Program. This distinction places Shawna in a group representing about 1% of high school seniors in the entire country. Shawna Adams was the recipient of the 1993 National and State Principal's Award, which recognizes excellence in academic achievement and citizenship.

Justin St. Louis was selected to attend the Hugh O'Brien Foundation World Leadership Congress. The conference involved groups of high school sophomores throughout the country who demonstrate leadership qualities, along with a group of distinguished leaders in business, industry, education, government, and various professions.

The Technology Department was involved in a Mission Challenge Program. The program concluded with a Mission simulation Project and the crew members included: Tony Allaire, Rusty Jones, Matt Carter, Sjohn Frazier and Misty Rogalski, Heidi Pohl, Billy Hutchinson, Kathy Attinello, and Wayne Moody. Mr. Aaskov was the director of the entire project, along with a support crew of three teachers who spent twenty-four hours each in the Habitat. The teachers included Paul Bilotta, Jeff Morris, and Britt Wolfe. Mr. Aaskov spent the entire three days in the Mission Control Room with two volunteer students each evening. The Technology students constructed a simulated space habitat outside of the school and a space shuttle vehicle in preparation for the three-day space simulation. In addition to doing their schoolwork and housekeeping chores, the students performed a number of experiments. Numerous elementary classes visited the Habitat, Space Shuttle and The Mission Control Room. The Mission Challenge Program was a great success and enhanced the learning process of Technology with the fifty students who were involved in the program.

Mary Hornstein from New Jersey, spent two days visiting our school interviewing staff,

students administrators and parents, in regards to our National School of Excellence Award. We were selected among 12 schools from the 1990-1991 group of 220 national Schools of Excellence to be featured in her book called Success in Schools, which will be published through Phi Delta Kappa during the fall of 1993. Featured in her book were highlights of Old Orchard Beach High School's innovative programs, which included: Block Scheduling, Mission Challenge Program, Problems of Democracy course and HIV/aids Education Program.

The Athletic Department had a successful year in numerous sports programs, which included football, cross country, boy's basketball and track. The football team, under the direction of coach Jack Trull, went 8-1 and concluded the season by earning the title of Runner-Up Western Maine Champion. Coach Larry Frank guided the boys' cross country to qualify for Class C State Championships. The boy's basketball program finished its regular season 15-5 and coach Michael Angelosante led the team to a Western Maine Runner-Up title and was named Coach of the Year for the Western Maine Conference. Bob Davies was named the Most Valuable Player of the Western Maine Class C Basketball State Tournament. Coach Mark Snow continues to produce outstanding track athletes, which resulted in earning the Western Maine Conference League Title.

The 1992-1993 schoolyear concluded with its annual Awards Night Ceremony and the Class of 1993 Commencement Exercise. The Class of 1993 distinguished themselves by committing to furthering their education. Sixty-eight percent of the Class of 1993 plans to attend either a technical school, a trade school, or two to four year colleges. Twelve percent will be entering the armed services, and twenty percent plan to work full-time in the local area. Some of the colleges students are planning to attend are located in the following states: Massachusetts, North Carolina, Georgia, Rhode Island, Vermont, Florida, New York, New Hampshire, and Colorado.

Many of our seniors were recognized for their academic, athletic and/or musical achievements: Shawna Adams was the Valedictorian and was named Outstanding Senior in the area of English, Language, Mathematics, and Science. David Bancroft was the recipient of the Art Award, and Nick Skinsacos received the Graphic Arts Award. Jessica Noonan was the recipient of the English and Joe Regina Award, while the area of Social Studies was awarded to Matt Russell. Our Outstanding Seniors names are permanently engraved on a plaque on display with previous winners. In conclusion, it is my honor to present the top ten students in the graduating Class of 1993.

Shawna Lea Adams - Shawna Lea Adams is the daughter of Donald and Autumn Adams of Smithwheel Road. Shawna has been an honor student during her entire high school career. She has been a member of the National Honor Society, the Academic Decathlon Team, Project Challenge and the Future Problem Solving Group and was chosen as a National merit Scholar Finalist. Shawna was a delegate to Girls' State in her junior year and chosen to represent Old Orchard Beach High School as the Maine Principal's Association Outstanding Senior in the Class of 1993. She had the honor of being selected to attend Harvard Summer School in 1992. In addition to her full academic schedule, Shawna participated in the Drama Club, the swimming program and spring tack. She is interested in art (pastels) and poetry. Shawna will be attending Wellesley College and has chosen Biomedical Engineering as her major.

Molly Flanagan - Molly Flanagan is the daughter of Richard Flanagan and Dorothy Klimoff of Park Avenue. An honor student during her four years of high school, Molly has served her class in many capacities. She was Freshman Class President, Class Treasurer for three years, and a member of the

National Honor Society for three years, and its President this year. Molly was an active member of the prom committee, Project Graduation, SADD/Peer Helpers, yearbook staff, and participated in field hockey for three years and indoor and outdoor track for the last two years. Molly has been a talented member of the marching and concert bands for four years. She is a volunteer in the Headstart Program and the Big Sister Program. As a junior, she taught a Sunday School Class. Molly was selected as a recipient of the Western Maine Conference Good Citizenship Award. She was also a member of the Mimizan Exchange Group. Molly will be attending Assumption College in Worcester, Massachusetts. She will major in Pre-medicine and Psychology for a career in Child Psychiatry.

Jennifer Lyn St. Louis - Jennifer Lyn St. Louis is the daughter of Raymond and Terri St. Louis of the Ross Road. This honor roll student has been a sophomore Class President, Vice-president in her junior and senior classes, Treasurer and President of the Student Council, and an active member of the Academic Decathlon, Project Challenge and the Mimizan Exchange Program. She has been a National Honor Society member for two years, helped on the prom committee and Project Graduation, and was the recipient of an award from the Society of Women Engineers. Jennifer found time for indoor/outdoor track, intramural volleyball, and ski club. She was captain of several sports as a senior, including football cheerleading. Jennifer has been an active member of our Total Band Program, which is made up of the Jazz, Concert and Marching Bands, as well as the Combo. She was also a volunteer in the Headstart Program. Jennifer plans to attend the University of Colorado at Boulder this fall and has chosen Chemistry as her major.

David William Bancroft - David William Bancroft is the son of Daniel and Carol Bancroft of Francis Street. He is an honor roll student who has served as president of the junior class, been an active member of the Student Council, Project Challenge, prom committee and Project Graduation. David received the Western Maine Conference Good citizenship Award and an academic award from the University of Maine. David is an excellent athlete, participating in football, basketball and track, and serving as a captain of both the football and basketball teams. He was selected for the All Conference All Star Team in football. Other interests include surfing and drawing. David will be attending North Carolina State University this fall and has chosen Animal Science as his major.

Stacy J. Tremblay - Stacy J. Tremblay is the daughter of Lionel and Denise Tremblay of Seaview Avenue. Stacy is an honor student who has been actively involved with the prom committee, the yearbook staff and Project Graduation. She is an enthusiastic athlete in our sports program, including field hockey, basketball, and softball. Stacy was captain of both the basketball team and the softball team during her senior year. She was named to All-State during her junior and senior years in field hockey and received Honorable Mention for basketball in the Western Maine Conference. Stacy was an alternate to Girls' State in her junior year. Stacy will be attending Bentley College in the fall to prepare for a career in Accounting.

Ryan Lombard - Ryan Lombard is the son of Raymond and Linda Lombard of East Grand Avenue. He is an honor roll student who has been the recipient of Maine Academic Achievement Awards. Ryan is keenly interested in almost every type of sport, whether it be a team sport or an individual effort. He has been on the high school golf team for 3 years, the ski club for 3 years, and has participated in weight-lifting, volleyball and tennis. His diverse interests include art, skiing, boating, hiking, fishing, traveling, photography and trap shooting. He also enjoys doing volunteer police work. Ryan's future plans include attendance at USM to begin his studies in Real Estate Investment. He plans to get a CPA degree and to major in the field of Finance.

Jennifer Corinne Bouchard - Jennifer Corinne Bouchard is the daughter of Thomas Bouchard and Cora Frechette of Watson Drive. An honor student, Jennifer has served as Treasurer of her freshman class, a member of the Student Council for two years and its Vice-President this year, and one of the members of the Mimizan Exchange Program as a junior. Jennifer has been active in the International Club, SADD/Peer Helpers and assistant editor of the yearbook. She was a delegate to Girls' State and while there was elected to the Senate. Jennifer volunteered as a Headstart helper in our Jameson elementary School for six weeks and enjoyed this experience. Jennifer plans to attend Northeastern University under a five year cooperative program with Biology as her major.

Daniel Parker - Daniel Parker is the son of William Parker and Joanne Desrocher. He resides with his grandparents, Robert and Loraine Pettengill, of Atlantic Avenue. Daniel is very sports minded in addition to being an honor roll student. He has participated in varsity football, basketball, and Ski Club for three years. He has also enjoyed being involved in intramural sports. Daniel was chosen as a Boys' State delegate as a junior. Daniel does volunteer work at the Atlantic Courts area. Dan will attend a five year plan at Plymouth State College in New Hampshire for his MBA, majoring in Accounting.

Matthew G. Russell - Matthew G. Russell is the son of Donald and Carol-Ann Russell of Lucette Avenue. He is an honor roll student who has been a member of the Student Council and actively involved in our sports program. Matthew has been a participant in cross country for two years, serving as captain during his senior year. He was a member of both the indoor and outdoor track teams for three years. Matthew is scheduled to attend the University of Rhode Island for four years, with Biology as his major. He plans to go on to graduate school to further his education.

Jessica Elizabeth Loranger - Jessica Elizabeth Loranger is the daughter of Debra Loranger of Key Largo, Florida and resides on Old Orchard Street. Jessica is a transfer from Coral Shores High School in Florida. She is an honor roll student and her high school career includes membership on the yearbook staff and the Mother Earth Ecology Club, in addition to being active in the French Club, the chorus, and a drum major at her former high school. Jessica was a member of the band for four years, the Marching Band for four years and attended All-Star Band Camp in Florida. Jessica will be attending the Art Institute of Fort Lauderdale. She plans to become a record producer with a future in the music and video business.

Respectfully submitted,

Dr. Grace Cantara

SPECIAL EDUCATION ANNUAL REPORT

July 1, 1992-June 20, 1993


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

- Mental Retardation
- Hard of Hearing
- Deaf
- Speech & Language Impairment
- Behavioral Impairment
- Orthopedic Impairment
- Other Health Impairment
- Learning Disability
- Deaf/Blind
- Multi-handicapped

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

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

Jameson School	Junior High School
Sue Gallant	Ed Bogh
Darlene Boissonnault	Anna Cutler
	Barbara Townes
Loranger School	High School
Jane Allen	Carol Besanko
Mary Feigenbaum	Nancy Ray
	Jack Thompson



In addition, speech and language therapy is provided to eligible students in grades K-12 by Deborah Maksut and Sandra Welzel. Anne Sirois and Molly Arnold 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 Day School	3
Biddeford Middle School	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	Loranger Middle School
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Marcia Foote	Marsha Crall
Esther Taylor	Sally Boardman
Suzanne Perrino	Sarah Brawn
	Pat Howe

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

1. P.L. 100-297 (formerly P.L. 89-313), Chapter I ESEA of the Elementary and Secondary Act of 1965: *\$1,689.00*
 2. Local Entitlement, Title VI-B, Education of the Handicapped Act, as amended by P.L. 94-142: *\$46,305.00*
 3. Chapter I , ECIA Consolidated and Improvement Act *\$148,122.00*
- TOTAL: *\$196,116.00***

Respectfully submitted,

Donna M. Ford
Director of Special Education

REPORT OF THE CURRICULUM COORDINATOR

My greatest focus for this year has been the FIRST (Fund of the Improvement and Reform of Schools and Teaching) competitive grant which we received from the Federal Government. I worked with the Pilot Team, Sue Falvey, Marlene Houde, Linda Roy and Denise Heffernan to research and implement alternative ways of assessing children's learning at the K-3 level. This grant was refunded for a second year and the team has been expanded to include Piper Bolduc, June Bureau, Paul Doughty, Betsy Pelikan, Rita Smith and Sue Paige. Other teachers throughout the district are inquiring about the work being done at the primary level and how they can integrate alternative assessment at their levels.

During the 1992-93 school year the School Committee approved several curriculums -- mathematics, social studies and art. As part of the Social Studies curriculum at the high school level, the committee included a community service requirement. This requirement has been incorporated into the Problems of Democracy course which all seniors must take and they are now required to complete 20 hours of community service in a nine week period. The School Committee also approved a philosophy about testing/assessment and a plan for district wide standardized testing. Beginning in 1993-94, grades 3 and 6 plus eligible Chapter 2 students will take the National Achievement Test and grades 4,8 and 11 will continue with the MEA's.

The District published three newsletters this year with the assistance of the building administrators, secretaries and the graphic arts department at the High School. Each newsletter was distributed to all students and placed throughout the town in convenient places.

The District Staff Development Committee took on a more active role in planning professional development activities for the staff. Individual building committees planned early release days for their respective buildings. Some of the activities which took place included: team building; re-accreditation committee work; development of grade level expectations; revision of the 1-3 report card; outside facilitators to assist with team building and instruction for longer time periods; course on "New Directions in Assessing Children's Literacy;" and a variety of mini-courses offered through Kaleidoscope for Teachers ---Inclusion, CPR, Attention Deficit Disorder, Dealing with the Difficult Child and Dine and Discuss (for discussion of pertinent educational issues). Old Orchard Beach was invited to join the Southern Maine Partnership, a consortium of school districts in southern Maine who are working on interesting and exciting projects. The Partnership provides the opportunity for our staff to participate in valuable professional development activities at little or no cost and also provides an avenue for meaningful educational interaction with practitioners in the field.

For the fourth year, I coordinated the annual Authors and Artists Recognition evening. Students from grades K-12 either write or prepare an artistic project around a theme. This year's theme was "The Ocean and Beach as Artistic Inspiration". Winners are chosen for each grade level and for each school. All the winning art entries were on display during the summer months at Town Hall.

This was the second year for our annual Volunteer Recognition. Over sixty people were honored for their contributions to our schools in a wide variety of ways. Becky Southwick and Mami Ogata were honored as Volunteers of the Year for 1992-93. Becky has volunteered in all our schools in the libraries and with the music program. Mami was an unpaid intern this past year from Japan. She worked at Jameson and Loranger Schools and provided many insights and comparisons for our students about life in Japan.

The SIT (School Improvement Team) made up of school personnel, community members and school committee representation has developed a mission statement and overall goals for the district. The goals are:

- Students will understand and practice a healthy lifestyle.
- Students will show respect for themselves and the diversity of others.
- Students will communicate effectively.
- Students will demonstrate global environmental awareness.
- Students will be able to access and apply information.
- Students will show an appreciation for the arts.
- Students will demonstrate the acquisition of a broad, challenging knowledge base.
- Students will appreciate that learning is a continuous and life-long process.
- Students will utilize the most current technology.
- Students will demonstrate effective problem solving and critical thinking skills.
- Students will exhibit enthusiasm and creativity in their learning.
- Students will be responsible citizens.
- Students will demonstrate global environmental awareness.

The SIT has identified two critical issues which must be addressed so that the district can meet the mission and goals we have formulated. Those issues are a need for more resources (money, time, human) and community involvement; and a need to generate, share and articulate the mission and vision with staff, students and the community. Over the next few months the SIT will formulate outcomes and strategies to address these two issues.

The Old Orchard Beach School System has made great strides forward over the past few years. We have a dedicated and energetic staff who are involved with a variety of projects and it is a pleasure to work with them to plan educational programming for the students of Old Orchard Beach.

Respectfully submitted,

Kathleen Lee

OLD ORCHARD BEACH ADULT EDUCATION

The focus for Adult and Community Education has been collaboration. We realize that our success in meeting known community needs depends on our working collaboratively. I will highlight two projects in which collaboration enabled Adult Education to go that much further in serving the community.

Head Start staff worked with Adult Education to develop procedures for including our vocational counselor on home visits. With the consent of the participant the Head Start family counselor brought our vocational counselor on home visits to discuss learning opportunities available within the community: during these visits our counselor would disseminate information regarding our program services and answer questions and concerns. We discovered that by tapping into already existing communication avenues, we were more effective in our outreach efforts. This collaborative project will also serve as a model for our future attempts at allying ourselves with other agencies.

The second successful collaborative project this year was our liaison with the Salvation Army. We did not have day time classroom space and had to seek out an alternative solution. The Salvation Army not only agreed to let us use their classroom space but they have also allowed us to use the on-site nursery so that we may provide child care for participating parents. This is an example of how collaboration has enabled Adult and Community Education to expand within the community and to address unmet community needs.

This year's collaborative efforts highlight our mission statement: Old Orchard Beach Adult and Community Education creates opportunities and encourages lifelong learning within the community.

Respectfully submitted,

Sharon Ultsch
Director

REPORT OF ASSESSOR

Total valuation of taxable real estate	\$549,185,900
Total valuation of personal property	11,042,000
Property exempt by law	43,151,000
T.I.F. District recapture fund	132,600
Increase - Decrease in valuation for '93	(\$50,000,500)
Total commitment to Tax Collector	\$12,044,900
Tax Rate of .02150 per thousand	

The Town is continuing a decrease in its current valuation. The largest decrease is occurring in the Residential Condominiums as well as Rental and Commercial properties. Single family dwelling values appear to be very stable. The current downward trend is due in part to the lack of availability of bank funds for investors.

Respectfully submitted,

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

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

Peter H. Cook
Appraiser

Barbara P. DiModica
Clerk

SEALER OF WEIGHTS AND MEASURES

I, Bruce Brodeur submit my report on the activities of the Sealer of Weights and Measures between 7/1/92 through 6/30/93:

30 gas and kerosene pumps were tested
28 passed
2 failed and were repaired

30 scales were tested, 29 passed, one failed and was repaired.

Respectfully submitted,
Bruce Brodeur

REPORT OF THE WASTEWATER TREATMENT PLANT

During Fiscal Year 1992-93 the water pollution control facility treated over 437 million gallons of wastewater. The Department of Environmental Protection requires that we remove 85% of pollutants from the wastewater, our removal averaged 95.5% for last year. Over the last year, we have been inspected many times by the D.E.P. and they rated the facility as being well operated and having excellent compliance. The Treatment we provide goes above and beyond what is required, and the professionalism displayed by the staff should be commended. Our goals for the future are to comply with a state mandate to construct a new ocean outfall, and provide the same excellent treatment as cost effectively as possible. In closing, I would like to invite the public to tour the facility at any time.

Respectfully submitted,

Roger Goodwin
Superintendent

Old Orchard Beach Wastewater Treatment Facility

Month	Year	Precipitation	B.O.D. % Removal S.S.	% Removal
July	1992	3.3	94.7	91.8
August	1992	3.41	94.2	94
September	1992	3.24	95	95.4
October	1992	3.08	97.1	98.7
November	1992	5.31	95.8	98.5
December	1992	2.27	96.3	99.2
January	1993	2.5	96.4	99.3
February	1993	4.34	96.6	98.2
March	1993	6.65	92.8	97.6
April	1993	7.65	91.8	95.3
May	1993	1.57	93.7	98.4
June	1993	2.05	91.2	09.7

REPORT OF THE PUBLIC WORKS DEPARTMENT

Having just assumed the responsibility of directing the activities of the Public Works Department, it is somewhat difficult to report on the previous fiscal year's activities. However, the past two months have given me good insight on the Department's many charges, employee strengths, and equipment assets and liabilities.

Given the diverse nature of the Department's duties which range from cleaning the beach to cleaning the streets to cleaning the sewer collection system to full sewerage and street construction, I find a very dedicated, skilled, and well-cross-trained group of public employees, ready to use those many skills on behalf of the citizens and taxpayers of the Town.

Given the completion of a major downtown infrastructure construction, it behooves this town to appropriately sustain the maintenance of the area, so it can continue to offer pride of ownership by the citizens as well as an opportunity for recreation, and to this end we commit ourselves. Our intention is to augment this rehabilitation with improvements to the completed project and the soon to be begun Phase II.

A continued effort to upgrade aging and costly-to-repair equipment was carried on with the purchase of two (2) dump trucks and the planned purchase of one (1) more in the upcoming fiscal year. A systematic preventative maintenance program will be instituted in this coming year to prolong the safe life of all DPW equipment and vehicles as well as all town-owned vehicles.

a good effort was begun in beginning to upgrade the Town's deteriorating public ways and will be carried forward with much vigor in the coming year.

To reiterate, this Department does many things for its public. The employees are skilled workers dedicated to the public good and it is my intention with your assistance and encouragement to develop and manage this dedication to make Old Orchard Beach's public areas and ways safer, structurally sound, environmentally safer, and aesthetically pleasing.

Respectfully submitted,

Theodore C. Dydowicz

BEACH CLEANERS' REPORT FOR 1993

Financial:

Budgeted:

Budgeted:

Labor	\$15,000	Supplies	\$1000
Spent	13,598	Spent	474
Unexpended	1,402	Unexpended	526

COMMENTARY

In addition to the removal of litter from the beach, our people have been engaged in other services to the Town when inclement weather has slowed beach activity, namely:

Beach Approaches

There are forty-nine entrances to the beach (public) between the line and Ocean Park. These approaches are cleaned and walkways checked for hazards to the public.

Removal of Debris from Roadsides

This activity is confined to areas that are not occupied actively by abutters. Some properties are fenced off and unoccupied. Other areas are Town owned land. Due to rails or wide areas between fencing and surfaced streets, the street sweeper cannot reach some unsightly discarded debris.

Dune Grass Fence Repairs

Unfortunately, some users of our beach areas misuse them. Dune fencing is cut or slats removed to access the dunegrass area for partying or just plain mischief. We are able to make minor repairs and replace slats. We have the unique opportunity to see this fencing over a two and one half mile area daily as the beach is cleaned. Major repairs are referred to the Public Works Department.

Dune Grass Area Cleaning

With the increased use of protective dune grass fencing comes a need for removal of debris inside the fenced in areas. Some people throw their rubbish over the fencing -- coffee cups, cans, beach chairs, etc. The beach cleaners remove this from their assigned area.

Summary

Beach Cleaning for the beach cleaners is a part-time job, starting at 5:30 a.m. They work until their areas are picked up. It is clear and fair to say it can be a busy job and productive to the community.

Respectfully submitted,

George Shorey, Supervisor

**OUTSTANDING 1993 REAL ESTATE TAXES
AS OF 6/30/93**

Adamec, William Jr. (Heirs)	73.10	Bonomo, Vincent S.	544.03
Agreste, D. Ron & Natalie	1558.75	Borden, John & Paula	533.20
Akillian, Robert Z.	5772.75	Bouchard, Jacques & Carol	3300.25
Allen, Helen D.	866.45	Bouchard, Ruby L.	1362.01
Allen, Kenneth R.	505.25	Boutet, Barbara A.	1158.85
Allen, Kenneth R. & Jeannie	885.80	Boutet, Barbara A.	1122.30
Allen, Kenneth R.	75.25	Boutet, Ronald A.	819.15
Allie, Albert	875.05	Boutet, Ronald A.	1061.02
Anderson, Steven & Tammy	154.80	Boutet, Ronald & Rancourt	5269.65
Andrade, Lena B	1212.17	Boutet, Ronald A. (Trustee)	7060.60
Andrews, Larry & Christine	1659.74	Boutet, Sharon C.	202.10
Armstrong, Jay	685.85	Boutot, Claire	2119.90
Atkins, Anthony	868.60	Breton, Linda	178.45
Avco Inc.	15308.00	Broderick, Rich. & Sandra	1502.85
Avery, Virginia B.	1496.40	Brown, Reta	1599.42
Ayotte, Renald & Jo	1130.90	Brushwein, Lloyd & Shirley	6649.95
		Bullitt, Anne T.	1311.50
Badone, Robert & Katherine	1197.55	Buonopane, Angelo & David	4203.25
Baisley, Richard & Barbara	242.95	Buotte, Catherine	866.45
Baisley, Richard W. & Barb.	814.85	Buotte, John	492.35
Baltes, Bonnie	810.55	Bureau, Mark	1236.25
Barlow, Donna	807.30	Burgess, Rich. & Heather	1148.10
Barney, Michael & Margaret	760.02	Burgess, Rich. & Heather	1928.55
Bayides, Fances	567.60	Button, Paige & Doris	683.70
Baynes, Wm. & Elizabeth	3280.02		
Bean, Mary F.	1821.05	CF Investments Inc.	8896.70
Beaudoin, Edward	1735.05	Cacace, James & Carol	1638.30
Bedard, Michael & Cheryl	389.15	Campbell, Jeanne	1541.55
Begin, Charles E. & Debra	1164.22	Capdeville, Lawrence	1175.88
Belair, Roland D. & C.C.	2195.15	Caristinos, Glen	1932.85
Belair, Roland D. & C.C.	3756.05	Carlson, Robt. & Sandra	1502.85
Bell, Doraine D.	1126.60	Carlson, David & Paula	1268.50
Bell, Robert & Elizabeth	1930.70	Caron, Arthur	1277.10
Berry, Dwight & Margaret	1358.80	Caron Construction Co.	1356.65
Biarritz Inc.	4495.65	Carter, Larry & Gretchen	1823.20
Biarritz Motel Inc.	3298.10	Charbonneau, Ken & A.Risi	2597.20
Bird, John Russell	539.65	Cholewinski, Dennis & Dee	470.85
Black, Norman & Elizabeth	1318.90	Chretien, Marcel	3461.50
Blais, Gerard U. & Helen M.	332.60	Citizens Savings Bank	1522.20
Blake, Wendy L.	1333.00	Clark, Dawn	832.05
Blanchard, Paul & Dianne	2079.05	Clark, Dolores I.	3022.90
Blanchard, Paul & Dianne	230.05	Clark, Jo Ellen & Ellen	2025.30
Blow, Bruce Wain	1424.47	Cloutier, Anne	683.70
Blow, Chester & Georgette	153.07	Coburn, Dana & Belinda	284.50
Blow, Dale & Annette	1287.85	Cohen, Harry	786.90
Blow, Dale & Annette	505.25	Cole, James	664.56

Blow, Joel	658.06	Columbo Enterprises Inc.	5424.45
Bolduc, Cynthia & Daniel	101.05	Connolly, Mary & Geraldine	557.92
Bolduc, David A.	1849.00	Cook, Irving & Elgena	3289.50
Copp, Raymond	2145.70	Eastman, Frances	303.15
Copp, Raymond H.	2242.45	Eastman, Gerald G.	2190.85
Corliss, Ivy C.	2258.57	Eldridge, Allen	453.65
Corliss, Robt & Ivy	1889.85	Ellery, Raymond & Carole	1011.06
Cormier, Medard	73.10	Emmons, Joseph	159.10
Cormier, Richard & Nancy	585.93		
Couillard, Ray & Celine	1059.95	Fairley, Colin & Suzanne	1216.90
Coutu, Denise & Pierre	2401.55	Fenderson, Constance	3308.85
Cowan Properties	3414.20	Fenton, Irene	2644.50
Cowan, Steven & David	1221.20	Fletcher, Russell & Elaine	1190.02
Cowan, Steven & David	1221.20	Flynn, Thomas Jr.	144.05
Cowan, Steven & David	1290.00	Fogg, Timothy	451.50
Cronin, Christopher & Holt	1158.85	Fogg, Timothy & Jill	870.75
Curtis, Claire	1866.20	Foss, Thomas Jr.	1758.70
CVR Assoc.	1378.15	Freeman, Barbara	535.33
Cyr, Lance & Donna	866.45	Frenette, Jeanette	1666.25
Cyr, Wilfrd & Helen	1249.15	Frenette, Michael	1982.30
		Frenette, Rodney	1556.60
D & R Associates	1384.60	Frost, William	791.20
D & R Associates	1384.60	Fuller, Robt. Trustee	1563.05
D & R Associates	1384.60	Fuller, Robt. Trustee	1528.65
Daley, Lisa A	3246.50	Fuller, Robt. Trustee	1528.65
Danforth, Stanley & Drapeau	1197.55	Fuller, Robt. Trustee	1563.05
Danton Towers Corp.	12207.70	Fuller, Robt. Trustee	1528.65
Davis, Chester	700.90	Fuller, Robt. Trustee	1528.65
Davis, Edward & Carol	1373.85	Fuller, Robt. Trustee	1563.05
Davis, Gordan B.	1807.92		
Davis, Robert Y	1743.65	Gagne, Donna A.	2334.90
Davis, Terry & James	1707.16	Galarneau, Rich. & Sarah	2085.50
Deering, David & Diane	946.00	Gannett, Stuart	3304.55
Delage, Michael & Robin	3704.45	Garon, Guy & Katherine	1743.65
Delorge, Nancy	227.90	Garon, Guy & Katherine	2629.45
Desjardins, Dorothy	4459.10	Garon, Guy & Katherine	1015.87
Desmond, Iona E.	503.10	Garon, Guy & Katherine	2745.55
Desrochers, Joan	1844.70	Gervais, Bruce & Grace	722.74
Deziel, Jean	1153.47	Giroux, Thomas	683.70
Doane, Joan	791.20	Goodwin, Carl	818.07
Doane, Joan	595.55	Goodwin, Carl	818.07
Doane, Ronald & Joan	2043.43	Graffam, Kimberly	527.58
Doody, John & Donna	1806.00	Guerette & Marcoux	593.40
Doucette, Marcel & Lena	2041.03	Guerette & Marcoux Realty	92.45
Doyle, Thomas & Helen	474.92	Guerette & Marcoux Realty	73.10
Drago, Frederick & Kathleen	2524.10	Guerette & Marcoux Realty	79.55
Drivas, George C.	3734.55	Guerette & Marcoux Realty	73.10
Drury, Joann H.	1808.15	Guerette & Marcoux Realty	105.35
Dube, Bertrand & Claire	1572.72	Guerette & Marcoux Realty	73.10
Duhamel, Bonnie L.	178.92	Guerette & Marcoux Realty	73.10

Dunphy, Ralph Jr. & Marlene	1001.90	Guerette & Marcoux Realty	103.20
Dupras, Sandra A.	1567.35	Guerette & Marcoux Realty	73.10
Dutremble, Donald & Ann	602.00	Guerette & Marcoux Realty	393.45
Dwinells, Robt & Marion	1831.80	Guerette & Marcoux Realty	109.65
Guerette & Marcoux Realty	509.55	Guerette, Norman	242.95
Guerette & Marcoux Realty	103.20	Guerette, Norman	73.10
Guerette & Marcoux Realty	103.20	Guerette, Norman	73.10
Guerette & Marcoux Realty	73.10	Guerette, Norman	73.10
Guerette & Marcoux Realty	103.20	Guerette, Norman	73.10
Guerette & Marcoux Realty	73.10	Guerette, Norman	73.10
Guerette & Marcoux Realty	73.10	Guerette, Norman	73.10
Guerette & Marcoux Realty	70.95	Guerette, Norman	73.10
Guerette & Marcoux Realty	66.65	Guerette, Norman	73.10
Guerette & Marcoux Realty	73.10	Guerette, Norman	73.10
Guerette & Marcoux Realty	68.80	Guerette, Norman	73.10
Guerette & Marcoux Realty	73.10	Guerette, Norman	73.10
Guerette & Marcoux Realty	73.10	Guerette, Norman	73.10
Guerette & Marcoux Realty	70.95	Guerette, Norman	73.10
Guerette & Marcoux Realty	73.10	Guerette, Norman	62.35
Guerette & Marcoux Realty	73.10	Guerette, Norman	88.15
Guerette & Marcoux Realty	73.10	Guertin, John & Judy	483.75
Guerette & Marcoux Realty	73.10	Guertin, John & Judy	354.75
Guerette & Marcoux Realty	73.10	Guptil, Hazel	737.45
Guerette & Marcoux Realty	73.10		
Guerette & Marcoux Realty	73.10	Hale, Roland & Deborah	937.40
Guerette & Marcoux Realty	73.10	Halig, Erika	1295.37
Guerette & Marcoux Realty	96.75	Hamblet, Daniel & McKinnon	1497.47
Guerette & Marcoux Realty	90.30	Hardin, Eliza & Doris	841.72
Guerette & Marcoux Realty	73.10	Hardy, Carol & P. Tyson	1450.17
Guerette & Marcoux Realty	73.10	Harmon, Lori	182.75
Guerette & Marcoux Realty	111.80	Hartley, June	105.35
Guerette & Marcoux Realty	103.20	Hashey, L. Anthony & Morin	144.05
Guerette & Marcoux Realty	86.00	Haswell, Ethel	2203.75
Guerette & Marcoux Realty	88.15	Hayes, Edward & Reina	1085.75
Guerette & Marcoux Realty	73.10	Hebert, Conrad & Joann	1022.73
Guerette & Marcoux Realty	73.10	Herwood, James & Joline	2758.45
Guerette, Norman	129.00	Higgins, Daniel	645.00
Guerette, Norman	55.90	Hills, Wanda	4029.10
Guerette, Norman	73.10	Hirst, Kenneth & Darlene	5248.15
Guerette, Norman	51.60	Hoban, John & Janet	1571.65
Guerette, Norman	73.10	Hogan, George & Faith	2945.12
Guerette, Norman	73.10	Holl, Mary Et als	1330.85
Guerette, Norman	73.10	Holmes, Allen & Michelle	1003.22
Guerette, Norman	73.10	Holt, Anthony	2504.75
Guerette, Norman	109.65	Holt, Jerome	268.75
Guerette, Norman	322.50	Hough, Carole	5265.35
Guerette, Norman	354.75		
Guerette, Norman	292.40	Irvin, John & Irene	409.57
Guerette, Norman	129.00		
Guerette, Norman	103.20	Jalbert, Roland & Patricia	4231.20

Guerette, Norman	73.10	Jeffrey, Ernest & Sally	3566.85
Guerette, Norman	68.80	Johnson, Arthur & Loraine	1932.85
Guerette, Norman		Johnson, Ruth	1429.75
K M Properties	16617.35	Jones, John & Joyce	726.70
Kaczmariski, Frank	394.79	Lamb, Thomas & Patricia	557.92
Kaepfel, Samuel & Linda	5744.80	Landry, Carol A.	1237.52
Kearney, John	1057.80	Lanzillo, Walter & Eleanor	4668.72
Kelley, Scott	212.85	Lanzillo, Walter & Eleanor	118.25
Kerr, Hugh & Rita	2762.31	LaPointe, Ronlad & June	1004.05
Kerry, John & Linda	2726.20	Lariviere, Yvonne	1381.12
Kerwin, James	1827.50	Laroche, David&M.Carolyn	773.19
Key Bank of Maine	129.00	Larochelle, Leo & Adriene	3207.80
Kierstead, Gary & Stoddard	465.01	Larochelle, Leo & Adriene	16443.20
Kiley, Laurie	19.45	Larochelle, Leo & Adrienne	5344.90
Kinney, John G.	404.20	Lauzon, Marc	377.32
Kinsman, Frank	1102.95	Leblanc, Arthur C.Heirs	830.24
Knight, Frederick	89.22	Leclerc, Jean & Denise	800.87
KRE Properties	1451.25	Lee, Thomas R. Sr.	118.25
KRE Properties Inc.	350.45	Lee, Walter & Marion	579.42
KRE Properties Inc.	857.85	Lemann, Christa	767.55
KRE Properties Inc.	857.85	Lemos, Everdeke	5342.75
KRE Properties Inc.	857.85	Litwinetz, John & Mary	7353.00
KRE Properties Inc.	857.85	Locals, Inc.	7479.85
KRE Properties Inc.	367.65	Lombard, Raymond R.	1513.60
KRE Properties Inc.	625.65	Lombard, Raymond R.	1704.95
KRE Properties Inc.	561.15	Lorancaitis, Dieter&Sandra	2005.95
KRE Properties Inc.	559.00	Lord, Clifford	391.30
KRE Properties Inc.	782.60	MacDonald, John & Jean	1885.55
KRE Properties Inc.	522.45	Mack, Raymond	2023.15
KRE Properties Inc.	589.10	MacQuarrie, Don & Marion	175.08
KRE Properties Inc.	574.05	Mahoney, Grace	2691.80
KRE Properties Inc.	371.95	Mahoney, Grace	6467.20
KRE Properties Inc.	589.10	Mahoney, Grace & Greenlaw	2939.05
KRE Properties Inc.	586.95	Mahoney, J.Jos.Sr. (Heirs)	3528.15
KRE Properties Inc.	533.20	Malley, Walter & Elaine	786.90
KRE Properties Inc.	550.40	Maloney, Antoinette	4534.35
KRE Properties Inc.	593.40	Maloy, Linda & Pomroy	3048.70
KRE Properties Inc.	614.90	Marshall, Wm. & Holly	1107.25
KRE Properties Inc.	1283.55	Martell, Barb.&Kennedy, C.	348.83
KRE Properties Inc.	1317.95	Martin, John & Joan	1107.25
KRE Properties Inc.	1317.95	Maxham, Gordon & Mary	2167.20
KRE Properties Inc.	1257.75	Mayberry, Bruce V.	552.55
KRE Properties Inc.	1713.55	McAllister, Barb&Ridley	2756.30
KRE Properties Inc.	2182.25	McCallum, Glen	1913.50
Kroot, Sandra L.	1821.05	McDermott, Jocelyn	1707.10
Kyle, Chas. & Theresa	2094.10	McIntyre, Rich.&Carolyn	1810.30
L & D Associates	868.60	McKenney, Joseph & Karen	1507.15
L & D Associates	786.90	Mellen, Scott & Mary	801.95
		Methot, Normand M.Agency	1522.20

Labbe, Roland	819.15	Methot, Normand M. Agency	1522.20
Lacasse, Leo	1322.25	Methot, Normand M. Agency	1522.20
LaChance, Arthur & Carolyn	2444.55	Michaud, Carl	731.00
Lafave, John Et al	1919.95	Michaud, James & Marc & Carl	1743.65
Middleton, Charles & Marley	1892.00	Page, Dennis M.	1754.40
Miller, Frederick & Rebecca	907.30	Page Donna	804.10
Millett, Kenneth & Paulette	3349.70	Palladino, Ed F. & Ann	311.75
Milligan, Nancy	1814.60	Panagakos, Petros W.	1040.60
Monier, Evelyn Y. Etals	8660.20	Panaggio, Joseph & Donna	2838.00
Moon, Yonghyo	3369.05	Parent, Nancy L.	5252.45
Morris, Norman & Sandra	75.25	Pelkey, D. Kurt & Debra	3562.55
Morrison, Joseph & Joan	789.94	Pendexter, Gary E.	190.51
Morrison, Merle	1032.00	Perkins, Alfred David	1591.00
Morrow, Geraldine & Morse	73.10	Peters, Constance Beals	780.13
Morse, David & Dara	314.72	Petit, Catherine Duffy	5583.55
Morse, Edward Heirs	146.20	Phillips, Robert & Muriel	1588.85
Morse, Faye	7129.40	Phillips, Terry C.	1455.55
Morse, Richard	159.10	Pineo, Robert	356.90
Moschetto, Patsy	1204.00	Pinoneer, Devloping Co. Inc.	419.25
Mosseri, Alan & Jacqueline	2367.15	Piper, Richard C. Jr.	4822.45
Moutsatsos, Donna	1861.90	Plante, Jerome & Patricia	3345.50
Moutsatsos, Donna & Thomas	1926.40	Pooler, Gary	769.70
Mundi, Russell	2210.20	Potvin, Richard & Doris	6280.15
Murdock, Judith	1844.70	Potvin, Rona	3699.07
Murphy, Barry	1044.90	Pratt, Donald & Elaine	3102.45
Murphy, Margaret Life	512.23	Pratt, Glen A.	1502.85
Murphy, Richard & Erline	890.10	Psonak, Raymond & Janet	1150.25
Nadeau, Roger	481.60	R E M Marketing Co. Inc.	707.35
Nason, Jerry Mary Lou	1008.35	R P Titcomb Assoc. Inc.	230.05
Nason, Marcia & Gregory	2304.80	Raftice, Richard & M. Field	227.90
Nielsen, Lori	258.00	Rainbow/Seabrreze Dev. Corp.	67.67
Noel, Neil & Ann	1593.15	Rascati, Russell & Moira	1612.50
Noiles, Paul & Alice	1668.40	Redmond, Bruce	554.36
Noiles, Paul & Alice	2091.95	Reid, Roger	1502.85
Northway, Darby	674.24	Reilly, George & Margaret	73.10
Norwood, Mark	1780.93	Relyea, Harold F. Heirs	73.10
Nye, Nathan & Margaret	1173.50	Renzoni, Michael	116.10
O'Brien, Richard F.	809.47	Richard, Raymond & Arline P.	73.10
O'Connell, Dennis M.	24.88	Roberge, Susan	227.90
Olanovich, Jerome T. & Patr.	709.50	Roberge, Marcel	134.37
Old Orchard Partners	26687.95	Roberts, Bryce D.	255.85
Old Orchard Partners	40166.30	Robinson, Glen	1065.32
O'Reilly, May E.	734.22	Robitaille, Jean & Jeanne	822.37
Osgood, Dean A. & Janet	2139.25	Ruel, Michael & Becky	1988.75
Ostopoulos, Anna Etal	2047.87	Ruel, Raynald & Alice	1358.80
Ouellette, Kathleen M.	3096.00	Sanborn, Raymond	129.00
Owner Unknown	253.70	Sargent, Michael & Joanne	1486.72
Owner Unknown	361.20	Savage, Michael	617.54

Scanlin, James & Teresa	840.65	Stilphen, Stacey & Labelle	883.65
Sealand Dev. Co. Inc.	189.20	Stroumbas, Peter & Maria	335.40
Sealand Dev. Co. Inc.	264.45	Stroumbas, Peter & Maria	2455.30
Sealand Dev. Co. Inc.	19459.65	Strout, Richard Sr & Beulah	1932.85
Sealand Dev. Co. Inc.	380.55	Studer, Walter	4018.35
Sealand Dev. Co. Inc.	247.25	Sullivan, Kevin & Giselle	7092.85
Sealand Dev. Co. Inc.	322.50	Swenson, Timothy	1480.27
Sealand Dev. Co. Inc.	294.55	Swicker, Chas. & Madeleine	6662.85
Sealand Dev. Co. Inc.	264.45		
Sealand Dev. Co. Inc.	260.15	Tardif-Carrier Inc.	21.55
Sealand Dev. Co. Inc.	268.75	Terrano, Matthew	696.60
Sealand Dev. Co. Inc.	255.85	Theoharis, Illias & Constance	2251.05
Sealand Dev. Co. Inc.	273.05	Thomas, Philip & Marlene	1062.65
Sealand Dev. Co. Inc.	275.20	Thompson, Ellen	1683.45
Sealand Dev. Co. Inc.	236.50	Tibbetts, Paul	1754.40
Sealand Dev. Co. Inc.	219.30	Tierney, Brian & Jacklyn	2771.35
Sealand Dev. Co. Inc.	223.60	Tiffany Village & Robinson	3932.35
Sealand Dev. Co. Inc.	262.30	Tobey, Eric W.	6329.60
Sealand Dev. Co. Inc.	193.50	Tousignant, Roger & Mary	4850.40
Sealand Dev. Co. Inc.	223.60	Toussaint, Gerald & Anita	6718.75
Sealand Dev. Co. Inc.	215.00	Toussaint, Roger & Mae	438.00
Sealand Dev. Co. Inc.	262.30	Townsend, Carl Et al	2358.55
Sealand Dev. Co. Inc.	204.25	Townsend, Phillip & Barb.	5781.35
Sealand Dev. Co. Inc.	197.80	Townsend Richard & D. Baker	1314.89
Sealand Dev. Co. Inc.	202.10	Trautvetter, Carl & Claudette	990.07
Segal, Marilyn	62.35	Trautvetter, Carl & Claudette	980.40
Segal, Paul & Marilyn	869.67	Trautvetter, Carl & Claudette	3668.97
Shanks, Mary D.	2042.50	Turnbury Associates	6338.20
Sharkey, George E.	2472.50	Turner, Hervey & Tina	825.60
Shaw, Richard M.	2788.55	Twomey, David H. & Carol	2990.65
Sheehan, William J.	3302.40		
Sherman, Mark & Bonnie	2064.00	Unknown Owner	116.10
Small, Ralph & Constance	5035.30	Unknown Owner	187.05
Smith, James	3493.75	Usher, Mary A. (Dolan)	1838.25
Smith, Stephen M.	463.32	Utman, Robt. & Barbara	1836.10
Smock, Irene	1004.05		
Snell, Wayne & Shirley	738.13	Vachon, Armand	1746.78
Snow, Michael & Laurie	2175.80	Valentine, Louis C. II	1072.85
Snyder, Ralph & Erna	219.42	Valentine, Richard	1423.30
Spear, Robert & Kay	1627.55	Vallee, Normand & Jean Paul	709.50
St. Hilaire, Paul	1722.15	Vallee, Normand & Jean Paul	709.50
St. Michael, Lorraine	365.63	Valliere, John & Geraldine	529.36
Stack, Robert & Nancy	300.41	Ventura Ventures	6396.25
Stanton, Louise & Norman	927.72	Violette, Robert & Jeanne	4258.07
Stetson, Scott & Sandra	1522.20	Vire, Louis & Noella	3016.45
Stewart, Clarence	1801.70		
Stewart, Gladys K. Heirs	180.60	Wall, Joseph & Sylvia	995.45
Stewart, Gladys K. Heirs	141.90	Walnut Grove Associates	116.10
Watson, Cory W.	1950.31	Weinstein, Neal	3437.85
Watson, Lawrence	5458.85	Weinstein, Neal	7017.60

Watson, Lawrence & Pat.	1833.63	West, Leon & Anne	1434.05
Watters, Howard & Audrey	3313.15	Wight, C. Paul	527.32
Weinstein, Alan, Et al	7748.60	Williams, Elizabeth	519.80
Weinstein, Alan & Charlene	3835.60	Wilson, Charles	1595.30
Weinstein, Beatrice	4482.75	Wood, Alan	152.65
Weinstein, Beatrice	5256.75	Woods, Joseph	44.38
Weintein, Beatrice	6116.75	Woodsome, Julie	88.27
Weinstein, Beatrice	5071.85	Woofhaus Inc.	5117.00
Weinstein, Eber Et al	4465.55		
Weinstein, King H.	4590.25	Zahares, Donald & Mark Tr.	5329.60
Weinstein, Neal	1161.00	Zazarra, Nancy	1673.77
Weinstein, Neal	1814.60	Zimelman, Melvin	1862.97

OUTSTANDING 1993 PERSONAL PROPERTY TAXES AS OF JUNE 30, 1993

A+ Vending	11.82	Campanale, John	40.85
Allen, Dawn & Dan	17.20	Carey, Norman	30.10
Allen, Richard	17.20	Carey, Norman C.	25.80
Alosa, Sal	387.00	Chapman, Wayne	116.10
Anderson J. & Farren, J. Trust	6.45	Charbonneau, Kenneth	40.85
Andrews, Norman	19.35	Charbonneau, Phil. & Jeannine	90.30
		Childs, Michael	116.30
Badr, S. Ismil (Bud)	17.20	Chulak, Albert & Marjorie	67.72
Barry, John	101.05	Clark, Dolores	81.70
Barton, Carl (Trust)	32.25	Coca Cola Bottling Inc.	205.32
Beaudoin, Bradley	27.95	Cohen, Hal	46.22
Beaupre, Donald	105.35	Cohen, Nathan	27.95
Belair, Roland & Christina	51.60	Collins, Robert	116.10
Belair, Roland & Christina	25.80	Comeau, Keith	19.35
Benmarque, Leon	40.85	Cozzolino, Richard	223.60
Benoit, Joseph	34.40	Crandall, Robt. & Virginia	17.20
Bernier, Fernand	66.65	Cronkite, Raymond	43.00
Biando, Ernest	25.80		
Bissonnette, Nicky	60.20	Day, Richard & Carol	40.85
Blouin, Phil	21.50	Dean, Margaret	212.85
Blow Brothers Inc.	1251.30	Delage, Michael & Robin	21.50
Brion, Theresa	352.60	Deltoro, Tony & Kathy	19.35
Brown, Christine	116.10	Deramo, William	264.45
Buonopane, Angelo & David	73.10	Dighton, Pat	215.00
Burns, William L.	25.80	Dinicola, Eileen	1.22
Byrnes, Thomas & Kathleen	40.85	Doherty, Bernard & Patricia	6.45
		Doody, John & Donna	34.40
Caldwell/Smith, Bruce	75.25	Doucette, Susan	30.10
Cameron, James & Lorraine	48.37	Dowling, Robin	161.25
		Drury, Joann	40.85

Farland, Norman	30.10	L & P Inc.	234.35
Ferrara, Donald	77.40	Labbe, Catherine	15.05
Fienburg, Josh	38.70	Labonte, Louis	117.17
Filiatrault, Dennis	67.72	Lamontagne, Diane	21.50
Finneran, Michael & Susan	236.50	Lamothe, Marc & Carrie	60.20
First Care	15.05	Layton, Cynthia	3.22
Fisher, John	112.30	Leibowitz, Liz	21.50
Flagg, Carol & Ronald	217.15	Lemeux, Gwenn	25.80
Flynn, Thomas Jr.	191.35	Lemieux, Donald	81.70
Flynn, Walter	79.55	Lemos, Everdeke	199.95
Foote, William	109.65	Lewis, Doris	225.75
		Lombard, Donna	23.65
		Lombard, Raymond	180.60
Gabriele, Richard	21.50		
Gaff, Frank & Rose	23.65	Mahoney, Grace	32.25
Gagne, Edward	60.20	Manchester Jewelry Inc.	64.50
Gallant, David	66.65	Manchester Jewelry Inc.	12.90
Gamel, Ronald Et al	45.15	Manchester Jewelry Inc.	32.25
Garcia, Christopher	75.25	Manchester Jewelry Inc.	23.65
Garon, Guy & Katherine	40.85	Mapes, H.A. Inc.	25.80
Garrity, Steve	64.50	Marold, Florence	83.85
George, James	238.65	McClellon, Eileen	27.95
Girard, Kim	96.75	McCullough, Joseph	40.85
Gittens, Roberta	30.10	McDonald, Terrance	11.82
Godek, Richard & Gail	221.45	McGee, Thomas	129.00
Graham, William	64.50	McGowan, James & Flora	32.25
Greely, John	40.85	McNamara, Raymond	167.70
Guerette, Norman	40.85	Moccia, Wally	193.50
Guerette Realty	47.30	Molloy, James Jr.	38.46
		Moran, Edytha H.	5.37
Hammond, Stephen A.	19.35	Morrison, Peter & Judith	16.12
Henry, James W.	217.15	Morse, Lawrence	12.90
Huot, Lucien	30.10	Moy, Eric	25.80
		Mullen, Vicki Shaw	17.20
J & M Wholesale Co.	21.50	Munsie, Alton & Mary	16.12
James Boutet, Inc.	70.95	Murray, Thomas & Judith	32.25
Jannetti, James	45.15		
Jardine, Charles	127.92	National Mortgage Co.	120.40
Jeffrey, Ernest & Sally	90.30	Nye, Nathan & Margaret	16.35
Johnson, Frances	83.85		
Johnson, Homer	182.75	Ocean Side Trust	1483.50
		Ohayon, Sion T.	23.65
Kearney, John	32.25	Olson, Carl	70.95
Kerry, John & Linda	40.85	Ovadi, Abadi	27.95
Key Bank of Maine	361.20	Panagakos, Petros	38.70
King, James	10.75	Panagakos, Petros & Charles	21.50
Kratz, David	6.45	Panigel, Elliot	38.70
Kyle, Charles & Theresa	40.85	Parlee, Wayne G. & Lucy	30.10
Kyle, Charles & Theresa	81.70		

Patalano, Kathie	240.80	Tamarro, Leonard	17.20
Pelkey, D. Kurt & Debra	60.20	Tiebout, Stephen	120.40
Peoples Heritage Bank	90.30	Tierney, Brian & Jacklyn	58.05
Pepper, Jeanne	3.22	Tousignant, Roger	60.20
Plante, Denyse	20.42	Toussaint, Donald & Marietta	20.42
Plante, Denyse	20.42	Toussaint, Gerald & Anita	376.25
Powers, Mark	163.40	Trask, Deborah & Robert	178.45
R E M Marketing Co.	34.40	Trottier, Robert	56.97
Rainha, George	39.77	Trzcinski, Vincent	35.47
Rascati, Russell & Moira	32.25	Tucker, Ed & Marie	215.00
Rebidue, Raymond	19.35	Turner-Harrington, Mary	32.25
Remillard, Michael & Missy	60.20		
Richard, Kevin P.	189.20	Underwood, Kim	143.45
Riley, Joseph & Anne	32.25	United Vending	425.70
Ruff, Brenda	88.15		
		Vallee, Normand & Jean	34.40
Salvi, Frank G.	83.85	Vallee, Normand & Jean	34.40
Saucier, Loretta	55.90	Yeayo, Galen	191.35
SBM Corporation	15.05	Villineau, William	21.50
Schelfhaudt, Mark	19.35		
Scientific Games Operating	483.75	Wade, Janet Et al	6.45
Scott, Milton	5.37	Wallace, Glenn	6.45
Sealand Development Co.	172.00	Wallace, Robert	15.05
Second Maine Realty Corp.	103.20	Wallace, Robert & Marg.	15.05
Shays, Stephen	378.40	Weinstein, Alan Et al	109.65
Shea, Joseph	204.25	Weinstein, Beatrice Et al	135.45
Shehebar, Jos, Et al	27.95	Weinstein, Beatrice Et al	107.50
Silvar, Steve	371.95	Weinstein, Beatrice Et al	202.10
Smit, Kevin	163.40	Weinstein, Beatrice	101.05
Smith, James	64.50	Weinstein, Eber & Stanley	64.50
Snell, Wayne & Shirley	34.40	Weinstein, Eber Et al	184.90
Sordillo, Angelo & Virginia	16.12	Weinstein, King	48.37
Soule, Gail & Douglas	8.60	Weinstein, Neal, Esq.	163.40
Sousa, Maria S.	52.67	Whittemore, Dorothy	176.30
Spadea, Robert	17.20	Wiloughby, Rev. Jerry	172.00
Stack, Lea Ann	204.25	Womack, Donale & Barbara	122.55
Sullivan, Kevin & Giselle	677.25	Woods, John	77.40
Sun Times	174.15		
Sweet, Curtis	15.05	Zephyry, Richard	47.18
Swenson, Timothy	79.55	Zimelman, Melvin	75.25
Swenson, Timothy	122.55	Zimelman, Melvin & Donna	63.55
Swift, Jonathan	32.25	Zub, Keith & Patricia	20.42

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



THE MAINE SENATE
116th Legislature

85 Burnham Road
Scarborough, Maine 04074

January, 1993

TO: Town and City Clerks in Senate District 31
FROM: Senator Charles E. Summers

I would appreciate it if you would include the following information in your town's Annual Report. This would be very helpful for my constituents who might like to contact me.

Your State Senator is: SENATOR CHARLES E. SUMMERS

State Address:

Senate Chamber
Augusta, ME 04333

State Telephone:

287-1505

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

Home Address:

85 Burnham Road
Scarborough, ME 04074

Home Telephone:

883-5105

Enclosed is a message which I would appreciate your including in the Annual Report also.

I would appreciate receiving a copy of your Annual Report when it is available and I look forward to seeing you in the next few months.

Please do not hesitate to contact me if I can assist you in any way.

Best wishes for a happy and healthy 1993.

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



THE MAINE SENATE
116th Legislature

85 Burnham Road
Scarborough, Maine 04074

ANNUAL REPORT

A Message from Senator Charles E. Summers

Maine faces an estimated \$1 billion budget shortfall for the next two-year budget beginning July, 1993. The time for State House business-as-usual is gone. That voter message was evident in this year's elections. Therefore, I will be joining my colleagues in looking at the State budget process anew.

Maine people are simply overtaxed. We are the fourth highest taxed state in the nation and the highest taxed New England state. I believe the Legislature's first goal in addressing the budget shortfall is to create a streamlined, more efficient government.

I will be serving as a member of Maine Legislature's Joint Standing Committee on Taxation. In addition to tax issues, this committee has jurisdiction over bills pertaining to property valuation and municipal revenue sharing.

It will, I believe, be good for Cumberland and York counties to have Senate representation on the Taxation Committee. These two counties create the lion's share of taxation for the State. I will press to ensure that the mentality of the past -- of going into the taxpayer's wallet every time the government runs short -- is not repeated.

I am encouraged with the caliber of State Senators and Representatives in the 116th Legislature. Cooperation seems to be the key word.

Let me thank those of you who have already offered me your thoughts and concerns for Maine's future. I value your suggestions. I encourage everyone to get involved in the political process. We can never have too many good ideas. My home phone is 883-5105. I can be reached in Augusta at 287-1505 or you can leave a message for me using the toll free line 1-800-423-6900.

Sincerely,

A handwritten signature in black ink, appearing to read "Charles E. Summers".

Charles E. Summers
State Senator



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

REPORT TO THE CITIZENS OF OLD ORCHARD BEACH
June 1993

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

Member of Appropriations Committee

TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

Year ended June 30, 1993

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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, 1993, 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 the notes, 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.

Also described in the notes, the Town accounts for teachers' summer salaries in the general purpose financial statements on the cash basis of accounting. Generally accepted accounting principles require that the cost of teachers' summer salaries be recorded at June 30, 1993.

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, 1993, and the results of its operations and cash flows of its proprietary fund 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 8 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Old Orchard Beach, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general

**Certified
Public
Accountants**

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

Town Council
Page 2

purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Runyon, Kerstan, Ouellette & Tessard

August 6, 1993

TOWN OF OLD ORCHARD BEACH, MAINE
 Combined Balance Sheet - All Fund Types and Account Groups
 June 30, 1993

(with comparative totals for June 30, 1992)

	Governmental Fund Types				Fiduciary		Account Group		Totals	
	General	Special Revenue	Capital Projects	Proprietary Fund Type Enterprise	Fund Type		General Long-term Debt	(Memorandum Only)		
					Trust	Agency		1993	1992	
ASSETS										
Cash and cash equivalents	\$ 10,550	224,873	234,967	-	48,406	32,926	-	551,722	4,937,461	
Investments	2,884,482	53,021	15,132	-	4,454	217,388	-	3,174,477	1,178,541	
Accounts receivable	24,064	-	34,700	955	-	-	-	59,719	27,540	
Due from other governments	41,358	32,424	-	-	-	-	-	73,782	58,815	
Inventory	-	15,911	-	-	-	-	-	15,911	10,222	
Taxes receivable	194,552	-	-	-	-	-	-	194,552	196,068	
Tax liens	1,658,674	-	-	-	-	-	-	1,658,674	1,718,542	
Tax acquired property	-	-	-	-	-	-	-	-	4,082	
Due from other funds	18,002	44,968	468,032	40,744	-	-	-	571,746	125,083	
Land, property and equipment	-	-	-	2,204,959	-	-	-	2,204,959	2,204,959	
Less accumulated depreciation	-	-	-	(165,750)	-	-	-	(165,750)	(110,250)	
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	19,727,338	19,727,338	20,985,262	
Amount to be provided for accrued sick leave	-	-	-	-	-	-	203,525	203,525	237,000	
Total assets	\$ 4,831,682	371,197	752,831	2,080,908	52,860	250,314	19,932,863	28,272,655	31,573,325	

LIABILITIES AND FUND EQUITY

Liabilities:										
Accounts payable	118,545	22,084	156,845	-	-	-	-	297,474	413,523	
Retainage payable	-	-	188,096	-	-	-	-	188,096	-	
Accrued expenses	142,367	26,252	-	13,841	-	-	-	182,460	161,249	
Taxes collected in advance	19,482	-	-	-	-	-	-	19,482	15,871	
Deferred revenues	1,493,000	-	-	50,000	-	-	-	1,543,000	1,555,000	
Due to other funds	509,906	46,708	15,132	-	-	-	-	571,746	125,083	
Due to student groups	-	-	-	-	-	32,926	-	32,926	34,800	
Deposits	30,449	5,726	-	-	-	-	-	36,175	31,349	
Deferred compensation benefits payable	-	-	-	-	-	217,388	-	217,388	144,218	
General obligation notes payable	-	-	-	1,979,774	-	-	1,007,338	2,987,112	3,166,017	
General obligation bonds payable	-	-	-	-	-	-	18,720,000	18,720,000	19,860,000	
Accrued vacation and sick leave	93,120	-	-	-	-	-	205,525	298,645	308,760	
Total liabilities	2,406,869	100,770	360,073	2,043,615	-	250,314	19,932,863	25,094,504	25,815,870	
Fund equity:										
Retained earnings	-	-	-	37,293	-	-	-	37,293	34,256	
Fund balances:										
Reserved	495,807	15,911	-	-	-	-	-	511,718	542,745	
Designated	630,224	-	157,058	-	-	-	-	787,282	504,228	
Undesignated	1,298,782	254,516	235,700	-	52,860	-	-	1,841,858	4,676,226	
Total fund equity	2,424,813	270,427	392,758	37,293	52,860	-	19,932,863	28,272,655	31,573,325	
Total liabilities and fund equity	\$ 4,831,682	371,197	752,831	2,080,908	52,860	250,314	19,932,863	28,272,655	31,573,325	

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, 1993
 (with comparative totals for the year ended June 30, 1992)

	Governmental Fund Types				Fiduciary Fund Type	Totals	
	General	Special Revenue	Capital Projects			1993	(Memorandum Only) 1992
Revenues:							
Taxes	\$ 12,867,932	-	130,599	-	-	12,998,531	12,869,242
Licenses and permits	129,699	16,330	-	-	-	146,029	149,639
Intergovernmental	1,408,239	422,486	428,115	-	-	2,258,840	1,834,103
Investment income	106,242	61,432	68,416	1,972	-	238,062	255,205
Other revenues	256,050	191,980	56,043	18,500	-	522,573	524,097
	14,768,162	692,228	683,173	20,472	-	16,164,035	15,632,286
Expenditures:							
Current:							
General government	647,681	-	-	-	-	647,681	709,557
Public works	502,629	-	-	-	-	502,629	533,906
Sanitation	979,030	-	-	-	-	979,030	1,058,257
Public safety	1,709,829	-	-	-	-	1,709,829	1,651,589
Parks and recreation	31,106	-	-	-	-	31,106	33,679
Health and welfare	83,580	228,281	-	-	-	311,861	353,199
Education	6,187,249	366,908	-	2,379	-	6,556,536	6,395,277
Intergovernmental	206,003	-	-	-	-	206,003	195,746
Unclassified	1,123,670	10,423	-	-	-	1,134,093	1,180,590
Debt service	1,805,606	-	200,264	-	-	2,005,870	2,267,887
Capital outlay	476,525	171,498	3,862,215	-	-	4,510,238	1,933,922
	13,752,908	777,110	4,062,479	2,379	-	18,594,876	16,333,409
Other financing sources (uses):							
General obligation bond proceeds	-	-	-	-	-	-	4,900,000
Transfers from other funds	54,100	39,626	260,506	-	-	354,232	60,641
Transfers to other funds	(436,006)	(59,350)	(10,376)	-	-	(505,732)	(60,641)
Proceeds from refunding bonds	-	-	-	-	-	-	8,145,000
Payments to refunding bond escrow agent	-	-	-	-	-	-	(7,914,099)
Payment of refunding bond issuance costs	-	-	-	-	-	-	(189,517)
	(381,906)	(19,724)	250,130	-	-	(151,500)	4,941,385
Excess (deficiency) of revenues and other sources over expenditures and other uses	633,348	(104,606)	(3,129,176)	18,093	-	(2,582,341)	4,240,262
Fund balances, beginning of year	1,791,465	375,033	3,521,934	34,767	-	5,723,199	1,482,937
Fund balances, end of year	\$ 2,424,813	270,427	392,758	52,860	-	3,140,858	5,723,199

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, 1993

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 12,655,800	12,867,932	212,132
Licenses and permits	111,000	129,699	18,699
Intergovernmental	1,404,180	1,408,239	4,059
Investment income	100,000	106,242	6,242
Other revenues	203,050	256,050	53,000
	<u>14,474,030</u>	<u>14,768,162</u>	<u>294,132</u>
Expenditures:			
Current:			
General government	679,938	647,681	32,257
Public works	488,554	502,629	(14,075)
Sanitation	1,108,280	979,030	129,250
Public safety	1,758,630	1,709,829	48,801
Parks and recreation	39,986	31,106	8,880
Health and welfare	158,664	83,580	75,084
Education	6,304,600	6,187,249	117,351
Intergovernmental	206,003	206,003	-
Unclassified	1,333,509	1,123,670	209,839
Debt service	1,847,267	1,805,606	41,661
Capital outlay	623,000	476,525	146,475
	<u>14,548,431</u>	<u>13,752,908</u>	<u>795,523</u>
Excess (deficiency) of revenues over (under) expenditures	(74,401)	1,015,254	1,089,655
Other financing sources (uses):			
Utilization of prior year fund balance—Town	83,901	-	(83,901)
Utilization of prior year fund balance—School	75,000	-	(75,000)
Transfers from other funds	91,000	54,100	(36,900)
Transfers to other funds	(175,500)	(436,006)	(260,506)
	<u>74,401</u>	<u>(381,906)</u>	<u>(456,307)</u>
Excess of revenues and other sources over expenditures and other uses	\$ -	633,348	633,348
Fund balance, beginning of year		1,791,465	
Fund balance, end of year		\$ 2,424,813	

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Revenues, Expenses and Changes in
Retained Earnings - Proprietary Fund
For the year ended June 30, 1993
(with comparative totals for the year ended June 30, 1992)

	1993	1992
Operating revenues:		
Lease proceeds	\$ -	294,750
Other income	3,184	2,671
	3,184	297,421
Operating expenses:		
Utilities and building maintenance	2,421	4,618
Depreciation	55,500	55,250
	57,921	59,868
Operating income (loss)	(54,737)	237,553
Nonoperating revenues and expenditures:		
Investment income	-	20,250
Interest expense	(93,726)	(135,165)
Transfer to General Fund	-	(14,353)
Transfer from General Fund	151,500	-
	57,774	(129,268)
Net income	3,037	108,285
Retained earnings (deficit), beginning of year	34,256	(74,029)
Retained earnings, end of year	\$ 37,293	34,256

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Cash Flows - Proprietary Funds
For the year ended June 30, 1993
(with comparative totals for the year ended June 30, 1992)

	1993	1992
Cash flows from operating activities:		
Cash received from lease	\$ 50,000	-
Cash received from draw down of letter of credit	-	290,000
Cash received from operating revenues	3,184	-
Cash payments for operating expenses	(2,421)	(4,618)
Net cash provided by operating activities	50,763	285,382
Cash flows from noncapital financing activities:		
Interfund transactions with General Fund	179,237	(56,070)
Operating transfers to other funds	-	(14,353)
Net cash provided (used) for noncapital financing activities	179,237	(70,423)
Cash flows from capital and related financing activities:		
Purchase of fixed assets	-	(4,959)
Principal paid on long-term debt	(60,981)	(139,442)
Interest paid on long-term debt	(169,019)	(70,558)
Net cash used for capital and related financing activities	(230,000)	(214,959)
 Net increase (decrease) in cash	 -	 -
 Cash, beginning of year	 -	 -
 Cash, end of year	 \$ -	 -
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	(54,737)	237,553
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	55,500	55,250
Investment income	-	20,250
Forfeiture of deposit	-	(27,671)
Deposit on lease of facility	50,000	-
Net cash provided by operating activities	\$ 50,763	285,382

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements

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 8,000 expands to 100,000 during the summer. The Town has operated under a Council-Manager form of government since 1950.

Except as described below, 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.

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.

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

PROPRIETARY FUND TYPE

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

Enterprise Fund - This fund is 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.

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

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

B. Basis of Accounting

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

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

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

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

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

C. Budgetary Accounting

A budget is adopted, on a basis consistent with generally accepted accounting principles (GAAP) except for teacher contracts as described later in the notes, 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.

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

At June 30, 1993, the accumulated vacation cost was \$93,120 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$205,525 and is disclosed in the general long-term debt account group because it is not currently due.

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.

TOWN OF OLD ORCHARD BEACH, MAINE
Notes to Financial Statements, Continued

DEPOSITS AND INVESTMENTS, CONTINUED

At June 30, 1993 cash and cash equivalents consisted of:

	Carrying amount	Bank balance	Category		
			1	2	3
<u>Cash and Cash Equivalents:</u>					
Checking and savings accounts	\$ 285,605	425,611	297,864	122,422	5,325
Petty cash	496	-	-	-	-
Certificates of deposit	30,654	30,654	30,654	-	-
Money market accounts	234,967	234,967	61,496	173,471	-
	<u>\$ 551,722</u>	<u>691,232</u>	<u>390,014</u>	<u>295,893</u>	<u>5,325</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.

Investments are 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, 1993 investments consisted of the following:

	Market value	Carrying amount	Category		
			1	2	3
<u>Investments:</u>					
Cash management--repurchase agreements	\$ 2,765,358	2,729,325	-	2,729,325	-
Mutual funds	192,050	192,383	-	-	-
Corporate stocks	164,046	35,381	35,381	-	-
ICMA 457 Plan mutual funds	217,388	217,388	-	-	-
	<u>\$ 3,338,842</u>	<u>3,174,477</u>	<u>35,381</u>	<u>2,729,325</u>	<u>-</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements, Continued

PROPERTY TAX

Property taxes for the current year were committed on July 13, 1992 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 10, 1992 and 50% on February 8, 1993. All personal property taxes were due in full on August 10, 1992. Interest at the rate of 10% 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 completed for the list of April 1, 1990. The assessed value was 100% of the estimated market value and 92% of the 1992 state valuation of \$607,400,000.

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 \$184,854 for the year ended June 30, 1993.

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 1993 and 1992 levy:

	<u>1993</u>	<u>1992</u>
Valuation:		
Land	\$ 253,665,300	270,750,600
Buildings	295,520,600	327,068,800
Personal property	11,042,000	12,409,000
Total assessed valuation	\$ 560,227,900	610,228,400
Total assessed valuation	560,227,900	610,228,400
Tax rate (per \$1,000)	21.50	19.75
Commitment	12,044,900	12,052,028
Supplemental taxes assessed	12,510	7,752
	12,057,410	12,059,780
Less—Collections and abatements	10,992,295	10,826,186
Receivable at end of year	\$ 1,065,115	1,233,594
Consisting of:		
Taxes	57,778	64,893
Liens	1,007,337	1,168,701
Receivable at end of year	\$ 1,065,115	1,233,594
Collection rate	91.17%	89.77%

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements, Continued

INTERFUND BALANCES

Individual interfund receivables and payables (due from/to other funds) at June 30, 1993, were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
<u>General Fund</u>	<u>\$ 18,002</u>	<u>509,906</u>
Special Revenue Funds:		
School categorical funds	32,112	-
Other school funds	10,376	-
Beautification Committee	1,350	-
Sewer reserve	1,130	-
Treatment equipment sale	-	3,100
Police escrow account	-	36,000
Matching marketing grant	-	1,350
Reserve equipment fund	-	6,258
	<u>44,968</u>	<u>46,708</u>
Capital Project Funds:		
Town Hall renovation	83	-
Downtown TIF District	467,949	-
Jameson School	-	15,132
	<u>468,032</u>	<u>15,132</u>
Enterprise Funds:		
Ballpark facility	40,744	-
	<u>\$ 571,746</u>	<u>571,746</u>

LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 1993:

	<u>General long-term debt</u>	<u>Proprietary Fund</u>	<u>Total</u>
Long-term debt payable at June 30, 1992	\$ 20,985,262	2,040,755	23,026,017
Debt issued	-	-	-
Debt retired	1,257,924	60,981	1,318,905
 Long-term debt payable at June 30, 1993	 <u>\$ 19,727,338</u>	 <u>1,979,774</u>	 <u>21,707,112</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements, Continued

LONG-TERM DEBT, CONTINUED

Long-term debt payable at June 30, 1993 is comprised of the following:

	<u>Interest rate</u>	<u>Final maturity date</u>	<u>Balance end of year</u>
General Long-term debt:			
1973 Municipal purpose bond	Varies	1993	\$ 100,000
1978 School bond	Varies	1998	870,000
1983 Capital improvement bond	Varies	1998	500,000
1985 General obligation	Varies	1995	150,000
1986 Capital improvement bond	Varies	2006	910,000
1989 Capital improvement bond	Varies	2009	1,360,000
1990 FMHA note	6.00%	2019	764,587
1990 General obligation bond	Varies	2000	834,800
1990 FMHA note	6.00%	2020	242,751
1990 School general obligation bond	Varies	2000	1,005,200
1992 General obligation bond	Varies	2012	1,500,000
1992 General obligation bond	Varies	2012	8,090,000
1992 General obligation bond	Varies	2012	3,400,000
			19,727,338
Proprietary Fund:			
1987 General obligation security	Varies		1,979,774
Total general obligation debt			\$ 21,707,112

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

Prior Year Debt Defeasance - In the prior year, 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 service payments on the 1986 general obligation sewer bonds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called. 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. As of June 30, 1993, the amount of defeased debt outstanding but removed from the general long-term debt account group amounted to \$7,065,000.

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements, Continued

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	
1994	\$ 1,241,492	1,262,186	148,533	81,467	2,733,678
1995	1,162,482	1,186,163	175,245	74,755	2,598,645
1996	1,143,530	1,110,722	182,468	67,532	2,504,252
1997	1,034,643	1,039,113	210,561	59,439	2,343,756
1998	1,045,821	970,655	219,455	50,545	2,286,476
1999	1,017,071	898,343	246,446	43,554	2,205,414
2000	888,395	837,567	257,403	32,597	2,015,962
2001	829,799	781,985	289,233	20,767	1,921,784
2002	701,286	732,403	250,430	7,812	1,691,931
2003	732,864	685,768	-	-	1,418,632
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	16,111	929	-	-	17,040
	\$ 19,727,338	13,120,890	1,979,774	438,468	35,266,470

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements, Continued

STATUTORY DEBT LIMIT

In accordance with Maine law, no municipality shall incur debt for specified purposes in excess of certain percentages of State valuation of such municipality. At June 30, 1993, the Town was in compliance with these limitations.

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.

RESERVED/DESIGNATED FUND BALANCES

At June 30, 1993 portions of fund balance were reserved and designated for future periods as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Reserved:		
Education:		
Teacher summer salaries	\$ 353,821	-
Special education tuition	35,000	-
MSMA unemployment fund	10,000	-
System support recertification	10,000	-
Encumbrances	82,164	-
School lunch inventory	-	15,911
Town:		
Encumbrances	4,822	-
	<u>\$ 495,807</u>	<u>15,911</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements, Continued

RESERVED/DESIGNATED FUND BALANCES, CONTINUED

	General Fund	Capital Project Funds
Unreserved--designated:		
Fire Department vehicles	\$ 85,000	-
Town Hall reserve	5,000	-
Public Works Department vehicles	13,662	-
Sewer projects	188,423	-
Compost plant equipment	50,000	-
Treatment plant equipment	30,000	-
Goosefare Brook reserve	15,000	-
Disaster relief fund--F.E.M.A.	20,630	-
Town Hall fire	24,761	-
Public safety reserve	10,000	-
Police equipment reserve	12,567	-
Economic Development reserve	75,000	-
Education	100,181	-
Downtown TIF debt sinking fund	-	157,058
	<u>\$ 630,224</u>	<u>157,058</u>

CONTINGENT LIABILITIES

The Town has been named as defendant in several lawsuits. The ultimate liability to the Town, if any, has not been determined.

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, 1993, the balance on such contracts amounted to \$380,605 (unaudited) for which no accrual has been made in the financial statements. However, the School Department has funded \$353,821 of this accrual, which is shown as a reserved fund balance until such time as the liability is fully funded.

REPORTING OF COMPONENT UNITS

This report includes all funds and account groups of the Town. An analysis of the following criteria was made to determine if other governmental units should be included in this report: (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.

TOWN OF OLD ORCHARD BEACH, MAINE
Notes to Financial Statements, Continued

EMPLOYEE'S RETIREMENT SYSTEM

a. Maine State Retirement - District Group

The Town participates in the Maine State Retirement System (MSRS). 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, 1993 the Town had 29 active covered employees and 27 vested/retired employees. Covered payroll for the year ended June 30, 1993 was \$871,117, of a total payroll of \$6,051,302. 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, 1993 the Town's contribution rate was 14.20% and amounted to \$123,604. These contributions consisted of \$76,774 (8.82%) for normal cost and \$46,830 (5.38%) for the amortization of the unfunded actuarially accrued liability over 26 years. Covered employees are required to contribute 6.5% of their salary to the MSRS which amounted to \$56,624 for the year ended June 30, 1993.

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, 1992 (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

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements, Continued

EMPLOYEE'S RETIREMENT SYSTEM, CONTINUED

At June 30, 1992, the date of the latest actuarial report, the total unfunded pension benefit obligation was \$641,188 determined as follows:

Pension benefit obligation:

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 2,070,545
Current employees:	
Accumulated employee contributions including investment income	611,699
Employer financed, vested	917,395
Employer financed, nonvested	228,772
<hr/> Total pension benefit obligation	3,828,411
Net assets available for benefits, at cost (market value \$3,725,697)	3,187,223
<hr/> Unfunded pension benefit obligation	\$ 641,188

Historical trend information for the Town of Old Orchard Beach District Group public employee retirement system is presented in Table 7.

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, 1993 was \$3,691,095.

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 6.5-7.5% of their compensation to the retirement system. For the year ended June 30, 1993, employees contributed \$242,415. The State of Maine Department of Education is required, by the same statute, to contribute the employer contribution which amounts to 21.42% of their compensation. There is no contribution required by the School except for federally funded teachers for which the School contributes 21.42% of their compensation. This cost amounted to \$21,830 for the year ended June 30, 1993 and is chargeable to the applicable grant.

c. **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.

TOWN OF OLD ORCHARD BEACH, MAINE
Notes to Financial Statements, Continued

EMPLOYEE'S RETIREMENT SYSTEM, CONTINUED

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 1993 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 (\$217,388) at June 30, 1993.

TOWN OF OLD ORCHARD BEACH, MAINE

Comparative Balance Sheet - General Fund

June 30, 1993 and 1992

	1993	1992
ASSETS		
Cash and cash equivalents	\$ 10,550	833,829
Investments	2,884,482	934,683
Accounts receivable	24,064	25,980
Due from State of Maine	41,358	52,304
Taxes receivable	194,552	196,068
Tax liens	1,658,674	1,718,542
Tax acquired property	-	4,082
Due from other funds	18,002	6,743
Total assets	\$ 4,831,682	3,772,231
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	118,545	129,458
Accrued expenses	142,367	64,714
Deposits	30,449	25,623
Taxes collected in advance	19,482	15,871
Due to other funds	509,906	118,340
Deferred tax revenues	1,493,000	1,555,000
Accrued vacation and sick leave	93,120	71,760
Total liabilities	2,406,869	1,980,766
Fund balances:		
Reserved	495,807	440,657
Designated	630,224	504,228
Undesignated	1,298,782	846,580
Total fund balances	2,424,813	1,791,465
Total liabilities and fund balances	\$ 4,831,682	3,772,231

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Revenues and Expenditures - Budget and Actual -
General Fund
For the year ended June 30, 1993
(with comparative actual totals for the year ended June 30, 1992)

	1993			1992
	Budget	Actual	Variance	Actual
Revenues:				
Taxes:				
Property taxes	\$ 11,912,300	11,927,522	15,222	11,908,600
Changes in deferred property tax revenues	-	62,000	62,000	(95,000)
Excise taxes	594,500	597,451	2,951	588,262
Interest and lien costs	131,500	259,282	127,782	241,200
Contributions in lieu of taxes	17,500	21,677	4,177	75,000
	<u>12,655,800</u>	<u>12,867,932</u>	<u>212,132</u>	<u>12,718,062</u>
Licenses, permits and fees:				
Licenses	55,000	63,088	8,088	64,297
Building, plumbing and electrical permits	7,250	11,752	4,502	9,579
Town Clerk fees	4,500	4,785	285	5,462
Town auto registration fees	11,500	14,239	2,739	12,094
Sewer permits	31,500	31,500	-	31,500
Other	1,250	4,335	3,085	4,807
	<u>111,000</u>	<u>129,699</u>	<u>18,699</u>	<u>127,739</u>
Intergovernmental revenues:				
State Revenue Sharing	450,000	512,513	62,513	478,724
State education subsidies	682,362	687,442	5,080	703,465
D.O.T. block grant	89,000	90,480	1,480	59,532
Human Services reimbursement	70,000	29,966	(40,034)	82,172
State property tax relief	62,358	10,181	(52,177)	10,274
Community billings—compost facility	50,460	41,989	(8,471)	59,458
Federal—F.E.M.A. disaster relief	-	2,698	2,698	42,834
Other state revenue	-	32,970	32,970	28,280
	<u>1,404,180</u>	<u>1,408,239</u>	<u>4,059</u>	<u>1,464,739</u>
Investment income	<u>100,000</u>	<u>106,242</u>	<u>6,242</u>	<u>183,187</u>
Other revenues:				
Parking and comfort station fees	93,500	71,574	(21,926)	74,257
Cable television franchise	20,000	28,041	8,041	25,489
School Department	3,000	709	(2,291)	7,347
Sale of town owned property	-	23,917	23,917	15,138
Parking meters and fines	75,000	110,536	35,536	90,847
Insurance refund	-	-	-	54,553
Miscellaneous	11,550	21,273	9,723	26,679
	<u>203,050</u>	<u>256,050</u>	<u>53,000</u>	<u>294,310</u>
Total revenues	<u>14,474,030</u>	<u>14,768,162</u>	<u>294,132</u>	<u>14,788,037</u>

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Revenues and Expenditures - Budget and Actual -
General Fund, Continued

	1993			1992
	Budget	Actual	Variance	Actual
Expenditures:				
Current:				
General government:				
Town Council	\$ 38,725	40,229	(1,504)	42,140
Administration	109,153	115,841	(6,688)	106,387
Legal	65,000	100,202	(35,202)	169,260
Building maintenance	19,875	28,844	(8,969)	26,057
Contingency	47,500	3,589	43,911	16,978
Tax collector	48,309	44,627	3,682	46,558
Treasurer	71,896	69,283	2,613	70,205
Assessor	90,014	91,054	(1,040)	101,343
Town Clerk	47,525	43,472	4,053	44,103
Planning	79,025	50,190	28,835	32,948
Code Enforcement	53,836	49,612	4,224	42,213
License inspector	5,005	4,575	430	4,355
Elections	4,075	6,163	(2,088)	7,010
	<u>679,938</u>	<u>647,681</u>	<u>82,257</u>	<u>709,557</u>
Public Works:				
General	450,554	459,624	(9,070)	500,010
Snow and ice removal	18,000	25,897	(7,897)	17,460
Beach cleaning	20,000	17,108	2,892	16,436
	<u>488,554</u>	<u>502,629</u>	<u>(14,075)</u>	<u>533,906</u>
Sanitation:				
Comfort station	8,500	10,230	(1,730)	10,496
Compost facility	81,390	67,951	13,439	60,774
Treatment plant	425,662	396,049	29,613	400,707
Solid waste	592,728	504,800	87,928	586,280
	<u>1,108,280</u>	<u>979,030</u>	<u>129,250</u>	<u>1,058,257</u>
Public safety:				
Communication center	134,019	124,078	9,941	137,402
Fire Department	306,201	304,050	2,151	285,877
Police Department	743,581	726,397	17,184	717,615
Parking enforcement	24,440	19,262	5,178	-
Rescue unit	159,584	159,578	6	151,136
Animal control	14,155	12,691	1,464	9,550
Public safety complex	25,825	28,066	(2,241)	22,899
Street lights	185,000	174,421	10,579	177,865
Hydrants	100,000	95,124	4,876	94,772
Lifeguards	63,325	64,463	(1,138)	53,429
Other	2,500	1,699	801	1,044
	<u>1,758,630</u>	<u>1,709,829</u>	<u>48,801</u>	<u>1,651,589</u>

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Revenues and Expenditures - Budget and Actual -
General Fund, Continued

	1993			1992 Actual
	Budget	Actual	Variance	
Expenditures, continued:				
Current, continued:				
Parks and recreation:				
Conservation Commission	\$ 7,300	4,812	2,488	26,337
Parking lot	25,536	18,874	6,662	-
Recreation	7,150	7,420	(270)	7,342
	39,986	31,106	8,880	33,679
Health and welfare:				
General assistance	142,664	67,580	75,084	124,446
Visiting nurse program	16,000	16,000	-	-
	158,664	83,580	75,084	124,446
Education	6,304,600	6,187,249	117,351	6,103,617
Unclassified:				
Employee benefits and insurances	1,024,435	909,571	114,864	934,585
Memorial Library	60,214	60,214	-	49,977
Planning and Zoning Boards	1,950	815	1,135	1,959
Board of Registration	4,750	6,195	(1,445)	5,332
Donations to provider agencies	15,938	15,940	(2)	31,779
County tax	206,003	206,003	-	195,746
Transit District subsidy	40,000	40,000	-	40,000
Abatements, write offs and overlay	186,222	90,935	95,287	74,775
	1,539,512	1,329,673	209,839	1,334,153
Debt service (Town):				
Principal	853,954	855,023	(1,069)	953,098
Interest	993,313	950,583	42,730	1,160,045
	1,847,267	1,805,606	41,661	2,113,143
Capital outlay:				
Town Hall	10,000	9,471	529	29,793
Police department vehicles	53,000	50,633	2,367	-
Fire department	50,000	-	50,000	-
Public safety complex	10,000	-	10,000	-
Public Works--vehicles	95,000	90,630	4,370	98,862
Local road improvements	100,000	98,105	1,895	102,387
Sewer projects	200,000	116,577	83,423	6,559
Treatment plant--equipment	65,000	-	65,000	16,050
Goosefare Brook Estuary Study	40,000	77,202	(37,202)	36,900
Compost facility	-	(12,235)	(12,235)	-
Other improvements	-	21,672	(21,672)	24,242
	623,000	476,525	146,475	314,793

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Revenues and Expenditures - Budget and Actual -
General Fund, Continued

	1993		Variance	1992
	Budget	Actual		Actual
Total expenditures	\$ 14,548,431	13,752,908	795,523	13,977,140
Other financing sources (uses):				
Budgeted utilization of prior year fund balance--Town	83,901	-	(83,901)	-
Budgeted utilization of prior year fund balance--School	75,000	-	(75,000)	-
Transfer from special revenue funds	51,000	54,100	3,100	30,500
Transfer from capital project funds	40,000	-	(40,000)	-
Transfer to capital project funds	-	(260,506)	(260,506)	-
Transfer to special revenue funds	(24,000)	(24,000)	-	(22,000)
Transfer to enterprise fund	(151,500)	(151,500)	-	-
Proceeds of refunding bonds	-	-	-	8,145,000
Payment to refunding bond escrow agent	-	-	-	(7,914,098)
Payment of refunding bond issuance costs	-	-	-	(189,517)
	74,401	(381,906)	(456,307)	49,885
Excess of revenues over expenditures and other sources and uses	\$ -	633,348	633,348	860,782
Fund balance, beginning of year		1,791,465		930,683
Fund balance, end of year		\$ 2,424,813		1,791,465

TOWN OF OLD ORCHARD BEACH, MAINE
Combining Balance Sheet - All Special Revenue Funds
June 30, 1993
 (with comparative totals for June 30, 1992)

	School categorical funds	School Lunch Fund	Other School Funds	Treatment plant equipment	Police escrow account	Matching marketing grant	Beautifi- cation Committee	Sewer reserve escrow	Task order review escrow	Rescue Equipment Fund	Playground Equipment Fund	Totals	
												1993	1992
ASSETS													
Cash and cash equivalents	\$ 21,974	21,411	29,870	3,100	32,791	1,350	2,041	70,977	5,726	34,348	1,285	224,873	306,518
Investments	-	-	53,021	-	-	-	-	-	-	-	-	53,021	71,207
Accounts receivable	9,800	22,624	-	-	-	-	-	-	-	-	-	32,424	8,071
Inventory	-	15,911	-	-	-	-	-	-	-	-	-	15,911	10,222
Due from other funds	32,112	-	10,376	-	-	-	1,350	1,130	-	-	-	44,968	200
Total assets	\$ 63,886	59,946	93,267	3,100	32,791	1,350	3,391	72,107	5,726	34,348	1,285	371,197	396,218
LIABILITIES AND FUND EQUITY													
Liabilities:													
Accounts payable	15,781	5,246	482	-	-	-	575	-	-	-	-	22,084	1,315
Accrued wages	26,252	-	-	-	-	-	-	-	-	-	-	26,252	7,401
Due to General Fund	-	-	-	3,100	36,000	1,350	-	-	-	6,258	-	46,708	6,743
Refundable deposit	-	-	-	-	-	-	-	-	5,726	-	-	5,726	5,726
Total liabilities	42,033	5,246	482	3,100	36,000	1,350	575	-	5,726	6,258	-	100,770	21,185
Fund equity:													
Reserved for inventory	-	15,911	-	-	-	-	-	-	-	-	-	15,911	10,222
Reserved for encumbrances	-	-	-	-	-	-	-	-	-	-	-	-	91,866
Undesignated	21,853	38,789	92,785	-	(3,209)	-	2,816	72,107	-	28,090	1,285	254,516	272,945
Total fund equity	21,853	54,700	92,785	-	(3,209)	-	2,816	72,107	-	28,090	1,285	270,427	375,033
Total liabilities and fund equity	\$ 63,886	59,946	93,267	3,100	32,791	1,350	3,391	72,107	5,726	34,348	1,285	371,197	396,218

TOWN OF OLD ORCHARD BEACH, MAINE
Combining Statement of Revenues, Expenditures, and Changes in Fund
Balances - All Special Revenue Funds
For the year ended June 30, 1993
(with comparative totals for the year ended June 30, 1992)

	School categorical funds	School Lunch Fund	Other School Funds	Treatment plant equipment	Police escrow account	Matching marketing grant	Beautifi- cation Committee	Sewer reserve escrow	Task order review escrow	Rescue Equipment Fund	Playground Equipment Fund	Totals	
												1993	1992
Revenues:													
Federal grants	\$ 268,089	132,544	-	-	-	-	-	-	-	-	-	400,633	343,574
State grants	21,853	-	-	-	-	-	-	-	-	-	-	21,853	25,790
Police fines	-	-	-	-	12,878	-	-	-	-	-	-	12,878	29,418
Rescue call fees	-	-	-	-	-	-	-	-	-	47,816	-	47,816	41,237
Investment income	-	-	57,488	-	-	-	-	1,789	-	2,155	-	61,432	10,185
Sewer ordinance fees	-	-	-	-	-	-	-	16,330	-	-	-	16,330	21,900
School lunch sales	-	100,067	-	-	-	-	-	-	-	-	-	100,067	98,710
Other	18,318	-	12,443	-	-	-	458	-	-	-	-	31,219	59,272
	<u>308,260</u>	<u>232,611</u>	<u>69,931</u>	<u>-</u>	<u>12,878</u>	<u>-</u>	<u>458</u>	<u>18,119</u>	<u>-</u>	<u>49,971</u>	<u>-</u>	<u>692,228</u>	<u>630,086</u>
Expenditures:													
Program expenditures	332,281	228,281	34,627	-	-	-	1,725	-	-	8,698	-	605,612	560,890
Capital outlay	-	-	78,383	-	-	-	-	-	-	93,115	-	171,498	8,341
	<u>332,281</u>	<u>228,281</u>	<u>113,010</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,725</u>	<u>-</u>	<u>-</u>	<u>101,813</u>	<u>-</u>	<u>777,110</u>	<u>569,231</u>
Other financing sources (uses):													
Transfer from other funds	24,000	-	14,276	-	-	-	1,350	-	-	-	-	39,626	30,141
Transfer to other funds	-	-	(3,900)	(3,100)	(36,000)	(1,350)	-	-	-	(15,000)	-	(59,350)	(35,641)
	<u>24,000</u>	<u>-</u>	<u>10,376</u>	<u>(3,100)</u>	<u>(36,000)</u>	<u>(1,350)</u>	<u>1,350</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>	<u>(19,724)</u>	<u>(5,500)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(21)	4,330	(32,703)	(3,100)	(23,122)	(1,350)	83	18,119	-	(66,842)	-	(104,606)	55,355
Fund balances, beginning of year	21,874	50,370	125,488	3,100	19,913	1,350	2,733	53,988	-	94,932	1,285	375,033	319,678
Fund balances, end of year	\$ 21,853	54,700	92,785	-	(3,209)	-	2,816	72,107	-	28,090	1,285	270,427	375,033

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - All Capital Project Funds

June 30, 1993

(with comparative totals for June 30, 1992)

	Jameson School addition	Downtown TIF	Town Hall renovation	Totals	
				1993	1992
ASSETS					
Cash and cash equivalents	\$ -	225,067	9,900	234,967	3,727,548
Investments	15,132	-	-	15,132	28,432
Due from other funds	-	467,949	83	468,032	48,704
Accounts receivable	-	34,700	-	34,700	-
Total assets	\$ 15,132	727,716	9,983	752,831	3,804,684
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	-	156,845	-	156,845	282,750
Retainage payable	-	188,096	-	188,096	-
Due to other funds	15,132	-	-	15,132	-
Total liabilities	15,132	344,941	-	360,073	282,750
Fund equity:					
Designated fund balance	-	147,075	9,983	157,058	-
Undesignated fund balance	-	235,700	-	235,700	3,521,934
Total fund equity	-	382,775	9,983	392,758	3,521,934
Total liabilities and fund equity	\$ 15,132	727,716	9,983	752,831	3,804,684

TOWN OF OLD ORCHARD BEACH, MAINE
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - All Capital Project Funds
For the year ended June 30, 1993
(with comparative totals for the year ended June 30, 1992)

	Jameson School addition	Downtown TIF	Town Hall renovation	Totals	
				1993	1992
Revenues:					
Property taxes	\$ -	130,599	-	130,599	151,180
State of Maine Jobs Bond	-	428,115	-	428,115	-
Investment income	692	55,855	11,869	68,416	59,502
Other revenues	-	56,043	-	56,043	-
Total revenues	692	670,612	11,869	683,173	210,682
Other financing sources:					
Bond proceeds	-	-	-	-	4,900,000
Transfer from General Fund	-	260,506	-	260,506	-
Total revenues and other sources	692	931,118	11,869	943,679	5,110,682
Expenditures:					
Engineering costs	-	121,862	29,437	151,299	364,430
Construction costs	4,200	2,489,230	961,567	3,454,997	1,232,049
Miscellaneous	14,548	219,017	22,354	255,919	34,309
Debt service	-	200,264	-	200,264	154,744
Total expenditures	18,748	3,030,373	1,013,358	4,062,479	1,785,532
Other financing uses:					
Transfer to other fund	(10,376)	-	-	(10,376)	-
Excess of revenues and other sources over (under) expenditures and other uses	(28,432)	(2,099,255)	(1,001,489)	(3,129,176)	3,325,150
Fund balances, beginning of year	28,432	2,482,030	1,011,472	3,521,934	196,784
Fund balances, end of year	\$ -	382,775	9,983	392,758	3,521,934

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, 1993

	Jameson School addition	Downtown TIF	Town Hall renovation
Revenues:			
Property taxes	\$ -	435,964	-
State of Maine Jobs Bond	-	428,115	-
Investment income	24,880	103,929	19,937
Other revenues	-	56,043	-
Total revenues	24,880	1,024,051	19,937
Other financing sources:			
Bond proceeds	1,521,000	3,400,000	1,500,000
Transfer from General Fund	-	260,506	-
Total revenues and other sources	1,545,880	4,684,557	1,519,937
Expenditures:			
Engineering costs	155,205	353,074	185,801
Construction costs	1,262,201	3,351,150	1,291,255
Miscellaneous	100,314	242,550	32,898
Debt service	17,784	355,008	-
Total expenditures	1,535,504	4,301,782	1,509,954
Other financing uses:			
Transfer to other funds	10,376	-	-
Total expenditures and other uses	1,545,880	4,301,782	1,509,954
Cumulative excess of revenues and other financing sources over expenditures and other financing uses	\$ -	382,775	9,983

TOWN OF OLD ORCHARD BEACH, MAINE

Comparative Balance Sheet
Enterprise Fund - Ballpark Facility
June 30, 1993 and 1992

	1993	1992
ASSETS		
Due from other funds	\$ 40,744	69,436
Note receivable	955	-
Land, property and equipment	2,204,959	2,204,959
Less accumulated depreciation	(165,750)	(110,250)
Total assets	\$ 2,080,908	2,164,145
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accrued interest	13,841	89,134
Deferred revenue	50,000	-
	63,841	89,134
Long-term debt:		
General obligation notes payable	1,979,774	2,040,755
Fund equity:		
Retained earnings	37,293	34,256
Total liabilities and fund equity	\$ 2,080,908	2,164,145

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Revenues, Expenditures, and Changes in
Retained Earnings - Enterprise Fund - Ballpark Facility
For the year ended June 30, 1993
(with comparative totals for the year ended June 30, 1992)

	1993	1992
Operating revenues:		
Lease proceeds	\$ -	294,750
Other revenues	3,184	2,671
	3,184	297,421
Operating expenses:		
Utilities and building maintenance	2,421	4,618
Depreciation	55,500	55,250
	57,921	59,868
Operating income (loss)	(54,737)	237,553
Nonoperating revenues and expenditures:		
Investment income	-	20,250
Interest expense	(93,726)	(135,165)
Transfer to General Fund—taxes in lieu	-	(14,353)
Transfer from General Fund	151,500	-
	57,774	(129,268)
Net income	3,037	108,285
Retained earnings (deficit), beginning of year	34,256	(74,029)
Retained earnings, end of year	\$ 37,293	34,256

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Cash Flows
Enterprise Fund - Ballpark Facility
For the year ended June 30, 1993
(with comparative totals for the year ended June 30, 1992)

	1993	1992
Cash flows from operating activities:		
Cash received from lease	\$ 50,000	-
Cash received from draw down of line of credit	-	290,000
Cash received from operating revenues	3,184	-
Cash payments for operating expenses	(2,421)	(4,618)
Net cash provided by operating activities	50,763	285,382
Cash flows from noncapital financing activities:		
Interfund transactions with General Fund	179,237	(56,070)
Operating transfers to other funds	-	(14,353)
Net cash provided (used) for noncapital financing activities	179,237	(70,423)
Cash flows from capital and related financing activities:		
Purchase of fixed assets	-	(4,959)
Principal paid on long-term debt	(60,981)	(139,442)
Interest paid on long-term debt	(169,019)	(70,558)
Net cash used for capital and related financing activities	(230,000)	(214,959)
Net increase (decrease) in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	\$ -	-
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	(54,737)	237,553
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	55,500	55,250
Investment income	-	20,250
Forfeiture of deposit	-	(27,671)
Deposit on lease of facility	50,000	-
Net cash provided by operating activities	\$ 50,763	285,382

TOWN OF OLD ORCHARD BEACH, MAINE
Combining Balance Sheet - Trust Funds
June 30, 1993
(with comparative totals for June 30, 1992)

	School Scholarship Funds	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	Totals	
					1993	1992
ASSETS						
Cash and cash equivalents	\$ 27,142	5,899	11,198	4,167	48,406	34,767
Investments	4,454	-	-	-	4,454	-
Total assets	\$ 31,596	5,899	11,198	4,167	52,860	34,767
FUND EQUITY						
Fund equity:						
Principal	28,829	3,956	5,995	2,171	40,951	22,451
Unexpended income	2,767	1,943	5,203	1,996	11,909	12,316
Total fund equity	\$ 31,596	5,899	11,198	4,167	52,860	34,767

TOWN OF OLD ORCHARD BEACH, MAINE
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Trust Funds
For the year ended June 30, 1993
(with comparative totals for the year ended June 30, 1992)

	School Scholarship Funds	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	Totals	
					1993	1992
Revenues:						
Contributions	\$ 18,500	-	-	-	18,500	1,150
Investment income	696	310	820	146	1,972	2,331
	<u>19,196</u>	<u>310</u>	<u>820</u>	<u>146</u>	<u>20,472</u>	<u>3,481</u>
Expenditures:						
Scholarships awarded	579	500	800	500	2,379	1,500
Unemployment claims	-	-	-	-	-	3,006
	<u>579</u>	<u>500</u>	<u>800</u>	<u>500</u>	<u>2,379</u>	<u>4,506</u>
Excess (deficiency) of revenues over (under) expenditures	18,617	(190)	20	(354)	18,093	(1,025)
Fund balances, beginning of year	12,979	6,089	11,178	4,521	34,767	35,792
Fund balances, end of year	\$ 31,596	5,899	11,198	4,167	52,860	34,767

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Changes in General Long-term Debt
For the year ended June 30, 1993

	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	
General Obligation Notes										
1988 Capital improvement	8.00%	1992	\$ 101,739	508,695	508,695	406,956	101,739	-	101,739	-
1990 FmHA note	6.00%	2019	Various	800,000	800,000	22,918	777,082	-	12,495	764,587
1990 FmHA note	5.00%	2020	Various	250,000	250,000	3,559	246,441	-	3,690	242,751
				1,558,695	1,558,695	433,433	1,125,262	-	117,924	1,007,338
General Obligation Bonds										
Town issues:										
1973 Municipal purpose bond	Var.	1993	100,000	2,000,000	2,000,000	1,800,000	200,000	-	100,000	100,000
1982 Capital improvement bond	10.40%	1992	100,000	1,010,000	1,010,000	910,000	100,000	-	100,000	-
1983 Capital improvement bond	10.29%	1998	110,000	(100,000 in 1994-1998)	1,600,000	990,000	610,000	-	110,000	500,000
1985 General obligation bonds	9.125%	1995	50,000	610,000	610,000	410,000	200,000	-	50,000	150,000
1986 Capital improvement bond	8.6-9.75%	2006	70,000	1,410,000	1,410,000	430,000	980,000	-	70,000	910,000
1989 Capital improvement bond	Var.	2009	160,000	1,840,000	1,840,000	320,000	1,520,000	-	160,000	1,360,000
1990 General obligation bond	Var.	2000	Various	1,019,000	1,019,000	92,100	926,900	-	92,100	834,800
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	-	55,000	8,090,000
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	1,935,000	1,015,000	-	145,000	870,000
1990 General obligation bond	Var.	2000	Various	1,521,000	1,521,000	257,900	1,263,100	-	257,900	1,005,200
				27,005,000	27,005,000	7,145,000	19,860,000	-	1,140,000	18,720,000
				\$ 28,563,695	28,563,695	7,578,433	20,985,262	-	1,257,924	19,727,338

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

	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993
					(Six month period)					
Revenues:										
Property taxes	\$ 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	11,927,522
Other taxes	421,806	510,277	608,868	355,786	737,252	738,790	806,287	910,802	904,462	940,410
Licenses and permits	39,618	40,718	43,525	97,257	179,943	183,943	126,239	125,869	127,739	129,699
Intergovernmental revenues	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	1,408,239
Investment income	108,492	86,034	85,575	27,549	112,814	54,397	65,930	170,275	183,187	106,242
Other revenues	128,006	198,193	223,483	86,739	139,470	125,900	220,395	148,127	294,310	256,050
	<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>	<u>14,768,162</u>
Expenditures:										
General governments	457,403	416,619	440,582	293,810	635,227	720,894	797,804	633,512	709,557	647,681
Public works	341,603	343,309	380,201	226,437	491,624	518,632	454,406	428,733	533,906	502,629
Sanitation	556,282	587,919	639,779	298,844	740,214	965,785	1,002,379	1,013,661	1,095,157	979,030
Public safety	832,662	894,524	1,056,021	485,268	1,171,940	1,522,927	1,631,933	1,647,946	1,651,589	1,709,829
Parks and recreation	37,185	35,732	46,333	17,447	58,218	77,613	59,008	34,137	33,679	31,106
Health and welfare	52,300	55,320	55,873	22,246	140,072	121,838	196,079	231,452	124,446	83,580
Debt service	979,733	831,444	955,891	403,399	1,526,420	1,679,436	1,720,989	2,087,595	2,113,143	1,805,606
Education	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	6,187,249
Employee benefits and insurances	366,048	458,145	473,484	276,283	608,333	806,735	965,219	901,815	934,585	909,571
Capital outlays	238,227	150,793	174,201	22,074	552,608	676,386	831,982	242,694	277,893	476,525
Unclassified	238,078	283,400	282,656	93,165	298,348	314,755	368,944	514,321	399,568	420,102
	<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>	<u>13,752,908</u>
Other financing sources	-	7,000	-	-	1,135,940	1,239,340	863,978	254,167	8,175,500	54,100
Other financing uses	(74,374)	(122,882)	(12,000)	-	-	(28,830)	(10,000)	(24,000)	(8,128,615)	(436,006)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(120,573)	220,280	203,475	(7,474)	(25,681)	(560,993)	(37,502)	1,213,496	860,782	633,348
Fund balances—beginning	45,655	(74,918)	145,362	348,837	341,363	315,682	(245,311)	(282,813)	930,683	1,791,465
Fund balances—ending	\$ (74,918)	145,362	348,837	341,363	315,682	(245,311)	(282,813)	930,683	1,791,465	2,424,813

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 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	Total			
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%	1,914,610	15.88%
1993	12,044,900	10,992,295	1,065,115	12,057,410	100.10%	1,853,226	15.38%

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

Year	Assessed Value			Estimated actual value	Ratio of total assessed value to total estimated actual value	State equalized valuation	Ratio of total assessed value to state equalized value
	Real	Personal	Total				
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 (revaluation)	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%
1993	549,185,900	11,042,000	560,227,900	560,227,900	100.00%	607,400,000	92.23%

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

Year	Total	Town	School	County	Water quality control
1984 (revaluation)	23.0	11.3	9.2	.5	1.5
1985	23.0	11.7	9.8	.5	1.0
1986	23.0	11.2	10.3	.4	1.1
1987 (change in year end, six months ending June 30)	11.5	4.9	6.0	.0	.6
1988	23.0	9.8	11.3	.5	1.4
1989	24.5	10.4	12.2	.4	1.5
1990	29.0	13.7	13.2	.4	1.7
1991 (revaluation)	19.75	9.89	8.66	.29	.91
1992	19.75	9.22	9.07	.33	1.13
1993	21.50	9.97	9.90	.37	1.26

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

and General Bonded Debt Per Capital
Last Ten Fiscal Years

	Estimated population	Assessed value (in thousands)	Gross bonded Debt (1)	Ratio of gross bonded debt to assessed value	Gross bonded debt per Capital	Estimated average population (2)	Gross bonded debt per estimated average population
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%	2,956	24,457	941
1993	7,790	560,228	21,707,112	3.87%	2,787	24,457	888

(1) Includes all long-term general obligation debt excluding accrued vacation and sick leave. Certain school debt is reimbursed by the State of Maine.

(2) Includes estimated population for twelve months plus 100,000 seasonal population for two months.

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

Year	Principal	Interest	Total debt service	Total General Fund expenditures	Ratio of debt service to total General Fund expenditures
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%
1993	1,257,924	1,279,698	2,537,622	13,752,908	18.45%

TOWN OF OLD ORCHARD BEACH, MAINE
Maine State Retirement - District Group
Historical Trend Information (in Thousands)

Fiscal year	(1) Net assets available for benefits	(2) Pension benefit obligation	(3) Percentage funded (1) ÷ (2)	(4) Unfunded pension benefit obligation (2) - (1)	(5) Annual covered payroll	(6) Unfunded pension benefit obligation as a percentage of covered payroll (4) ÷ (5)	(7) Town's contributions as a percentage of covered payroll
1988	\$ 2,147	2,865	74.90%	\$ 718	949	75.60%	11.79%
1989	2,443	3,357	72.80%	914	1,084	88.60%	14.15%
1990	2,761	3,539	78.00%	778	1,109	70.15%	15.20%
1991	3,023	3,840	78.73%	817	1,125	72.62%	16.00%
1992	3,187	3,828	83.25%	641	1,040	61.63%	15.04%

TOWN OF OLD ORCHARD BEACH, MAINE

Ten Largest Taxpayers

For the year ended June 30, 1993

Name	Type of Operation	Taxes	% of Net Tax Levy
Berger & Weinstein	Motels	90,595	0.75%
Danton & Kerr	Real Estate	78,866	0.65%
Old Orchard Partners	Amusements	66,854	0.55%
Central Maine Power	Utility	60,907	0.50%
DEL Associates	Developer	52,484	0.43%
Wild Acres T&T Park, Inc.	Tenting Park	51,559	0.42%
Biddeford & Saco Water Co.	Utility	49,908	0.41%
Donovan, Thomas and Mary	Motels and real estate	41,486	0.34%
Paul, Emelda Marie	Motels	40,001	0.33%
Pape, Lyman	Mobile home park	36,741	0.30%