

TOWN OF OLD ORCHARD BEACH



The Town of Old Orchard Beach celebrated the 100th anniversary of "The Pier".

F.Y. 1998 ANNUAL REPORT



Susan Skilling Roberge

When Susan Skilling Roberge passed away on November 3, 1998, the Town of Old Orchard Beach lost one of its most loyal and dedicated citizens. Susan was a kind and gentle lady who lived a life devoted to service; to family, friends, community and her beloved animals.

Through her work as an officer and trustee of the Harmon Historical Society, Susan donated countless hours of time and effort preserving the memories of Old Orchard Beach's fascinating history as a playground for two countries. Yet, she also recognized that this town is a living community of neighborhoods and homes where people are building lives today and looking forward to tomorrow.

During her many years as a teacher in the adult education system, Susan expanded the opportunities of her students to create better lives for themselves and their families. She served her community as Deputy Town Clerk in 1991, 1992 and 1993. Susan's efforts for the Kind Heart Animal Society demonstrated her love and concern for animals, especially those in need of a helping hand. Along with her husband Richard, she was an advocate for the environment and involved in almost every project to protect and improve our natural surroundings - clean-up and preservation of the blueberry plains, and planting of trees, flowers, or dune grass. Susan loved her world and worked hard to make it ever more beautiful. Following in the footsteps of her father, the late Dr. Donald Skilling, Susan joined the Edith Belle Libby Library Board of Trustees in 1983 and served as the chairperson from 1988 to 1998. Her dedication to the Library may have been an inherited enthusiasm but she stamped her terms in office with her own special flair.

Her years of service in all these areas will benefit untold numbers of people who will never have the privilege of knowing or working with Susan, but their world will be a better one because she passed this way. As for those of us who did know and work with her; - well, ours will be a little dimmer because she has gone from it.

Front Cover: View of the Pier as it appears in 1998

(Photo by Tannery Hill Studios Inc., Dennis & Diana Griggs)

Back Cover - View of the Pier as it appeared in 1898

(Photo donated by the Old Orchard Beach Historical Society)

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1997-1998 Town Council



Kim M. McLaughlin, Kelly J. Raye, Vice-Chair, Marc J. Bourassa, Chairman, Shawn O'Neill, Brian McDermott

Report of the

◆ TOWN COUNCIL CHAIRMAN

It is a great pleasure to have served the Old Orchard Beach community as Chairman of the Old Orchard Beach Town Council. As is true every year, Council and Town Hall Staff have been faced with many very difficult issues. Admittedly, we have not been able to resolve every issue to the complete satisfaction of all involved. Nonetheless, we have attempted to deal with all issues with as much information as possible in a straightforward manner with dignity and respect.

I want to thank fellow Councilors Kelly Raye, Shawn O'Neill, Kim McLaughlin, and Brian McDermott for their ability to disagree (sometimes heatedly) with dignity and devotion. Each Councilor has brought his or her unique talents and abilities to help deal with wave after wave of citizen concerns and moved our community forward.

Some of the more difficult issues that we have faced are those in which neighbors or groups of neighbors are pitted against each other due to lack of consideration or poor communication. Unfortunately, we have too many "Hatfield v. McCoy" situations in our community. All too often, these are civil issues that are more suited to court action than ordinance enactment. Remember, life is too short, try an act of kindness in the face of a difficult situation, see what happens...

One of the highlights of the past year has been the Tri-Community cooperative efforts with the Cities of Biddeford and Saco. I want to thank Saco Mayor Bill Johnson for initiating these efforts. It has also been a pleasure working with Biddeford Mayor Donna Dion. These two leaders have shown strong foresight, dedication, and service to community. As a result, cooperative efforts began with a first ever joint city and town council meeting among the Councils of Biddeford, Saco, and Old Orchard Beach. At that meeting, a joint resolution was signed pledging that the communities will work together cooperatively in the future.

To date, joint purchases of fuel oil, paper, and asphalt have led to considerable savings for all three communities. In addition, the education departments of the three communities have developed an alternative education program for students in the 7th and 8th grades. The program is housed in Saco near the Thornton Academy campus. It is designed to provide an alternative educational experience for students who have not been able to function in the regular classroom.

As a result of upcoming deregulation of electrical services, the three communities have made significant progress creating a municipal aggregation group that reaches far beyond the original concept of working within the three communities of Biddeford, Saco, and Old Orchard Beach. Since the initial meeting of the three Councils, twenty-one other municipal entities (towns and school districts) have signed on the York County Energy Cooperative. Hopefully, these efforts will result in substantial savings for municipalities purchasing electricity for municipal needs. The potential for savings is enormous.

The communities of Biddeford, Saco, and Old Orchard Beach are working together based on solid Maine values of common sense, respect of your neighbor, and help your neighbor whenever possible. It is the hope of Mayors Johnson and Dion and myself that these cooperative efforts will endure no matter who holds political office.

Due to the fiscal conservatism of past councils, refinancing debt, and an improving economy, we have been blessed with a significant budget surplus. Our community has considerable capital improvement needs from sewer infrastructure to municipal building maintenance and repair. We are committed to using this money in a manner that will save the community in long term expenditures, setting money aside for larger items, and moving forward with items we can currently afford.

As is the case with all organizations, success could not occur without the help of many multi-talented volunteers. I'd like to take a moment to sincerely thank the members of the many boards and committees that serve our community, specifically the Planning Board, Architectural Review Committee, Zoning Board of Appeals, Conservation Commission, Finance Committee, Community Development Block Grant Committee, Memorial Park Committee, Recreation Committee and the Tree Board. Do you possess certain talents that could help your community? Your service to community would be appreciated! Equally important are the many Town Hall staff members and municipal employees that help develop and execute Town Council decisions and policies. If you see a municipal employee, please take a moment to say thank you for their service, dedication, and commitment to the community.

Most importantly, I want to thank Suzanne, Danielle, and Philippe for their support and dedication. Without their patience, love, and understanding, my community service would not be possible.

Respectfully submitted,

Marc J. Bourassa
Town Council Chairman

P.S. "Accept that some days you're the pigeon, and some days you're the statue."

- Roger C. Anderson

TOWN OF OLD ORCHARD BEACH
1997-1998 TOWN OFFICIALS

COUNCIL PERSONS
Marc J. Bourassa, Chairman

Kelly J. Raye, Vice-Chair
Kim M. McLaughlin

Brian J. McDermott
Shawn E. O'Neill

Town Manager
Town Clerk
Deputy Town Clerk
Assessor
Lister/Appraiser
Assessing Technician
Treasurer
Deputy Treasurer
Administrative Assistant
Public Safety Director
Building Inspector/C.E.O.
Assistant Building Inspector/C.E.O.
Director of Planning
Planning Administrative Assistant
Tax Collector
Tax Clerks

General Assistance Director
Town Counsel
Superintendent of Waste Water Treatment Plant
Director of Public Works
Secretary to Town Council
Lifeguard Captain
Animal Control Officer
Duties of License Inspector
Electrical Inspector
Assistant Electrical Inspector
Registrar
Recreation Director
Maintenance Supervisor
Superintendent of Schools
School Board Members

Norman J. F. Marquis
Maureen M. O'Leary
Arlene (Alys) LeBreton
Peter Cook
William Healey
Barbara DiModica
Lois A. Benway
Margaret C. Smith
Nan Leveris
Dana M. Kelley
James Nagle
Jodine LoPresti Adams
Tad Redway
Susan Atwood
Deborah M. Mulherin
Patricia Blake
Patricia Saunders
Patricia Saunders
Bernstein, Shur, Sawyer & Nelson
Roger Goodwin
Ann Archino Howe
Terry Turcotte
James Bergeron
Bruce Martin
Peter Cook
Reny Remillard
William Southwick
Aline Fontaine
Brenda Jones
Jacques Levesque
Jay Bartner
Stephen Bergeron
Laura J. Bolduc
Sharon Inkpen
Roger M. Reny
Peter Warren

Planning Board

Paul Pulchaski, Chairman
Robert LoPresti, Vice-Chair
Nicholas Vorias
Arthur MacDonald
Mildred A. Tarallo, Alternate
Wesley A. Hurst, Alternate
Susan Atwood

Planning Board Secretary

Architectural Review Committee

Cyndi Bolduc, Chairwoman
Robert LoPresti
Katy Gannon-Janelle
Paul Wood
Fred Hinkel
Brian Kendall

Zoning Board of Appeals

Marc Bureau, Chairman
Alice Langdon, Vice-Chair
Alex Pockriss
Laurie Manchester
Eber Weinstein
Patricia Kessler, Alternate

Zoning Board of Appeals Secretary

Jodine LoPresti Adams

Recreation Committee

James Bouchard, Chairman
Linda Murray Roy
Barbara Roberge
Donna Stearns

Conservation Commission

Parker Van Hoogenstyn/Chairman
Robert Hills
Virginia Noyes

Memorial Park Advisory Committee

Parker Van Hoogenstyn, Chairman
George Gallant
George Hartley
John Hanusek, Sr.
Robert Pettengill
Don Wilson

Report of the

◆ TOWN MANAGER

This letter of transmittal is submitted for your consideration and review.

I will cover major topics and issues that have crossed my desk over the past year.

The Council opted to establish a "Municipal Development District". The district was established by combining itself within the existing Tax Increment Finance District (T.I.F.). The purpose of the MDD was to act as the revenue source for the maintenance and cleaning of the downtown area.

The first year was very successful. The program provided the services of keeping the trash under control, the open areas (street and sidewalks) litter free, the areas gardened, and the general operation of the Town's comfort station.

The Town continued its ongoing program of minor paving projects along with new sidewalk construction. One of the Town's major road projects was a co-operative effort of Federal, State, and Town funds. That project was East Grand Avenue (Route 9) from the Walnut Street area to the Town line of Scarborough (aka Pine Point). The project included new drainage, sewer, sidewalks, bike paths, and a complete new road base. The project will be completed late fall of 1998 or early spring of 1999.

The Town's staff make-up has changed with the arrival of James Nagle as our Code Enforcement Officer and Jodine Adams as the Assistant C.E.O. Ann Archino Howe, our Public Works Director, has resigned in order to continue her professional education.

The Council has instructed me to actively market the Ballpark for proposals. The Council will in the fall of 1998 ask for proposals and bids for consideration. After the receipt of the proposals, they will make a choice and allow that choice to go to the people in the form of a referendum to allow them to choose whether to sell the Ballpark or to reject the sale of the facility.

On the financial side of the report, I present to you the overall financial state of affairs. The following events occurred in the overall management of the budget for 1997-1998:

1. Some of our debt service was refunded at a substantially better rate which lowered our debt payments and allowed us a one-time cash recovery for the year 97/98.
2. We, for the first time in many years, sought proposals for the Town's liability and casualty insurance. In doing so, the Town saved in excess of \$25,000.

The following items also afforded us, though only a one-time occurrence, a substantial dollar savings:

- Because of our better management and safety practices, our workers compensation insurance through Maine Municipal Association allowed us to participate in a substantial cash rebate.
- Our diligence and aggressive tax collection process also allowed us to add to our 97/98 surplus.

- Along with staff's individual budget practices and other careful management of the budget process, a budget operations surplus of \$446,464 was seen.
- That, along with the other budget management savings, gave us an overall surplus of \$959,337.
- During the past year, our Moody's bond rating remained at a consistent high of A3. Our Standard and Poor's rating has remained at BBB+.

These ratings are very important to us because, along with the Town's unappropriated surplus, it puts this community in a favorable position with banks and bonding companies.

As we move forward next year, there are still several projects that need to be brought to the forefront:

- A. Our Public Works Complex is in dire need of renovation or replacement.
- B. Our commitment to economic development must be raised to the level that some funding base must be established in order for us to compete. We can no longer stand by and watch other communities through commitment, receive the economic growth that they have. We must be more aggressive and make a more substantial commitment to the process.

The Town through its regulatory process must examine its commitment to economic development. Good economic development is a process of give and take. Progress and development never travel on a one-way street.

As always, I have a small section of this report that allows me to digress a little. I must tell you that I am very pleased with Ronald and Barbara Boutet, developers of the Dunegrass Development and Golf Course. I was Chairman of the Planning Board when this development first came on line and to finally see the golf course completed is a dream come true. Congratulations to you both for developing a landmark for our community.

Respectfully submitted,

Norman J. F. Marquis, Town Manager

Report of the

◆ TOWN CLERK

YEAR ENDING JUNE 30, 1998

Maureen Mokarzel O'Leary, Town Clerk
 A. Arlene LeBreton, Deputy Town Clerk
 Nancy Barbano, Special Deputy for Election Purposes

OATHS ADMINISTERED AND RECORDED	187
DOG LICENSES ISSUED AND RECORDED	465
RESIDENT HUNTING & FISHING LICENSES ISSUED	835
NON-RESIDENT HUNTING & FISHING LICENSES ISSUED	34
DUCK STAMPS—37; MUZZLE LOAD LICENSES--38 PHEASANT STAMPS—6	
UCC FILING	0
BUSINESS LICENSE REVENUE	\$73,545.00

VITAL RECORDS FILED JULY 1, 1997 TO JUNE 30, 1998

	<u>97/98</u>	<u>96/97</u>	<u>95/96</u>
BIRTHS	98	111	86
MARRIAGES	129	125	128
DEATHS	82	61	76

<u>DEATHS</u> <u>RECORDED</u> <u>DATE OF DEATH</u>	<u>JULY 1, 1997 TO JUNE 30, 1998</u> <u>NAME</u>	<u>AGE</u>	<u>PLACE OF DEATH</u> (Maine unless otherwise noted)
<u>1997</u>			
July 1	Hugh Ernest Mac Donald	67	Greenville
July 3	Thomas F. Hickson	61	Old Orchard Beach
July 4	Conrad Henry Gilbert	84	Portland
July 16	Norman Frank Chappell	74	Portland
July 19	William F. Gill	79	Portland
July 24	Raymond Donald Martin	70	Old Orchard Beach
July 27	Ann Rita Williamson	80	Scarborough
August 5	Roger Joseph Raymond	74	Biddeford
August 15	Richard Andrew Hallock	57	Old Orchard Beach
August 20	Eugenia B. Gilman	75	Portland
August 25	Albert Samson	85	Biddeford
August 30	Marie Anne Couture	85	Biddeford
August 30	Mathilda E. Scammon	88	Biddeford
September 9	Walter Harrison Clark	67	Biddeford
September 12	Richard Pelletier	68	Old Orchard Beach
September 15	Isabel Elinor Beauregard	78	Old Orchard Beach
September 16	Joseph Robert L. Benoit	81	Biddeford

September 18	Imre E. Vincze	73	Portland
September 19	Martha Cheney	87	Saco
September 22	Alma C. Glaude	77	Biddeford
September 30	Barbara Agnes O'Neil	69	Old Orchard Beach
October 1	Gilbert R. Pettengill	64	Old Orchard Beach
October 2	Marcel R. Chretien	54	Biddeford
October 2	Paul A. LeRoux, Sr.	82	Scarborough
October 5	Mary T. Langevin	61	Portland
October 27	Mary E. Melvin	50	Biddeford
October 27	Donald R. Marcotte	52	Biddeford
November 6	Cynthia Deschene-Gwostz	43	Portland
November 8	Charles W. Andrews, Sr.	75	Portland
November 13	Carmen Charles Cretaro	74	Scarborough
November 14	Phyllis Ann Sodones	60	Biddeford
November 16	Lucille Pauline Pare	75	Old Orchard Beach
November 28	Leroy E. Kimball, Jr.	80	Biddeford
November 28	Eleanor Foster Rogers	83	Biddeford
November 28	Georgette Smith	63	Biddeford
December 8	Timothy J. Crowley, III	73	Biddeford
December 9	Mary H. Shuster	88	Portland
December 12	Luis Ascencio Ramirez	75	Portland
December 18	Raymond Bartholoew Stone	71	Biddeford
December 20	William G. Thibodeau, Sr.	68	Portland
1998			
January 3	Joseph L. Morrison	67	Old Orchard Beach
January 5	Beatrice I. Geyer	73	Portland
January 5	Jean-Paul LaCroix	72	Old Orchard Beach
January 7	Eleanor Ann Donovan	81	Biddeford
January 9	Marion Ernestine Siddall	91	Scarborough
January 18	Charles Zaharris	75	Biddeford
January 28	Wilfred Hormidas Goulet	89	Old Orchard Beach
February 5	Raymond Francis Andrews	74	Biddeford
February 6 (found)	Charles Edward Mack	72	Old Orchard Beach
February 9	Marie I. Fowler	86	Biddeford
February 13	Herberta C. McKenney	80	Old Orchard Beach
February 14	Evelyn Wilkinson	85	Biddeford
February 14	Robert E. Earle, Sr.	65	Old Orchard Beach
February 15	James S. Heath	76	Scarborough
February 17	Mira Bogdan	76	Portland
February 28	Thomas Francis Walsh	69	Biddeford
March 3	Rita Tirrell	76	Biddeford
March 5	Adelard Descoteaux, Jr.	84	Biddeford
March 11	Mary Louise Conley	94	Old Orchard Beach
March 17	Erik Balfe	45	Biddeford
March 18	Olivia M. Leger	89	Biddeford
March 23	Sandra L. Moen	40	Biddeford

March 24	Antonio John Anthony	85	Biddeford
April 1	Annie F. Kirby	68	Portland
April 2	William Berry	83	Scarborough
April 7	Eva Porter	88	Scarborough
April 8	Cleo Patricia Larochelle	67	Old Orchard Beach
April 10	Marie B. LaBranche	94	Biddeford
April 11	Ruth Ann' Malia	44	Old Orchard Beach
April 12	Richard Strout	55	Portland
April 27	Charles P. Rice	47	Old Orchard Beach
April 28	Jake David Belisle	4 mo.	Portland
April 30	Edna M. Rollins	65	Biddeford
May 14	Hyman B. Pluznick	91	Portland
May 18	Sherburne Hayes, Sr.	80	Biddeford
May 19	Thomas Augustine Blake	70	Old Orchard Beach
May 20	Linda Gillette	50	Portland
May 30	Quintin D. Smart	81	Biddeford
June 10	Gladys Lucille Timmins	81	Old Orchard Beach
June 20	Jeannette I. Perry	83	Biddeford
June 29	Ira Joseph Snow	90	Scarborough
June 30	Dorothy Rosemary Durham	59	Old Orchard Beach

TO THE CITIZENS OF OLD ORCHARD BEACH:

I just don't know where I should begin to give you a recap of the business in the Office of the Town Clerk this year. Busy as can be and loving every minute of it. I do have many things that do not make me so happy, but that is another story. At any rate, the best part is that YOU the citizen make me as happy as can be. And that is the truth.

As usual, amendments were made to many of the existing Ordinances. The Ordinance to regulate skateboards was amended to be more restrictive as to where skateboards would be allowed. The Ordinance for Body Piercing requires that a certain type of equipment must be used thereby assuring sanitary conditions. The Dog Ordinance was also amended with regard to picking up waste made by dogs on town property. The Special Amusement Ordinance was amended to make it illegal for any business who has entertainment to continue that entertainment after the hour of 1:00 A.M. or before 8:00 A. M. The traffic Ordinance was amended so that snow emergencies could be declared by the Director of Public Works or the Public Safety Director and parking would be forbidden on streets during the declared ban to allow for the clearing of snow. The Traffic Ordinance also amended the regulations for the Square and times of delivery allowed to the businesses. The Ordinance which governs septic systems was amended so that anyone on a septic system can realize a credit of up to \$130 to be applied to their property taxes during the course of one year by providing the Treasurer with a copy of the bill for pumping their system. The License Ordinance was amended so that any person operating a child care facility or a nursery school would need to obtain a license not only from the State but the Town as well. The Street Naming and Numbering Ordinance was amended so that the time of six months would be extended in order for the Town's compliance in completing the task required by the Ordinance. The License Ordinance was again amended so that any new applicant would be required to pay a non-refundable application fee of \$50 in addition to the

usual license fees. The General Assistance Ordinance was amended for compliance with State Law. An advisory committee was established for Memorial Park to upkeep and beautify our Memorial Park and the Veteran's Monument. A super job has been done by the appointed committee, who give of their time so willingly. The Zoning Ordinance was repealed and a new ordinance was enacted on February 3, 1998. The Boca National Property Maintenance Ordinance was enacted as well as an Emergency Moratorium Ordinance on demolition in the Camp Ground Area. The Emergency Ordinance is only effective for a sixty day period. Town Clerk is responsible for the legal public hearing notices for all of the Ordinances and all amendments made to any existing ordinance. If enacted by the Town Council, it is then the responsibility of the Town Clerk to make all of those changes as they are adopted.

During this past fiscal year, there were three elections: the Municipal Election to elect the officers of the Town and a Special Municipal Election to ask the voters of our Town if they wished to adopt the proposed new Town Charter. The new Charter was adopted with 1,540 yes votes and 745 no votes. The Charter became effective July 1, 1998. The State also held a Referendum Election along with our local issues, which brought forth 3,009 voters. A Special State Election was held on February 10, 1998 and the voter turnout was 1,793. The June Primary Election was also a big voter turnout with 1,326 voters coming to the polls. Elections are not easy to prepare for, as they entail many many functions and very legal functions that begin three months before the election day. Without the help of faithful ballot clerks, a Town Clerk would be lost. Their cooperation makes a tough day easy and I thank them with my heart. Lillian Couri Marshall passed away in Florida last January. For all of the years that I have been Town Clerk, Lil worked as a ballot clerk at each and every election. I will miss Lil, for not only was she a ballot clerk but a friend who was like family to me. A death of another local young man, Alan R. Haskell, occurred in Washington D. C. on February 2, 1993, five years ago. Alan was the son of Dorothea Blaney Haskell Spencer and the late William Haskell and Alan was born and brought up in Old Orchard Beach.

Of course, I must also give my thanks to the Police, Public Works and School Departments. They seem to very much understand the complexities of an election day and do all in their power to make things go smoothly. Thanks also to the Registrar, Aline Fontaine and her deputies.

Deputy Town Clerk Arlene LeBreton cannot be forgotten for her kindness and politeness to this office. She is a credit and I am proud and happy to have her good service.

I would like to remind each and every citizen that the Town Clerk is available to you for any service that I can give to you on any evening or weekend of the year other than the usual business hours on Monday to Friday. Please do not ever hesitate to call me at home. It is a way for me to say "thank you" to you.

I would like to give the biggest heart of thanks to each of you who supported your Town Clerk (that's me!) for re-election this past November. Your love is overwhelming and on the tough adverse days at Town Hall, I think of YOU, YOUR GOODNESS and I know that I will never let you down because you make everything easier for me.

Sincerely,
Maureen Mokarzel O'Leary, Town Clerk

Report of the REGISTRAR

We had a very active year in the Registrar's office with the town election in November and the June Primary. In June, Old Orchard Beach voters turned out in higher than normal numbers for the primary, compared to the rest of the state. The town should be proud of their civic-minded citizens.

I am proud to have been trusted to make sure the value of each person's vote is that of a legal voter of the town.

The duties of the registrar's office are to maintain an updated voting list at all times as well as certifying petitions for the various candidates and local and state referendums. By working approximately two days a week, this task is accomplished. The exception is during election time, when office hours are dictated by state mandate to be available to the public and to prepare for elections.

We are continuing our purge of the voting list required by state law to be completed by the year 2000. We have mailed over 600 purge cards to the voters in town. The results have been extremely satisfactory, allowing us to remove voters that have moved out of town without notification to our office, allowing us to place approximately 665 voters on the inactive list, ultimately resulting in a more accurate voting list that will benefit all concerned e.g., Town Clerk, candidates, local party committees, etc.

Special thanks go out to the Police Department personnel for their cooperation and assistance in transporting our records back and forth to the polls every election. This task is becoming greater every year as our town grows. Also special thanks go to the Post Office personnel for their efficient work and support when we mail our purge cards for the purification of the voting list.

I would like to take this opportunity to thank my dedicated deputies for their loyal assistance and cooperation to be there whenever they were needed. They are part time: Elaine Fletcher, Toni Bill, Edward Jurberg and full time: Alice Langdon.

The following figures represent the work accomplished during the past fiscal year:

New Registrations	628
Registered Voters Removed	802
Registered Voters - Deceased	77
Enrollments	139
Change of Names	48
Change of Address	311

Respectfully submitted,

Aline Fontaine, Registrar

Report of the
ASSESSOR

TOTAL VALUE OF TAXABLE REAL ESTATE	\$489,690,300
TOTAL VALUE OF TAXABLE PERSONAL PROPERTY	\$14,357,200
T.I.F. DISTRICT RECAPTURED FUND	\$104,432
INCREASE IN VALUATION TO TAX COLLECTOR	\$5,736,100
TOTAL COMMITMENT TO TAX	\$11,920,723

THE TAX RATE IS .02365 PER THOUSAND.

I WOULD LIKE TO TAKE THIS OPPORTUNITY TO THANK BARBARA DIMODICA FOR ANOTHER YEAR OF OUTSTANDING SERVICE TO THE PUBLIC AND MYSELF, AND TO WILLIAM HEALEY WHO ACHIEVED THE ACCOMPLISHMENT OF NOW BEING A CERTIFIED MAINE ASSESSOR. I'M VERY FORTUNATE TO HAVE THEM AT MY SIDE.

RESPECTFULLY SUBMITTED,

PETER H. COOK, C.M.A.
CHIEF ASSESSOR

Report of the

◆ **CODE ENFORCEMENT OFFICE**

The following is a summary of the permit activity from July 1, 1997 to June 30, 1998:

Building Permits Issued:	298
Construction Value:	\$5,441,101.00
New Dwelling Units:	36
Building Permit Fees	\$10,431.00
Sewer Impact Fees	\$119,100.00
Zoning Board of Appeals	26
Plumbing Permits:	\$4,188.00
Electrical Permits:	\$3,009.90

This fiscal year ending June 30, 1998 has proven to be an extremely busy one for the Building Department. The number of new homes constructed has more than doubled from the previous year. Sewer Impact Fees that have been collected has tripled. Overall, all permits have increased over the past two years.

Respectfully submitted,

James H. Nagle, C.E.O.

Report of the

◆ PLANNING DEPARTMENT

The past fiscal year has witnessed a reduction in the volume of development projects reviewed by the Planning Board, Architectural Review Board, and the Planning Department from last year's levels. However, the scope and scale of the projects that have been appearing before the Town's land use boards has increased markedly from the past several years, clearly indicating that the building boom has arrived in Old Orchard Beach.

Summary of Land Use Decisions Planning Board & Planning Department

<i>Application</i>	Approved	Denied	Pending
Conditional Use Permits	4	1	1
Site Plan Permits-Administrative	7	2	3
Site Plan Permits - Plenary	8	1	2
Subdivision Preliminary/Sketch	2	1	1
Subdivision-Final	1	0	1
Design Review-Administrative	10	0	1
Design Review-Plenary	2	0	0
Private Way Permits	2	0	0
Zoning Change Request	0	2	0

In addition to the project review, the Department has been continuing in its mission to improve the economic stability and the quality of life in Old Orchard Beach. Specific projects that were successfully completed in 1997 include the following:

- Completion and adoption of major revisions to the 1995 Municipal Zoning Ordinance, with an emphasis upon providing new incentives for responsible businesses and residents and tightening up environmental quality controls;
- Preparation and submission of a successful \$295,000 PFIG Community Development Block Grant for the reconstruction of sewer, drainage, and road systems in the Campground and Highland Ave./First Street neighborhoods;
- Securing of a Maine Department of Transportation grant to develop new signage and "gateway" designs for Halfway and East Grand Ave.;
- Completion of a year-long participation in the Maine Sand Dune Stakeholders Advisory Group that has resulted in the creation of a new beach management program that will help the Town better manage our beach resources and perhaps change the face of sand dune regulation in Southern Maine.

During the year, Planning Assistant Dawn Emerson resigned to take a position as the Planning Director for Conway, N.H. Thanks to Dawn for years of great service and best of luck in her new position. On behalf of the Department and the Planning Board, we look forward to continuing to assist our citizens and improve the community's future growth potential.

Respectfully submitted,

Tad Redway
Director of Planning

Report of the

◆ RECREATION DEPARTMENT

I am happy to announce that the Recreation Department has continued to expand and grow throughout 1998.

I officially began my work February 3, 1998. I once was an Old Orchard Beach summer resident which turned into permanent residency. It is a pleasure to return to this community and see so many familiar faces. A couple of things have been accomplished. First, the Memorial Park tennis courts were resurfaced late this spring and second, on Nov. 2nd, the Atlantic Avenue basketball court is being resurfaced after many years of dilapidation. This court was cleaned up with the help of "Up With People", who performed in our community this summer. It looks much cleaner.

The 1998 Summer Day Camp was very successful. We had an average of 65 campers who enjoyed daily activities such as swimming at the Ocean Wood pool, arts & crafts, indoor sports, dance, and many other activities. We offered something new for the campers to participate in. The Libby Library and we combined efforts to offer the campers a fun adventure with reading. The theme was Medieval History. The children were encouraged to read and work on arts and crafts projects around this theme. At the end of the summer, there was a Medieval Festival put on by the Libby Library where the artwork was displayed. Field trips to various fun attractions were visited once a week.

We offered two new summer camps this year. First, Hot Tots pre-school camp for ages 3-5. This was a great success. The kids had fun with arts and crafts activities as well as fieldtrips. Secondly, we offered an Outdoor Summer Bonanza for ages 12-15. This camp was a Tri-Community effort among Saco, Biddeford and Old Orchard Beach. The kids had fun with various activities such as canoeing, swimming, sports, with a field trip weekly. We will continue these two camps for the next summer.

Some activities offered for spring and summer were: flag football, tennis lessons, basketball camp, soccer camp, Kids on the Move, swimming lessons, horseback riding lessons, golf lessons, and adult coed beach volleyball.

This fall, some programs offered were flag football and soccer both showing an increase in participants. We had four teams for grades K-3, an all boys team for grades 4-6, and this year we formed an all girls team for grades 4-6. Also offered were swimming lessons, horseback riding lessons, adult coed volleyball and basketball, all girls' basketball for grades 9-12, and Kids on the Move for ages 3-6.

I look forward to a very busy winter season with skiing, snowboarding, K-6 basketball, swimming lessons, cheerleading lessons, adult aerobics, Senior fitness, Kids on the Move, martial arts, indoor coed soccer league, coed indoor soccer K-6, and more.

Also, a new Winter Camp Week for Grades K-6 will be offered during December, February, and April vacation weeks. It will be run basically like a week of Summer Day Camp with fun arts & crafts activities, sports, swimming, and field trips.

To ensure a successful Recreation Department, we depend on volunteers. I look forward to working with this community and meeting many of you.

The O.O.B. Recreation Department's motto is **"WE KNOW HOW TO MAKE FUN HAPPEN!"**

Respectfully submitted,
Brenda Jones, Recreation Director

Report of the

◆ WASTEWATER TREATMENT PLANT

During fiscal year 1998, the Wastewater Treatment Plant processed over 494 million gallons of wastewater and removed 96.2% of pollutants, far exceeding the 85% required by state and federal standards.

The sludge composting facility which turns a waste product into a safe and beneficial soil conditioner processed 4,862 yards of sludge from Old Orchard Beach and the City of Saco. The operation generated about \$100,000 in revenue for the Town last year and continues to receive high marks from the Department of Environmental Protection.

I would like to commend the staff for their work during the ice storm and during a number of large rain storms. They did an excellent job covering those emergencies with a minimal amount of overtime. It is because of their dedication that we were able to get through those events with no discharge violations or plant by-passes.

I would like to congratulate Dan Laflamme, Carl Sawyer, Allen Burnham, and Dan Deshaies for upgrading their wastewater treatment operator's license. Also, I would like to congratulate Dan Laflamme who was on a team that represented the Town of Old Orchard Beach and the State of Maine in the New England Operator Challenge Competition. Dan's team placed third and qualified for the national competition in the fall.

Our future goals are to expand the plant's capacity to allow for continued growth in Town and as always, search for ways to reduce operational costs and improve effluent quality.

I would like to thank the Town Council and Town Manager for all their support and for providing the resources needed to protect our environment.

Respectfully submitted,

Roger Goodwin, Superintendent

1998
1st Place
Public Works Excellence
Award Winners



Front: Roger Stevens, Roger Hanson, Mike Hersey, Ann Archino Howe, Rick Reny and Edward Coreau
Back: George Lariviere, Dennis Poisson, Brian Fortier, Mike Perrone and Norman Andrews.

Report of the

◆ PUBLIC WORKS DEPARTMENT

It has been another very busy year for the Department of Public Works. The last of the large projects from the October 1996 storm, the rebuilding of the Portland Avenue bridge and dam, was completed in the spring, 1998. The Department of Public Works is serving as the Town liaison with the Maine Department of Transportation on the East Grand Avenue project. This two-year project has progressed at a better pace than expected. All of the underground work was completed by spring and some of the curbing and sidewalk were installed before the end of the construction period on June 19, 1998.

The department's large project during this year was the closing of the construction and demolition landfill at the transfer station. We received a grant from the Maine Department of Environmental Protection for \$186,000 to close the seven acre landfill. With the Town staff doing the work, the project total cost was under \$250,000 which is far below the estimated \$400,000 which would have been necessary had the work been contracted. The department was awarded the 1998 first place Public Works Excellence award for its work on the landfill by the Maine Chapter of the American Public Works Association and the Institute for Municipal Engineers.

The ice storms in January, while not inflicting the damage here that was seen in some parts of the state, did create quite a mess to clean up. Public Works spent much of February and March trying to deal with the debris left from the storm. This spring we also dug the foundation for the library addition to the Loranger School and have done two emergency repairs on sewer lines on Highland and Ocean Avenues.

Work requests that were completed during the fiscal year are listed below.

Signs	138	Beach request	22
Sidewalk repairs	12	Miscellaneous debris pick up	26
Branches	250	Sewer Plugs	63
Dead animal/pick up	49	Drainage Issues	64
Pot holes	190	Miscellaneous work requests	74
Plow damage	21	Street sweeping	20

The Town is indeed fortunate to have a Public Works staff that is capable of handling both the normal tasks of a Public Works Department and also some of the larger projects for the Town that would not get done otherwise. We are striving to find ways to serve the Town better and more efficiently, and we will continue to do so during the next year.

Respectfully submitted,

Ann Archino Howe
Director of Public Works

Report of the

◆ PUBLIC SAFETY DEPARTMENTS

Once again, it is a pleasure to submit the annual report for the Old Orchard Beach Department of Public Safety. There have been several personnel changes within the department. In the Fire/Rescue Division, David Thorne and Nancy Piche, both paramedics, resigned to take jobs as firefighters for the City of Biddeford.

Steve Baxter and John Fitzpatrick were hired to replace them. Steve Baxter resigned a short time later after accepting a firefighter position with the City of South Portland and Anthony Favreau, a part-time rescue employee, has accepted a full-time dispatcher position within this agency. Also within the ranks of the dispatch division, there were two resignations, dispatcher Debbie Tripp resigned to take a dispatch position in Biddeford and dispatcher Andrea Perrone resigned her full-time position and now works part-time. Jeff Reagan and Anthony Favreau were both hired to replace these two positions. There have been no full-time member changes within the Police Division.

The Fire/Rescue Division has purchased several pieces of new equipment including two SCBA paks, six new sets of turn out gear for the call department, three new portable radios and assorted hand tools. The rescue has received an automatic ventilator system, a stair chair and a pulse oxymeter. In the Police Division, two new computer systems were purchased along with two new patrol cars.

For the past several months, Lieutenant Arthur Guerin of the Fire Division has been publishing a quarterly newsletter. This letter contains articles from all of the department's command personnel as well as public safety notices and other useful information. Lt. Guerin has done an outstanding job in getting this project off the ground and I want to extend my appreciation for his effort to promote public safety. I hope you will take the time to pick up a copy and hopefully gain some insight into the Department of Public Safety. The police division is continuing with its community policing efforts and it is our hope that you will also become involved in this process and help us help you to make this community safer.

I would like to thank all of the members of the department of public safety for continuing, regardless of the circumstances, to commit to providing the best possible services to the residents and visitors of this community. It hasn't always been easy but you can rest assured that your public safety personnel are committed to excellence in the services that they provide and are devoted professionals eager to serve.

Respectfully submitted,

Dana Kelley
Public Safety Director

POLICE STATISTICS 1997/1998

Category	Jul-97	Aug-97	Sep-97	Oct-97	Nov-97	Dec-97	Jan-98	Feb-98	Mar-98	Apr-98	May-98	Jun-98
Arrests (Adults)	120	131	44	46	31	55	30	62	47	94	49	24
Arrests (Juveniles)	40	47	11	4	2	9	7	7	18	17	11	12
Murder/Manslaughter										1		
Arson	0	0	0	0	0	0	0	0	0	0	1	0
Rape	3	1	1	0	0	1	0	0	0	0	0	2
Robbery(Armed)	0	0	0	0	0	0	0	1	0	1	0	1
Burglary(Residential)	24	19	1	13	6	6	8	4	7	4	9	8
Burglary(Vehicle)	30	11	4	4	0	5	0	4	12	6	7	10
Theft	64	48	21	13	5	10	7	16	21	29	24	31
Vehicle Theft	4	2	0	1	2	0	0	0	2	3	3	3
Simple Assault	27	22	6	21	5	11	9	12	11	14	7	17
Domestic Assault	11	7	10	3	0	6	4	4	3	16	6	12
Family Fights	27	21	13	20	22	13	10	12	10	20	15	26
Criminal Mischief(Vandalism)	65	52	29	50	30	30	23	18	14	25	35	36
Telephone Harassment	11	6	11	12	14	8	6	4	12	4	2	5
Alarms (Bank, Residential, Business)	42	43	33	38	29	45	39	28	25	33	23	47
Fire Alarms	2	6	4	1	3	3	10	5	4	18	8	12
Ambulance Calls	200	169	98	97	97	101	110	83	79	155	107	114
Traffic Accidents	58	31	15	22	21	1	29	16	15	27	14	28
Hit & Run Accidents	8	12	5	0	1	1	4	4	1	5	6	4
Drunk Driver Arrests	4	5	6	6	10	9	4	8	8	10	11	14
Traffic Citations	131	137	40	60	41	45	38	22	42	74	56	74
Traffic Warnings	417	424	379	233	244	268	164	174	236	351	292	356
Animal Calls	47	71	59	33	23	38	41	36	31	47	46	50
Lifeguard Calls	456	295	4	0	0	0	0	0	0	0	0	150
Property Checks	193	32	1205	1377	1421	1667	1533	1700	1841	1208	1794	858
Other	1154	983	521	456	474	388	740	386	533	669	513	871
Total	3138	2575	2520	2510	2481	2720	2816	2606	2972	2831	3039	2765

OLD ORCHARD BEACH FIRE DEPARTMENT

FISCAL YEAR REPORT - JULY 1, 1997 TO JUNE 30, 1998

NFIRS CODE #	SITUATION FOUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
100	TRAFFIC ACCIDENT	10	3	0	5	3	3	5	3	2	2	6	4	46
101	LIFELINE ALARM	0	1	0	1	0	0	3	0	0	0	0	0	5
11	STRUCTURE FIRE	3	1	1	2	0	3	3	0	3	3	1	0	20
12	OUTSIDE OF STRUCTURE FIRE	1	0	0	0	0	0	0	0	2	0	0	0	3
13	VEHICLE FIRE	2	3	1	1	0	0	0	0	1	1	11	1	21
14	TREES, GRASS, BRUSH, FIRE	4	3	1	0	1	0	2	0	1	0	1	2	15
15	REFUSE FIRE	0	0	0	3	1	0	0	0	0	0	0	0	4
16	EXPLOSION, NO AFTER FIRE	0	0	0	0	0	0	0	0	0	0	0	0	0
17	OUTSIDE SPILL, LEAK, WITH ENSUING FIRE	1	0	0	0	0	0	0	0	0	1	0	0	2
19	FIRE, EXPLOSION, NOT CLASSIFIED ABOVE	0	0	0	0	0	0	0	0	0	1	0	0	1
21	STEAM RUPTURE	0	0	0	0	0	0	0	0	0	0	0	0	0
22	AIR, GAS, RUPTURE	0	1	0	0	0	0	0	0	0	0	0	0	1
29	OVER PRESSURE RUPTURE NOT CLASSIFIED ABOVE	1	0	0	0	0	0	0	0	0	0	0	0	1
30	RESCUE CALL (BOAT RESCUE)	2	4	1	0	0	1	0	0	0	0	0	0	8
32	EMERGENCY MEDICAL CALL	157	146	90	84	81	86	82	54	64	88	112	112	1156
33	LOCK-IN	0	0	0	0	0	1	0	0	0	0	0	0	1
34	SEARCH	0	0	0	0	0	0	0	0	0	0	1	0	1
35	EXTRICATION	0	0	0	0	0	0	0	0	0	0	0	0	0
39	RESCUE CALL NOT CLASSIFIED ABOVE	2	0	0	0	0	0	4	1	0	0	0	0	7
41	SPILL, LEAK, WITH NO IGNITION	3	50	1	1	1	2	1	1	0	4	4	6	74
42	EXPLOSIVE, BOMB, REMOVAL	0	0	0	0	0	0	0	0	0	0	0	0	0
43	EXCESSIVE HEAT	0	0	0	1	1	0	0	0	0	0	0	0	2
44	POWER LINE DOWN	0	2	0	0	2	1	67	1	4	4	3	2	86
45	ARCING, SHORTED, ELECTRICAL EQUIPMENT	5	0	2	0	2	0	7	1	7	7	7	5	43
46	AIRCRAFT STANDBY	0	0	0	0	0	0	0	0	0	0	0	0	0
47	CHEMICAL EMERGENCY	0	0	0	0	0	0	0	0	0	0	1	0	1
49	HAZARDOUS CONDITION, NOT CLASSIFIED ABOVE	0	1	0	0	0	0	0	0	0	0	0	0	1
51	LOCK-OUT	2	2	3	1	2	2	5	1	1	2	3	1	25
52	WATER EVACUATION	0	0	0	0	0	0	0	0	0	0	0	0	0
53	SMOKE, ODOR REMOVAL	0	2	0	1	1	0	0	1	0	1	0	0	6

Report of the

◆ HISTORICAL SOCIETY

The Harmon Memorial Museum is operated by the Old Orchard Beach Historical Society. Many visitors from all over the U.S. and Canada enjoyed our summer feature which was on the Old Orchard Ocean Pier Co. - on its 100th celebration.

Also, many visitors enjoyed our Fire Room and School Room displays along with our ongoing aviation display.

Many people were helped in researching the past with our able curators and volunteers on hand Tuesday through Saturday, 1:00 p.m. to 4:00 p.m. A special thanks to them.

Come visit us this coming summer and enjoy a trip into the past.

Respectfully submitted,

Daniel E. Blaney

Pres.: Susan Roberge
Vice: Charlie Davis
Sec.: Dorothea Spencer
Treas.: Shirley Gibbons

Trustees: Dan Blaney
Charles Milliken
Susan Roberge

Report of the

◆ BEACH CLEANERS

Each year during the winter, a budget is requested of the town departments. In our case, it is almost a question of what will the next summer season bring. Weather is a big factor in the amount of tourists we may expect and how often and to what extent the beach will be visited.

Our budget, as approved by the Council, was for \$15,500. We were able to get the job done for \$13,342 which was a savings of \$2,158. Some years back, \$16,000 was the beach cleaners' budget. The performance of this past season amounts to a 15% savings over the last few years.

A crew member is assigned a definite area for which he or she is responsible. We have a crew of fourteen people covering from Scarborough to Ocean Park. The area assigned is dependent upon the abutting property whether residential or commercial and the amount of waste generated.

A little more than one-third of our workers are women. Our present crew is one of the best I have worked with. Each person knows their area and what is expected of them. They are getting the job done and are very dependable. To these people who keep our beach clean, I say - well done.

Respectfully submitted,

George Shorey, Supervisor

Report of the

◆ CONSERVATION COMMISSION

This winter was dominated by the devastating February ice storm that caused extensive tree and building damage. Power losses lasted for hours and even days. Public Works and the Fire Department did a great job of clearing roads and removing fallen timber. Heavy tides also removed much beach sand especially by Goosefare Brook.

A major concern of the Conservation Commission is the closed tidal gates at the New Salt Road location. Salt water plants are being crowded out by fresh water plants. A study by University of New England shows clearly that the three year study undertaken by the Town wasn't really necessary. The marshes are already largely fresh water marshes devoid of wildlife. They could be saved by installing fluctuating tidal gates.

The Memorial Park Advisory Committee is continuing to improve the park with more Rosa Rugosa plants, flowers, picnic tables, and polished monument plaques. We are grateful to the Town Manager and V.F.W. volunteers for their labor. Still more has to be done. Signage is needed to keep the park free of droppings, bottles, and litter. Watering and lawn mowing is being done by the paid staff. However, yearly plant and tree maintenance is needed by professionals.

Starting this year, the commission has been cooperating with the Saco and Scarborough Conservation and Trail Committees to develop Old Orchard Beach's section of the East Coast Greenway Project which is a hiking and biking trail to run from Key West to Calais. This is our opportunity to develop more tourism business. Saco and Scarborough are way ahead of us with grants and public works efforts.

Respectfully submitted,

Parker VanHoogenstyn, Chairman

Report of the

◆ LIBBY MEMORIAL LIBRARY

The Libby Memorial Library has experienced a surge of increased interest and activity during the past year. Statistical reports for the year show a dramatic rise in both circulation figures, which are up by a little over 30%, and general library usage, which is demonstrated by the registration of 512 additional active card holders and an average daily attendance of more than fifty people a day. These figures are the result of a combination of factors, such as, the very noticeable improvements to the physical setting and an expanded collection in all types of media – books, audio books, and video tapes; plus the addition of internet access which is available to all library card holders in good standing.

The Library is pleased to be able to offer annual or special events like “Go Fly a Kite Day” in the spring, the “Afternoon of the Arts” in the fall, the Summer Reading Club for young people, the Summer Book Sale, and a concert or storyteller during the winter months, but we urge people to check out the on-going programs as well. The Library continues to provide activities on a weekly basis throughout the year for pre-school children, conducts an adult reading and discussion group once a month and has been pleased to host an after hours computer club as well. We are always interested in providing additional activities for our patrons if the demand exists and the funding is available. Remember this is your public library – it is our goal to fill the needs and meet the expectations of this community to the fullest extent possible.

Respectfully submitted,

Eileen McNally, Director

COLLECTION STATISTICS

LIBRARY HOLDINGS 6/97		23,173
WITHDRAWN	ALL MATERIAL, ADULT & JUVENILE	335
	LOST &/OR DAMAGED	<u>20</u>
		22,818
ADDED BY GIFT - BOOKS, VIDEOS, & TAPES		210
ADDED BY PURCHASE - BOOKS, VIDEOS & TAPES		658

LIBRARY COLLECTION ALSO INCLUDES: A NUMBER OF CD/ROM APPLICATIONS FOR USE IN-HOUSE ON LIBRARY COMPUTERS; 2 DAILY NEWSPAPERS, 4 WEEKLY NEWSPAPERS, AND 46 OTHER PERIODICAL PUBLICATIONS FOR BOTH ADULTS AND CHILDREN.

CIRCULATION STATISTICS

BOOKS: NON-FICTION	4,269
FICTION	22,875
VIDEOS	4,999
AUDIO BOOKS	229
TEMP. ITEMS [ILL, TRAVELLING COLLECTIONS, ETC.]	<u>105</u>
TOTAL CIRCULATION	32,477
PERIODICALS	4,915
PROGRAM ATTENDANCE	1,470
MUSEUM PASS ISSUED [UP TO SIX PER PASS]	65

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*LIBBY MEMORIAL LIBRARY
OLD ORCHARD BEACH FREE LIBRARY ASSOCIATION*

FINANCIAL REPORT F/Y 1997-1998	
BEGINNING BALANCE	\$2,053.96
TOWN APPROPRIATION	86,969.94
MEDICAL INSURANCE [2 FULL TIME EMP.]	3,030.06
STATE AID STIPEND	200.00
JUNE BILLS PAID	2,500.00
MONEY MARKET INTEREST	1,059.36
PODAS FUND SAVINGS INTEREST	438.93
FINES & POSTCARDS	1,110.10
COPIES & INTERLIBRARY LOAN FEES	723.99
FEES-LOST/DAMAGED LIBRARY MATERIALS	131.95
REPLACEMENT & NON-RES. CARDS	185.00
DONATIONS	<u>2,015.80</u>
TOTAL INCOME 1997/1998	\$100,799.09

DISBURSEMENTS:	
WAGES [INCLUDING WORKERS COMP.]	\$60,386.19
BOOKS, MAGAZINES & NEWSPAPERS	20,280.44
VIDEOS & AUDIO TAPES	850.00
UTILITIES	4,028.64
NEW SECURITY SYSTEM & WINDOW BLINDS	4,259.70
REPAIRS & MAINTENANCE	2,276.65
OFFICE & OPERATING EXPENSES	2,929.98
COMPUTER SYSTEM [MAINTENANCE & OPERATING]	3,489.99
LIBRARY PROGRAMS & ADMINISTRATION	250.00
MEMBERSHIPS/WORKSHOPS/CLASSES	<u>490.00</u>
TOTAL EXPENDITURES 1997/1998	99,241.59
ENDING BALANCE	\$1,557.50

Report of the

◆ SUPERINTENDENT OF SCHOOLS

It's hard to believe that the school year is now over. It's been an exciting year. Our Electronic Learning Marketplace Technology Grant is in full swing. The Loranger Music Room, which was built by students, is completed. A library addition at the middle school, being built by students, is in progress. A group of high school seniors, who won the State Competition on the Constitution, recently competed in Washington D.C. against schools from around the country and our Young America Team won the National Championship in model America's Cup racing. I could go on and on but one fact remains clear, our staff, community and school board's commitment to providing a rich and stimulating learning environment for all students remains our number one priority.

As we look towards next year, our thoughts and energy are beginning to focus on new and exciting programs. If all goes as planned, we will be bringing back our gifted and talented program which was cut seven years ago for budgetary reasons. Many of you are aware of the Maine State Learning Results that were passed into law by the Legislature one year ago. This historic legislation has now become the educational cornerstone for all of the school districts in Maine.

In 1991, our School Improvement Team, consisting of people from all segments of our community, began a journey to develop a comprehensive educational program for all of the citizens living in Old Orchard Beach. This ongoing dialogue has led to the adoption of our district's Mission Statement, Beliefs and Guiding Principles. These documents have been widely publicized throughout our community.

With a clear vision, our efforts have now focused on the Maine Learning Results and aligning our present curriculum with the content standards that have been established by the State Department of Education. This process has been extremely exciting and ultimately will have a profound impact on how our educational system will look in the 21st century. Again, all segments of our community are involved in this project.

As you read the administrative reports, I am hopeful that you will join us on our journey as we strive to prepare our children and all citizens of Old Orchard Beach for "the ever changing needs of our global society".

I would like to thank the School Board for their unending commitment to the children of Old Orchard Beach and their ongoing dedication to providing quality educational programs within our community. I would also like to thank Norman J. F. Marquis and the Town Council for their support of our schools. Your work makes all the difference in the lives of our children.

Respectfully submitted,

Jay Bartner
Superintendent of Schools

Report of the

◆ JAMESON SCHOOL

The following is a report of the Jameson School for the year beginning July 1, 1997 and ending June 30, 1998.

Pre-Kindergarten (1 session)	12
Kindergarten (5 sessions)	96
Grade 1(3 Classrooms)	58
Multiage (2 Classrooms)	43
Grade 2 (4 Classrooms)	85
Grade 3 (5 Classrooms)	101
Total	395

We welcomed several new staff members this year. These include: Margaret Hopkins, Music Teacher; Robyn Morin, Special Education Teacher; Kristine Maturo, Title I Ed. Tech and ESL Teacher; Gisele Sullivan, Library Special Education Ed Tech.; Carol Crowell, Special Education Ed Tech. and Dorothea Spencer, Special Education Ed Tech. During the first half of the year, Sara Pittinger was a student teacher in June Bureau's Kindergarten Classroom and Susan DeGrinney completed her counseling internship with James Freundlich.

Our school-wide effort this year has been focused on our social curriculum and helping students demonstrate good behavior. Teachers developed ten units to be taught in the fall and reinforced throughout the year. These included topics such as greeting others, respecting personal space, taking responsibility for our actions, and using "I" messages. Students celebrated their successes with these social skills during assemblies in the late fall and spring.

Throughout the year, staff members at Jameson have participated in a teaming project that was developed last summer. Teachers and Ed Techs worked together in small teams to research and develop a topic of interest to them. Results of the team's work on topics such as disability awareness, phonemic awareness, multiple intelligences, and third grade writing prompts and rubrics were shared with other staff members during an early release day and staff meetings. Lots of hard work on these topics and others has provided our staff with a wealth of new information to use in classrooms.

The Electronic Learning Marketplace (ELM) grant has provided our classrooms with new computers and printers that are now being used more and more by students and teachers alike. As part of the grant, several teachers at Jameson are participating in assessment projects that are being done across the district. They are keeping journals about changes in their assessment practices, participating in pilot assessment projects in writing, or helping to align our curriculum and assessment practices with the Maine Learning Results. Two of our teachers, Denise Stearns and Linda Roy, have developed assessment projects that are included on the ELM Webiste at www.elm.maine.edu.

The Jameson Library, under the direction of Nadean Record, our school librarian, continues to be an important part of our instruction for students each year and helps promote reading for pleasure for our students. Students visit the library each week to hear a story, learn about how to use the

library, and borrow books to read at home. Staff members rely on Nadean to gather library materials which help in their instruction in the classroom.

In addition to the hard work that has been done at each grade level, we have also taken time to have some fun while we've learned. Students learned that physical fitness and exercise can be fun during the Pumpkin Walk and Turkey Trot in the fall, and by participating in Project Aces in the spring. The third grade students learned that reading can be fun during our Friday Night Prime Time sleepover this spring. Students participated in physical fitness activities based on some of their favorite books during the Books Alive Field Day in May.

After school time has become a favorite time for students to participate in enrichment activities of all kinds. Our Kaleidoscope Program, under the direction of Marie Ellery, has offered classes throughout the year on anything from jewelry making to Karate. After school violin lessons helped interested students to refine their musical skills through individual or small group lessons with Margaret Hopkins. The Jameson Singers Chorus that was started this year under the direction of Rita Smith has been popular with students in grades 1-3.

Members of the Jameson PTO were very active throughout the year. During the school year, members organized a pumpkin sale, fall fundraiser, annual Christmas fair, and a spaghetti supper. As a result of their fund raising efforts, the PTO was able to provide enrichment programs for students, and to further develop their appreciation for the arts. This year the students were treated to presentations by Tall Pine on Native American Heritage, The Norlands, Krackerjack Theater, Interplay Productions, Keith Johnson, and Radical Radio, as well as a program entitled "Paganini's Bouncing Bow" In addition to these school-wide programs, the PTO also sponsored visits to first and second grade classrooms by the Audobon Society Outreach Program, and a trip to see "Narnia" at Biddeford City Theater for third grades. The PTO sponsored a buffet for teachers on "Teacher Appreciation Day", Custodian Appreciation Day, and was helpful in offering support and refreshments during many school events. We appreciate the hard work of this organization throughout the year and invite other parents to become active members.

The YMCA after school program continues to be popular with students and their parents. Approximately thirty students were enrolled in the program. The children do a variety of crafts, homework activities, and gross motor activities throughout the year.

The Portland Sea Dogs and WCSH-TV, Channel 6, joined forces for a special salute to students who have shown the greatest improvement in their work this year. Teachers at Jameson each selected their most improved student based on behavioral, social, or academic improvement throughout the year. Students who were nominated for the award were guests of honor at a spring ceremony at Hadlock Field prior to a Sea Dogs game.

The Family Literacy Project that is offered in conjunction with Adult Education has been successful this year. The project serves families in Old Orchard Beach and Saco through a grant from the Barbara Bush Foundation.

We are developing a new volunteer program that will begin in the fall under the direction of Cheryl Rague, who has volunteered to coordinate the program. This spring Cheryl has been busy gathering information from teachers about how volunteers could help in their classrooms. She will be recruiting new volunteers from the community over the summer to help in our school next fall. We are exciting about Cheryl's work and the prospect of even more volunteers in the fall to help provide our students and staff with an extra helping hand.

As we close the year, we would like to thank parents for their help and support throughout the year. We hope to see all our Jameson families at the PTO school picnic on Saturday, June 13th, to celebrate the end of another school year.

We truly appreciate the help of others in supporting the children in our school. Their support and assistance have helped us to provide a quality educational experience for our students.

Respectfully submitted,

Pamela Mullen, Principal

Report of the

◆ LORANGER MIDDLE SCHOOL

Harassment Program Development

During the 1997/98 school year, the Loranger Middle School developed a program to deal with harassment. This topic is an important one for schools across our country and the middle school set out to give students information on how to deal with this subject. Harassment issues can range from name calling or teasing and escalate to bullying or threatening. These subjects were worked on with students through school-wide and classroom presentations, as well as an evening presentation for parents. This was accomplished in conjunction with the York County Child Abuse and Neglect Council. The director and assistant director came in and met with the principal, assistant principal and social worker at school to develop the program. By enlisting the support of parents, students and faculty, harassment was looked at in a variety of angles in an attempt to make our school a more pleasant place to be. We feel this was a good first step to address this issue and we will continue our efforts during the 1998/99 school year. In addition, a HELP (Harassment Education Learning Program) Hall was instituted at the middle school. This HELP Hall is used to work with students who had problems harassing students. This program takes the place of a regular detention after school, and students see videos and write essays on how harassment affected others and themselves. We look forward to more progress on this important topic.

Essay Contest Winners

During the school year, there were many essay contests throughout York County and the State. We are proud to say that many of our students participated in these contests and we would like to recognize and acknowledge all of the middle school students who won these contests. The Rotary Club had an essay contest with the topic of "What Family Means to ME". We are proud to say that Tiffani Hirst, another eighth grader, won that contest. The Daughters of the American Revolution sponsored their annual contest which was based on forts in American history. Eighth grader Tobin

Trautz was the winner of that contest. Lastly, the middle school held an essay contest with the topic of harassment. We are proud to say that Tiffani Hirst was our eighth grade winner, the seventh grade winner was Amanda Carter, the sixth grade winner was Karlita Jay for her poster, the fifth grade winner was Cyrita Pratt and our fourth grade winner was Kaitlyn Leconte. Congratulations to all our winners.

Spelling and Geography Bees

This year the middle school held a fourth and fifth grade spelling bee at school. Our fourth grade winner was Noah Hudson and the fifth grade winner was Sheena Girard. The sixth, seventh, and eighth grade students participated in the Bangor Daily News State Geography Bee. First place winner was seventh grader Joe Reardon and our runner-up was sixth grader Jillian Hoyt. Both of these students went to the York County Spelling Bee, and we are proud that Joe placed tenth. Congratulations to all of the spellers for their excellent work this year. This year the Maine National Geography Bee was held at the University of Southern Maine. Wayne Ciullo, a seventh grader, was the Loranger Middle School winner. Wayne competed in the State Bee at USM and came in sixth in his division.

Extracurricular Activities

During the school year, Loranger Middle School offered many interscholastic sports, such as cross country, football, field hockey, basketball, track, softball and baseball. In addition to those interscholastic sports, we offered band, jazz band, color guard, drama club, intramurals and an outing club. Students enjoyed all of these activities and we had one of the highest participation rates of any school year. It is nice to see so many students get involved in the extracurricular activities at the school.

Student Population Turnover Rate

As in previous years, there was a high turnover rate of students entering and departing the middle school. With the community's population changing frequently, it was noted that approximately 160 students came in or left the middle school during the 1997/98 school year. With an average population of 485 students at the school, this was a high percentage of our students. We attempt to keep pace with these changes by utilizing our flexible teaching staff with support services in Title I, special education, social work and guidance services. We have adapted to the high turnover rate and do our best to meet the needs of all students.

Electronic Learning Marketplace (ELM) Information

With the ELM grant in its second year, the middle school has made some great progress in computer technology and using that technology to enhance our students' education. The Internet became a familiar place for many of our teachers and students to gain information on valuable educational topics. Also, e-mailing became a common way to communicate with the office or parents and has helped in our efforts to create a paperless office. It is our hope that this new technology will enhance the educational endeavors of all the middle school students.

Building Work

During the 1997/98 school year, the new Music/Band Room was utilized for the first time. This new addition was funded through the efforts of a fund raising committee, which was made up of

school board members, the superintendent, the band director and community members. Many clubs and organizations throughout the area were very generous in their contributions to our efforts. This new music room has proven to be an excellent addition to the school. We have guest speakers, class assemblies and band and music classes daily. Additionally, we have begun adding onto our library for the 1998/99 school year. Work began this year with the foundation being poured and we expect the walls to go up over the summer. We look forward to this addition completing the needs of the middle school for building additions. Both additions to the school were built in part by the Future Builders. The Future Builders are part of an alternative education program based in York County. These students are completing their high school program while learning a valuable trade. Their efforts are appreciated by the middle school

Respectfully submitted,

Mike Pulsifer, Principal

Report of the **HIGH SCHOOL**

It is my pleasure to submit the Old Orchard Beach High School Annual Report for the 1997-1998 school year. The enrollment at the conclusion of the 1997-1998 school year was as follows: Grade 9 - 116; Grade 10 - 101; Grade 11 - 56; and Grade 12 - 79; total: 352.

During the fall of 1997, the Marching Band Program performed an incredible show which was featured at the Maine State Championship Competition in early November and were awarded the State Championship Trophy in Division II. Music Director Marilyn Goodnite worked closely with drill instruction Chuck Painchaud, Percussion Mike Murphy, auxiliary coaches, Margaret Pitt and Gloria Johnson throughout the marching band season.

The Academic Decathlon Team, coached by Mr. Morris, finished eighth out of 18 teams in the State Competition. The team members included: Lauren Asperschlager, Sarah Lunn, Rose Gordon, Lucy Coulthard, Tamara Mullen, Jillian Cote, Amy Cote, Emily Weaver, Katie McPherson, and David McCallum. Lauren Asperschlager was the top scorer with 6,270 points. Rose Gordon, Sarah Lunn and Lucy Coulthard all scored over 5,000 points. Individual medal winners included: Lauren Asperschlager, Lucy Coulthard, Tamara Mullen. Lauren won a gold in the honors division essay for the second straight year. She also won a bronze in speech and music. Tamara Mullen won a silver in the essay and a silver in speech in the varsity division while Lucy Coulthard rounded out the medals with a bronze in essay in the varsity division.

We the People... The Citizens and the Constitution State Competition was held early March of 1998. The team members included: Sarah Lunn, Rose Gordon, Lauren Asperschlager, Sandra Marshall, Sharon Wilson, Cindy St. Onge, Katie McPherson, Lucy Coulthard, Chad Daley, Nathan LaChance, and Sam Tarbox. They were coached by Mr. Angelosante and won the State Championships and earned a trip to Washington, D.C. They competed in the National Finals which were held May 1 through May 5. The competition involved the entire team making presentations and answering questions on constitutional topics before a panel of judges recruited from across the country. Constitutional scholars, lawyers, and government leaders acting as congressional committee

members judged the students' performance. Our students did an excellent job representing our school, community, and state, at the National Competition.

The Young America State Championship this year was held at Wiscasset High School and our Team Outback consisting of Mike Billingslea, John Androkitis, and D. J. Marcotte, represented the country of Australia this year. They finished second in regionals and qualified for the state championships. At the state championships they finished second which qualified them to go to the first ever, Young America Cup National Championships held in Portland, at the University of Southern Maine on May 23rd. The team spent two weeks prior to the competition redesigning their entire boat. They won the National Title for their portfolio for the written component and in the boat race where they set a world record of 2.65. In the display and the oral presentation they finished in the top three which earned them the National Championship Title for the Young America' Cup. The team will have an opportunity this summer to sail on the Young America in Providence, Rhode Island.

Girls' State/Boys' State recipients for the school year 1998 were selected in the spring. Boys' State delegates included: Christopher Maheu, Jesse Reardon, Jamie Andrews, Nicholas Schroeder. They attended Boys' State at the University of Southern Maine during June. The sponsors for the Boys' State were the American Legion, Knights of Columbus, and Biddeford-Saco Savings Bank. Girls' State was held during June of 1998 at Husson College. The delegates included: Tamara Mullen, Emily Weaver, Erika Tatlock, Laura LaPointe. The sponsor for Girls' State was the American Legion Auxiliary.

The Girls' Varsity Basketball Program coached by Mr. Dean Plante finished their season as Class C Western Maine Runner-ups. The girls had an incredible season and had the best finish in the history of Old Orchard Beach High School. Jen Tulley reached a landmark of over 2,000 points at one of the tournament games in Augusta and will be attending Boston University on a full scholarship this fall.

The 1997-1998 school year concluded with its annual awards night ceremony for the class of 1998. They distinguished themselves to further their education as 56% of the class plans to attend either post secondary graduate school, technical school, or a two or four year college; 8% Armed Forces; 23% workforce (job secured); 11% work force (no job secured); 2% travel. Many of our seniors were recognized for academics, athletics, and musical achievements. Lauren Asperschlager was the Valedictorian and was also the recipient of the Principal's Award, Foreign Language Award, English Award, and Science Award. The Salutatorian, Sarah Lunn, was the recipient of the Social Studies Award and the John Philip Souza Award. Garrett Stephens was the recipient of the Graphics Communication Award and John Goulet received the Technology Award. Nate Yerxa was the recipient of the Louis Armstrong Award while Rose Gordon also received the English Award.

The Old Orchard Beach High School Class of 1998 Top Ten Seniors: Lauren Sue Asperschlager, daughter of Gary and Pearl Asperschlager of Union Avenue. She was Class Valedictorian; Sarah Kimberly Lunn, daughter of Carlene Kilby of Rockland Drive and Ronald Lunn of Carmel, ME. She was the Class Salutatorian; Sandra Rose Marshall, daughter of Holly Marshall of Lucette Ave. and William Marshall of Staples St.; Stephanie Katherine Smith, daughter of Timothy and Katherine Smith of Whispering Pines Drive; Rose Gordon, daughter of John and Joan Gordon of Hilltop Drive; Nathan LaChance, son of Lavonne King of Saco and George LaChance of Georgia; Cindy

Marie St. Onge, daughter of Richard and Elsie St. Onge of West Grand Ave.; Krista Kiana Knowles, daughter of Warren and Dianne Knowles of Date St.; Michelle Marie Letendre, daughter of Richard and Shirley Letendre of Ryefield Drive; and Kathleen McPherson, daughter of Paul and Linda McPherson of Ocean Ave.

I would like to conclude this year's annual report by thanking you, the community of Old Orchard Beach, staff, parents, and the more than 3,000 students I have been associated with during the past eleven years. My four years as Assistant Principal/Athletic Director and seven years as Principal have been memorable and ones I will cherish forever. Old Orchard Beach will always have a special place in my heart, as I begin my new job as Assistant Superintendent of Schools in MSAD #6.

Respectfully submitted,

Dr. Grace J. Ward
Principal

Report of the CURRICULUM COORDINATOR

Being in the second year of the Electronic Learning Marketplace (ELM) Grant has proven to be professionally challenging and very involved for the district and for me personally. ELM committees and personnel have spent this past year developing procedures and processes for teachers to publish assessment materials at the ELM website. As of June 1998, two of our teachers, Linda Roy and Denise Heffernan-Stearns, have published assessments on the ELM site. Several others have projects in the development stage and should have assessments up within the year. Anyone may visit the ELM site at www.elm.maine.edu to see the work that is being done.

One of the unanticipated benefits for Old Orchard Beach is that ELM personnel are regularly asked to present at educational conferences around the country. At those presentations, we include descriptions of southern Maine and, in particular, our community. We have presented in San Francisco, Boston, New Hampshire, Washington, D.C. and Maine for audiences ranging from educators to state level policy makers to congressional representatives to college faculty.

Another benefit of ELM has been the infusion of technology throughout our entire district. All staff are now regularly using e-mail to communicate and many are discovering exciting websites to visit with their students. These activities directly enhance learning for both students and teachers. We have provided a wide variety of in-service for our staff so they can feel comfortable using the technology.

A third benefit has been the number of teachers involved at several different levels. Besides being on curriculum committees, we have staff included on the Assessment Case Study Group, ELM Journal Keepers, Assessment Design Team, project developers, and technology trainers.

In the development stage is an Old Orchard Beach School Department website. It currently is housed on the server at the high school and is in a draft stage. Over this next year, more material

will be added to include information from each of the schools. Production of this website will provide opportunities for staff and students to develop publishing and web design skills.

In addition to all the work for ELM, I have focused my energies on the development of the comprehensive system of assessment and alignment of the Maine Learning Results with our curriculum. As a result of the Learning Results legislation all school districts in Maine must have a comprehensive system of assessment in place by the year 2000. Old Orchard Beach will concentrate on the four major academic areas for 1998-99. During this past year we did a pilot writing assessment at grades K, 2, 4, 6, and 9. Information learned in that pilot will be used to expand writing assessment at other grade levels next year. There will be major changes in the Maine Educational Assessment (MEA) next year to reflect the Learning Results, and Old Orchard Beach will make the necessary adaptations.

All of our teachers have been involved at some level in the work we did this past year to align the Maine Learning Results with our already developed curriculum. Having spent the last ten years developing curriculum in all content areas has served our district well in that we already had sound, research based curriculum. Every teacher served on the committee and we used early release and workshop days to complete this important work.

Many of our teachers, along with administrators and community members, serve on the School Improvement Team (SIT). The SIT meets at least three times per year to study the work completed and to design activities to achieve our goals: dissemination of mission, guiding principles and beliefs; communication; alignment of curriculum, instruction and assessment; and high achievement and expectations for all students.

In addition to the ELM grant several other grants have supported the work of the district this past year. We received the following grants: a \$30,000 Implementing the Learning Results grant through a competitive application process from the state Department of Education; \$4,956 from DOE for professional development leading to the implementation of the Learning Results; and approximately \$145,000 in various title programs which support literacy instruction, math/science professional development, safe and drug free schools and innovative educational practices.

Our staff recognized the contributions that Food Service Director Muriel Fortier and Assistant Director June Guest have made to the students of Old Orchard Beach at a special recognition held on a workshop day in March. These two ladies have a combined service of 58 years to the food service program. They truly have epitomized our Old Orchard Beach School System Guiding Principles, in particular being life-long learners. Even as they neared retirement, they learned how to use the computer and adapted the appropriate technology for their program. It has been a joy to work with them and I wish them the best in their retirement.

I look forward to the next school year and working with our staff on implementing the Maine learning Results into our district to ensure that all of our students receive a quality education which will lead them into the next century.

Respectfully submitted,
Kathleen Lee, Curriculum Coordinator

Report of
SPECIAL EDUCATION

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 | -Orthopedic Impairment |
| -Hard of Hearing | -Other Health Impairment |
| -Deaf | -Learning Disability |
| -Speech & Language Impairment | -Deaf/Blind |
| -Behavioral Impairment | -Multihandicapped |
| -Visual Impairment | -Autism |
| | -Traumatic Brain Injury |

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 eighty-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
 Diana Marc-Aurele
 Bill Mullen
 Robyn Morin

Loranger Middle School
 Jane Allen
 Ed Bogh
 Anna Cutler
 Mary Feigenbaum
 Jennifer Highbarger
 Marsha Twombly

High School
 Claudia Sienko ½ year
 Nancy Ray ½ year
 Jack Thompson
 Emily Taliento

In addition, speech and language therapy is provided to eligible students in grades K-12 by Deborah Maksut, Maureen Butler 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 ten 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 Services	2	Biddeford High School	1
Perkins School for the Blind	1	Spurwink School	3
KidsPeace	1	Future Builders	2

The Old Orchard Beach schools also provide Title I services to students grades K-8 who could benefit from remediation in reading and in math. Title I personnel provide these services through

the direction of classroom teachers to approximately 100 students. Our Title I personnel are as follows:

Jameson School

Marcia Foote
Kristine Maturo
Nadean Record ½ time

Loranger Middle School

Carol Nale
Marianne Rice
Pat Howe

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

1. Local Entitlement, P.L. 101-476 IDEA	\$74,932.00
2. Title I, Part A, Improving America's Schools Act.	\$129,424.00
TOTAL	\$203,356.00

Respectfully submitted,
Donna Ford, Director of Special Education

Report of
ADULT EDUCATION

On July 1, 1996 the Adult Education programs of Old Orchard Beach and Saco merged to create one program for both communities. The School Boards of both communities voted and approved the merger and signed an agreement which stipulated the terms of the merger. The "Merger Agreement" was revised and is effective through June 1999. The Old Orchard Beach School District is the fiscal agent for the combined programs. The governing board for adult education oversees the management of the program and develops policies for adult education. This year the governing board developed a policy manual for adult education.

The adult Education Program of Old Orchard Beach and Saco serves a total population of approximately 16,000 households. Our total enrollment this year was approximately 1,000. We offered 177 classes and workshops. This year we offered classes during the day at the learning center on School Street in Saco. Evening classes were primarily held at the High School in Old Orchard Beach. The areas we have seen the most growth are in computer classes due to the new personal computer lab at the Old Orchard Beach High School.

We received two grants this year which helped expand our programming. One grant from the Barbara Bush Family Literacy Initiative enabled us to offer a family literacy program at three sites. The second grant, a Community Development Block Grant, enabled us to offer programming at a low income housing development in Saco.

The merger continues to allow us to access resources in both communities and develop collaborations and connections with community based agencies.

Respectfully submitted,
Sharon Ultsch, Director

Report of the
TAX COLLECTOR

**OUTSTANDING F.Y. 1998 REAL ESTATE TAXES
 AS OF 6/30/98**

ALLEN, HELEN D	146 PORTLAND AVE	748.53
ALLEN, KENNETH R	148 PORTLAND AVE	596.29
ALLEN, KENNETH R & JEANNIE	144 PORTLAND AVE	1003.08
ALLEN, KENNETH R 2/3 INT, OROURKE, SYLVIA	PORTLAND AVE	84.69
ARMSTRONG, DANA & LEONA	8 SCHOPPEE DR	339.03
AVCO INC	2 OLD ORCHARD ST	14281.88
AVERY, VIRGINIA B	35 FIFTEENTH ST	1054.12
BADONE, ROBERT & KATHERINE	47 W OLD ORCHARD AVE	1252.65
BALTES, BONNIE	6 GOOSEFARE DR	713.59
BARR, DAVID A & ROBERTA	98 TEMPLE AVE	2522.93
BEAN, MARY F	4 OLD ORCHARD RD	1434.82
BEAUCHESNE, HELENE D	31 E GRAND AVE	1620.03
BEAUDOIN, EDWARD	2 OLD CASCADE RD	1894.30
BEGIN, CHARLES E & DEBRA L	9 BOISVERT ST	3074.72
BELL, SCOTT SUSAN & DARLENE	26 FIFTEENTH ST	1477.25
BERGER DORIS ETALS	190 E GRAND AVE	5093.17
BERGER DORIS ETALS	196 E GRAND AVE	4030.28
BERNIER, JANE E	20 FERN AVE	1854.65
BIARRITZ INC	78 E GRAND AVE	4841.37
BIARRITZ MOTEL INC	5-7 WALNUT ST	1467.08
BIARRITZ MOTEL INC	63 E GRAND AVE	1270.35
BIARRITZ MOTEL INC	70 E GRAND AVE	3496.23
BLAKE, WENDY L & HOGAN, GEORGE	16 PINE AVE	1654.71
BLANCHARD, ROBERT & VICTORIA	1 WILBUR AVE	2194.05
BLOW, BRUCE WAIN	77 SMITHWHEEL RD	2088.95
BLOW, CHESTER & RODNEY D	67 SMITHWHEEL RD	913.24
BOLDUC, DAVID A	10 JEANNETTE AVE	1667.19
BONITZ, RAYMOND, HILL, NANCY L	39 GOOSEFARE DR	466.53
BONVILLE, JERE V & LARA M	30 SUMMIT ST	1303.10
BOUCHARD, RUBY L	3 CENTER ST	1139.82
BOUTOT, CLAIRE	100 OCEAN AVE	2171.03
BROUSSEAU, SUZANNE	7 MICHAUD AVE	1345.76
BUGENSKE, THERESA	14 MAYFLOWER DR	313.15
BUONOPANE, ANGELO & DAVID	6 UNION AVE	3865.57
BURGESS, RICHARD P	11 BANKS BROOK RD	377.47
BURPEE, H A JR & CUSHING, JOHN & BRUCE	67 RANDALL AVE	1779.23
CF INVESTMENTS	12 FOOTE ST	5235.66
CAIAZZO, JOHN & SUSAN E	9-11 ST JOHN ST	1503.44
CAMPBELL, FURMAN P JR & KIM E	SACO LINE	1185.54
CANNON, PATRECE & MILLS, ARTHUR H	10 TEMPLE AVE	2100.04
CANTRELL, JANE A	5 DUROCHER ST	2802.43
CARL DUBOIS EXCAVATING INC	ROSS RD	4657.22
CARLIS, GEORGE & MAGGY	99 E GRAND AVE	1235.44
CARLSON, DAVID & PAULA	5 W GRAND AVE	34.03
CARLSON, ROBT B & SANDRA	2 FOOTE ST	1559.88
CARMAN, DORIS M	NINTH ST	102.24
CARMAN, JOHN E	44 EVERGREEN AVE	126.89
CARMAN, JOHN E & DORIS M	96 FIRST ST	177.03
CARRIER, LOUIS A JR	189 E GRAND AVE	1003.36

CHALMERS, H JAMES & JESSIE	5 TIOGA AVE	1744.45
CHAREST, ARSEN III & JO MAY	3 RYEFIELD DR	484.00
CHARETTE, STEVEN & MARRIEL	46B ADELAIDE RD	1637.25
CHRETIEN, MARCEL R	116 ROSS RD	3853.36
CITICORP MORTGAGE CORP	39 SMITHWHEEL RD	1348.02
CLARK, DOLORES I	105 ATLANTIC AVE	2844.38
CLARK, JOE ELLEN & ELLEN	88 TEMPLE AVE	260.68
CLIFFORD, WILLIAM E & MARY A	101 SEAVIEW AVE	2161.06
CLOSE, ROBERT M	10 PUFFIN ST	5693.19
CLOUTIER, ANNE M	2 BAYBERRY DR	638.72
CLOUTIER PROPERTY MANAGEMENT INC	POPLAR ST	70.18
CLOUTIER PROPERTY MANAGEMENT INC	POPLAR ST	70.18
CLOUTIER PROPERTY MANAGEMENT INC	POPLAR ST	70.18
CLOUTIER PROPERTY MANAGEMENT INC	POPLAR ST	76.60
COLE, JAMES P	19 OLD SALT RD	1250.42
COLUMBO ENTERPRISES INC	1-3 CASCADE RD	2774.97
COMPTON, ROBERT J JR & HARMON, ANGELA	50 RYEFIELD DR	525.69
COPP, RAYMOND H	11 SMITH AVE	2009.64
COPP, RAYMOND H	1 BAY AVE	2453.31
COTE, DAN & DEBBIE	3 FRESHWATER DR	409.59
COUTU, DENISE F & PIERRE	84-10 MILLIKEN MILLS RD	2477.16
CREST MOTEL PARTNERS	35 E GRAND AVE	6835.23
CUNNINGHAM, RALPH & LAURA	GARDEN ST	114.65
CYR, BRENT D & CARMEN	34 CHESTNUT ST	3025.68
CYR, HELEN	10 GOODWIN AVE	1312.54
CYR, LANCE & DONNA	6 MAYFLOWER DR	668.94
DANTON, FRANCES	207 E GRAND AVE	4469.52
DANTON, WILLIAM A	207 E GRAND AVE	3082.21
DANTON, WILLIAM M	207 E GRAND AVE	4502.50
DAVIS, EDWARD & CAROL	2 PINE AVE	1649.72
DAVIS, JAMES S II & KARIN M	33 SCHOOL ST	2017.84
DAVIS, ROBERT Y	5 MYRTLE AVE	607.09
DEAN, CHARLES & PEREZ LIZETTE	GARDEN ST	354.34
DEERING, DAVID N & DIANE B	13 MAPLEWOOD AVE	1095.70
DELAGE, MICHAEL & ROBIN M	4-6 WILDWOOD LA	2610.54
DESMOND, IONA E	19A COTTAGE AVE	300.39
DESROCHERS, JOSEPH	142 ROSS RD	1305.62
DIBS, JOHN A & BARBARA	2 KINNEY AVE	934.59
DIKOS, DEMETRIOS & CHRYSANTHE	18 SMITHWHEEL RD	1113.44
DION, CAROL	16 IVY LA	1661.93
DOANE, RONALD J	10 PINE LA	2386.20
DOODY, JOHN E & DONNA	1 CLEAVES ST	972.29
DUDEVOIR, TERRY W & HAZEL J LIFE ESTATE	4 SIXTEENTH ST	1162.80
DUGAN, EILEEN D TRUSTEE	25 TENTH ST	695.48
DUHAMEL, RICHARD B	31 LINDEN AVE	1579.85
DUMONT, LINDA	4 WATSON DR	229.43
DUNCKLEY, KENNETH J & BERNADETTE	HEMLOCK ST	102.17
DUNPHY, RALPH JR & MARLENE	26 SCHOOL ST	1050.51
DURRELL, DAVID P	2C RYEFIELD DR	816.18
ELLERY, RAYMOND & CAROLE	93 UNION AVE	2441.10
ERICKSON, DELLA	30 GOOSEFARE DR	618.76
FELLOWS, PAMELA L	21 UNION AVE	2501.29
FENTON, IRENE K	VETERANS SQ	2285.83
FOSS, WILLIAM G	255 TEMPLE AVE	1816.65
FOSTER, CHARLES W & ETHEL	JUNIPER ST	102.17

FREEMAN, GEORGE W JR	21 CASCADE RD	342.90
FROST, WILLIAM	31 RYEFIELD DR	486.49
FULLER, ROBERT TRUSTEE OF CF REALTY TRUST	51 PORTLAND AVE	1626.99
FULLER, ROBERT TRUSTEE OF CF REALTY TRUST	51 PORTLAND AVE	1584.57
FULLER, ROBERT TRUSTEE OF CF REALTY TRUST	51 PORTLAND AVE	1584.57
FULLER, ROBERT TRUSTEE OF CF REALTY TRUST	51 PORTLAND AVE	1626.99
FULLER, ROBERT TRUSTEE OF CF REALTY TRUST	51 PORTLAND AVE	1584.57
FULLER, ROBERT TRUSTEE OF CF REALTY TRUST	51 PORTLAND AVE	1584.57
FULLER, ROBERT TRUSTEE OF CF REALTY TRUST	51 PORTLAND AVE	1626.99
GAGNE, DONNA A	69 SMITHWHEEL RD	2146.36
GARON, GUY J & KATHERINE M	1 BOISVERT ST	1909.55
GARON, GUY J & KATHERINE M	1 BOISVERT ST	2785.51
GARON, GUY J & KATHERINE M	128 W SURF & ODENA ST	3472.91
GARON, GUY J & KATHERINE M	39 W GRAND AVE	1190.05
GATES, MELISSA & BROCKELBANK D	19 RYEFIELD DR	805.93
GILHOLM, DIANE & LEE, ROBERT	10 RYEFIELD DR	345.10
GIROUX, THOMAS E	2 FERNALD ST	728.80
GUARINO, JOSEPH P	156 ROSS RD	910.44
GUERIN, ARTHUR R & JEANNE P	32 GARDEN ST	2052.88
HALIG, ERIKA E	55 FERN AVE	70.46
HALIG, ERIKA E	54 FERN AVE	1044.07
HALL, JAMES K	19 DEERISLE LN	1215.22
HARDIN, ELIZA P & DORIS	40 RANDALL AVE	2497.97
HARMON, HOWARD	5 PINECONE DR	231.93
HART, WILLIAM M ETALS & HART, MAUREEN	35 WALNUT ST	274.36
HAYES, EDWARD S & IVA F GOULD (HEIRS)	20 IVY AVE	314.47
HENNINGSEA, BARBARA	23 ROCKLAND DR	1227.69
HERTZ, IRVING C	13 WINTERGREEN ST	606.12
HERWOOD, JAMES A & JOLINE A	23 OCEAN AVE	2052.34
HOGAN, GEORGE W SR & FAITH	126 W GRAND AVE	2828.27
HOGAN, GEORGE W SR & FAITH	20 CARLL AVE	1150.60
HORWOOD, WILLIAM BURDEN & VIOLET M	13 THIRTEENTH ST	1100.42
HUNTER, JANET C	64 LAKE AVE	440.88
IRWIN, TRUDY E	21 PINECONE DR	955.68
J BOUTET INC	3 ROSS RD	3818.42
JMT PROPERTIES	168 E GRAND AVE & LADD AVE	33.26
JOHNSON, ARTHUR H & LORAINNE	3 PEARL AVE	2111.42
JOHNSON, JOHN R & JOHNSON CAROL M	116 POTLAND AVE	1677.45
KACZMARSKI, FRANK	54 SUMIT ST	1377.43
KASD PARTNERS	142 E GRAND AVE	4725.25
KEARNEY, JOHN J	129 W GRAND AVE	925.73
KEENE, JULIETTE ET ALS	19 FERN AVE	1676.90
KEENE, KAREN C	23 SOMERSET AVE	1577.53
KENDALL, DONNA MAE & JOHN R	9 CASCADE RD	490.12
KERR, HUGH & RITA L	17-21 WASHINGTON AVE	3099.69
KETOLA, DONALD F & GLENDA	125 PORTLAND AVE	1425.12
KIERSTEAD, GARY & STODDARD, THERESA	31 MAYFLOWER DR	581.33
KILEY, LAURIE	5 MAYFLOWER DR	578.83
KINNEY, WESLEY A JR & GWEN H	63-91 E EMERSON CUMMINGS	3483.73
KRE PROPERTIES	39 SMITHWHEEL RD	1345.25
KRE PROPERTIES	39 SMITHWHEEL RD	1879.32
KROOT, SANDRA L	61 ATLANTIC AVE	1644.73
L&D ASSOCIATES	130-1 E EMERSON CUBBMINGS	631.51
L&D ASSOCIATES	118-1 E EMERSON CUMMINGS	636.23
LABBE, ROLAND	11 RYEFIELD DR	636.23

LABOCA CORP	30 WASHINGTON AVE	3885.40
LABOCA CORP	109 UNION AVE	4001.15
LACASSE, LEO	16 ELM ST	1023.05
LACHANCE, THOMAS & JONES TAMARA	42 DATE ST	1541.04
LAFAVE, JOHN L , KATHLEEN, MARK & LAUREL	28 SEACLIFF AVE	1367.00
LAFRANCE, SANDRA M & MICHAEL A	OLD SALT RD	1653.17
LAJEUNESSE, ROGER L	182 TEMPLE AVE	66.05
LANDRY, CAROL A	193 TEMPLE AVE	177.17
LANZILLO, WALTER & ELEANOR	183A SACO AVE	443.98
LANZILLO, WALTER & ELEANOR	183 SACO AVE	3952.77
LANZILLO, WALTER & ELEANOR	HOLLAND AVE	341.80
LAROCHELLE, LEO & ADRIENNE	14 FRANCIS ST	4345.55
LAUZON, GILLES G & GERALDINE	1 BAY AVE	1117.94
LAUZON, MARC	35 GOOSEFARE DR	343.50
LEHMANN, CHRISTA	8 MAYFLOWER DR	581.33
LEONARD, TROY M & LINDA J	14 VILLAGE LN	758.51
LEVERIS, ARTHUR J & ALICE	5 HILLTOP DR	1844.12
LINDBERGH'S LANDING TRUST	39 W GRAND AVE	3753.54
LOCALS INC	8 W GRAND AVE	6514.25
LOISELLE, DORIS	39 HIGHLAND AVE	1285.36
LORD, DANIELLE	POPLAR ST	309.83
LOUIS, HARRY P	47 FIFTEENTH ST	1345.25
LYNES, CONSTANCE C	18 MURPHY AVE	695.42
MACK, RAYMOND JR	5 DEWEY AVE	1948.93
MACQUARRIE, DONALD J & MARION M	12 LONGWOOD AVE	1497.50
MAHONEY, GRACE D & GREENLAW, PETER	ODENA AVE	2603.33
MAINE URBAN PROPERTIES INC	177 E GRAND AVE	1652.22
MAINE URBAN PROPERTIES INC	177 E GRAND AVE	1866.85
MAKSOU, TERRI	12 FOURTEENTH ST	71.94
MALONEY, ANTOINETTE	2 MELVIN AVE	3588.82
MALOY, LINDA A & POMROY	34 PORTLAND AVE	1920.55
MARCOTTE, DONALD	184 SACO AVE	1368.54
MARCOTTE, DONALD R PAULS CABINS	180 SACO AVE	7050.90
MARTELL, BARBARA & KENNEDY C	44 RANDALL AVE	945.20
MARTIN, BRENT	17 GOOSEFARE DR	608.77
MCALLISTER, BARBARA & RIDLEY, DONNA	15 WASHINGTON AVE	2459.13
MCGINN, CORINNA	21 DEERISLE DR	1185.27
MELLEN, SCOTT & MARY	26 RYEFIELD DR	711.10
MERRILL, ROBERT	8 BEECHPLUM DR	247.87
MINOR, NORMAN R	ODESSA AVE	6493.45
MORRIS, MARY JANE & VICTOR, NANCY	151 PORTLAND AVE	2171.03
MOSKOWITZ, HAROLD A & SELMA, JEFF, MARY	25 SMITHWHEEL RD	780.93
MOSSERI, ALAN J & JACQUELINE	38 STAPLES ST	2330.76
MOUTSATSOS, DONNA N & CRIBBY, PATRICIA	42 CENTRAL PARK AVE	747.24
MOUTSATSOS, DONNA N & CRIBBY, PATRICIA	4 CAMBDEN AVE	954.92
MURDOCK, JUDITH A	60 HIGHLAND AVE	2031.28
MURPHY, BARRY L	43 SMITHWHEEL RD	2051.25
MURRAY, ANTHONY & JULIE	6 BROUSSEAU DR	396.01
NASON, JERRY C & MARY LOU	35 SEAVIEW AVE	1285.09
NOILES, PAUL R & ALICE R	2 ARBUTUS AVE	1614.78
NOILES, PAUL R & ALICE R	23 WASHINGTON AVE	2385.93
NORTH AVENUE REALTY TRUST	2 FOOTE ST	1562.65
NORTON, LINDA D & WILLIAM D	50 W OLD ORCHARD AVE	454.00
OBRIEN, TIMOTHY & TAMMY	37 GOOSEFARE DR	548.88
OCEANSIDE LOUNGE TRUST	39 W GRAND AVE	5735.62

OLANOVICH, JEROME T & PATRICIA	135 PORTLAND AVE	1597.32
OREILLY, MAY E	45 SUMMIT ST	730.76
PELKEY, D KURT & DEBRA J	33 ATLANTIC AVE	3376.70
PENDEXTER, GARY E	17 WILSON DR	384.17
PENIAS MOISE & MOSSERI J	29 OLD ORCHARD ST	6186.77
PENIAS, MOISE E & LILY	25 OLD ORCHARD ST	2689.68
PERKINS, ALFRED DAVID	18-24 MILLIKEN MILLS RD	1626.99
PERKINS, DAVID	ALONG B&M RAILROAD	456.82
PETIT, CATHERINE DUFFY	1 FOURTH ST	5526.11
PETTINICCO, ROBERT	44-46 OLD ORCHARD ST	5550.39
PETTINICCO, ROBERT E	52 ATLANTIC AVE	1307.83
PHILLIPS, ROBERT H & MURIEL	83 CASCADE RD	1996.89
PHILLIPS, TERRY C	60 ATLANTIC AVE	1632.27
PINEO, ROBERT	CHESTNUT ST	474.01
PIONEER DEVELOPING CO INC	100 ROSS RD	551.38
PIPER, RICHARD C JR	6 WINTERGREEN	3122.14
PLANTE, JEROME G & PATRICIA	114 ROSS RD	3139.62
PLOWMAN, STEVEN E BONNY B	135 PORTLAND AVE	639.85
POITRAS, ELIZABETH N	2 RUNNELLS AVE	1033.29
POLLEY, STEVEN & PAMELA H	34 HIGHLAND AVE	1313.09
PONMAN, BRUCE E	66 WINONA AVE	60.64
POTVIN, RICHARD P II	211 SACO AVE	2544.03
POTVIN, RICHARD P II	213 SACO AVE	1531.22
PRATT, DONALD A & ELAINE	14 SUMIT ST	3025.08
QUINN, IRENE G TRUSTEE OF GARB NOMINEE TR	31 E GRAND AVE	3449.07
RAY VAC REAL ESTATE INC	36 W GRAND AVE	6780.83
RELYEA HAROLD F HEIRS	JUNIPER ST	102.17
RENZONI, MICHAEL	3 NANCY DR	84.69
RHEAUME, PAUL R & THERESE M	153 PORTLAND AVE	2123.89
RICHARD, RAYMOND E	DOGWOOD ST	102.17
ROBICHAUD, DANIEL F & LUCRETIA	30 OAKMONT DR	5196.28
ROBICHAUD, DANIEL F	7 BIRCH LA	1989.41
RYAN, DONALD C & DOLORES	12 TUNIS AVE	35.00
SALAMI, ALI	207 E GRAND AVE	1785.80
SARNO, FRANK & CAROLYN	1 CLEAVES ST	2280.78
SCHAFFER, RAYMOND & BENITA	1 WILSON DR	528.50
SCOTT, MARK	107 SACO AVE	730.76
SEALAND DEV CO INC	DUNEGRASS	616.54
SEALAND DEV CO INC	DUNEGRASS	611.54
SEALAND DEV CO INC	DUNEGRASS	606.55
SEALAND DEV CO INC	DUNEGRASS	316.25
SEAMANS, DAVID & SCHAED CHARLENE	15 STAGECOACH DR	773.52
SEMO, YVONNE	59 FERN AVE	2585.59
SENER, ROBERT	51 RYEFIELD DR	68.35
SERVADIO, AUDREY	5 WAVELET ST	4859.64
SHARKEY, GEORGE E	1 PEARL AVE	2615.80
SHAW, RICHARD M & YVONNE P	32 TEMPLE AVE	3035.62
SHELTRA, CLAUDETTE	E GRAND & ROUSSIN	680.00
SHELTRA, CLAUDETTE	SURF & WALNUT ST	2828.36
SHELTRA, CLAUDETTE & BOUTOT CLAIRE	1 ROUSSIN ST	8567.89
SHELTRA, CLAUDETTE J	215 E GRAND AVE	1139.84
SHEPARD, ANNE E	161 SACO AVE	1190.53
SIMPSON, ALFRED T	25 NINTH ST	152.53
SMALL, RALPH L & CONSTANCE C	HEATH ST	3408.86
SMITH, BONNIE J	1 CAMBDEN AVE	2073.69

SMITH, DANIEL B	LONGWOOD AVE	359.21
SMITH, GEORGETTE L	18 VILLAGE LA	331.73
SMITH, TIMOTHY J & KATHERINE J	2 WHISPERING PINE DR	4784.01
SNELL, WAYNE R & SHIRLEY	2 FERNALD ST	728.66
SNOW, MICHAEL R & LAURIE J	194 SACO AVE	2266.16
SORDILLO, ANGELO & VIRGINIA	TENTH & NINTH ST	888.29
SPEAR, ROBERT & KAY	32 W OLD ORCHARD AVE	1821.65
SPIROUNIAS, ANONIA	16 ATLANTIC AVE	849.10
SPIROUNIAS, CHARLES J & STEVE	181 SACO AVE	2432.66
SPIROUNIAS, CHARLES J & ANTONIA G	90 FIRST ST	1364.90
ST PIERRE, ALLEN & DEBBIE	3 STAGECOACH DR	671.17
STASULIS, JOHN M & MARQUIS, ELIZABETH	1 WALNUT ST	37.01
STEWART, CLARENCE	69 SACO AVE	1727.10
STROUMBAS, PETER A JR	PORTLAND AVE	538.89
STROUT, RICHARD A SR & BEULAH J	6 PROSPECT ST	688.88
SULLIVAN, KEVIN B & GISELLE LUXOR MOTEL	3 HEATH ST	7806.43
SWENSON, TIMOTHY	LAURENE DR	122.13
SYSUN, JOANNE H	9 GOOSEFARE DR	768.49
TARBOX, CARL H & CONSTANCE	175 PORTLAND AVE	1664.97
THOMPSON, ELLEN L	6 LAWN AVE	1854.36
TIERNEY, BRIAN & JACKLYN	20 SEACLIFF AVE	1744.56
TOBEY, ERIC W	2 WEYMOUTH AVE	6741.07
TOWNSEND, PHILLIP F & BARBARA	85-11 MILLIKEN MILLS RD	5385.67
TURNER, HERVEY R & TINA M	28 SMITHWHEEL RD	811.38
TURNER, JAMES JR	87 ATLANTIC AVE	1584.84
UNKNOWN OWNER	SACO AVE	84.69
UTMAN, ROBERT T & BARBARA	42 TEMPLE AVE	1557.11
VALENTINO, RICHARD	ROSS RD	1370.21
VALLIERE, GERALDINE	15 HARMON AVE	820.54
VIKING PROPERTY GROUP	80 W GRAND AVE	2239.56
VIRE, LOUIS P & NOELLA	2 OLD ORCHARD RD	2228.44
VIRE, PATTI	15 ROCKLAND DR	1230.18
WALL, JOSEPH V & SYLVIA M	1 WALNUT ST	449.28
WALNUT GROVE ASSOC	LEWIS AVE	885.80
WATSON, LAWRENCE & PATRICIA	71 SMITHWHEEL RD	1892.47
WATSON, PATRICIA A	43A SMITHWHEEL RD	426.08
WEINSTEIN, ALAN S, CHARLENE J, EBER K, NEAL	12 SEABREEZE AVE	2977.39
WEINSTEIN, BEATRICE S	E GRAND AVE	2101.16
WEINSTEIN, BEATRICE S	38 WAVELET ST	6438.83
WEINSTEIN, BEATRICE S	32 WAVELET ST	6690.88
WEINSTEIN, BEATRICE S	30 WAVELET ST	5562.86
WEINSTEIN, BEATRICE S	26-28 WAVELET ST	7879.09
WEINSTEIN, NEAL	129 PORTLAND AVE	1365.77
WEINSTEIN, NEAL	182 TEMPLE AVE	2034.60
WEINSTEIN, NEAL	32 SACO AVE	3164.58
WEINSTEIN, NEAL	1 KINNEY AVE	4459.80
WEINSTEIN, STANLEY TR BRIARWOOD REALTY	200 E GRAND AVE	2241.19
WHITE, JOSEPH J & BARBARA T	16 BIRCH LA	411.63
WILLIAMS, ANN W	ASPEN ST	521.44
WILLIAMS, JOHN	9 SCHOPEE DR	356.72
WILLIAMS, MICHAEL R	9 OAKLAND AVE	1253.47
WILLIAMS, MICHAEL R	34 WASHINGTON AVE	1322.53
WISE, DOROTHY	5 TEMPLE AVE	1419.29
ZWEYGARTT, ROBERT L	94 ROSS RD	2016.58

**OUTSTANDING F.Y. 1998 PERSONAL PROPERTY TAXES
AS OF 6/30/98**

AZ FRESH FOOD MARKET	1745.37	ALBERT, GAETAN & MAUREEN	144.27
ALFREDS, DOUGLAS R	4.85	ANDREWS, NORMAN	21.29
ANDRIANPOULIS, CHRIS	28.38	ARAMARK SERVICES INC	16.56
ARSENAULT, PAULINE	113.52	ASSELIN, ROGER	104.06
AT & T PARADYNE	23.65	AUBE, DANIEL & BARBARA	21.29
B & L VENDING	23.65	BAHMANI, ALI	28.38
BAIRD, HELEN	99.33	BARETT, BERTRAND	49.67
BARRILE, GAIL & SAL	18.92	BAYLEYS QUALITY SEAFOOD	66.22
BEAUDOIN, BARRY	26.02	BEAUDOIN, BRADLEY	23.65
BERGERON, JEFFREY	80.41	BERNIER, JANE & ROGER	14.19
BERNIER, LEO	345.29	BERELLI, JOHN	179.74
BIRON, THERESA	234.14	BLODGETT, RICHARD	182.11
BOISSELLE, RICHARD P	59.13	BOLACK, JOHN	33.11
BOTELHO, PAULO & VALERIE	210.49	BOUFFARD, LIONEL & LORRAINE	40.21
BOURNAKEL, GEORGE S	44.94	BOUTWELL, DONALD & ALICE	54.40
BROCK, DONALD	139.54	BRONZO, DANIEL	23.65
BROOKS, THOMAS & JEAN	52.03	BROUSSEAU, SERGE	28.38
BRUNSWICK HOTEL CORP	33.11	BUONOPANE, ANGELO & DAVID	80.41
BURNS, JOSEPH	307.45	BURNS, THOMAS	149.00
BURNS, WILLIAM L	297.99	C & G SPORTS INC	89.87
CAIRA, DARLENE R	158.46	CAMPANALE, JOHN	44.94
CAMPBELL, DALE	73.32	CARD ESTABLISHMENT SER INC	4.73
CARLIS, GEORGE & MAGGY	35.48	CARMAN, JOHN E & DORIS	132.44
CARRIER, LOUIS A JR	59.13	CASTER, RANDALL	144.27
CHAFFEE, ED	163.19	CHAPPIE, STEPHEN J SR	141.90
CHARBONNEAU, KENNETH R	44.94	CIAMPI, LUCILLE	33.11
CLARK, DOLORES I	85.14	CLARK, RANDALL W & NANCY G	35.48
CLOUTIER PROPERTY MANAGEM	47.30	CLOUTIER PROPERTY MANAGEM	118.25
COBB, RONALD E	7.10	COBUZZI, DIANE	26.02
COCHRANE, DAVID	425.70	COCO, ORAZIO	153.73
COMEAU, KEITH	21.29	CONNELLY, HELEN & KATHLEEN	224.68
CONSTANTINE, RICHARD	112.98	CONTRAROS, HARRY & JENNIE	321.64
CONTY, STACY & ROBERT	345.29	COULOMBE, ERNIE	33.11
COVE, DARREN & CATHY	1.53	COX, CARLTON & LOIS	66.22
COZZOLINO, RICHARD J	163.19	CRAIG, DAVID & GAIL	80.41
CRANE, SUSAN	85.14	CRONKITE, RAYMOND E	89.87
CUSTODIO, JAMES	160.82	DAGOSTINO, FRANK & ELIZAB	7.10
DANE, PHILIP	92.24	DANIELS, RICK & DONNA	26.02
DANIS, JOYCE	14.19	DAVENPORT, CHRISTOPHER	11.83
DAVIDSON, NANCY & SIDNEY	44.94	DEAN, CHARLES	35.48
DEAN, MARGARET	118.25	DEBONVILLE, NORMAN	1.66
DELAGE, MICHAEL & ROBIN	23.65	DEMAURO, SUSAN	44.94
DESHAIES, PAULA	21.29	DEZIEL, JEAN	56.76
DIAKOS, PETER J	44.94	DICKINSON, GENEVA	7.10
DIGHTON, PAT	160.82	DIMARE, SALVATORE	153.73
DINICOLA, EILEEN	177.38	DOHERTY, BERNARD & PATRICIA	7.10
DOTY, TANI	92.24	DOUCETTE, ROLAND	59.13
DRURY, SAMANTHA	44.94	EKLUND, SUSAN	101.70

FENTON, MAUREEN	255.42	FIETZ, DONALD	4.10
FINNERAN, MICHAEL	160.82	FISHER, JUDITH	236.50
FITZPATRICK, MARK J	2.38	FLOOD, SEAN & SHARON	267.25
FLYNN, WALTER	108.79	FORD, BRADLEY & MARCIA	44.94
FORTIN, ARMAND	413.88	FORTIN, DONALD & HARRIET	182.11
GE CAPITAL COMPUTER LEASING	1.70	GALLIEN, RICHARD & EUNICE	66.22
GARCIA, SHANE	96.97	GARDNER, RAYMOND & EUNICE	66.22
GARRITY, STEVE & JANE	286.17	GIGUERE, GARY	106.43
GIRARD, KIM	85.14	GIROUX, THOMAS E	37.84
GUISTI, GREGORY	35.48	GODIN, JAY & KAREN	373.67
GOGUEN, WALTER	153.73	GOWER, LEO	186.84
GROUT, JAMES	316.58	GUINARD, EARL & ALVA	47.30
GUYETTE, GLORIA	4.73	HALIG, ERIKA E	18.92
HALIG, ERIKA E	33.11	HALSTROM, JOE	11.83
HANNON, TIM	16.56	HARRISBURG, HAROLD & PHYL	99.33
HORNE, BOB & PATTY	354.75	HORNTRICH, PETER & HELEN	156.09
HOUSTON, BRIAN	23.65	HURLEY, LYNNE	2.55
HUSSIAN, WILLIAM	37.84	JACQUES, ROLAND R & IRENE	99.33
JALBERT, RENE & JOYCE	480.10	JANKOWSKI, RAYMOND & MARY	80.41
JAVA JUNCTION	94.60	JOHNSON, ALAN & VALERIE	44.94
JOHNSON, FRANCES	54.40	JOHNSON, KEVIN	132.44
JOHNSON, PAUL & BEVERLY	37.84	K & M PROPERTIES	156.09
K & M PROPERTIES	111.16	KANEN, RICHARD	1.41
KELLY, DIANA	99.33	KENNEY, JOSEPH	167.92
KOUTOUSIAN, LENA & PAUL	87.51	KROCHUNE, RUSSELL	144.27
LACOMERA, MARK & AINE	1.79	LAGUE, MICHEL	37.84
LAKE, JOHN	312.18	LANCO VENDING MACHINE CORP	42.57
LARIVIERE, KEVIN	217.58	LAROCHELLE, LEO & ADRIENNE	111.16
LAROCHELLE, LEO & ADRIENNE	158.46	LAVGILLE, WALTER	248.33
LEBLANC, JOHN & GINETTE	92.24	LEBLANC, PAUL	82.78
LEMIEUX, GLEN	87.51	LEMIEUX, DONALD	33.11
LEBRUN, GARY & GAIL	428.07	LOMBARD, DONNA	26.02
LOOMER, WAYNE	1.20	LORETTE, WAYNE	144.27
LOVEY, RAMSFORD	54.40	LOYND, JOSEPH & LISA	49.67
LUCAS, ROBERT & BEVERLY	37.84	LYNCH, WILLIAM & TERRY	633.82
MADSEN, RAYMOND P	21.29	MAHONEY, GRACE D	35.48
MAILHOT, RICHARD OR ALINE	83.08	MANCHESTER JEWELRY INC	94.61
MANCHESTER JEWELRY INC	68.59	MANCHESTER JEWELRY INC	127.72
MANGANELLI, JAMES	156.09	MATTESON, STUART & LINDA	172.99
MATUS, JOAN	125.35	MCCALLUM, SANDRA	66.22
MCCLELLAN, EILEEN	297.99	MCCORMICK, EILEEN	165.55
MCCULLOUGH, JOSEPH H	44.94	MCGEE, BRIAN	137.17
MCGEE, THOMAS	184.47	MCNAMARA, RAYMOND	411.51
MCNULTY, CHARLES & JOANNE	23.65	MEUSE, WILLIAM & ELLEN	113.52
MICHAUD, RONALD D & JANET	37.84	MIDDLE EARTH INC	153.73
MITCHELL, CAROL	253.06	MONTAGUE, DANIEL	118.25
MONTOROY, CHARLES	262.52	MOORE, DAVID & MITCHELL	108.79
MORIN, ERNEST & BARBARA	163.19	MORRILL, MARJORIE	73.32
MOUNT, ROBERT & RUTH	35.48	MOURA, DAVID	205.76
MURTAGH, ANN	30.75	NACEWICZ, EDWARD	134.81

NEAULT, ARTHUR	28.38	NICHOLSON, GERALD & MARY	172.65
NOILES, PAUL & ALICE	276.71	OHAYON, EMILE	9.46
OLYMPIA CORP	99.33	OROURKE, MARTY	163.19
PACHIOS, CHRISTY H	44.94	PALMER, CRAIG & GOOGINS, F	35.48
PARILLO, ROBERT	163.19	PARKS, DORA N	14.19
PATALANO, NICK	293.26	PELLEGRI, ARTHUR & FRANCIS	35.48
PENIAS, MOISE & LILY	42.57	PETTINELLI, MARLA	130.08
PLANTE, DENYSE	44.94	PORTLAND DORMITORIES INC	56.76
PORTLAND VENDING CORP	44.94	POWERS, MARK	105.62
QUINN, IRENE G	44.94	REEVES, MINNA C ET AL	165.55
REPPUCCI, MR & MRS RICHARD	387.86	RICHARDSON, BARD	47.30
RICHARDSON, HARRY	305.09	RILEY, RAY	165.55
ROGAN, JULIE	42.57	ROSTI, RICHARD	26.02
RSF CORP	468.27	RUMMEL, DAVID	149.00
RUNYAN, RICHARD & HELEN	52.03	RYAN, WILLIAM & JANICE	23.65
SALISBURY, WILLIAM	28.38	SANTIAGO, VICTOR	33.11
SAUCIER, LORETTA	59.13	SAWYER, ROBERT & MARILYN	85.14
SCARMEAS, CHRIS & JUNE	59.13	SILVERIO, ROBERT	149.00
SKIEST, STEVE	23.65	SKIFIDAS, NICHOLAS & JEANNE	44.94
SMITH, THOMAS	208.12	SNOW, GEORGETTE & MARK	11.83
SNOW, MICHAEL & LAURIE	54.40	SOLISKY, CHARLES	9.46
SPRAGUE, STEVE	113.52	ST PETERS, KEVIN	47.30
STEWART, JAMES & MARILYN	113.52	SWIFT, JONATHAN	35.48
TAMAR, LUGASSY	52.03	TARBOX, DAVID & PEGGY	66.72
TARBOX, JAMES D & NANCY L	35.48	TARBOX, NANCY L	35.48
TELAUTOGRAPH CORP	23.65	THEODORE, PHILIP	26.02
THOMAS, DONNA	21.29	THURSTON, PHILIP	35.48
TIEBOUT, JULIE	70.95	TIERNEY, BRIAN & JACKLYN	63.86
TRASK, DEBORAH & ROBERT	224.68	TSOULAS, GEORGE L TRUSTEE	14.19
TUCKER, MARIE & ED	165.55	TURNER, ANDREA	29.15
VAUTOUR, GARY F	26.02	VERREAULT, STEVEN & CLAIRE	14.19
VILLINEAU, WILLIAM	87.51	VITIKOS, STRATTON	37.84
WAITKUS, MICHAEL	111.16	WALL, JOE & SYLVIA	37.84
WALLACE, GLENN	7.10	WARD, MARK	269.61
WEINSTEIN, ALEN & CHARLENE	59.13	WEINSTEIN, NEAL ESQ	149.00
WILSON, DON & SHELLEY	26.02	WOMARK, DONALD & BARBARA	56.76



THE SENATE OF MAINE
118th Legislature

110 Holmes Road
Scarborough, Maine 04074
(207) 883-5414

Senator Peggy A. Pendleton
District 31
3 State House Station
Augusta, Maine 04333
(207) 287-1515

January, 1998

Dear Friends,


As the Second Regular Session of the 118th Maine Legislature begins, I am honored to be serving you in the Maine Senate and look forward to your continued interest in our state government. I urge you to contact me to share your opinions and thoughts on legislation that comes before us over the course of the next few months.

The challenges of this legislative session are as diverse as the people who serve in it. As your Senator, I have made a commitment to work with members of both political parties and the Governor to pay the state's bills, to reduce its debts and to operate state government in a manner that is fiscally responsible and builds prosperity for our families and communities.

If we work together to build a strong economy, we can then find the resources to renew our commitment to education. We all know that a stronger state commitment to public education is not only good for our children, but it helps reduce the burden of property taxes, perhaps the most onerous tax to Maine families and communities. And with a strong economy, we can make a more solid commitment to promoting healthy families by ensuring our children have health insurance and that our parents receive the care they deserve.

As always, my door is open to municipal officials and the citizens of our district. It is a privilege to serve you in the Maine Senate. I urge you to contact me to share your opinions and thoughts about legislation that comes before us over the next few months. I can be reached at the State Capitol (287-1515), or by message on the Senate toll free line (1-800-423-6900).

Sincerely,


Peggy Pendleton
State Senator
District 31



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

George J. Kerr

206 East Grand Avenue
Old Orchard Beach, ME 04064
Residence: (207) 934-7364
Business: (207) 934-2058

Report to the Citizens of Old Orchard Beach

During the Second Session of the 118th Maine Legislature, House Democrats established three guiding principles to help us shape our priorities: meeting our commitments, paying our bills, and investing in the future. Our legislative vision was transferred into providing health care for children, expanding our prescription drug program for seniors, increasing direct funding for education and providing direct tax relief in the form of property and income tax to every citizen in the state.

During this session, we met our commitment to our children and seniors. Through the Healthy Children's Program we increased by 14,000 the number of children who have access to health care insurance. In addition, we increased the number of eligible recipients of prescription drugs for the elderly by 23,000 (pending federal approval). Furthermore, we put more money in the rainy day fund than ever before in Maine's history, increasing its total to more than \$90 million in case there's a down turn in the economy. In the area of the environment, we significantly reduced the allowable mercury discharge and emissions, approved tax use reduction legislation and began a long-term debate on the future of our forests.

We also took steps to pay some bills. In this year's supplemental budget we were able to make key investments in vital areas that had been underfunded for years including, education, our infrastructure, assistance to the elderly and children, and economic development. Some of the highlights of this year's budget include:

- Enacting a \$7,000 **homestead exemption** for Maine residents;
- Increasing the **State Income Tax Personal Exemption** over the next two years to \$2,750;
- Boosting funding and benefits for renters under the "**circuit-breaker**" program;
- Restoring \$39.2 million by making the June public school subsidy payment **on time**;
- Creating a **Public School Repair Construction Revolving Loan Fund**; and
- Reducing **waiting lists** for mental retardation, mental health, home-based care for the elderly and Alzheimer's programs with an additional \$12.1 million in funding.

District 20 Old Orchard Beach

Moreover, legislators wisely invested in the future. We passed several bills to improve access to higher education for Maine students. A college savings and pre-paid tuition program has been established to help parents plan and save for their children's college expenses. The legislature also took steps to improve Maine's research and development capabilities. The supplemental budget includes \$4 million to help draw down government and private grants to fund investments in science faculty and graduate research assistants with the University of Maine. The budget also provided a 6% increase to General Purpose Aid to Education (K-12), the largest increase in aid to education in 10 years.

Working for and with the citizens of Old Orchard Beach on these important issues is an honor and I am proud to serve as your state representative. I would like to especially thank those of you who have taken the time to share your views with me; it helps me to better represent you.

I continue to be available to you for help with issues of state government. Please feel free to contact me at home at 934-7364.

Thank you again for the opportunity to represent you in the legislature for the past 8 years

Sincerely,


George Kerr
State Representative

TOWN OF OLD ORCHARD BEACH, MAINE
Annual Financial Report
Year ended June 30, 1998

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Independent Auditor's Report

Certified
Public
Accountants

Town Council
Town of Old Orchard Beach, Maine:

Glenn S. Kersteen
Carl N. Ouellette
John J. Sullivan
Kathleen B. Tyson
Alice M. Harris

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, 1998, 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 and the standards applicable to financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include all of the financial activities of the Libby Memorial Library. This entity is a component unit of this reporting entity. The effect of this exclusion on the general purpose financial statements is not known.

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, 1998.

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, 1998, 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.

As described in the notes to the general purpose financial statements, the Town adopted the provisions of Governmental Accounting Standards Board (GASB) Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investments Pools: during the year ended June 30, 1998.

In accordance with "Government Auditing Standards", we have also issued a report dated September 2, 1998 on our consideration of the Town of Old Orchard Beach's internal control over

20 Long Creek Drive
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Town Council
Page 2

financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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 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 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. The information in Tables 1 through 8 have not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on them.

Ruyon Kersten Ouellette

September 2, 1998
South Portland, Maine

TOWN OF OLD ORCHARD BEACH, MAINE
 Combined Balance Sheet
 All Fund Types and Account Group
 June 30, 1998
 (with comparative totals for June 30, 1997)

	Account Group							Totals	
	Governmental Fund Types			Proprietary	Fiduciary		General	(Memorandum Only)	
	General	Special Revenue	Capital Projects	Fund Type Enterprise	Trust	Agency	Long-term Debt	1998	1997
ASSETS									
Cash and cash equivalents	\$ 1,205,103	564,460	15,868	-	19,622	39,394	-	1,844,447	592,533
Investments	2,359,313	26,418	-	-	168,406	-	-	2,554,137	2,938,599
Receivables:									
Taxes receivable	135,391	-	-	-	-	-	-	135,391	134,510
Tax liens	1,078,748	-	-	-	-	-	-	1,078,748	1,266,242
Accounts receivable	67,345	-	-	-	-	-	-	67,345	43,451
Due from other governments	115,707	404,346	223,020	-	-	-	-	743,073	276,837
Other receivables	-	-	37,688	-	-	-	-	37,688	-
Interfund loans receivable	537,295	41,525	82,840	-	-	-	-	661,660	369,849
Inventory	5,672	15,793	-	-	-	-	-	21,465	18,013
Fixed assets (net of accumulated depreciation)	-	-	-	550,000	-	-	-	550,000	1,817,209
Amount to be provided for capital lease	-	-	-	-	-	-	289,005	289,005	-
Amount to be provided for accrued sick leave	-	-	-	-	-	-	304,147	304,147	230,107
Amount to be provided for landfill closure and postclosure costs	-	-	-	-	-	-	180,000	180,000	375,000
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	17,789,059	17,789,059	18,307,281
Total assets	\$ 5,504,574	1,052,542	359,416	550,000	188,028	39,394	18,562,211	26,256,165	26,369,631
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts payable	276,428	55,500	147,837	-	-	-	-	479,765	276,726
Accrued expenses	100,922	18,843	-	12,425	-	-	-	132,190	110,537
Interfund loans payable	83,539	311,031	250,471	16,619	-	-	-	661,660	369,849
Taxes collected in advance	37,903	-	-	-	-	-	-	37,903	20,374
Deferred tax revenue	924,726	-	-	-	-	-	-	924,726	1,063,970
Other deferred revenue	-	16,407	-	-	-	-	-	16,407	95,679
Due to student groups	-	-	-	-	-	39,394	-	39,394	34,120
Refundable deposits	28,379	-	-	-	-	-	-	28,379	23,741
Accrued vacation and sick leave	119,732	-	-	-	-	-	304,147	423,879	350,522
Obligation under capital lease	-	-	-	-	-	-	289,005	289,005	-
Estimated liability for landfill closure and postclosure costs	-	-	-	-	-	-	180,000	180,000	375,000
General obligation bonds and notes payable	-	-	-	1,063,509	-	-	17,789,059	18,852,568	19,559,705
Total liabilities	1,571,629	401,781	398,308	1,092,553	-	39,394	18,562,211	22,065,876	22,280,223
Fund equity:									
Retained earnings (deficit)	-	-	-	(542,553)	-	-	-	(542,553)	532,640
Reserved fund balance	573,255	15,793	-	-	-	-	-	589,048	540,547
Unreserved fund balance:									
Designated	1,329,179	-	-	-	-	-	-	1,329,179	722,288
Undesignated	2,030,511	634,968	(38,892)	-	188,028	-	-	2,814,615	2,293,933
Total fund equity	3,932,945	650,761	(38,892)	(542,553)	188,028	-	-	4,190,289	4,089,408
Total liabilities and fund equity	\$ 5,504,574	1,052,542	359,416	550,000	188,028	39,394	18,562,211	26,256,165	26,369,631

See accompanying notes to general purpose financial statements.

financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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 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 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. The information in Tables 1 through 8 have not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on them.

Remyon Kersten Ouellette

September 2, 1998
South Portland, Maine

TOWN OF OLD ORCHARD BEACH, MAINE
 Combined Balance Sheet
 All Fund Types and Account Group
 June 30, 1998
 (with comparative totals for June 30, 1997)

	Governmental Fund Types			Proprietary Fund Type Enterprise	Fiduciary Fund Types		Account Group	Totals	
	General	Special Revenue	Capital Projects		Trust	Agency	General	(Memorandum Only)	
							Long-term Debt	1998	1997
ASSETS									
Cash and cash equivalents	\$ 1,205,103	564,460	15,868	-	19,622	39,394	-	1,844,447	592,533
Investments	2,359,313	26,418	-	-	168,406	-	-	2,554,137	2,938,599
Receivables:									
Taxes receivable	135,391	-	-	-	-	-	-	135,391	134,510
Tax liens	1,078,748	-	-	-	-	-	-	1,078,748	1,266,242
Accounts receivable	67,345	-	-	-	-	-	-	67,345	43,451
Due from other governments	115,707	404,346	223,020	-	-	-	-	743,073	276,837
Other receivables	-	-	37,688	-	-	-	-	37,688	-
Interfund loans receivable	537,295	41,525	82,840	-	-	-	-	661,660	369,849
Inventory	5,672	15,793	-	-	-	-	-	21,465	18,013
Fixed assets (net of accumulated depreciation)	-	-	-	550,000	-	-	-	550,000	1,817,209
Amount to be provided for capital lease	-	-	-	-	-	-	289,005	289,005	-
Amount to be provided for accrued sick leave	-	-	-	-	-	-	304,147	304,147	230,107
Amount to be provided for landfill closure and postclosure costs	-	-	-	-	-	-	180,000	180,000	375,000
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	17,789,059	17,789,059	18,307,281
Total assets	\$ 5,504,574	1,052,542	359,416	550,000	188,028	39,394	18,562,211	26,256,165	26,369,631
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts payable	276,428	55,500	147,837	-	-	-	-	479,765	276,726
Accrued expenses	100,922	18,843	-	12,425	-	-	-	132,190	110,537
Interfund loans payable	83,539	311,031	250,471	16,619	-	-	-	661,660	369,849
Taxes collected in advance	37,903	-	-	-	-	-	-	37,903	20,374
Deferred tax revenue	924,726	-	-	-	-	-	-	924,726	1,063,970
Other deferred revenue	-	16,407	-	-	-	-	-	16,407	95,679
Due to student groups	-	-	-	-	-	39,394	-	39,394	34,120
Refundable deposits	28,379	-	-	-	-	-	-	28,379	23,741
Accrued vacation and sick leave	119,732	-	-	-	-	-	304,147	423,879	350,522
Obligation under capital lease	-	-	-	-	-	-	289,005	289,005	-
Estimated liability for landfill closure and postclosure costs	-	-	-	-	-	-	180,000	180,000	375,000
General obligation bonds and notes payable	-	-	-	1,063,509	-	-	17,789,059	18,852,568	19,559,705
Total liabilities	1,571,629	401,781	398,308	1,092,553	-	39,394	18,562,211	22,065,876	22,280,223
Fund equity:									
Retained earnings (deficit)	-	-	-	(542,553)	-	-	-	(542,553)	532,640
Reserved fund balance	573,255	15,793	-	-	-	-	-	589,048	540,547
Unreserved fund balance:									
Designated	1,329,179	-	-	-	-	-	-	1,329,179	722,288
Undesignated	2,030,511	634,968	(38,892)	-	188,028	-	-	2,814,615	2,293,933
Total fund equity	3,932,945	650,761	(38,892)	(542,553)	188,028	-	-	4,190,289	4,089,408
Total liabilities and fund equity	\$ 5,504,574	1,052,542	359,416	550,000	188,028	39,394	18,562,211	26,256,165	26,369,631

See accompanying notes to general purpose 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
Year ended June 30, 1998
(with comparative totals for the year ended June 30, 1997)

	Governmental Fund Types			Fiduciary	Totals	
	General	Special Revenue	Capital Projects	Fund Types Trust	(Memorandum Only) 1998	1997
Revenues:						
Taxes	\$ 13,031,876	-	104,432	-	13,136,308	13,112,742
Licenses and permits	189,224	82,400	-	-	271,624	201,912
Intergovernmental	3,227,099	1,168,169	742,581	-	5,137,849	4,469,232
Investment income	207,376	25,410	2,360	31,169	266,315	181,145
Other revenues	369,790	537,467	56,309	1,310	964,876	836,744
Total revenues	17,025,365	1,813,446	905,682	32,479	19,776,972	18,801,775
Expenditures:						
Current:						
General government	748,502	-	-	-	748,502	732,252
Public works	431,559	-	-	-	431,559	533,390
Sanitation	1,089,096	-	-	-	1,089,096	1,088,353
Public safety	1,992,483	-	-	-	1,992,483	1,919,953
Parks and recreation	46,076	32,605	-	-	78,681	76,768
Health and welfare	50,725	278,148	-	-	328,873	327,368
Education	7,878,649	1,250,453	-	-	9,129,102	8,355,707
Intergovernmental	212,969	-	-	-	212,969	225,954
Unclassified	1,071,137	13,047	-	11,637	1,095,821	1,212,235
Debt service	1,768,122	44,100	245,858	-	2,058,080	2,063,489
Capital outlays	246,690	-	1,075,917	-	1,322,607	1,648,648
Total expenditures	15,536,008	1,618,353	1,321,775	11,637	18,487,773	18,184,117
Excess (deficiency) of revenues over (under) expenditures	1,489,357	195,093	(416,093)	20,842	1,289,199	617,658
Other financing sources (uses):						
Operating transfers--in	163,523	31,500	461,653	-	656,676	470,544
Operating transfers--out	(688,153)	(102,000)	(61,523)	-	(851,676)	(660,544)
Utilization of prior year designated	(5,390)	-	-	-	(5,390)	-
Proceeds from refunding bonds	5,975,000	-	-	-	5,975,000	-
Debt service and advance refunding escrow	(5,975,000)	-	-	-	(5,975,000)	-
Total other financing sources (uses)	(530,020)	(70,500)	400,130	-	(200,390)	(190,000)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	959,337	124,593	(15,963)	20,842	1,088,809	427,658
Fund balances, beginning of year, as restated	2,973,608	526,168	(22,929)	167,186	3,644,033	3,142,345
Fund balances (deficit), end of year	\$ 3,932,945	650,761	(38,892)	188,028	4,732,842	3,570,003

See accompanying notes to general purpose financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balance--
Budget and Actual--Budgetary Basis
General Fund
Year ended June 30, 1998

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 12,685,612	13,031,876	346,264
Licenses and permits	163,300	189,224	25,924
Intergovernmental	2,226,957	2,413,806	186,849
Investment income	150,000	207,376	57,376
Other revenues	262,000	369,790	107,790
Total revenues	15,487,869	16,212,072	724,203
Expenditures:			
Current:			
General government	810,076	748,502	61,574
Public works	611,670	431,559	180,111
Sanitation	1,116,417	1,089,096	27,321
Public safety	2,013,527	1,992,483	21,044
Parks and recreation	49,380	46,076	3,304
Health and welfare	63,804	50,725	13,079
Education	7,103,291	7,094,586	8,705
Intergovernmental	212,969	212,969	-
Unclassified	1,173,233	1,071,137	102,096
Debt service	1,768,122	1,768,122	-
Capital outlays	349,480	246,690	102,790
Total expenditures	15,271,969	14,751,945	520,024
Excess of revenues over expenditures	215,900	1,460,127	1,244,227
Other financing sources (uses):			
Operating transfers--in	206,432	163,523	(42,909)
Operating transfers--out	(626,500)	(688,153)	(61,653)
Utilization of prior year designated	204,168	(5,390)	(209,558)
Total other financing uses	(215,900)	(530,020)	(314,120)
Excess of revenues and other financing sources over expenditures and other financing uses		930,107	930,107
Reconciliation to GAAP (Statement 2):			
Less: Prior year encumbrances		(79,686)	
Add: Current year encumbrances		108,916	
Excess of revenues and other financing sources over expenditures and other uses - GAAP basis		959,337	
Fund balance, beginning of year		2,973,608	
Fund balance, end of year	\$	3,932,945	

See accompanying notes to general purpose financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Revenues, Expenses, and Changes in Retained Earnings (Deficit)
Proprietary Fund
Years ended June 30, 1998 and 1997

	1998	1997
Operating revenues:		
Lease proceeds	\$ 75,000	75,000
Other income	5,150	10,212
Total operating revenues	80,150	85,212
Operating expenses:		
Utilities and building maintenance	4,911	12,237
Depreciation	55,500	55,500
Total operating expenses	60,411	67,737
Operating income	19,739	17,475
Nonoperating expenses:		
Interest expense	(78,223)	(90,276)
Adjust fixed assets to net realizable value	(1,211,709)	-
Total nonoperating expenses	(1,289,932)	(90,276)
Loss before operating transfers	(1,270,193)	(72,801)
Other financing sources:		
Operating transfers--in	195,000	190,000
Total other financing sources	195,000	190,000
Net income (loss)	(1,075,193)	117,199
Retained earnings, beginning of year	532,640	415,441
Retained earnings (deficit), end of year	\$ (542,553)	532,640

See accompanying notes to general purpose financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Cash Flows
Proprietary Fund
Years ended June 30, 1998 and 1997

	1998	1997
Cash flows from operating activities:		
Cash received from lease	\$ -	75,000
Cash received from operating revenues	5,150	10,212
Cash payments for operating expenses	(4,911)	(12,237)
Net cash provided by operating activities	239	72,975
Cash flows from noncapital financing activities:		
Operating transfers from other funds	195,000	190,000
Interfund transactions with General Fund	74,652	7,025
Net cash provided by noncapital financing activities	269,652	197,025
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(188,914)	(179,510)
Interest paid on long-term debt	(80,977)	(90,490)
Net cash used in capital and related financing activities	(269,891)	(270,000)
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	19,739	17,475
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	55,500	55,500
Changes in assets and liabilities:		
Decrease in deferred revenue	(75,000)	-
Net cash provided by operating activities	\$ 239	72,975

See accompanying notes to general purpose financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE
Notes to General Purpose Financial Statements

THE REPORTING ENTITY AND ITS SERVICES

The Town of Old Orchard Beach, Maine was incorporated in 1883 and is located in southeastern Maine, 12 miles south of Portland. A popular summer resort with 7 miles of sandy beaches, the Town encompasses 7.8 square miles. Its year round population of approximately 8,000 expands to 100,000 during the summer. The Town has operated under a Council-Manager form of government since 1950.

The Town provides the full range of municipal services contemplated by State statutes. These include public safety, public works, sanitation, health and welfare services, parks and recreation, education, planning, zoning and general administrative services.

This report includes all funds and account groups of the Town. An analysis of certain criteria was made to determine if other governmental units should be included in this report. In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the government's reporting entity.

Libby Memorial Library - The Library provides library services and is considered to be a component unit because its primary financial resources are derived from municipal appropriations. The only activity which flows through the Town's financial records is the Town's yearly appropriation to the Library. All other financial activity of the Libby Memorial Library has not been reported in the Town's general purpose financial statements.

Biddeford-Saco-Old Orchard Beach Transit Committee - The Town is member of the Biddeford-Saco-Old Orchard Beach Transit Committee which is a jointly governed organization. The Committee operates a public mass transit passenger bus service within and between the three municipalities under a voluntary interlocal agreement. The Town of Old Orchard Beach's contribution to the committee for the year ended June 30, 1998 was \$45,000. The Transit Committee does not meet the definition of a component unit or a joint venture because there is no ongoing financial interest or responsibility by the participating governments.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 general purpose 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.

PROPRIETARY FUND TYPE

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 Town's long-term debt, other than debt accounted for in the proprietary funds.

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.

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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. Investments

Investments are stated at fair value.

D. Inventory

Inventory consists of vehicle fuel, food and supplies and is valued at the lower of cost (first-in, first-out basis) or market, and is offset with a reserved fund balance for inventories. Inventories include the value of the U.S. Department of Agriculture commodities donated to the School Lunch Program.

E. 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.

Real property and equipment owned by the Proprietary Funds are stated at the lower of cost to acquire or construct the asset or net realizable value. 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 sports stadium facility over 40 years and various improvements to the building over 10 years.

F. 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, 1998, the accumulated vacation cost was \$119,732 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$304,147 and is disclosed in the general long-term debt account group because it is not currently due.

G. Encumbrances

Encumbrances accounting, under which purchase orders, contracts and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriations, is employed in the governmental funds. Encumbrances do not constitute expenditures or liabilities.

H. Interfund Transactions

During the course of normal operations, the Town has several transactions between funds including expenditures and transfers of resources to provide services. These transactions are reported as operating transfers.

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

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

A budget is formally adopted for the General Fund each year through the passage of the Town budget and is prepared on a basis consistent with generally accepted accounting principles except for teachers' contracts and on-behalf payments relating to Maine State Retirement Contributions, as described later in the notes. The Town's other funds do not have legally adopted budgets but have adopted budgets through formal authorizations by the Town Council, School Committee and through grant agreements.

In the General Fund, the level of control (level at which expenditures may not exceed budget) is the Department. The gross appropriation for each department shall not be exceeded except by consent of the Town Council. The Town Council may, by resolution, transfer an unencumbered appropriation balance or portion thereof including surplus between the general accounts.

For the School Department, the level of control is also the Department. Generally, all unexpended School budgetary accounts lapse to the School Department's fund balance at the close of the fiscal year. Once adopted, the budget can be amended by the School Committee, but only through transfers between expenditure accounts.

B. Budgetary vs. GAAP Basis of Accounting

As required by generally accepted accounting principles (GAAP), the Town has recorded a revenue and expenditure for Maine State Retirement contributions made by the State of Maine on behalf of the Old Orchard Beach School Department. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting vs. reporting under generally accepted accounting principles of \$813,293. These amounts have been included as an intergovernmental revenue and an education expenditure in the General fund on Statement 2 (GAAP basis). There is no effect on the fund balance at the end of the year.

Additionally, the School Department compensates its teachers under a contract for services rendered between the months of September and June. However, compensation is remitted over a twelve month period, September through August. At June 30, 1998, the balance on such contracts amounted to approximately \$522,993 (unaudited) for which no accrual has been made in the financial statements. However, the School Department has partially funded \$363,667 of this accrual, which is shown as a reserved fund balance until such time as the liability is fully funded.

C. Excess of Expenditures Over Appropriations

For the year ended June 30, 1998, expenditures exceeded appropriations in the following departments:

Building maintenance	\$ 2,190
Town clerk	101
Code enforcement	891
License inspector	587
Elections	121
Public works - snow and ice removal	825
Compost facility	4,155
Police department	12,551

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

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

Public safety complex	\$ 79
Hydrants	1,669
Parking lot	829

D. Deficit Fund Equity

At June 30, 1998 the capital project fund East Grand Avenue has a deficit fund balance of \$54,225, which will be funded by taxes and assessments district in subsequent years.

The enterprise fund retained deficit will be written off if and when the Ballpark is sold as discussed later in these notes. Effectively, the debt remaining after the sale, if any, will become part of the long-term debt account group to be funded by future appropriations.

DEPOSITS AND INVESTMENTS

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

A. Deposits

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

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

At June 30, 1998 cash and cash equivalents consisted of:

	Carrying amount	Bank balance	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
Checking and savings accounts	\$ 524,231	524,230	261,756	106,589	155,885
Certificates of deposit	1,320,216	1,315,000	1,000,000	-	315,000
Total	\$ 1,844,447	1,839,230	1,261,756	106,589	470,885

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.

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

DEPOSITS AND INVESTMENTS, CONTINUED

Investments are classified into three categories. Category 1 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 2 includes uninsured and unregistered investments held by the financial institution's trust department or agent in the Town's name. Category 3 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, 1998 investments consisted of the following:

	Carrying amount (market)	Category		
		<u>1</u>	<u>2</u>	<u>3</u>
Cash management--repurchase agreements	\$ 893,349	-	893,349	-
Mutual funds(1)	212,638	-	-	-
Maine Class Trust investment pool(1)	1,253,326	-	-	-
Corporate stocks	194,824	194,824	-	-
Total	\$ 2,554,137	194,824	893,349	-

- (1) Certain investments are not required to be classified in any of the three above categories because they are not evidenced by securities that exist in physical or book entry form.

PROPERTY TAX

Property taxes for the current year were committed on June 25, 1997 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 11, 1997 and 50% on February 11, 1998. All personal property taxes were due in full on August 11, 1997. Interest at the rate of 10.50% 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 with annual reviews being conducted since that date. The assessed value was 107% of the estimated market value and 102.89% of the 1997 state valuation of \$489,900,000.

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 \$72,497 for the year ended June 30, 1998.

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.

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

PROPERTY TAX, CONTINUED

The following summarizes the 1998 and 1997 levy:

	<u>1998</u>	<u>1997</u>
Valuation:		
Land	\$ 197,400,300	197,289,400
Buildings	292,290,000	288,436,500
Personal property	14,357,200	12,585,500
Total assessed valuation	\$ 504,047,500	498,311,400
<hr/>		
Total assessed valuation	504,047,500	498,311,400
Tax rate (per \$1,000)	23.65	23.65
Commitment	11,920,723	11,785,065
Supplemental taxes assessed	12,114	9,826
	11,932,837	11,794,891
Less--collections and abatements	11,312,987	11,061,724
Receivable at end of year	\$ 619,850	733,167
<hr/>		
Consisting of:		
Taxes	29,155	30,660
Liens	590,695	702,507
Receivable at end of year	\$ 619,850	733,167
<hr/>		
Collection rate	94.81%	93.78%

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

REVISED BUDGET

The revised budget presented for the General Fund in the Statement of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis (Statement 3), includes various adjustments as follows:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other financing sources and (uses)</u>
1997-1998 budget as originally adopted	\$ 16,219,327	(16,219,327)	-
Utilization of prior year balances:			
School	(75,000)	-	75,000
Designated carryforward balances:			
Various capital improvements	(129,168)	-	129,168
Interfund budgeting:			
Ballpark fund	(75,000)	270,000	(195,000)
Downtown TIF fund	(350,290)	445,858	(95,568)
Rescue equipment fund	(102,000)	-	102,000
School Adult Education fund	-	31,500	(31,500)
East Grant Avenue fund	-	200,000	(200,000)
	\$ 15,487,869	(15,271,969)	(215,900)

INTERFUND BALANCES

Individual interfund receivables and payables (due from/to other funds) at June 30, 1998, were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
<u>General Fund</u>	<u>\$ 537,295</u>	<u>83,539</u>
Special Revenue Funds:		
Restricted funds	40,824	304,099
Municipal development district fund	-	6,932
Conservation tree grant fund	701	-
<u>Total Special Revenue Funds</u>	<u>41,525</u>	<u>311,031</u>
Capital Project Funds:		
East Grand Avenue	82,840	-
FEMA	-	221,012
Downtown TIF District	-	15,664
Landfill closure fund	-	13,795
<u>Total Capital Project Funds</u>	<u>82,840</u>	<u>250,471</u>
Enterprise Funds:		
Ballpark facility	-	16,619
<u>Total</u>	<u>\$ 661,660</u>	<u>661,660</u>

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

FIXED ASSETS – PROPRIETARY FUND

As of June 30, 1998 the fixed assets of the Ballpark facility have been adjusted to their estimated net realizable value of \$550,000. Subsequent to June 30, 1998 the Town has negotiated with a potential long term lessee of the facility, and the Town Council has scheduled a referendum vote to get voter approval of the proposed lease as its term will be for more than three years. The estimated net realizable value represents the amount the Town estimated its value to be at June 30, 1998 based on offers received to purchase the property and was less than the carrying value of \$1,761,709.

LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 1998:

	General long-term debt	Proprietary Fund	Total
Long-term debt payable at June 30, 1997	\$ 18,307,281	1,252,424	19,559,705
Debt issued	5,975,000	-	5,975,000
Debt retired	6,493,222	188,915	6,682,137
Long-term debt payable at June 30, 1998	\$ 17,789,059	1,063,509	18,852,568

Long-term debt payable at June 30, 1998 is comprised of the following:

	Interest rate	Final maturity date	Balance end of year
General long-term debt:			
1978 School bond	Varies	1998	\$ 145,000
1986 Capital improvement bond	Varies	2006	560,000
1989 Capital improvement bond	Varies	2009	645,000
1990 General obligation bond	Varies	2000	331,100
1990 School general obligation bond	Varies	2000	138,900
1992 General obligation bond	Varies	2012	90,000
1992 General obligation bond	Varies	2012	6,715,000
1992 General obligation bond TIF	Varies	2012	85,000
1996 Sewer improvement bond	4.875%	2024	3,104,059
1998 General obligation refunding bond	Varies	2018	5,975,000
Total general long-term debt			17,789,059
Proprietary Fund:			
1987 General obligation security	Varies		1,063,509
Total general obligation debt			\$ 18,852,568

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

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

LONG-TERM DEBT, CONTINUED

The annual requirements to amortize all debt outstanding as of June 30, 1998 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	
1999	\$ 1,093,543	943,217	219,224	70,776	2,326,760
2000	984,838	910,038	234,861	55,139	2,184,876
2001	962,999	860,184	271,963	38,037	2,133,183
2002	836,314	812,102	291,362	18,638	1,958,416
2003	869,790	763,416	46,099	1,616	1,680,921
2004	958,436	711,175	-	-	1,669,611
2005	1,002,260	654,998	-	-	1,657,258
2006	1,036,270	595,853	-	-	1,632,123
2007	1,010,476	533,607	-	-	1,544,083
2008	1,049,886	474,666	-	-	1,524,552
2009	1,209,512	410,027	-	-	1,619,539
2010	1,269,363	339,191	-	-	1,608,554
2011	1,294,451	265,833	-	-	1,560,284
2012	1,354,787	189,819	-	-	1,544,606
2013	705,383	133,230	-	-	838,613
2014	181,251	111,023	-	-	292,274
2015	187,406	101,448	-	-	288,854
2016	198,861	91,378	-	-	290,239
2017	210,630	80,668	-	-	291,298
2018	217,730	69,423	-	-	287,153
2019	230,175	57,620	-	-	287,795
2020	167,984	47,077	-	-	215,061
2021	176,173	37,918	-	-	214,091
2022	184,762	28,301	-	-	213,063
2023	193,769	19,294	-	-	213,063
2024	202,010	9,848	-	-	211,858
	\$ 17,789,059	9,251,354	1,063,509	184,206	28,288,128

On April 1, 1998, the Town issued \$5,975,000 in general obligation refunding bonds with interest rates varying between 4.125% and 5.20%. The Town issued the bonds to advance refund \$4,475,000 of the 1992 outstanding bonds and to pay certain costs totalling \$550,000. Another portion of the bond proceeds in the amount of \$235,000, will be used to refund on a current basis the outstanding principal amount of \$221,504 on the 1990C FmHA Loan. The last portion of the bond proceeds in the amount of \$715,000 will be used to refund, on a current basis, the outstanding principal amount of \$692,497 on the 1990A FmHA Loan. The Town used the net proceeds to purchase U.S. government securities. These securities were deposited in a refunding escrow to provide for all future debt service on the refunded portion of the 1992, 1990C and 1990A series bonds. As a result, that portion of these bonds is considered defeased, and the Town has removed the liability from its accounts. The outstanding principal of the defeased bonds is \$5,388,981 at June 30, 1998.

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

LONG-TERM DEBT, CONTINUED

The current and advance refundings reduced total debt service payments over the next 22 years by \$297,266. This results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$230,087.

CAPITAL LEASE

The School Department has entered into a lease agreement as lessee for financing the acquisition of energy, environmental control and lighting systems. This lease agreement qualifies as a capital lease, and therefore, has been recorded in the Town of Old Orchard Beach's long term debt group of accounts at the present value of the future minimum lease payments as of the date of their inception. Capital lease expenditures for the year ending June 30, 1998 amounted to \$43,907.

The following is a schedule of the future minimum lease payments under the capital lease, and the present value of the net minimum lease payments at June 30, 1998:

Fiscal year ending <u>June 30,</u>	
1999	\$ 45,444
2000	47,035
2001	48,681
2002	50,385
2003	52,148
<u>2004 and thereafter</u>	<u>109,835</u>
Total minimum lease payments	353,528
<u>Less amount representing interest</u>	<u>64,523</u>
<u>Present value of future minimum lease payments</u>	<u>\$ 289,005</u>

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, 1998, 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.

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

FUND BALANCE RESTATEMENT

In order to implement the requirements of GASB 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", beginning fund balances have been restated as follows, to report investments at current market values.

<u>Fund</u>	<u>Fund balance, June 30, 1997, as previously reported</u>			<u>Cumulative change in fair market value of investments</u>	<u>Fund balance, June 30, 1997 as restated</u>		
	<u>Principal</u>	<u>Unexpended income</u>	<u>Total</u>		<u>Principal</u>	<u>Unexpended income</u>	<u>Total</u>
<u>Trust Funds:</u>							
George C. Grover Golf	\$ 1,310	88	1,398	-	1,310	88	1,398
Ralph Perreault Fund	10,208	28,906	39,114	38,953	49,161	28,906	78,067
W. Warren Harmon Kiwanis Fund	18,500	1,351	19,851	7,001	25,501	1,351	26,852
William & Robert Murphy Fund	4,553	2,786	7,339	1,481	6,034	2,786	8,820
Gilbert C. "Sonny" McBay Fund	2,599	2,184	4,783	1,154	3,753	2,184	5,937
Ola Brownrigg Fund	5,851	421	6,272	568	6,419	421	6,840
Gladys Tarbox Fund	-	12,615	12,615	1,169	1,169	12,615	13,784
Harold E. & Shirley M. Mullen Fund	10,000	177	10,177	(235)	9,765	177	9,942
Centennial Fund	3,079	346	3,425	114	3,193	346	3,539
Susan Powers Memorial Fund	1,000	254	1,254	9	1,009	254	1,263
Alumni Fund	7,252	3,251	10,503	241	7,493	3,251	10,744
	64,352	52,379	116,731	50,455	114,807	52,379	167,186
<u>Special Revenue Fund:</u>							
<u>School Categorical Funds</u>			58,895	36,810	95,705		

RESERVED/DESIGNATED FUND BALANCES

At June 30, 1998 portions of fund balance were reserved and designated for future periods as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
<u>Reserved:</u>		
<u>Education:</u>		
Teacher summer salaries	\$ 363,667	-
Special education tuition	75,000	-
MSMA unemployment fund	10,000	-
System support recertification	10,000	-
Encumbrances	108,916	-
School lunch inventory	-	15,793
Town inventory	5,672	-
Total	\$ 573,255	15,793

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

RESERVED/DESIGNATED FUND BALANCES, CONTINUED

	<u>General Fund</u>
Unreserved--designated:	
JTPA Federal Grant	\$ 13,837
Flower donation	1,000
Public Works Department computer	1,500
Sidewalk repairs	15,000
Recreation scholarship	560
Fire truck reserve	80,000
Treasurer computer upgrade	10,000
East Grand project	206,682
Computer purchase planning	1,200
Loranger School engineering	15,000
Public safety building	156,026
Tunis Avenue sewer project	14,000
East Grand Avenue pump	20,000
Pump station alarms	20,000
Water clarifier	300,000
Public Works signage	15,000
Defibrillator	17,088
Clean up – air conditioner	9,400
Town Hall computer upgrade	28,553
Public Works Department vehicles	6,313
Sewer projects	59,825
Tarring projects	2,462
Treatment Plant equipment	44,000
Disaster relief fund-FEMA	6,591
General capital improvement projects	43,175
Rescue equipment	12,239
Town Hall	26,270
Economic Development	71,365
Memorial Park	7,093
Education	75,000
Reappropriated funds	50,000
	\$ 1,329,179
Total	

CONTINGENT LIABILITIES

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

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

Under existing state law, Maine communities are required to close existing landfills under a state approved plan and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The Town presently has two landfills which have been closed under an approved plan and one additional landfill whose closure was completed during fiscal year 1998. The only additional costs that remain are postclosure care

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

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

costs on all three of the landfills. The estimated total postclosure care costs are \$180,000 which would include two mowings of each site during the year and well monitoring. This amount has been accrued on the general long-term debt account group as it is not expected that any of these costs will be funded with current financial resources. The actual cost of postclosure care may be higher due to inflation, changes in technology, engineering estimates, or changes in landfill laws and regulations.

MAINE STATE RETIREMENT SYSTEM (MSRS) - CONSOLIDATED RETIREMENT PENSION PLAN

Description of the Plan -

The Town contributes to the Maine State Retirement System Consolidated Plan, a cost sharing multiple-employer retirement system established by the Maine State legislature. The Maine State Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Maine Statutes assign the authority to establish and amend benefit provisions to the Maine State Retirement Board of Trustees. The Maine State Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine State Retirement, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

Funding Policy -

Plan members are required to contribute 6.5% of their annual covered salary and the Town is required to contribute an actuarially determined rate. The current rate is 6.32% of annual covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine State Retirement Board of Trustees. The Town's contributions to the Maine State Retirement System Consolidated Plan for the year ended June 30, 1998 were \$44,286.

Transition to GASB 27 -

For the year ended June 30, 1998, the Town has adopted Governmental Accounting Standards Board (GASB) Statement No. 27, Financial Reporting for Defined Pension Plans and Note Disclosures for Defined Benefit Pension Plans. At the date of transition to GASB Statement No. 27, the Town was required to calculate its pension liability. The pension liability is equal to the employer's (a) contractually required contributions that are due and payable at the effective date and (b) pension related debt, if applicable. At the date of transition, the Town's pension liability was calculated to be \$0.

Teacher Group - All school teachers, plus other qualified educators, participate in the Maine State Retirement System's teacher group. The teacher's group is a cost-sharing plan with a special funding situation, established by the Maine State legislature. The Maine State Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Maine Statutes assign the authority to establish and amend benefit provisions to the Maine State Retirement System Board of Trustees. The Maine State Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Teacher's Group. That report may be obtained by writing to

Maine State Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

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

**MAINE STATE RETIREMENT SYSTEM (MSRS) - CONSOLIDATED RETIREMENT PENSION PLAN,
CONTINUED**

Funding Policy – Plan members are required to contribute 7.65% of their compensation to the retirement system. The State of Maine Department of Education is required, by the same statute, to contribute the employer contribution which amounts to \$813,293 (20%) for the fiscal year 1998. This amount has been reported as an intergovernmental revenue and education expenditure in the GAAP basis financial statements (Statement 2). There is no contribution required by the School except for federally funded teachers, for which the School contributed 20% of their compensation. This cost is charged to the applicable grant.

457 RETIREMENT PLAN

The Town offers all its employees a deferred compensation plan created in accordance with Internal Revenue (IRC) Section 457. The plan permits participating employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

Assets of the plan are placed in trust for the exclusive benefit of participants and their beneficiaries. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on plan assets, were removed from the Town's general purpose financial statements.

RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the Town participates in several public entity and self-insured risk pools sponsored by the Maine Municipal Association. These pools, and the risks of loss to which the Town is exposed, are as follows:

MMA's workers' compensation fund retains the first \$400,000 of each claim and purchases reinsurance for individual claims above \$400,000. Reinsurance is also purchased on an aggregate basis for all fund claims in total above the \$2,000,000 minimum loss fund with a maximum indemnity limit of \$4,000,000.

MMA's income protection risk and health insurance risk pools are also self-insured. Each member retains \$135,000 of risk in total for the two plans and the pool purchases excess insurance for claims which exceed \$135,000 cumulative for both lines. The health insurance pool has no maximum coverage limit and the income protection has a limit of \$1,000 a week for a maximum of 52 weeks per occurrence.

The property risk pool retains the first \$100,000 of risk. A separate contract is maintained to provide an additional \$200,000,000 per occurrence bringing the per occurrence total limit to \$201,000,000.

The liability risk pool retains the first \$100,000 per occurrence. A treaty of reinsurance is maintained to provide up to an additional \$900,000 per occurrence, for a total of \$1,000,000 per occurrence with an aggregate annual limit of \$5,000,000 on recoveries under this coverage.

Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 1998.

TOWN OF OLD ORCHARD BEACH, MAINE
General Fund
Comparative Balance Sheet
June 30, 1998 and 1997

	1998	1997
ASSETS		
Cash and cash equivalents	\$ 1,205,103	19,435
Investments	2,359,313	2,820,972
Receivables:		
Taxes receivable	135,391	134,510
Tax liens	1,078,748	1,266,242
Accounts receivable	67,345	43,451
Due from State of Maine	115,707	81,077
Inventory	5,672	1,984
Interfund loans receivable	537,295	232,614
Total assets	\$ 5,504,574	4,600,285
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable and payroll withholdings	276,428	202,125
Accrued expenses	100,922	81,340
Accrued vacation and sick leave	119,732	120,415
Interfund loans payable	83,539	120,438
Taxes collected in advance	37,903	20,374
Deferred tax revenue	924,726	1,063,970
Refundable deposits	28,379	18,015
Total liabilities	1,571,629	1,626,677
Fund equity:		
Reserved	573,255	524,518
Unreserved:		
Designated	1,329,179	722,288
Undesignated	2,030,511	1,726,802
Total fund equity	3,932,945	2,973,608
Total liabilities and fund equity	\$ 5,504,574	4,600,285

TOWN OF OLD ORCHARD BEACH, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual--Budgetary Basis
Year ended June 30, 1998
(with comparative actual amounts for the year ended June 30, 1997)

	1998		Variance favorable (unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 11,764,362	11,828,404	64,042	11,723,761
Change in deferred property tax revenue	-	139,244	139,244	278,030
Excise taxes	746,250	874,704	128,454	823,452
Interest and costs on taxes	150,000	167,594	17,594	187,305
Contributions in lieu of taxes	25,000	21,930	(3,070)	28,046
Total taxes	12,685,612	13,031,876	346,264	13,040,594
Licenses, permits and fees:				
Licenses	70,000	73,545	3,545	78,859
Building, plumbing and electrical permits	24,000	18,981	(5,019)	16,220
Town Clerk fees	6,000	7,666	1,666	6,792
Town vehicle registration fees	16,000	24,521	8,521	18,543
Sewer permits	31,500	31,500	-	31,500
Sewer user fees	2,000	1,771	(229)	-
Other	13,800	31,240	17,440	43,465
Total licenses, permits and fees	163,300	189,224	25,924	195,379
Intergovernmental:				
State Revenue Sharing	650,000	765,385	115,385	618,818
State education subsidies	1,418,357	1,456,377	38,020	1,133,555
State agency clients	-	1,434	1,434	12,331
M.D.O.T. block grant	59,000	61,344	2,344	61,344
Human services reimbursement	15,000	9,424	(5,576)	16,392
Community billings--compost facility	75,000	96,259	21,259	92,596
Other federal revenue	-	606	606	557
Other state revenue	9,600	22,977	13,377	11,851
Total intergovernmental	2,226,957	2,413,806	186,849	1,947,444
Investment income	150,000	207,376	57,376	156,419
Other revenues:				
Parking and comfort station fees	72,000	74,675	2,675	83,234
Cable television franchise	30,000	34,705	4,705	31,322
School Department	29,000	59,789	30,789	46,683
Sale of town owned property	5,000	-	(5,000)	13,565
Parking meters and fines	110,000	129,236	19,236	121,985
Workers compensation refund	-	40,667	40,667	-
Debt refunding interest	-	16,374	16,374	-
Miscellaneous	16,000	14,344	(1,656)	25,272
Total other revenues	262,000	369,790	107,790	322,061
Total revenues	15,487,869	16,212,072	724,203	15,661,897

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

	1998		Variance favorable (unfavorable)	1997 Actual
	Budget	Actual		
Expenditures:				
Current:				
General governmental:				
Town Council	\$ 45,050	43,756	1,294	46,923
Administration	134,978	121,277	13,701	114,472
Legal	75,000	42,322	32,678	66,914
Building maintenance	42,340	44,530	(2,190)	64,675
Contingency	78,000	72,324	5,676	42,965
Tax collector	65,514	64,833	681	54,395
Treasurer	75,089	70,801	4,288	68,698
Assessor	100,964	100,072	892	104,317
Town Clerk	49,155	49,256	(101)	46,689
Planning	70,390	64,136	6,254	66,562
Code enforcement	67,346	68,237	(891)	49,874
License inspector	-	587	(587)	3,330
Elections	6,250	6,371	(121)	2,438
Total general government	810,076	748,502	61,574	732,252
Public works:				
General	566,670	387,885	178,785	491,660
Snow and ice removal	26,000	26,825	(825)	24,940
Beach cleaning	19,000	16,849	2,151	16,790
Total public works	611,670	431,559	180,111	533,390
Sanitation:				
Comfort station	17,150	11,679	5,471	13,818
Compost facility	126,110	130,265	(4,155)	141,550
Treatment plant	470,657	466,573	4,084	451,468
Solid waste	502,500	480,579	21,921	481,517
Total sanitation	1,116,417	1,089,096	27,321	1,088,353
Public safety:				
Communication center	160,077	155,218	4,859	145,955
Fire department	369,500	350,513	18,987	327,657
Police department	832,252	844,803	(12,551)	831,904
Parking enforcement	19,400	18,549	851	18,570
Rescue unit	208,658	208,527	131	193,848
Animal control	11,740	10,952	788	10,061
Public safety complex	33,900	33,979	(79)	28,427
Street lights	204,750	197,108	7,642	198,309
Hydrants	103,000	104,669	(1,669)	103,537
Lifeguards	70,250	68,165	2,085	61,685
Total public safety	2,013,527	1,992,483	21,044	1,919,953

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

	1998		Variance favorable (unfavorable)	1997 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
Parks and recreation:				
Conservation Commission	\$ 5,350	2,457	2,893	78
Parking lot	17,250	18,079	(829)	17,828
Recreation	26,780	25,540	1,240	23,690
Total parks and recreation	49,380	46,076	3,304	41,596
Health and welfare:				
General assistance	55,804	42,725	13,079	58,065
Visiting nurse program	8,000	8,000	-	8,000
Total health and welfare	63,804	50,725	13,079	66,065
Education	7,103,291	7,094,586	8,705	6,760,092
Intergovernmental--county tax	212,969	212,969	-	225,954
Unclassified:				
Employee benefits and insurances	939,668	873,280	66,388	870,559
Memorial Library	90,000	90,000	-	87,500
Planning, Zoning and Registration Boards	11,315	10,030	1,285	8,538
Donations to provider agencies	12,250	11,945	305	13,535
Transit Committee subsidy	45,000	45,000	-	45,000
Abatements, write offs and overlay	75,000	40,882	34,118	153,467
Total unclassified	1,173,233	1,071,137	102,096	1,178,599
Debt service:				
Principal	882,584	882,584	-	868,919
Interest	885,538	885,538	-	943,249
Total debt service	1,768,122	1,768,122	-	1,812,168
Capital outlays:				
Fire Department truck	30,000	-	30,000	-
Operational equipment	25,630	31,496	(5,866)	-
Police cruiser	22,000	21,793	207	-
Stump dump closure	42,000	33,660	8,340	-
Rescue equipment	-	-	-	10,500
Public works--vehicles	-	-	-	137,717
Treatment plant pick up truck	28,000	28,302	(302)	-
Local road improvements	60,000	59,919	81	77,464
Sewer projects	50,000	51,299	(1,299)	175
Memorial Park	5,000	1,047	3,953	-
Adult education computers	-	-	-	29,692
Town computer upgrades	23,000	12,084	10,916	-
Other improvements	63,850	7,090	56,760	52,882
Total capital outlays	349,480	246,690	102,790	308,430
Total expenditures	15,271,969	14,751,945	520,024	14,666,852

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

	1998		Variance favorable (unfavorable)	1997 Actual
	Budget	Actual		
Excess of revenues over expenditures	\$ 215,900	1,460,127	1,244,227	995,045
Other financing sources (uses):				
Operating transfers--in	206,432	163,523	(42,909)	67,433
Operating transfers--out	(626,500)	(688,153)	(61,653)	(593,111)
Utilization of prior year designated	204,168	(5,390)	(209,558)	-
Total other financing uses	(215,900)	(530,020)	(314,120)	(525,678)
Excess of revenues and other financing sources over expenditures and other financing uses	-	930,107	930,107	469,367
Reconciliation to GAAP (Statement 2):				
Less: Prior year encumbrances		(79,686)		-
Add: Current year encumbrances		108,916		-
Excess of revenues and other financing sources over expenditures and other uses - GAAP basis		959,337		469,367
Fund balance, beginning of year		2,973,608		2,504,241
Fund balance, end of year	\$	3,932,945		2,973,608

TOWN OF OLD ORCHARD BEACH, MAINE
Special Revenue Funds
Combining Balance Sheet
June 30, 1998
 (with comparative totals for June 30, 1997)

	School Categorical Funds	School Lunch Fund	Adult Education Fund	Beautifi- cation Committee	Sewer Reserve Escrow	Rescue Equipment Fund	Recreation Fund	Conservation	Municipal Development District	Playground Equipment Fund	Totals		
								Tree Grant Fund			1998	1997	
ASSETS												564,460	532,764
Cash and cash equivalents	\$ 35,642	32,421	24,742	-	190,689	280,966	-	-	-	-	-	26,418	7,110
Investments	26,418	-	-	-	-	-	-	-	-	-	-	106,397	-
Accounts receivable	14,348	-	53,536	-	-	-	-	-	38,513	-	-	297,949	141,128
Due from other governments	290,133	7,816	-	-	-	-	-	-	-	-	-	15,793	16,029
Inventory	-	15,793	-	-	-	-	-	-	-	-	-	41,525	701
Interfund loans receivable	-	-	-	2,393	-	-	37,009	701	-	1,422	-	-	-
Total assets	\$ 366,541	56,030	78,278	2,393	190,689	280,966	37,009	701	38,513	1,422	1,052,542	697,732	
LIABILITIES AND FUND EQUITY													
Liabilities:													
Accounts payable	55,156	21	-	-	-	-	-	-	323	-	-	55,500	57,623
Accrued wages	14,591	2,337	1,915	-	-	-	-	-	-	-	-	18,843	14,019
Deferred revenue	-	-	-	-	-	-	16,407	-	-	-	-	16,407	20,679
Interfund loans payable	234,089	-	70,010	-	-	-	-	-	6,932	-	-	311,031	110,327
Refundable deposits	-	-	-	-	-	-	-	-	-	-	-	-	5,726
Total liabilities	303,836	2,358	71,925	-	-	-	16,407	-	7,255	-	401,781	208,374	
Fund equity:													
Reserved for inventory	-	15,793	-	-	-	-	-	-	-	-	-	15,793	16,029
Unreserved:													
Undesignated	62,705	37,879	6,353	2,393	190,689	280,966	20,602	701	31,258	1,422	634,968	473,329	
Total fund equity	62,705	53,672	6,353	2,393	190,689	280,966	20,602	701	31,258	1,422	650,761	489,358	
Total liabilities and fund equity	\$ 366,541	56,030	78,278	2,393	190,689	280,966	37,009	701	38,513	1,422	1,052,542	697,732	

TOWN OF OLD ORCHARD BEACH, MAINE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Equity
Year ended June 30, 1998
(with comparative totals for the year ended June 30, 1997)

	School	School	Adult	Beautifi-	Sewer	Rescue	Conservation	Municipal	Playground	Totals	
	Categorical	Lunch	Education	cation	Reserve	Equipment	Tree	Development	Equipment	1998	1997
	Funds	Fund	Fund	Committee	Escrow	Fund	Grant	District	Fund		
Revenues:											
Licenses and permits:											
Sewer ordinance fees	\$	-	-	-	82,400	-	-	-	-	82,400	6,533
Total licenses and permits		-	-	-	82,400	-	-	-	-	82,400	6,533
Intergovernmental:											
Federal grants and commodities	954,827	140,381	32,861	-	-	-	-	-	-	1,128,069	682,160
State grants	1,302	-	38,798	-	-	-	-	-	-	40,100	39,034
Total intergovernmental	956,129	140,381	71,659	-	-	-	-	-	-	1,168,169	721,194
Investment income	-	722	-	-	8,616	16,072	-	-	-	25,410	16,515
Other revenues:											
Police fines	-	-	-	-	-	-	-	-	-	-	17,433
Development district assessments	-	-	-	-	-	-	-	39,197	-	39,197	-
Comfort station	-	-	-	-	-	-	-	5,108	-	5,108	-
Rescue unit call fees	-	-	-	-	-	146,060	-	-	-	146,060	123,196
School lunch sales	-	138,893	-	-	-	-	-	-	-	138,893	127,557
Recreation program	-	-	-	-	-	-	45,013	-	-	45,013	36,719
Other	97,403	471	65,322	-	-	-	-	-	-	163,196	192,342
Total other revenues	97,403	139,364	65,322	-	-	146,060	45,013	44,305	-	537,467	497,247
Total revenues	1,053,532	280,467	136,981	-	91,016	162,132	45,013	44,305	-	1,813,446	1,241,489
Expenditures:											
Health and welfare	-	278,148	-	-	-	-	-	-	-	278,148	261,303
Education	1,086,532	-	163,921	-	-	-	-	-	-	1,250,453	757,796
Recreation	-	-	-	-	-	-	32,605	-	-	32,605	35,172
Unclassified	-	-	-	-	-	-	-	13,047	-	13,047	28,909
Capital outlay	-	-	-	-	-	44,100	-	-	-	44,100	4,001
Total expenditures	1,086,532	278,148	163,921	-	-	44,100	32,605	13,047	-	1,618,353	1,087,181
Excess (deficiency) of revenues over (under) expenditures	(33,000)	2,319	(26,940)	-	91,016	118,032	12,408	31,258	-	195,093	154,308
Other financing sources (uses):											
Operating transfers--in	-	-	31,500	-	-	-	-	-	-	31,500	47,040
Operating transfers--out	-	-	-	-	-	(102,000)	-	-	-	(102,000)	(67,433)
Total other financing sources (uses)	-	-	31,500	-	-	(102,000)	-	-	-	(70,500)	(20,393)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(33,000)	2,319	4,560	-	91,016	16,032	12,408	31,258	-	124,593	133,915
Fund equity, beginning of year, as restated	95,705	51,353	1,793	2,393	99,673	264,934	8,194	701	-	1,422	526,168
Fund equity, end of year	\$	62,705	53,672	6,353	2,393	190,689	280,966	20,602	701	31,258	1,422
										650,761	489,358

TOWN OF OLD ORCHARD BEACH, MAINE
Capital Project Funds
Combining Balance Sheet
June 30, 1998
(with comparative totals for June 30, 1997)

		Downtown TIF	West Grand Avenue	East Grand Avenue	Landfill Closure	Storm Disaster Fund	Totals	
							1998	1997
ASSETS								
Cash and cash equivalents	\$	-	-	-	15,868	-	15,868	-
Accounts receivable		26,480	-	7,270	3,938	-	37,688	-
Interfund loans receivable		-	-	82,840	-	-	82,840	78,501
Due from Federal government		-	-	-	-	188,458	188,458	23,557
Due from State of Maine		-	-	-	-	34,562	34,562	31,075
Total assets	\$	26,480	-	90,110	19,806	223,020	359,416	133,133
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable		-	-	144,335	1,781	-	146,116	-
Retainage payable		-	-	-	1,721	-	1,721	16,978
Interfund loans payable		15,664	-	-	13,795	221,012	250,471	139,084
Total liabilities		15,664	-	144,335	17,297	221,012	398,308	156,062
Fund equity:								
Unreserved:								
Undesignated		10,816	-	(54,225)	2,509	2,008	(38,892)	(22,929)
Total fund equity		10,816	-	(54,225)	2,509	2,008	(38,892)	(22,929)
Total liabilities and fund equity	\$	26,480	-	90,110	19,806	223,020	359,416	133,133

TOWN OF OLD ORCHARD BEACH, MAINE
Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year ended June 30, 1998
(with comparative totals for the year ended June 30, 1997)

	Downtown TIF	West Grand Avenue	East Grand Avenue	Landfill Closure	Storm Disaster Fund	Totals	
						1998	1997
Revenues:							
Property taxes	\$ 104,432	-	-	-	-	104,432	72,148
Grant proceeds	-	-	-	186,681	555,900	742,581	962,775
Investment income	-	-	-	2,360	-	2,360	249
Sewer reimbursements	-	-	17,101	-	-	17,101	-
Other revenues	36,825	-	793	150	1,440	39,208	7,436
Total revenues	141,257	-	17,894	189,191	557,340	905,682	1,042,608
Expenditures:							
Capital improvements:							
Engineering costs	-	-	7,289	2,282	118,173	127,744	146,237
Consultant costs	-	-	-	18,870	-	18,870	-
Construction costs	-	-	259,453	122,513	423,994	805,960	1,059,126
Equipment and associated costs	-	-	-	41,631	-	41,631	4,850
Town labor and equipment	-	-	-	61,231	-	61,231	-
Miscellaneous	-	-	5,377	1,808	13,296	20,481	130,005
Debt service	245,858	-	-	-	-	245,858	247,320
Total expenditures	245,858	-	272,119	248,335	555,463	1,321,775	1,587,538
Excess (deficiency) of revenues over (under) expenditures	(104,601)	-	(254,225)	(59,144)	1,877	(416,093)	(544,930)
Other financing sources (uses):							
Operating transfers--in	200,000	-	200,000	61,653	-	461,653	356,071
Operating transfers--out	-	(61,523)	-	-	-	(61,523)	-
Total other financing sources (uses)	200,000	(61,523)	200,000	61,653	-	400,130	356,071
Excess (deficiency) of revenues and other sources over (under) expenditures	95,399	(61,523)	(54,225)	2,509	1,877	(15,963)	(188,859)
Fund balances (deficit), beginning	(84,583)	61,523	-	-	131	(22,929)	165,930
Fund balances (deficit), ending	\$ 10,816	-	(54,225)	2,509	2,008	(38,892)	(22,929)

TOWN OF OLD ORCHARD BEACH, MAINE
Capital Project Funds
Cumulative Statement of Revenues and Expenditures
Beginning of project to June 30, 1998

	Downtown TIF	West Grand Avenue	East Grand Avenue	Landfill Closure	Storm Disaster Fund
Revenues:					
Property taxes	\$ 923,550	-	-	-	-
Grant proceeds	628,115	-	-	186,681	965,965
Investment income	121,511	-	-	2,360	-
Sewer reimbursements	-	-	17,101	-	-
Other revenues	97,191	103	793	150	8,870
Total revenues	1,770,367	103	17,894	189,191	974,835
Expenditures:					
Capital improvements:					
Engineering costs	360,124	53,895	7,289	2,282	198,171
Consultant costs	-	-	-	18,870	-
Construction costs	3,762,086	821,389	259,453	122,513	700,376
Equipment and associated expenses	-	-	-	41,631	4,850
Town labor and equipment	-	-	-	61,231	-
Miscellaneous	292,293	13,489	5,377	1,808	109,430
Debt service	1,513,165	-	-	-	-
Total expenditures	5,927,668	888,773	272,119	248,335	1,012,827
Deficiency of revenues under expenditures	(4,157,301)	(888,670)	(254,225)	(59,144)	(37,992)
Other financing sources (uses):					
Operating transfers--in	768,117	950,193	200,000	61,653	40,000
Operating transfers--out	-	(61,523)	-	-	-
Proceeds of general obligation bonds	3,400,000	-	-	-	-
Total other financing sources	4,168,117	888,670	200,000	61,653	40,000
Cumulative excess (deficiency) of revenues and other sources over (under) expenditures	\$ 10,816	-	(54,225)	2,509	2,008

TOWN OF OLD ORCHARD BEACH, MAINE
Enterprise Fund - Ballpark Facility
Comparative Balance Sheet
June 30, 1998 and 1997

	1998	1997
ASSETS		
Interfund loans receivable	\$ -	58,033
Total assets	-	58,033
Property, plant and equipment:		
Fixed assets	993,250	2,204,959
Accumulated depreciation	(443,250)	(387,750)
Net property, plant and equipment	550,000	1,817,209
Total assets	\$ 550,000	1,875,242
LIABILITIES AND FUND EQUITY		
Liabilities:		
Current portion of long-term debt	219,224	182,201
Interfund loans payable	16,619	-
Accrued interest	12,425	15,178
Deferred revenue	-	75,000
Total liabilities	248,268	272,379
Long-term liabilities:		
General obligation notes payable (less current portion)	844,285	1,070,223
Total long-term liabilities	844,285	1,070,223
Fund equity:		
Retained earnings (deficit)	(542,553)	532,640
Total fund equity (deficit)	(542,553)	532,640
Total liabilities and fund equity (deficit)	\$ 550,000	1,875,242

TOWN OF OLD ORCHARD BEACH, MAINE
Enterprise Fund - Ballpark Facility
Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)
Years ended June 30, 1998 and 1997

	1998	1997
Operating revenues:		
Lease proceeds	\$ 75,000	75,000
Other revenues	5,150	10,212
Total operating revenues	80,150	85,212
Operating expenses:		
Utilities and building maintenance	4,911	12,237
Depreciation	55,500	55,500
Total operating expenses	60,411	67,737
Operating income	19,739	17,475
Nonoperating revenues (expenses):		
Interest expense	(78,223)	(90,276)
Adjust fixed assets to net realizable value	(1,211,709)	-
Total nonoperating expense	(1,289,932)	(90,276)
Loss before operating transfers	(1,270,193)	(72,801)
Other financing sources:		
Operating transfers--in	195,000	190,000
Total other financing sources	195,000	190,000
Net income (loss)	(1,075,193)	117,199
Retained earnings, beginning of year	532,640	415,441
Retained earnings (deficit), end of year	\$ (542,553)	532,640

TOWN OF OLD ORCHARD BEACH, MAINE
Enterprise Fund - Ballpark Facility
Statement of Cash Flows
Years ended June 30, 1998 and 1997

	1998	1997
Cash flows from operating activities:		
Cash received from lease	\$ -	75,000
Cash received from operating revenues	5,150	10,212
Cash payments for operating expenses	(4,911)	(12,237)
Net cash provided by operating activities	239	72,975
Cash flows from noncapital financing activities:		
Operating transfers from other funds	195,000	190,000
Interfund transactions with General Fund	74,652	7,025
Net cash provided by noncapital financing activities	269,652	197,025
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(188,914)	(179,510)
Interest paid on long-term debt	(80,977)	(90,490)
Net cash used in capital and related financing activities	(269,891)	(270,000)
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	19,739	17,475
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	55,500	55,500
Changes in assets and liabilities:		
Decrease in deferred revenue	(75,000)	-
Net cash provided by operating activities	\$ 239	72,975

TOWN OF OLD ORCHARD BEACH, MAINE

Trust Funds

Combining Balance Sheet

June 30, 1998

(with comparative totals for June 30, 1997)

	Ralph Perreault Scholarship	W. Warren Harmon Scholarship	George Grover Golf Fund	Ola Brownrigg Scholarship	Harold Mullen Scholarship	Centennial Scholarship	Susan Powers Scholarship	Alumni Scholarship	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	Totals	
												1998	1997
ASSETS													
Cash and cash equivalents	\$ 3,462	1,116	1,809	4,979	698	223	82	1,018	2,178	3,789	268	19,622	6,214
Investments	88,234	30,459	116	2,291	9,858	3,168	1,219	9,875	6,463	10,912	5,811	168,406	110,517
Total assets	\$ 91,696	31,575	1,925	7,270	10,556	3,391	1,301	10,893	8,641	14,701	6,079	188,028	116,731
FUND EQUITY													
Fund equity:													
Unreserved:													
Principal	62,691	30,180	1,426	6,664	9,903	2,899	1,009	6,903	6,210	1,980	3,916	133,781	64,352
Unexpended income	29,005	1,395	499	606	653	492	292	3,990	2,431	12,721	2,163	54,247	52,379
Total fund equity	91,696	31,575	1,925	7,270	10,556	3,391	1,301	10,893	8,641	14,701	6,079	188,028	116,731
Total fund equity	\$ 91,696	31,575	1,925	7,270	10,556	3,391	1,301	10,893	8,641	14,701	6,079	188,028	116,731

TOWN OF OLD ORCHARD BEACH, MAINE
Trust Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Equity
Year ended June 30, 1998

	Fund balances beginning of year, as restated			Investment income	Unrealized gains and losses	Contributions and other receipts	Expenditures	Fund balances end of year			
	Principal	Unexpended income	Total					Principal	Unexpended income	Total	
George C. Grover Golf	\$	1,310	88	1,398	563	116	1,310	1,462	1,426	499	1,925
Ralph Perreault Scholarship		49,161	28,906	78,067	4,099	13,530	-	4,000	62,691	29,005	91,696
W. Warren Harmon Kiwanis Scholarship		25,501	1,351	26,852	1,844	4,679	-	1,800	30,180	1,395	31,575
William & Robert Murphy Scholarship		6,034	2,786	8,820	645	176	-	1,000	6,210	2,431	8,641
Gilbert C. "Sonny" McBay Scholarship		3,753	2,184	5,937	479	163	-	500	3,916	2,163	6,079
Ola Brownrigg Scholarship		6,419	421	6,840	885	245	-	700	6,664	606	7,270
Gladys Tarbox Scholarship		1,169	12,615	13,784	1,106	811	-	1,000	1,980	12,721	14,701
Harold E. & Shirley M. Mullen Scholarship		9,765	177	9,942	926	138	-	450	9,903	653	10,556
Centennial Scholarship		3,193	346	3,539	296	(294)	-	150	2,899	492	3,391
Susan Powers Memorial Scholarship		1,009	254	1,263	113	-	-	75	1,009	292	1,301
Alumni Scholarship		7,493	3,251	10,744	1,239	(590)	-	500	6,903	3,990	10,893
Totals	\$	114,807	52,379	167,186	12,195	18,974	1,310	11,637	133,781	54,247	188,028

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Changes in General Long-term Debt
Year ended June 30, 1998

	Interest rate	Final maturity date	Annual principal payments	Amounts authorized	Issued previous years	Retired previous years	Balance beginning of year	Current Period		Balance end of year
								Issued	Retired	
<u>General Obligation Bonds</u>										
Town issues:										
1983 Capital improvement bond	10.290%	1998	\$ 100,000	1,600,000	1,600,000	1,500,000	100,000	-	100,000	-
1986 Capital improvement bond	8.6 - 9.75%	2006	70,000	1,410,000	1,410,000	780,000	630,000	-	70,000	560,000
1989 Capital improvement bond	Var.	2009	160,000	1,840,000	1,840,000	1,070,000	770,000	-	125,000	645,000
1990 General obligation bond	Var.	2000	Various	1,019,000	1,019,000	574,200	444,800	-	113,700	331,100
1990 FmHA Sewer bond	6.000%	2019	Various	800,000	800,000	91,877	708,123	-	708,123	-
1990 FmHA Sewer bond	6.000%	2020	Various	250,000	250,000	23,851	226,149	-	226,149	-
1992 General obligation bond	Var.	2012	Various	1,500,000	1,500,000	90,000	1,410,000	-	1,320,000	90,000
1992 General obligation - refunding bond	Var.	2012	Various	8,145,000	8,145,000	1,125,000	7,020,000	-	305,000	6,715,000
1992 General obligation bond	Var.	2012	Various	3,400,000	3,400,000	40,000	3,360,000	-	3,275,000	85,000
1996 Sewer bond	4.875%	2024	Various	3,217,500	3,217,500	54,491	3,163,009	-	58,950	3,104,059
1998 General obligation - refunding bond	Var.	2018	Various	5,975,000	-	-	-	5,975,000	-	5,975,000
School issues:										
1978 School bond	Var.	1998	145,000	2,950,000	2,950,000	2,660,000	290,000	-	145,000	145,000
1990 General obligation bond	Var.	2000	Various	1,521,000	1,521,000	1,335,800	185,200	-	46,300	138,900
Total general obligation bonds					27,652,500	9,345,219	18,307,281	5,975,000	6,493,222	17,789,059
Total long-term debt				\$	27,652,500	9,345,219	18,307,281	5,975,000	6,493,222	17,789,059

Table 1

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

	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Revenues:										
Property taxes	\$ 7,535,147	9,521,041	11,576,172	11,813,600	11,927,522	11,946,778	12,024,132	11,735,061	12,001,791	11,967,648
Other taxes	738,790	806,287	910,802	904,462	940,410	901,261	937,558	960,770	1,038,803	1,064,228
Licenses and permits	183,943	126,239	125,869	127,739	129,699	137,009	165,529	144,731	195,379	189,224
Intergovernmental revenues	1,921,382	1,646,812	1,616,716	1,464,739	1,408,239	1,474,329	1,645,681	1,936,953	1,947,444	2,413,806
Investment income	54,397	65,930	170,275	183,187	106,242	92,104	182,654	161,832	156,419	207,376
Other revenues	125,900	220,395	148,127	294,310	256,050	275,529	241,704	252,408	322,061	369,790
Total revenues	10,559,559	12,386,704	14,547,961	14,788,037	14,768,162	14,827,010	15,197,258	15,191,755	15,661,897	16,212,072
Expenditures:										
General governments	720,894	797,804	633,512	709,557	647,681	673,678	750,073	790,041	732,252	748,502
Public works	518,632	454,406	428,733	533,906	502,629	518,187	718,181	588,441	533,390	431,559
Sanitation	965,785	1,002,379	1,013,661	1,095,157	979,030	1,015,333	1,091,739	1,149,930	1,088,353	1,089,096
Public safety	1,522,927	1,631,933	1,647,946	1,651,589	1,709,829	1,803,707	1,898,771	1,943,906	1,919,953	1,992,483
Parks and recreation	77,613	59,008	34,137	33,679	31,106	50,169	42,951	42,788	41,596	46,076
Health and welfare	121,838	196,079	231,452	124,446	83,580	68,689	58,070	61,004	66,065	50,725
Debt service (excluding education)	1,679,436	1,720,989	2,087,595	2,113,143	1,805,606	1,779,664	1,752,675	1,687,604	1,812,168	1,768,122
Education	4,926,061	5,249,441	5,828,766	6,100,617	6,187,249	6,265,438	6,511,989	6,662,624	6,760,092	7,065,356
Employee benefits and insurance	806,735	965,219	901,815	934,585	909,571	956,037	975,364	920,670	870,559	873,280
Capital outlays	676,386	831,982	242,694	277,893	476,525	904,071	123,616	216,481	308,430	246,690
Unclassified	314,755	368,944	514,321	399,568	420,102	423,121	413,217	446,471	533,994	410,826
Total expenditures	12,331,062	13,278,184	13,564,632	13,974,140	13,752,908	14,458,094	14,336,646	14,509,960	14,666,852	14,722,715
Other financing sources	1,239,340	863,978	254,167	8,175,500	54,100	70,594	32,995	49,599	67,433	163,523
Other financing uses	(28,830)	(10,000)	(24,000)	(8,128,615)	(436,006)	(284,933)	(520,732)	(1,179,418)	(593,111)	(693,543)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(560,993)	(37,502)	1,213,496	860,782	633,348	154,577	372,875	(448,024)	469,367	959,337
Fund balances, beginning	315,682	(245,311)	(282,813)	930,683	1,791,465	2,424,813	2,579,390	2,952,265	2,504,241	2,973,608
Fund balances, ending	\$ (245,311)	(282,813)	930,683	1,791,465	2,424,813	2,579,390	2,952,265	2,504,241	2,973,608	3,932,945

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

Year	Current tax levy	Collection			Total current year collections as a percent of total tax levy	Total collections as a percent of total tax levy	Total outstanding June 30,	Percent of delinquent taxes and liens to tax levy
		Current tax levy	Delinquent tax	Total				
1989	\$ 7,597,879	6,916,114	559,337	7,475,451	91.03%	98.39%	1,088,799	14.33%
1990	9,664,605	8,796,245	609,831	9,406,076	91.02%	97.33%	1,367,282	14.15%
1991	12,191,580	10,902,501	906,520	11,809,021	89.43%	96.86%	1,761,022	14.44%
1992	12,052,028	10,826,186	1,092,929	11,919,115	89.83%	98.89%	1,914,610	15.88%
1993	12,044,900	10,992,295	1,065,115	12,057,410	91.26%	100.10%	1,853,226	15.38%
1994	11,988,224	11,010,389	1,162,825	12,173,214	91.84%	101.54%	1,840,496	15.35%
1995	11,963,953	11,119,733	1,012,806	12,132,539	92.94%	101.20%	1,668,770	13.95%
1996	11,741,393	10,938,527	877,938	11,816,465	93.16%	100.64%	1,593,698	13.57%
1997	11,794,891	11,061,724	834,244	11,895,968	93.78%	100.86%	1,400,752	11.88%
1998	11,932,837	11,312,987	766,333	12,079,320	94.81%	101.23%	1,175,483	9.85%

Table 3

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				
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 (1)	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%
1994	545,427,500	11,073,500	556,501,000	530,000,950	105.00%	569,900,000	97.65%
1995	544,373,400	11,270,200	555,643,600	529,184,381	105.00%	529,000,000	105.04%
1996	480,466,600	11,789,400	492,256,000	460,052,336	107.00%	521,750,000	94.35%
1997	485,725,900	12,585,500	498,311,400	483,797,476	103.00%	489,900,000	101.72%
1998	489,690,300	14,357,200	504,047,500	471,072,430	107.00%	504,350,000	99.94%

(1) Revaluation

Table 4

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
1989	\$	24.50	10.40	12.20	0.40	1.50
1990		29.00	13.70	13.20	0.40	1.70
1991 (1)		19.75	9.89	8.66	0.29	0.91
1992		19.75	9.22	9.07	0.33	1.13
1993		21.50	9.97	9.90	0.37	1.26
1994		21.50	9.69	10.06	0.43	1.32
1995		21.50	9.81	9.97	0.37	1.35
1996		23.85	10.83	11.06	0.43	1.53
1997		23.65	8.34	13.65	0.45	1.21
1998		23.65	7.81	14.19	0.47	1.18

(1) Revaluation

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

	Estimated population	Assessed value (in thousands)	Gross bonded debt (2)	Ratio of gross bonded debt to assessed value	Gross bonded debt per capita	Estimated average population (3)	Gross bonded debt per estimated average population
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 (1)	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
1994	7,790	556,501	20,315,673	3.65%	2,608	24,457	831
1995	7,790	555,644	21,898,775	3.94%	2,811	24,457	895
1996	7,790	492,256	20,829,096	4.23%	2,674	24,457	852
1997	7,790	498,311	19,559,705	3.93%	2,511	24,457	800
1998	7,790	504,047	18,852,568	3.74%	2,420	24,457	771

(1) Revaluation

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

(3) 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
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	14,128,810	17.96%
1994	1,242,223	1,263,426	2,505,649	14,743,027	17.00%
1995	1,162,280	1,296,674	2,458,954	14,857,378	16.55%
1996	1,143,137	1,217,568	2,360,705	15,688,786	15.05%
1997	1,089,882	950,067	2,039,949	15,128,778	13.48%
1998	1,105,143	885,538	1,990,681	15,230,226	13.07%

Table 7

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

Fiscal year	(1) Net assets available for benefits (at market)	(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 contribution as a percentage of covered payroll
1989	\$ 2,710	3,357	80.73%	647	1,084	59.69%	14.15%
1990	3,042	3,539	85.96%	497	1,109	44.82%	15.20%
1991	3,376	3,840	87.92%	464	1,125	41.24%	16.00%
1992	3,726	3,828	97.34%	102	1,040	9.81%	15.04%
1993	4,258	4,116	100.00%	-	871	0.00%	14.20%
1994	4,432	4,342	100.00%	-	832	0.00%	14.31%
1995	5,197	4,500	100.00%	-	836	0.00%	13.31%
1996	5,971	4,826	100.00%	-	872	0.00%	11.91%
1997	6,834	4,874	100.00%	-	707	0.00%	9.98%

1998 data is not presently available.

TOWN OF OLD ORCHARD BEACH, MAINE
Ten Largest Taxpayers
Year ended June 30, 1998

Name	Type of Operation	Taxes	% of Net Tax Levy
Wild Acres T&T Park, Inc.	Tenting Park	\$ 92,382	0.78%
Central Maine Power	Utility	83,546	0.70%
Seagate Limited Partnership	Mobile Home Park	77,458	0.65%
Berger & Weinstein	Motels	71,028	0.60%
Palace Playland Associates	Amusements	62,528	0.53%
Pinehirst Tent & Trailer	Resort	56,758	0.48%
DEL Associates	Developer	47,842	0.40%
Biddeford & Saco Water Co.	Utility	47,158	0.40%
KRE Properties	Developer	43,958	0.37%
Old Orchard Beach Associates	Real Estate	37,951	0.32%

