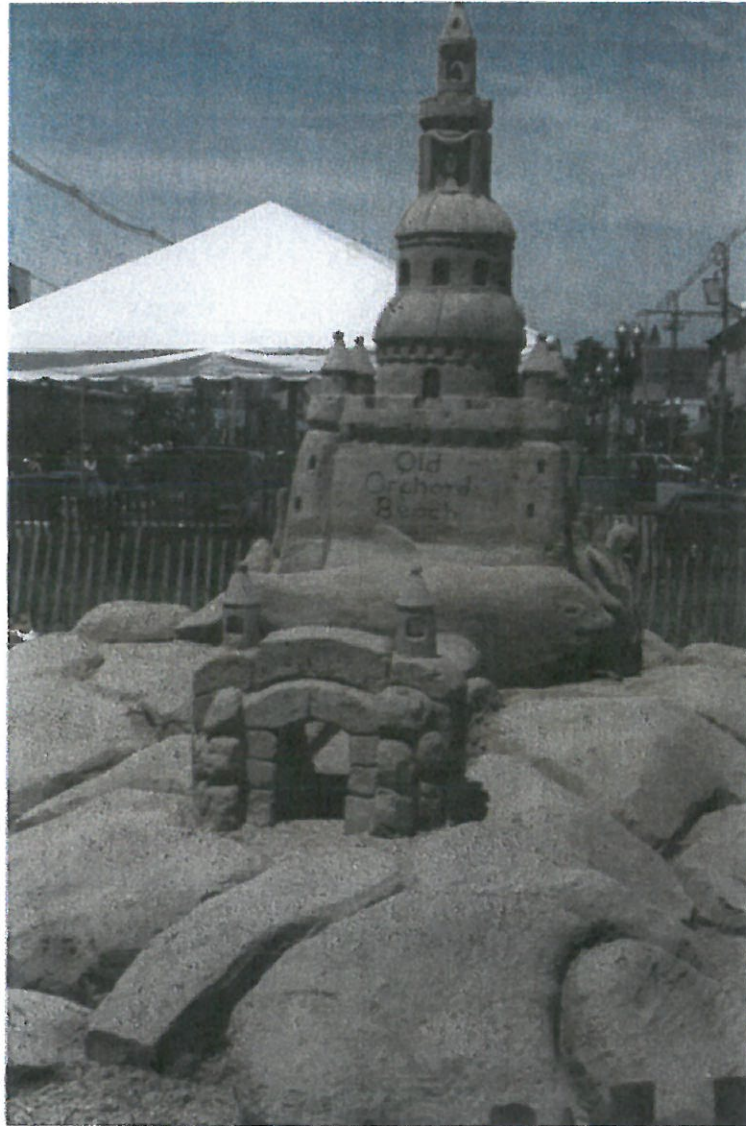
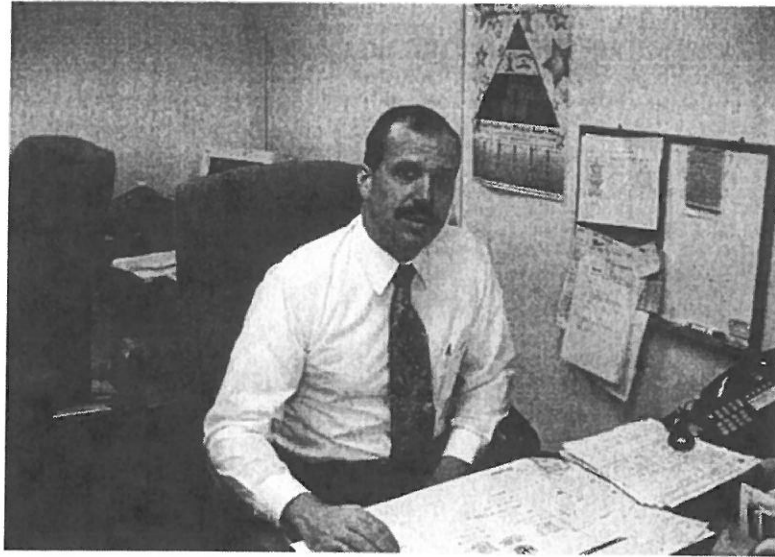


# TOWN OF OLD ORCHARD BEACH



## F.Y. 1999 ANNUAL REPORT

## Dedication



**Old Orchard Beach Sgt. Keith Babin**

It is with pleasure to recognize Old Orchard Beach Police Sergeant Keith Babin by dedicating the 1999 Annual Report to him for his unending work assisting young people of Old Orchard Beach. Sgt. Babin is a shining example of how one person can make a difference in a community.

Sgt. Babin has been with the OOB Police force for the past sixteen years. He has been a sergeant since 1991. He is currently Detective Sgt. responsible for the Detective Division and also School Resource Officer for the Old Orchard Beach High School.

Sgt. Babin has given the most valuable of gifts to our young people, his time and positive attention! Sgt. Babin is also involved in many programs that are designed to help troubled young people turn their lives around. These programs aim to keep young people out of the juvenile justice system and make them happy productive members of society. Some of the programs that Sgt. Babin is involved with are as follows: Member of the Old Orchard Beach High School Conflict Resolution Team, Co-Founder of the Community Resolution Board, Old Orchard Beach Recreation Committee, Drop Out Prevention Committee, and Advisor for the Law Enforcement Explorer Program. In addition, Sgt. Babin also teaches victim impact awareness to juveniles on probation. He's helped organize a Teen Center on Union Ave. During the summer of '99, in conjunction with our Recreation Department, he secured a grant of \$40,000 to open a teen center (CanTeen) on Old Orchard Street. The purpose of the grant was to reduce juvenile crime and provide a place where teens could go for a variety of services.

We would like to sincerely thank Sgt. Babin for his dedication and service to one of the most valuable resources our community possesses, the young people of Old Orchard Beach. We wish you continued success.

OOB Town Council

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# 1998-1999 Town Council



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

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*Report of the*

◆ **TOWN COUNCIL CHAIRMAN**

Yet another year has passed.

The past year has been very demanding on members of council and their families. The Town Manager hiring process and the yearly budget required tremendous preparation and meeting time. We have met an average of once a week, with some weeks requiring two meetings and countless informal meetings involving only one or two council members. The unique trust that has developed over the past year has allowed councilors to work on different areas of concern while reporting the results of that work back to other councilors. It is necessary to sincerely thank all members of council for their hard work, dedication and commitment to making Old Orchard Beach a better community. Kelly Raye, Brian McDermott, Shawn O'Neill, Kim McLaughlin, you have been a pleasure to work with. We have not always agreed, but we have managed to disagree with respect. Your devotion and commitment to the community is exemplary.

I'd like to take a moment to thank all the members of the many boards and committees that serve our community, making it better for all. Thank you to the Planning Board, Architectural Review Committee, Zoning Board of Appeals, Conservation Commission, Finance Committee, Community Development Block Grant Committee, Memorial Park Advisory Committee, Recreation Committee, Tree Board, and Saco Bay Planning Committee. Once again, I appeal to others in the community to find some area of municipal service that you could volunteer your valuable time and expertise. The more people involved, the greater the benefit. Sharing the load makes the burden easier.

If you are someone who loves Old Orchard Beach and want to help our community improve, if you like to keep in touch with your neighbors, meet new people and solve problems from time to time, if you are interested in the betterment of the community as a whole and not just getting something for yourself, perhaps you should consider serving on the Council? You don't need to be a professional, it is o.k. to be nervous speaking in front of people. It is healthy for two people to look at the same set of facts and come up with different conclusions. I guarantee you will learn a lot and the world will be a better place as a result of your service.

"From what we get, we can make a living, what we give, however, makes a life."

- A. Ashe

Old Orchard Beach is very fortunate to have a strong group of talented, dedicated municipal employees (Town Hall, Police, Fire, Rescue Dispatch, Lifeguards, Public Works, Waste Water Treatment). Please take a moment to thank these people for their expertise and service to community.

The relentless responsibility, time demand, and stress have made it time to move on. This will be my last term for a while. It has been a pleasure solving problems with the many talented people involved in municipal government. There is one special person who has been invaluable

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throughout my six years of community service. Old Orchard Beach is very fortunate to have someone with her knowledge, historical perspective, and love for OOB, Alice "Nan" Leveris, THANK YOU for all that you have done for this community.

In addition, over the past year, we have hired a new town manager, Mr. Richard Haberman. Mr. Haberman comes to Old Orchard Beach with the necessary education, skill and integrity to move Old Orchard Beach into the next millennium. I wish him well.

I am pleased to report that through the hard work, diligence and frugal budgeting of many, our community is in solid financial condition. Moody's Investors Service has assessed our credit worthiness at "A3". Our bonded indebtedness is slowly decreasing and our tax collections remain stable. Due to a strong economy and the good work of all municipal departments, our revenues are slowly increasing. This has enabled council the opportunity to begin to set aside funds for expensive, yet badly needed infrastructure improvements. The never ending need to maintain facilities and infrastructure makes it important to address these needs as soon as is financially possible to avoid increasing these costs by waiting too long.

One of the more pleasant events that council has been involved in is assisting the OOB High School Field Lighting Committee attain the necessary funding to light the high school football field. This happened because we were able to settle a long-standing legal case that provided \$45,000 in legal settlements. The money was then earmarked for the lighting of the high school field. This will provide the opportunity for high school field hockey, football, and marching band to host night events. This will enable working parents, friends, and citizens to see our hard working young people practice and perform for many seasons to come.

Another highlight of our council tenure has been our relationship with the school department. Over the years, budget deliberations were honest and up front. Tough questions were asked and answered! We were fortunate to be able to provide our schools with the fiscal resources necessary to provide Old Orchard Beach children with the opportunity for a strong education. An education that promotes life long learning, life long progress.

Most importantly, I'd like to thank Suzanne, Danielle, and Philippe for their patience and understanding during this time of community service.

Respectfully submitted,

Marc J. Bourassa, *Chairman*

P.S. "Laughter is the jam on the toast of life. It adds flavor, keeps it from being too dry and makes it easier to swallow."

- Diane Johnson

Have you made someone laugh today?

**TOWN OF OLD ORCHARD BEACH  
1998-1999 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  
Finance Director/Treasurer  
Deputy Treasurer  
Administrative Assistant  
Police Chief  
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

Richard E. Haberman  
Maureen M. O'Leary  
Jeff Thompson  
Peter Cook  
William Healey  
Barbara DiModica  
Lisa R. Parker  
Margaret C. Smith  
Nan Leveris  
Dana M. Kelley  
James Nagle  
Jodine LoPresti Adams  
Tad Redway  
April Wernig  
Deborah M. Mulherin  
Patricia Blake  
Patricia Saunders  
Patricia Saunders  
Bernstein, Shur, Sawyer & Nelson  
Roger Goodwin  
Timothy Braun  
Terry Turcotte  
James Bergeron  
Bruce Martin  
Peter Cook  
Reny Remillard  
William Southwick  
Aline Fontaine  
Brenda Jones  
Marc Picard  
Jay Bartner  
Stephen Bergeron  
Laura J. Bolduc  
Sharon Inkpen  
Roger M. Reny  
Peter Warren

Planning Board

Robert LoPresti, Chairman  
Stephen Huot  
Nicholas Vorias  
Arthur MacDonald  
Wesley A. Hurst  
Timothy Perrigo, Alternate  
Francis Tate, Alternate  
April Wernig

Planning Board Secretary

Architectural Review Committee

Brian Kendall, Chairman  
Cyndi Bolduc  
Gail Domin  
Katy Gannon-Janelle  
Robert LoPresti  
Mireille Willette, Alternate

Zoning Board of Appeals

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

Zoning Board of Appeals Secretary

Jodine LoPresti Adams

Recreation Committee

Donna Stearns  
Keith Babin  
Alfred Doane  
Mary Beth Robillard  
Brenda Watson

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



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## *Report of the*

### ◆ TOWN MANAGER



**Richard E. Haberman, Town Manager**

I want to begin my report by thanking the Town Council and Citizens of the Town of Old Orchard Beach for the gracious welcome given to my wife and me. As your new Town Manager it is my sincere prayer that I will be able to meet the expectations of Members of Council and the Citizens of Old Orchard Beach in the years to come. As of this writing, I have nearly completed six months of service and can truthfully say I have lost none of the enthusiasm I had when I first began this job. Further, it is my intent to provide quality service to the residents and businesses of this Town.

1999 represented a year of continued fiscal growth for the Town of Old Orchard Beach. FY'99 ended with a surplus. The surplus was a result of the responsible management of resources by department heads that resulted in over \$200,000 in savings, additional revenues gained through the expansion of the vehicle registration program and other sources resulting in one time revenues of \$250,000, and investments that resulted in \$80,000 of additional revenue. While it is difficult to assure the community that these types of numbers will appear each year, it is clear that your professional staff is working very hard to get the most out of every dollar.

1999 represented a first in terms of dealing with summer cleanup in the business district. In past years this has been a difficult process. Among the many factors contributing to the difficulties have been high employee turnover, difficulties associated with management and supervision including accountability for hours worked and funds collected, inconsistent quality of work, and the lack of goals and objectives. Keeping these in mind, I had an opportunity to meet several times with the Municipal Development District Committee. In our several discussions, we were able to devise goals and objectives that needed to be accomplished to anyone assigned for cleaning duties. Once this was accomplished, it became clear such services could be provided by contract. A request for proposal was published and three firms offered to provide services. After reviewing the proposals and the bids for service, "Grounds Keepers" was selected as the firm to provide these services. Funding for the contract was provided by Municipal Development District assessments and comfort station revenues, thus, no general revenue taxes were necessary.

Looking to the future of the Town of OOB, it is difficult for me, at best, to make judgements as to the absolute needs of the residents and businesses of this community. Since I have only been here six months, I am certain I have not had occasion to experience all of the challenges that face this community. In my short tenure, certain needs have become apparent. These can be classed as administrative needs, infrastructure needs, and even policy needs.

Paramount in my approach to administration is the need to provide quality service to all residents. By nature, it is typical for the "squeaky wheel to get the most grease". Such a philosophy merely insures adequate service would be provided to those who demand it, thus ensuring that residents

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that are less vocal can feel left out of the process. It is my preference to approach quality service proactively i.e., to try to anticipate service needs and make appropriate changes to those needs. One need that became quickly apparent was the difficulty of contacting Town Hall by telephone. For example, you are calling Town Hall asking for the Town Manager. If the Town Manager was out of the office and you left a message with the operator and he did not return your call by the next day, you were left wondering whether or not he received your message. Residents who work 8-5 were given few options since Town Hall would be closed when they arrived home. To address both concerns, the Town recently installed a voice-mail system. On a normal working day, you will call Town Hall and an operator will answer your call and transfer it as normal. However, if the party you are calling is not there, you will be able to leave a message with the voice-mail thus knowing the party will receive your message. This same system operates during "off-hours" allowing residents to call Town Hall any time and be able to leave a message. Thus, residents are given a better opportunity to communicate with Town Hall personnel.

Another area of concern has been issuance of building permits. Under the old system, a person would wait in line to speak with the building official. If the process of getting a permit was complicated, people could find themselves spending upwards of one hour. Other people in line would have to wait their turn. It is almost like going to buy a loaf of bread at the grocery store and waiting for three people ahead of you with full grocery carts. Borrowing the idea of an express line from the supermarket, we now provide express service over the open counter during posted hours. For those persons requiring more detailed service, appointment times assure them of uninterrupted time to resolve their problems.

One administrative goal I have set forth is the development of a virtual Town Hall. The Town's current web page, [www.oobmaine.com](http://www.oobmaine.com), will be under construction for the next several years. The purpose of a virtual town hall is to allow residents to do over the internet anything they can do by visiting Town Hall. This includes research of ordinances, payment of taxes, registration of vehicles, writing your elected representative or any member of staff, or just to see a calendar of events and schedule of meetings. Thus residents are provided with the option of receiving quality service 24 hours a day without having to visit Town Hall.

Infrastructure needs include the development and implementation of a sewer rehabilitation program, development and implementation of a drainage program, and issues of traffic and street maintenance. The need for rehabilitation of the sewer collection system is most apparent during periods of rain. At this time, surface run off and leakage into broken or damaged pipes results in a heavy flow to the Waste Water Treatment Plant requiring treatment. This requires treatment of rainwater at the plant. This is a costly alternative when compared to rehabilitation of the collection system. The Town is currently obtaining maps of the sewer system in order to begin an assessment of the collection system. This assessment will result in the development of a program for rehabilitation. We currently expect to implement this program over several years. We are also undergoing a similar assessment of the drainage system. Streets present a twofold problem: first, the traffic and second, the condition of the streets. With the seasonal nature of business in Old Orchard Beach, traffic problems vary depending on the time of year. It is my intent to study traffic problems associated with the summer season with the goal of making recommendations for change where needed to make more efficient use of our current street network. The Town is currently

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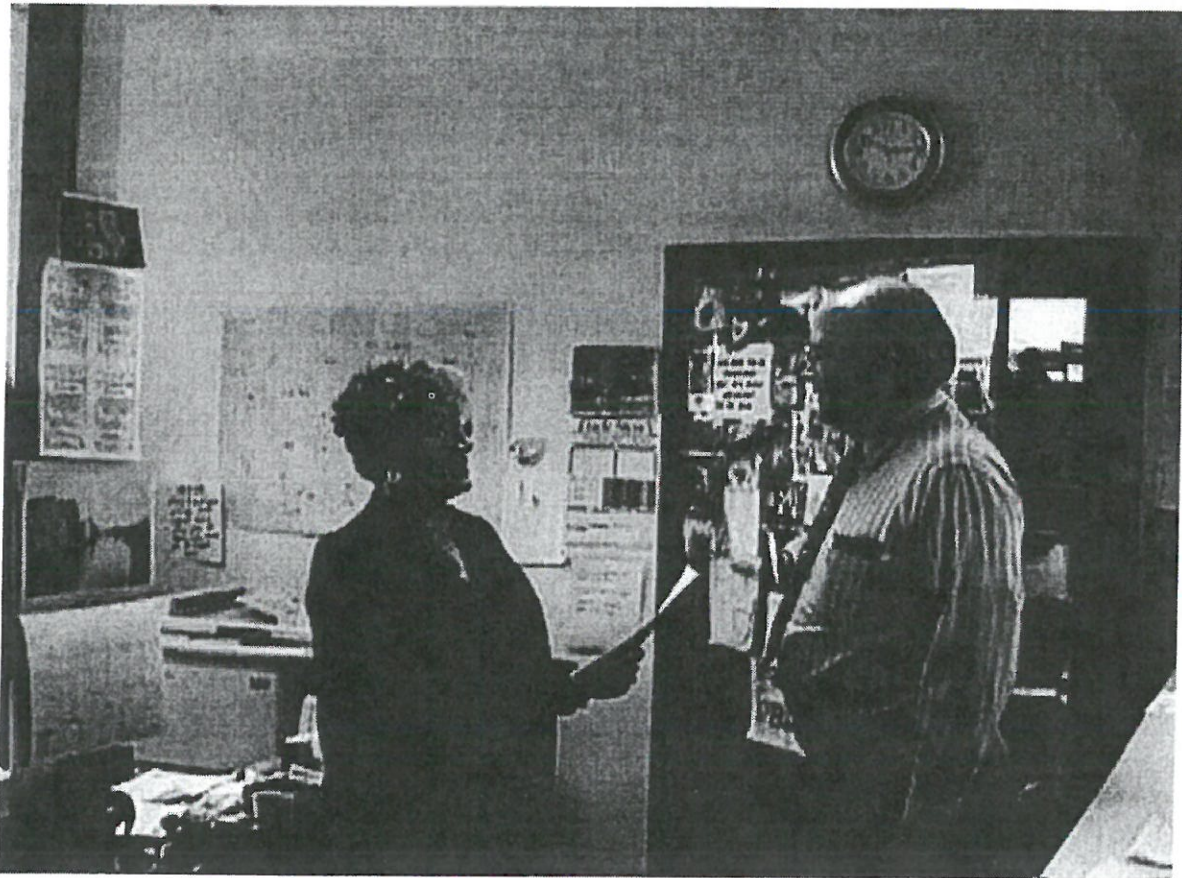
assessing its street network with regard to condition of streets. This will allow for the development of a list of needs which will be addressed annually as funds allow.

Policy matters have always been an area of difficulty for Town Managers. Tradition holds that policy making is the role of the town's legislative body, in this case the Town Council. However, as the role of Town Manager has evolved, it has been commonplace for the Town Manager to make recommendations to the Town's legislative body. At this time, I am working closely with staff to make a series of recommendations on a variety of issues that will be brought to Council. Areas of concern include solid waste, recycling, and funding alternatives such as local option sales tax and/or user fees as a means to reduce the town's reliance on property taxes.

In conclusion, I believe the Town of Old Orchard Beach stands on the brink of new opportunities. This past summer season clearly shows that non-residents still view Old Orchard Beach as a place to be during the summer. While it may seem that the challenges that face us are overwhelming, it merely reminds me of that old question, "How do you eat an elephant?" The answer is, one bite at a time. It is only through the concerted effort of government, residents, and business that we can move this community forward into the 21<sup>st</sup> Century.

Respectfully submitted,

Richard E. Haberman, MPA  
*Town Manager*



**Richard Haberman being sworn in as Town Manager by Town Clerk**

*Report of the*

◆ TOWN CLERK

ANNUAL REPORT OF THE TOWN CLERK  
YEAR ENDING JUNE 30, 1999

Maureen Mokarzel O'Leary, Town Clerk  
A. Arlene LeBreton, Deputy Town Clerk  
Jeffrey Thompson, Jr. Deputy Town Clerk  
Thomas R. Lee, Sr., Elections Warden

OATHS ADMINISTERED AND RECORDED	182
DOG LICENSES ISSUED AND RECORDED	632
RESIDENT HUNTING & FISHING LICENSES ISSUED	834
NON-RESIDENT HUNTING & FISHING LICENSES ISSUED	33
DUCK STAMPS--39 MUZZLE LOAD LICENSES—68 PHEASANT STAMPS—3	
UCC FILING	0
BUSINESS LICENSE REVENUE	\$12,640.00
BUSINESS APPLICATION FEE REVENUE	2,050.00

VITAL RECORDS FILED                      JULY 1, 1998 TO JUNE 30, 1999

	<u>98/99</u>	<u>97/98</u>	<u>96/97</u>
BIRTHS	102	98	111
MARRIAGES	123	129	125
DEATHS	67	82	61

<u>DEATHS</u> <u>RECORDED</u> <u>DATE OF DEATH</u>	<u>JULY 1, 1998 TO JUNE 30, 1999</u> <u>NAME</u>	<u>AGE</u>	<u>PLACE OF DEATH</u> (Maine unless Otherwise noted)
<u>1998</u>			
July 10	Joseph Alphonse Belanger	63	Portland
July 21	Pamela L. Marx	52	Biddeford
July 23	Lucille Gertrude Lessard	75	Biddeford
August 2	Roger J. Dube	75	Biddeford
August 8	David F. Lowes	50	Old Orchard Beach
August 14	LeRoy Southard Sprague	72	Portland
August 17	Florence M. Clarke	93	Biddeford
August 23	Alan Thomas Keenan	39	Biddeford
August 29	William Ina Martin	93	Scarborough

September 2	Mary Margaret Edmands	92	Saco
September 4	Francis W. Cashman	77	Biddeford
September 8	John L. Bacigalupo	82	Biddeford
September 10	Winifred M. Stabell	75	Biddeford
September 13	Mary C. Herwood	92	Old Orchard Beach
September 14	Alice Rheault	85	Old Orchard Beach
September 29	Muriel O. Middlehurst	89	Old Orchard Beach
October 3	Richard A. Melvin	55	Togus
October 14	Neta Bryant	70	Scarborough
October 23	Eula Leon Lee	84	Scarborough
October 25	Emma Dawn Perry	Fetal	Biddeford
October 28	Adele Marie Wade	89	Scarborough
October 29	Marietta Hewett Swenson	78	Biddeford
October 30	Sabra Ida Sloan	87	Biddeford
November 3	Susan G. Roberge	58	Portland
November 14	Louise Beth Barker	91	Biddeford
November 25	Ruth M. Randall	89	Westbrook
November 28	George Simpson	79	Old Orchard Beach
November 30	Teresa S. Auchmoody	75	Biddeford
December 2	Donald Joseph Byrne	77	Portland
December 13	Norman A. Means	70	Portland
December 22	Irene G. Pouliot	89	Saco
December 22	Jeannette Zita Roberge	95	Biddeford
December 31	Rose Eva Caouette	83	Scarborough
<b>1999</b>			
January 8	Girard Paul Russell	73	Biddeford
January 17	Ramona Simpson	79	Biddeford
January 21	Audrey Louise Servadio	73	Portland
January 25	Mildred Laverriere	68	Biddeford
February 9	James H. Flynn	83	Biddeford
February 10	Harold M. Arsenault	69	Portland
February 10	Vivian Collum	86	Biddeford
February 11	Donald A. MacKenzie	78	Scarborough
February 14	Marjorie E. Stanley	84	Biddeford
February 18	Hope H. Stewart	52	Old Orchard Beach
February 21	Samuel Miller	86	Kennebunk
February 28	Bruce M. Dyer	41	Old Orchard Beach
March 1	Dominic Albert Pratt	84	Biddeford
March 6	Eva C. Prendergast	94	Saco
March 8	Roland W. Spencer	70	Portland
March 10	Rita Weener	82	Biddeford
March 11	Alfreda Y. Violette	73	Portland
March 18	Stephen Harris	52	Portland
March 18	Leadrue Aaron Dow	75	Ocean Park
March 21	Frances J. Urbanski	77	Old Orchard Beach
March 27	Roy Stephen Bryant, Sr.	76	Biddeford

March 31	Maud Midgley	92	Scarborough
May 5	Alfred L. Bolduc	83	Scarborough
May 5	Raymond Harvey Savage	79	Biddeford
May 16	Elizabeth Goudreau	78	Portland
May 16	Wilbur Ralph Emmons	52	Old Orchard Beach
May 27	Audrey L. Davis	47	Biddeford
May 28	Jeannette Y. McCallum	79	Biddeford
May 30	Gavie Louis Cavallaro, Sr.	82	Portland
June 15	Darrell A. Todd	32	Old Orchard Beach
June 16	Teresa Marie Thompson	67	Biddeford
June 21	Irene Cecile Boissonneault	80	Old Orchard Beach
June 22	Morris David Rubin	83	Biddeford
June 27	Donald F. Tracy, Sr.	62	Portland

### TO THE CITIZENS OF OLD ORCHARD BEACH:

The Office of the Town Clerk is once again more than happy to give you the report of the past year. It seems each year just flies by causing me to believe that the Office of the Town Clerk is a busy place. This of course, makes me happy to know that I earn my salary. I only hope that I do my job well for you.



**Maureen M. O'Leary Town Clerk**

The amendments that were made to various Ordinances this past year were to the Noise Ordinance, the Traffic Ordinance, the Outside Display Ordinance, General Assistance Ordinance, and the BOCA National Property Management Ordinance. The Ordinance which created a Public Safety Director position in 1995 was repealed. The National Electrical Code/1996 was repealed and the 1999 version was adopted by Reference. A new Ordinance entitled Ordinance Regulating Ice Cream Trucks was adopted which now will allow ice cream trucks to go through certain neighborhoods. The adoption of this new Ordinance caused

the Outside Display Ordinance to be amended, since that Ordinance prohibits ice cream truck vending. When an emergency amendment is made, it does not need a public hearing and Council adopted an EMERGENCY AMENDMENT to the License Ordinance in March and to the Dog Ordinance in May. At a later date, both of these Ordinances were then amended in a manner prescribed by the Town Charter.

November 3, 1998 was the date of the Gubernatorial and a State Referendum Election. The Town Council also Ordered a Special Municipal Referendum Election the same date. The Special Municipal Referendum Election submitted to the voters was with regard to soliciting sealed bids for the sale of the Ballpark. The number of voters at this election was 2,902.

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Deputy Town Clerk Arlene LeBreton retired this year after having been Deputy for six years. She was kind, respectful and good to every person who came to the office of the Town Clerk. She was a treasure to me and I am proud that she served in my office. It was with a tear in my eye that I accepted her resignation.

Jeffrey Thompson, Jr. is now my Deputy. I feel very lucky and happy to have Jeff on board. He was born in Old Orchard Beach, and has retired from the banking profession. He and his wife, Colleen are living in Old Orchard Beach. I know that he too will be an asset to this office and that you will also feel happy that he has become part of the Town Clerk's office.

Most Town Clerks in the State go to annual conventions each year which are most times held in far away places. State Law says that a Clerk must have money appropriated by the Town in order to attend these conventions. State Law allows that Clerks shall be extra compensated for the many hours over the 35 hour work week that are necessary for the preparation of elections. I hope you will forgive me for bragging but in an effort to show my appreciation to the citizens of the town, I do not request the additional money in my budget for convention purposes nor do I ask that I be paid for the many hours worked the three months prior to an election. I just felt that I must tell you that I try very hard to save your taxpayer dollars.

In closing for this year, I say thank you to the Public Works, School, and Police Departments for their unlimited help during elections. And when I think of elections, I say Ballot Clerks, thank you, thank you, thank you.

It is with pleasure that I continue to serve residents and citizens of the Town as well as those from out of Town any evening, Saturday, Sunday or holiday during the year. It makes me very happy that I can in some small way make an attempt to thank you for the kindness that you always give to me. It is a privilege to be able to give this service to any and all who need it at any time other than at the usual work week.

Sincerely,

Maureen Mokarzel O'Leary, *Town Clerk*

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## *Report of the*

### ◆ *FINANCE DIRECTOR*

It is with a great deal of pride and enthusiasm that I report on the financial position of the Town of Old Orchard Beach as of June 30, 1999. The picture I am going to paint is a very optimistic one!! The Town experienced a substantial surplus again in fiscal year 1999 of almost \$600,000. This surplus was due to several revenues coming in higher than their original budget projections. The largest factors being excise taxes, interest on investments, and the change in deferred property taxes. The tax collector should be commended for her efforts on the collection of excise taxes as well as outstanding property taxes. The finance department's reshuffling of the Town's investment structure has proven to be quite rewarding. Lastly, all of the citizens of the Town of Old Orchard Beach should be commended for paying their property taxes (both real and personal) which has reduced our deferred tax amount and therefore increased actual revenues recorded. The surplus is also driven by a great fiscal responsibility shown by the Council, Manager and all Department Heads for maintaining expenditures within their budget levels. A tremendous effort is being made by ALL!! The surplus experienced has allowed the Town Council to set aside (designate) funds for large projects which are desperately needed throughout the Town of Old Orchard Beach. Town infrastructure (buildings and roads) will be addressed, as well as an attempt for a Town wide recycling program which will benefit the entire community by a reduction in tipping fees.



**Lisa R. Parker, Finance Director**

The Town's undesignated fund balance level of just over \$2,000,000 is quite an accomplishment from where we stood ten years ago!! This will allow the Town to be recognized by the bonding companies more favorably, which will in turn result in our achieving lower borrowing rates if they should be needed. The special revenue funds which have been set up for designated purposes are also proving to be a great source of non property tax revenues which are allowing the Town to make substantial purchases without needing to take out any new debt.

For the first time ever, the Town of Old Orchard Beach will have an unqualified opinion on our audit report!! That in a sense is a "clean bill of health". I am very proud of that accomplishment as Peg Smith and I have worked very hard at preparing for our year end annual audit process.

I invite you all to look to the new millennium with a great sense of community pride!! Hold your heads high and be proud to be part of a community like the Town of Old Orchard Beach, which is financially sound!! It is an accomplishment that we all should be proud of!! Please, feel free to stop by the Finance Office any time when you are at Town Hall. Peg and I are always willing to answer questions or address concerns that you might have.

Respectfully submitted,  
Lisa R. Parker, CPA, *Finance Director*



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*Report of the*

◆ REGISTRAR



**Aline Fontaine, Registrar**

I would like to thank the council members for voting to give me the opportunity to serve the voters of this Town for two more years. It has given me time to finish the task of purging the voting list. This task was finished last June. The Secretary of State's Office gave us new means of accomplishing our work, and we received a lot of help from Julie Flynn, Director of Elections, at the State House. My capable deputies worked with me on this job.

This fiscal year ending on June 30, 1999 has seen many changes starting with the election next March for the political parties to have an election for the candidate of preference to

represent their party in the National Election. Because of the irregularities in street numbers, there were many changes made to rectify this problem, in an effort to help the Police and Fire Departments.

I truly appreciate the help of others who make this job easier. The Town Clerk and the Police Department have been there to assist when called upon over the twenty-nine years I have been here to serve the voters of Old Orchard Beach. Many others have helped, in particular my deputies for their prompt service whenever their presence was needed, especially at election time. They are Elaine Fletcher, Toni Bill, Edward Jurberg, Alice Langdon and a welcome new deputy, Wilfred St. Pierre.

The following are the statistics for the fiscal year ending June 30, 1999:

New registrations	412
Removed registrations	1094
Deceased voters – removed	69
Voters to inactive list	1419
Changes of address	255
Changes of name	29

Respectfully submitted,

Aline Fontaine, Registrar

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*Report of the*  
◆ ASSESSOR



**Peter Cook, Assessor**

TOTAL VALUE OF TAXABLE REAL ESTATE	\$492,463,000
Total Value of Taxable Personal Property	\$ 15,989,927
Total Commitment to Tax Collector	\$ 12,174,420
Number of Property Owners receiving a Homestead Exemption	1761
Total Value of Exempt Property	\$ 34,117,700

The Tax Rate is .02365 per thousand.

The Town value overall increased 2% this year due to new construction and some increase of property values throughout Town.

This past year was extremely busy due in part to not only the Assessor function but also in preparation of our Town to be ready for the beginning of the Enhanced 911. Our office was responsible for making sure we had a consistent numbering of all streets in Town. Several thousand property owners were asked to change these numbers and in some cases renamed their street because of having a similar sounding name. To eliminate confusion when dispatching public safety calls, we are currently in our final step to match telephone numbers to a physical address for every home. After this is completed we will have an accurate database for the State of Maine to implement the Enhanced 911 program. I would also like to take this opportunity to thank Barbara Dimodica and William Healey for another year of outstanding service to the public and myself.

Respectfully submitted by,

Peter H. Cook, C.M.A.  
*Chief Assessor*

## Report of the Department of Planning

After a ten year hiatus, the building boom returned to Old Orchard Beach. Development applications issued by the Planning Board, Architectural Review Committee, or the Planning Department increased by 61% over FY'98 figures while development activity in some categories such as Downtown Design Review increased by 200%. A summary of all permitting activity handled by the Department in the past twelve months is tabulated below:



**Tad Redway, Director**

### Summary of Land Use Decisions *Planning Board & Planning Department*

<i>Application</i>	<i>Approved</i>	<i>Denied</i>	<i>Pending</i>
Conditional Use Permits	10	1	2
Site Plan Permits- Administrative	7	0	2
Site Plan Permits- Plenary	8	0	4
Subdivision	4	0	2
Design Review- Administrative	27	0	0
Design Review- Plenary	3	0	3
Private Way Permits	2	2	0
Zoning Change Request	0	0	1
Amendments to Approved Plans	5	0	1

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 1998 and 1999 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;
- Implementation of the \$300,000 PFIG Community Development Block Grant for the reconstruction of sewer, drainage, and road systems in the Campground and Highland /First Street neighborhoods;
- Implementation of a Maine Department of Transportation grant to install new signage and "gateway" designs for Halfway and East Grand Avenue;
- In concert with Scarborough and Saco, the Old Orchard Beach Planning Department secured funding and development of the Beach Management Plan for the Saco Bay that will help return more self-determination to the Towns and better funding and planning coordination with the state. Hats off to the Old Orchard Beach delegation currently serving on the Saco Bay Planning Committee for a job well done.

In October 1998, April Wernig came on board as the Planning Assistant. We look forward to continuing assisting our citizens and businesspeople in the next year and working together to build a better community for the future.

Respectfully submitted,

Tad Redway, *Director of Planning*

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*Report of the*

◆ **CODE ENFORCEMENT OFFICE**



**James Nagle, Building Inspector/C.E.O.**

The following is a summary of the permit activity from July 1, 1998 to June 30, 1999:

Building permits issued:	317
Construction value:	\$5,913,049.00
Building permit fees collected:	\$12,595.79
New Construction:	25
Sewer Impact fees collected:	\$44,000.00
Zoning Board of Appeals:	22
Plumbing Permits:	\$2572.00
Electrical Permits:	\$3003.90

This fiscal year ending June 30, 1999 has proven to be an extremely busy year. Although new construction has dropped off slightly, building permits for small repairs and additions has increased.

Respectfully submitted,

James A. Nagle, *C.E.O.*

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*Report of*

◆ HISTORICAL SOCIETY



**Historical Society**

Due to the August cutoff for reports, we were unable to express our loss of our President, Susan S. Roberge, on November 3, 1998. Susan was our able president and trustee for many years. Through Susan's efforts and dedication, the transition into the next millennium, was made easy. We all miss her friendly smile and gracious personality. The Old Orchard Beach Historical Society and the citizens of our town lost a dear friend. Thank you Susan.

The 1999 season was another great season for us, again. We had visitors from many U.S. states and Canada, as well as four from Saudi Arabia. It's great to be internationally known.

Our four "SUMMER of 99" lecture series, were well received with large "admission free" turn outs. We had over 300 people attend our Monday night programs.

Our "SPRING 99 membership Drive" led by our President Shirley Gibbons, was another huge success gathering in thirty-seven new members.

This fall we will be having our electrical system upgraded as well as a long needed oil tank to keep us warm and cozy this winter. Also, a research room has been added to further our ability to aid researchers studying history. We also will be including a computer which is being donated.

I'd like to thank all our members, volunteers, curators, officers, and trustees for all their help and support. Thank you.

And, last but not least, a thank you to our Town Council and new Town Manager for all their support.

Respectfully submitted,

Dan Blaney

TRUSTEES

President, Shirley Gibbons  
Vice-President, Charles Davis  
Secretary, Dorothea Spencer  
Treasurer, Shirley Gibbons

Dan Blaney  
Charles Milliken

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*Report of the*  
♦ **POLICE DEPARTMENT**

In January of this year the Town Council voted unanimously to revert to having separate Police and Fire-Rescue Departments and to abolish Public Safety. For the past several years, most members in all of the departments worked very hard to make this experiment work. I would like to commend all of the personnel included in this effort and thank them for their dedication, support and commitment to Public Safety. Although the final outcome of the Public Safety experiment was not what I had envisioned, I do feel that a lot was accomplished and that our citizens were well served.

Since January, there have been many changes within the Police Department. Most of the work involved in our facelift of the building has been completed with the final phase of booking room renovations expected to begin this fall. Once this project is completed, the police side of the Public Safety Complex will have been completely updated and brought up to State and local standards.

Several new personnel have been hired since my last report and they include Patrolman Anthony Foshay, Patrolman Jimmy Baccon and Dispatchers Karen Hobbs, David Gardner, and Michelle Deleo. They are all highly qualified professionals and are a welcome addition to our staff.



**Dana Kelley, Police Chief**

During this past winter and spring, we have been actively involved with our school department in formulating a crisis action and procedure plan for any potential emergency that could arise within our school system. Many meetings were held with personnel from all of the schools and a plan was formulated. This group of dedicated school officials and public safety personnel worked very hard on this project and formulated a very pro-active plan that should, in the event of an emergency, serve us well. In addition, this year the Council approved a full-time school resource officer position. This means that beginning in September of 1999 we will have one of our officers working in the schools on a full-time basis. Sgt. Vincent Mattia, who has been our D.A.R.E. instructor for many years, will be working primarily with the K-8 students. He will be developing a curriculum for this program and will be assisting school personnel with conflict resolution, peer pressure issues, and will be available to assist in any way possible with making our school's environment a safe place for the students. Sgt. Keith Babin will continue his work with grades 9-12, where he has been involved for several years. Both Sgt. Babin and Sgt. Mattia are well liked and respected by the students and I am confident that this program, under their direction, will prove to be very successful.

I am very excited about this program and applaud the Town Council for their willingness to commit funding that enhances our ability to do everything possible to make our school environment a safe and hospitable place for the students.

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I would like to thank all of the Department Heads and their personnel for their assistance over the year. I know everyone is very busy with his or her own department and work and I sincerely appreciate the assistance we have received.

I would also like to acknowledge the support and resources that this Town Council and the Town Manager have provided this year. This support which includes the funding of some long overdue projects and equipment will make it possible for us to maintain a progressive and millennium ready Police Department that will be able to continue to provide quality police services into and beyond the year 2000.

Lastly, I would like to thank all of the Police Department staff for their professionalism and dedication to this department. I believe our personnel are second to none and am very proud of the job they do.

Respectfully submitted,

Dana Kelley, *Chief*



**Public Safety Complex**

Old Orchard Beach  
Department of Public Safety

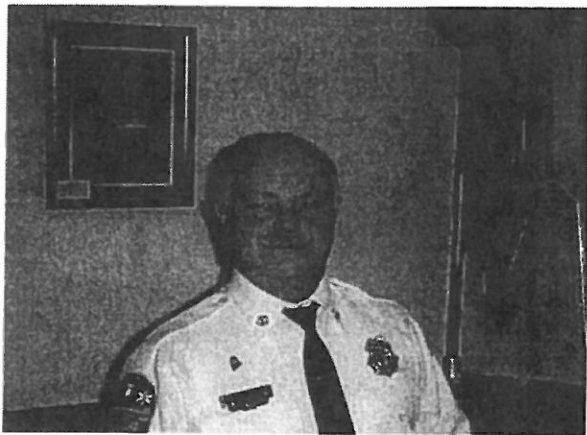
POLICE STATISTICS (1998/1999)													
	Jul-98	Aug-98	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Total
Category													
Arrests (Adults)	175	141	59	42	27	34	32	33	35	46	71	83	778
Arrests (Juveniles)	60	62	34	12	8	11	9	6	8	6	19	24	259
Murder/Manslaughter	0	0	0	0	0	0	0	0	0	0	0	0	0
Arson	0	0	0	0	0	0	0	0	0	4	0	0	4
Rape	0	0	0	0	1	4	0	0	0	3	0	2	11
Robbery(Armed)	1	0	1	1	0	0	0	1	0	1	0	3	8
Burglary(Residential)	1	0	1	1	0	0	0	1	2	4	5	6	96
Burglary(Vehicle)	8	16	20	5	2	15	12	1	2	4	5	14	96
Theft	3	8	6	20	18	3	5	10	2	5	14	2	302
Vehicle Theft	42	47	32	21	17	21	16	17	14	16	24	35	33
Simple Assault	3	6	1	5	4	1	1	1	5	3	2	1	204
Domestic Assault	53	27	15	8	9	6	2	5	10	14	26	29	76
Family Fights	9	12	3	2	5	7	6	3	6	6	6	11	222
Criminal Mischief	31	32	16	13	17	5	19	18	20	8	20	23	410
Telephone Harrassme	52	49	29	38	33	34	17	23	18	26	42	49	84
Alarms (Bank, Reside	11	5	9	7	8	4	5	11	7	7	5	5	353
Fire Alarms	50	34	27	40	26	26	36	25	21	27	24	17	91
Ambulance Calls	6	5	12	8	6	6	14	11	11	4	1	7	1551
Traffic Accidents	206	280	123	103	83	94	119	88	110	93	100	152	293
Hit & Run Accidents	47	45	26	19	6	22	26	11	19	13	25	34	48
Drunk Driver Arrests	12	10	1	1	2	3	2	2	4	3	5	3	95
Traffic Citations	20	11	12	4	7	3	9	3	9	7	5	5	610
Traffic Warnings	91	71	40	31	46	46	29	55	47	43	50	61	3264
Animal Calls	489	376	212	252	215	245	159	277	218	245	215	361	644
Lifeguard Calls	43	35	49	29	25	31	23	230	31	30	58	60	925
Business Checks	429	373	44	0	0	0	0	0	0	0	2	77	12961
Residential Checks	82	24	685	1258	1614	1469	1626	1495	1612	1610	1095	391	358
Other Calls for Service	7	0	3	14	73	43	51	58	84	21	0	4	7453
Total Calls for Service	1293	1122	625	479	369	445	382	376	439	464	598	861	31229



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*Report of the*

◆ **FIRE/RESCUE DEPARTMENT**



**John Glass, Fire Chief**

This year the Fire/Rescue Department underwent another change in organization. The Public Safety Department under which we were a division was dissolved in January of 1999, returning the Department to a more traditional organization. John A. Glass, who joined the Department in 1996 as Captain and has been the fire operations commander since that time, was appointed Chief of the Department.

The Department continues to make improvements in equipment, tactics, and safety operations. A 1978 Mack fire pumper was totally rebuilt in 1999 and is back in service. This rehab

will extend the life of this valuable piece of reserve equipment for at least twelve years. The addition of a Sea-Do wave runner to our water extrication team and lifeguard operations will secure the availability of this type of craft for many years. Previously, we had to depend upon a lend/lease program to obtain a loaner craft for summer operations. This wave runner was purchased by donations from the OOB Lion's Club, OOB Masonic Lodge, Firefighter's Local 2247, and Town funds.

Our volunteer Call Fire Company continues to assist all operations of the Department with many members advancing in fire and EMS training. They are dedicated, professional, civic minded citizens whom this Town is fortunate to have available and they continue to serve with pride and confidence.

Firefighter's Local 2247, our full-time staff, signed a one year contract which included additional benefits and a percentage raise for its members. They remain the cornerstone of the Department with each member dedicating himself to providing the best service possible to the citizens of OOB. Their devotion to their chosen career routinely supersedes family, social, and recreational needs.

Rescue personnel and summer lifeguards also obtained raises this year and continue to advance in areas of training and professionalism.

All the members of OOB Fire/Rescue look forward to facing new challenges in the next century and will continue to provide excellent service to our citizens, families, and seasonal visitors.

Respectfully submitted,

John A. Glass, *Fire Chief*

Old Orchard Beach  
Fire Department  
Report for Fiscal Year 1999

NFIRS CODE #	Jul.	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Ma	Jun	TOTAL	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr.	
100	7	4	5	2	0	7	3	1	1	1	7	7	45	16	9	5	15	45
101	0	0	1	0	1	0	0	1	1	0	0	1	5	1	1	2	1	5
11	0	2	0	2	1	1	1	1	1	2	0	3	14	2	4	3	5	14
12	1	2	0	0	0	0	0	0	2	1	1	7	7	3	0	0	4	7
13	0	1	0	1	0	0	1	0	0	1	2	0	6	1	1	1	3	6
14	3	3	0	3	0	1	0	0	2	6	4	7	29	6	4	2	17	29
15	0	3	0	0	0	2	0	0	0	1	1	1	8	3	2	0	3	8
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	0	0	1	0	0	0	0	0	0	0	0	0	1	1	0	0	0	1
19	1	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	1
21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	1	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	1
29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	0	1	1	0	0	0	0	0	0	2	1	5	5	2	0	0	3	5
32	177	160	107	84	67	70	85	71	88	76	71	134	1190	444	221	244	281	1190
33	0	3	0	0	0	0	1	0	0	0	0	1	5	3	0	1	1	5
34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	0	0	0	0	0	3	1	0	0	2	0	0	6	0	3	1	2	6
41	1	3	5	0	1	0	0	0	3	1	4	0	18	9	1	3	5	18
42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	0	1	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	1
44	1	0	0	0	1	1	0	0	7	1	1	0	12	1	2	7	2	12
45	2	3	1	1	2	0	2	2	0	1	1	5	20	6	3	4	7	20
46	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	1	1
47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	0	0	0	1	0	0	0	0	2	0	0	0	3	0	1	2	0	3
51	1	0	3	1	5	6	1	1	2	1	4	0	25	4	12	4	5	25
52	0	0	0	1	0	1	0	0	0	0	0	1	3	0	2	0	1	3
53	0	0	0	0	0	0	0	1	0	0	0	0	1	0	0	1	0	1
54	0	0	1	0	0	0	0	0	0	0	0	0	1	1	0	0	0	1
55	0	1	1	1	0	0	0	0	0	1	2	1	7	2	1	0	4	7
56	1	1	0	1	1	0	0	0	1	2	2	0	9	2	2	1	4	9
57	1	0	0	1	5	2	5	0	3	1	0	0	18	1	8	8	1	18
58	1	0	3	1	0	0	1	0	1	0	1	2	10	4	1	2	3	10
59	4	3	1	1	3	3	0	0	1	0	1	5	22	8	7	1	6	22
61	2	3	1	1	2	2	2	0	2	2	3	0	20	6	5	4	5	20
62	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	1	1
63	2	0	1	0	0	1	0	0	4	3	1	0	12	3	1	4	4	12
64	0	0	0	0	0	0	0	0	1	0	0	3	4	0	0	1	3	4
65	1	0	0	0	0	0	3	0	0	0	0	0	4	1	0	3	0	4
69	0	1	0	0	0	0	0	1	0	2	2	0	6	1	0	1	4	6
71	0	1	0	0	0	0	0	0	1	0	0	0	2	1	0	1	0	2
72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	9	2	9	8	6	5	8	4	6	0	1	6	64	20	19	18	7	64
74	0	1	4	0	1	2	1	0	0	0	0	2	11	5	3	1	2	11
75	0	0	0	0	0	0	5	0	0	2	1	1	9	0	0	5	4	9
76	0	0	0	0	0	0	1	0	1	2	0	1	5	0	0	2	3	5
77	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	1	1
79	2	0	0	1	0	0	3	0	0	0	0	0	6	2	1	3	0	6
80	12	31	19	8	2	5	16	22	10	16	2	17	160	62	15	48	35	160
81	0	2	1	6	1	1	8	1	2	0	3	1	26	3	8	11	4	26
82	1	0	0	0	0	0	0	0	2	0	0	0	3	1	0	2	0	3
83	1	0	2	2	0	5	3	2	2	0	0	0	17	3	7	7	0	17
84	0	1	1	0	1	4	1	3	2	1	0	1	15	2	5	6	2	15
85	0	0	0	0	0	0	1	2	0	0	0	2	5	0	0	3	2	5
86	0	0	2	2	1	1	0	1	1	1	0	1	10	2	4	2	2	10
87	0	1	0	0	1	1	4	1	2	0	1	2	13	1	2	7	3	13
88	3	3	1	1	3	1	2	2	1	0	2	0	19	7	5	5	2	19
89	7	3	3	6	1	4	1	3	6	1	3	3	41	13	11	10	7	41
99	0	3	1	0	0	0	0	0	0	0	0	1	5	4	0	0	1	5
<b>TOTAL</b>	<b>242</b>	<b>243</b>	<b>175</b>	<b>136</b>	<b>106</b>	<b>129</b>	<b>160</b>	<b>120</b>	<b>156</b>	<b>129</b>	<b>123</b>	<b>214</b>	<b>1933</b>	<b>644</b>	<b>362</b>	<b>431</b>	<b>451</b>	<b>1933</b>

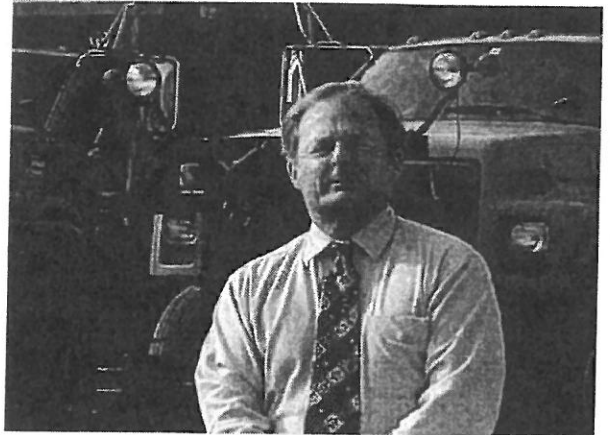
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## *Report of the*

### ◆ PUBLIC WORKS DEPARTMENT

The past year was one of various changes for the Department of Public Works. This department experienced considerable turnover in management over the past five years, resulting in a need for cohesiveness and strategic direction. Looking toward the future, three areas are identified as follows: equipment, facilities, and personnel.

This winter residents can look forward to enhanced snow clearing capability. Council appropriated funding for purchasing a loader with the anticipation of mounting a wing plow on it and also approved a medium duty truck with plow. With updated equipment, the narrow roadways can now be cleared effectively with minimum difficulty. The truck bodies of our four 6-ton trucks are being refurbished, investing in equipment maintenance is the key to keeping vehicles "on line" and in reliable working condition. Presenting a professional appearance instills pride within the department assuring residents that the department is operated professionally.



**Timothy Braun, Director**

The Town garage is a steel span building built in 1969 and is rapidly approaching the end of its service life. Due to the lack of cover, we are forced to store winter salt in the garage, which reduces the number of bays to five. These are a few of the issues that will be addressed in the next few years, keeping in mind as little burden to the taxpayer as possible.

Due to the high number of service calls, time for training is very limited. Topics such as job safety, equipment maintenance, and construction technology must be reviewed annually to improve the efficiency of the department's crew. As part of the Tri-Community effort we are fortunate to have a sophisticated utility camera for the purpose of identifying problem areas in our sanitary sewer and drainage systems. Selected staff members were proficiently trained to operate this highly technical piece of equipment. The department anticipates making major advancements towards improving the systems within the community in the years to come.

The ultimate purpose of improving our equipment, facility, and personnel is to improve the quality of service to year round and summer residents, realizing a large portion of taxes are appropriated to this department. As an end result we intend to provide a lean, efficient, and effective public service department that enhances the quality of living in Old Orchard Beach.

Respectfully submitted,

Timothy B. Braun  
*Director, Public Works*

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## *Report of the*

### ◆ **Wastewater Treatment Plant**

During fiscal year 1999, the Wastewater Treatment Plant processed 505 million gallons of wastewater and removed 96% of pollutants far exceeding the 85% required by State and Federal standards.

The WWTP staff has partially completed an upgrade to the East Grand Pump Station that will increase its pumping capacity which will reduce the number of sewer back ups in the area. The staff has also partially completed an alarm system upgrade that will be more reliable, have more remote control capabilities, and will substantially reduce our telephone bills. Since these projects are being completed by our very talented WWTP staff, we could save as much as \$100,000 on the upgrades versus contracting the job out. The upgrades should be completed this fall.



**Roger Goodwin, Superintendent**

The Compost Facility continues to get high marks from the Department of Environmental Protection. We have reduced odors at the facility this year although there will always be some odor from this type of operation. The facility turned 4,641 yards of sludge from Saco and Old Orchard Beach into 6,000 yards of finished compost and generated about \$130,000 in revenue this year. This is an environmentally safe and beneficial way to recycle our sludge back to the earth.

The main goal for the upcoming year is to expand the Treatment Plant with the addition of another secondary clarifier. We hope to have the project completed before the start of next summer. The Town Council has been setting money aside for the last few years to pay for the \$800,000 project so it should not result in a tax increase.

I would like to congratulate Dan Laflamme for his team's second place finish in the New England Operator Challenge competition. I also want to commend Ron Willey and Dan Laflamme for upgrading their wastewater treatment plant operator's license.

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

Respectfully submitted,

Roger Goodwin, *Superintendent*

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*Report of the*

◆ **BEACH CLEANERS**

A clean beach is vital to our community. It is a natural resource and is basically the one great asset we have to support a large segment of our economy.

People come to Old Orchard Beach to enjoy the surf and the sands that extend the length of the town – roughly three miles. The fact that the beach is so extensive it is frequented by thousands of people.

The Town enhances the enjoyment and safety of our citizens and guests by providing a clean beach. All trash is removed daily over the three miles of beach. Articles that might contribute to an injury are removed along with unsightly trash.

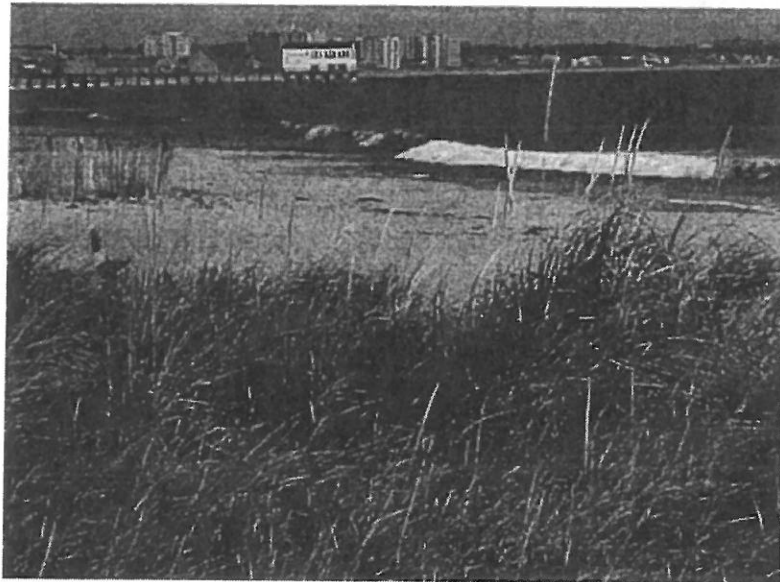
The Town provides about sixty barrels for waste distributed the length of the beach. Not all people are concerned about the litter they create and many do not use the barrels as they should. However, many do and should be applauded for their concern and cooperation.

The need for the beach cleaning service is obvious and the expanse of beach both length and width must be picked up – cleared of debris before the Public Works Department empties the barrels.

The Town appropriates \$15,500 for this service. This year we spent \$13,304. The Unexpended balance was \$2,196. For commodities, we were appropriated \$250 and expended \$60.

Respectfully submitted,

George Shorey, *Supervisor*



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*Report of the*

◆ CONSERVATION COMMISSION

This winter produced only a few snow plow days but tree damage continued. Many trees were removed this spring to preserve properties and lives. However, if new trees aren't planted, more flooding will result.

The Conservation Commission is still concerned about the closed tidal gates in Ocean Park. The three year study of biomass growth and salt content will end in September. The results have long been obvious. What were once salt marshes are now almost completely fresh water ones. Birds and aquatic life are absent. State laws declare these wetlands should be preserved for the benefit of all citizens. Also, the flooding problem will continue with mounting repair bills for residents unless preventive action is taken.

The Memorial Park Advisory Committee is continuing to improve the park with new plantings. New lighting has been installed and money was given for tree replacements in Town. Police checking on vandals has been helpful, but free-running dogs are still a continuous issue. Memorial Day preparations and the ceremonies went off well. Cooperation with Jeff Thompson, and the committee has produced satisfying results also.

Involvement with the Saco Bay Trail Committee and the new Eastern Trail Alliance has grown rapidly this year. Now the alliance is a legal non-profit committee with members from Kittery to South Portland. Old Orchard Beach is a member having made an early commitment along with Saco and Scarborough. An engineering study by the Maine Department of Transportation is underway that would connect towns from Kittery to South Portland with a price tag of \$130,000. The public will be given an opportunity to voice their concerns and approval at a series of meetings in the fall.

Those concerned about dune grass losses will be served if possible in September.

Respectfully submitted,

Parker VanHoogenstyn, *Chairman*

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## *Report of the*

### ◆ LIBBY MEMORIAL LIBRARY

It has been a difficult, but still rewarding year for the Libby Library. The death of Susan Roberge, Chairperson of the Board of Trustees, on November 3, 1998, was a tremendous loss to this organization, and a great personal loss to everyone who had the privilege of working with her. Susan would have been pleased (but not surprised), that others were willing to step forward and shoulder the additional burdens and responsibilities necessary for projects already underway to be completed, and the work of the Board carried on.

Library users and staff are all delighted with the rebuilt and expanded parking area, which has been needed for such a long time. Other improvements in the facility include replacement of the leaking hot water heater with a new larger model, and updating the antiquated, wasteful furnace with a modern, energy efficient unit.

The children's room is pleased to be able to offer several programs for our youngest library clients. Pre-school Storytime is presented during the school year, and the very popular Finger Frolics for toddlers is available throughout the entire year. The 1998 Summer Reading Club included children from the OOB Rec. Department, as well as independent readers, and concluded with a well attended Medieval Fair in August, complete with craft exchange, a wandering minstrel, storyteller, and model dragons. Thanks again to those businesses and individuals who contributed time, talent, and rewards to this worthwhile program.

In mid-November the 1998 Afternoon of the Arts was dedicated to Susan, and featured many old friends as well as some new contributors. The Bayside Computer Users and Adult Reading & Discussion Group continue to meet in the library on a monthly basis, and again this year assistance with state and federal personal income tax forms was available at the library by appointment. A chess corner has been established in the reading area, complete with board, chessmen, and a bookcase filled with volumes on how to play the game. All are welcome to come in and browse through the books, set up a tournament or, just play a game or two, in this very pleasant spot. The video and audio collections continue to expand by purchase and especially through the generosity of patrons.

The Libby Library now runs a fully automated system with an electronic public catalog. Staff members are always pleased to demonstrate the system for those who have not used it before. We are sure everyone will find it really quite "user friendly". There are two additional computers available for public use, one of which does have an internet connection – so please, come on down and see what we have to offer in addition to all those wonderful books on the shelves!

Respectfully submitted,

Eileen McNally, *Director*

## COLLECTION STATISTICS

LIBRARY HOLDINGS 7/98	23,686
WITHDRAWN - ALL MATERIAL, ADULT & JUVENILE LOST, OUT-DATED, OR DAMAGED	1,274
ADDED BY GIFT & PURCHASE BOOKS, VIDEOS & AUDIO TAPES	
ADULT	411
JUVENILE	528
LIBRARY HOLDINGS 6/99	23,301

THE LIBRARY COLLECTION ALSO INCLUDES: CD/ROM APPLICATIONS FOR IN-HOUSE USE; 4 DAILY NEWSPAPERS, 3 WEEKLY NEWSPAPERS, AND 54 OTHER PERIODICAL PUBLICATIONS FOR ADULTS AND CHILDREN

### CIRCULATION STATISTICS

BOOKS - NON-FICTION ADULT & JUVENILE	4,476
BOOKS - FICTION ADULT & JUVENILE	22,005
VIDEOS	3,010
AUDIO MATERIAL	252
TEMPORARY ITEMS [ILL, TRAVELLING COLLECTIONS, ETC.]	403
TOTAL CIRCULATION/ PERMANENT COLLECTION	30,146
PERIODICALS	4,191
TOTAL CIRCULATION	35,337
PROGRAM ATTENDANCE	1636
AVERAGE DAILY PATRON USE	60
MUSEUM PASS ISSUED [SIX PEOPLE PER PASS]	20

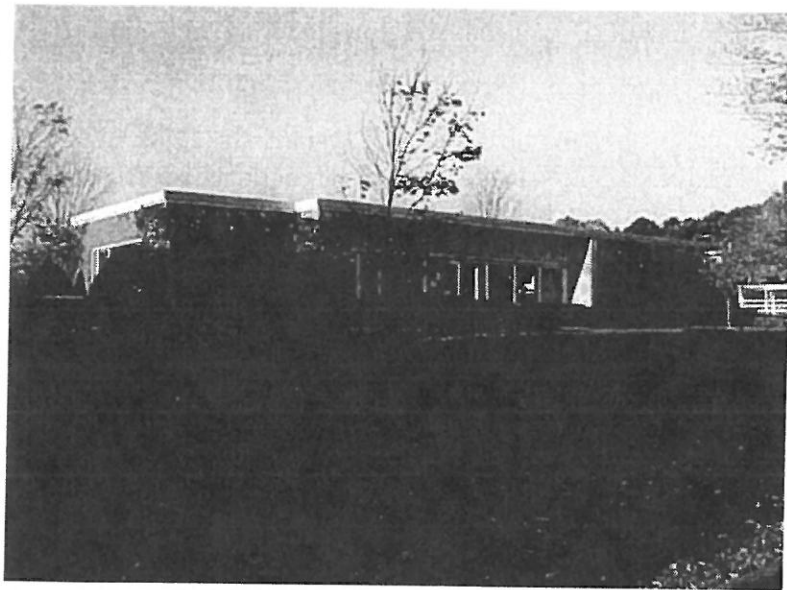
## LIBBY MEMORIAL LIBRARY OLD ORCHARD BEACH FREE PUBLIC LIBRARY ASSOCIATION FINANCIAL STATISTICS F/Y 1998-1999

BEGINNING BALANCE	\$1,557.50
TOWN APPROPRIATION	85,000.00
MEDICAL INSURANCE (3 FULL TIME EMPLOYEES)	7,560.86
STATE AID STIPEND	200.00
MONEY MARKET INTEREST	400.00
FINES & POSTCARDS	2,000.00
COPIES & INTERLIBRARY LOAN FEES	521.25
FEES-LOST/DAMAGED LIBRARY MATERIALS	160.50
REPLACEMENT & NON-RESIDENT CARDS	300.00
DONATIONS	<u>1,025.00</u>
TOTAL INCOME 1998-1999	\$98,725.11



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DISBURSEMENTS:	
WAGES – WORKER’S COMP. – BENEFITS	\$61,400.00
BOOKS, MAGAZINES & NEWSPAPERS	13,513.93
VIDEOS & AUDIO TAPES	350.00
NEW FURNACE & WATER HEATER	3,795.00
RUGS – CHILDREN’S ROOM & ENTRANCES	600.00
UTILITIES	3,587.36
SECURITY SYSTEM	240.00
REPAIRS & MAINTENANCE [STORAGE SHED & PAINT]	1,518.75
OFFICE / OPERATING EXPENSES	2,668.05
COMPUTER SYSTEM [MAINTENANCE & OPERATING]	5,630.73
LIBRARY PROGRAMS & ADMINISTRATION	459.66
MEMBERSHIPS / WORKSHOPS / CLASSES	335.00
UNPAID BILLS DUE – BOOKS, ETC.	<u>3,000.00</u>
ENDING BALANCE	\$1,626.63



**Edith Belle Libby Memorial Library**

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## Report of the

### ◆ SUPERINTENDENT OF SCHOOLS

1998-1999 represents our last full school year in the 20<sup>th</sup> century. For at least a decade we have been alluding to the fact that our schools must prepare our children for life in the 21<sup>st</sup> century. With a stroke of the clock, that moment will soon arrive.

The Old Orchard Beach Schools have taken our mission statement to heart as we “prepare our citizens for the ever changing needs of a global society”. Our Electronic Learning Marketplace Federal Technology Grant has been an invaluable resource in establishing a state of the art fiberoptic computer network throughout the district. High speed internet access is available in every classroom as our students now have unlimited access to every corner of the globe. One of our greatest challenge as educators is to now teach our children the wisdom in using this new and exciting tool in a thoughtful and meaningful way. Our future depends on it.

In October our new Loranger Music Room, built by students with privately raised funds, was dedicated. For the first time, our state champion musicians have facilities to compliment their talent. With the overwhelming success of this unique project, we began a Loranger Library addition, again using student carpenters and donated funds. I am pleased to report that our new library is now finished and is more beautiful than we ever imagined. I urge you to visit these two new additions.

In my thirteen years in the Old Orchard Beach School System, the 1998-1999 school year stands out as one of our most productive. We began the year by proactively addressing the topic of safety in the schools. A district wide effort established a positive tone in the schools that carried us through the entire year. Even with the tragedy in Colorado this past spring, our students and staff were able to deal with all of the emotion and fear that faced our country as we made every effort to keep lines of communication open between all segments of our school and community.

As you read the following school reports, I am hopeful that you will feel the excitement, optimism, and enthusiasm that has radiated throughout our schools during the year. Our students and staff were indeed partners, together creating an environment that we could all be proud of.

In closing, I would like to thank the School Board for their dedication and commitment to the children of Old Orchard Beach. Their advocacy and wisdom remains the foundation for all the activities that occur in our schools. A special word of thanks to the Town Council for their ongoing support and understanding of the issues and needs that faced our schools. It is the work and caring of many that makes all the difference in our children's lives.

Respectfully submitted,

Jay Bartner  
Superintendent of Schools

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## *Report of the*

### ◆ OLD ORCHARD BEACH HIGH SCHOOL

The Old Orchard Beach High School enrollment started in September, 1998 at 378 students and ended at 354. This bears out the fact that we provide services for a transient population. Of the 354 students enrolled, 173 students participated in extra-curricular activities in the fall. We are pleased that the percentage was as high as it was and that it was consistent for the year.

There were nine Old Orchard Beach students enrolled in the Regional Fine Arts Program at Biddeford High School which offered courses in writing, drama and dance. We are proud to have participated in this program that has broadened community spirit and cooperation between school districts.

A celebration of the year of the ocean with Wyland was held at Old Orchard Beach High School. The mural promises to be a lasting testimony that "one person can make a difference".

Tenth Grade Awareness Program and Freshman DAT's were held in October. The two day event proved to be a great success, and in running the programs simultaneously we were able to minimize academic interruptions.

In an effort to address discipline and safety concerns, Bruce Ferguson met with Sgt. Babin of the Old Orchard Beach Police Department to construct a framework for a district wide program that would benefit the community as a whole. A Crisis Action Team was formed to develop an emergency plan that was implemented in the spring. A Parent Network Group was also formed to address student and parent concerns of youths at risk.

To document Technology Challenge Grant recipients, the U.S. Department of Education commissioned a filmmaker to make a movie about how schools were using technology in the classroom. A visit was made to Mr. Marshall's World Cultures class. Juniors and sophomores showed how the ELM web site highlights the I-Search research project and how they were using resources to prepare a formal presentation. The presentation dealt with a virtual visit to World Heritage Sites.

We continued our excellent work in staff development on assessment, specifically our Social Studies and Science Departments. Other work included ELM template and web site work, curriculum and cross curriculum work, and Crisis Action Team development.

The Privilege Pass, which allows students certain liberties during their study halls and lunch, went into effect in November. This privilege encourages excellence in academics and good conduct. We are pleased that during the first quarter 60 students obtained the privilege pass. This is a practical example of the Student Council being active in developing school procedures and effectively representing the student body.

CTV30 visited our school and filmed activities in our computer and technology education classes. We were able to comment on how both the ELM Grant and local funds have made our advance in this area possible. Practical examples of these skills being used in the community are students working together with Town Council on developing a website.

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This year opportunities became available for student's role in leadership. These included co-op students under Caroline Sample's leadership working with the Department of Public Works, and student representation on the School Board. Another opportunity for students to be involved in the community became available through a Junior Firefighter's Program offered by the Old Orchard Beach Fire Department. Five students were selected for this pilot program.

Old Orchard Beach High School students, Mary Swinehart, Michael Gagnon, and Peter Beaulieu were published artists in the 21<sup>st</sup> Century Magazine. Other students were published throughout the year in various newspapers. It is rewarding for students to see the result of their effort and accomplishment. We are proud of them and the example they set.

The music department is comprised of a concert band, percussion ensemble, marching band, two jazz bands and a jazz choir. The Blue Jazz Band participated in the first annual MBDA Jazz Festival held at Biddeford High School and the White Jazz Band participated in the Berklee Jazz Festival in Boston. Members of the Jazz Choir attended a vocal workshop in March at Gorham High School, given by the nationally known group "5 O'Clock Shadow". These groups participated in various shows and concerts throughout the year representing Old Orchard Beach in a top rate fashion. This was highlighted by our Marching Band winning another state title. Also, fourteen students participated in the Southern Maine Music Festival in January at Biddeford High School.

Mr. Greer, Mr. Marshall and Mr. Trull's advanced students have been working with students from the Loranger Middle School. In Mr. Greer's class, students wrote creative math problems and e-mailed them to 5<sup>th</sup> graders in Jayne Flaherty and John Regan's classes. These students periodically went to the Loranger to meet with the 5<sup>th</sup> graders to review their work. It has proven to be a successful link between the schools and a great enrichment activity for all.

An effort was made this year to more closely align the MEA as to the State Learning Results. This was done by having five days of testing followed by five days of rest to prepare for the next assessment. Foreign language week was held in March at the High School and was a tremendous success. There were many cultural activities going on in Mr. Paradis and Mrs. Gagnon's rooms, the week closing with a multicultural menu served in our cafeteria. Students had an opportunity to put into practice foreign language skills when our International Club, comprised of thirty members of our student body under the leadership of Mr. Wolfe, traveled to Quebec in June. Accompanying the group was Mr. Paradis, French teacher.

An evening of celebration was enjoyed in April at our National Honor Society induction ceremony. Seventeen students joined this prestigious group, the largest group to be inducted in recent history. We are thrilled to have this caliber of student representing our school. The ceremony was followed by a wonderful band concert.

Susan Twombly of our Guidance Department was a member of the NEASC accreditation team that visited Falmouth High School. It proved to be an intense learning experience, steadily visiting classes, speaking with students, teachers, parents, administrators, attending meetings and writing reports, often late into the evening. Our completed NEASC accreditation report was sent out in March. This concluded the five year progress review of our school. The process was very meaningful.

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We had some exciting speakers in Mr. Angelosante's Problems of Democracy class which included Richard Haberman, new Old Orchard Beach Town Manager, George Beals, Attorney, Chuck Granger of the Maine State Police, and Mrs. Ouellette, mother and private business owner. These speakers provided opportunities for students to see the value of their education as it applies to options available to them. It is always valuable to see the world through the eyes of others with rich experiences to share.

Our Junior Prom was held at the Dunegrass Country Club in May. We are pleased to have had the highest number of students participating in recent history. There was much enthusiasm expressed about the prom being held in Old Orchard Beach and it is hoped that the next prom would also be held here. It is good to see the strength of community enhanced.

Awards Night was held in June followed by Class Night, the chemical free all-night celebration planned for graduating seniors. After presentation of awards recognizing students for their achievements, students, parents and faculty gathered at the Captain's Galley for dinner and for students to have a time of sharing memories made while at Old Orchard Beach High School.

We established a new tradition by holding our graduation ceremonies at the Pavilion on June 13<sup>th</sup>. It's hard to imagine that many college students are not able to graduate from a facility such as this. The facility seats 1400 and was nearly filled to capacity. The event went well, and at this point we are looking forward to returning next year. It has been a good year of following in the tradition of excellence that has been established at Old Orchard Beach High School and we look forward to challenges of the coming year.

Respectfully submitted,

Eric A. Matthews  
Principal

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## *Report of*

### ◆ LORANGER MIDDLE SCHOOL

The 98/99 school year was a very productive one at Loranger Middle School. As a district, we took on the theme of school safety. With the climate of the United States as it is today, it was a very appropriate theme. The teachers, students and administration worked on a building safety theme. This involved hallway and classroom rules that were consistent throughout the building. The effort proved to be a major factor in decreasing student discipline infractions throughout the year. Along with the school safety theme, we had two important educational programs for our students. The first one was a Diversity Day in which students learned about the diverse people that live in our country, state, and more importantly, in the area of Old Orchard Beach. We had many speakers and student panels set up so that students could learn about the differences in people and learn to accept and work within that diverse framework. Another program that was important to us during the school year was our Harassment Education Program. This is the second year we have utilized this

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program and it is an informative one that gives students firsthand information about what harassment is and how to utilize strategies in order to avoid or address inappropriate harassing behavior. These programs have allowed us to make our school more productive and a safer environment for everyone.

Loranger Middle School was visited this year by a School Quality Review (SQR) panel. This panel was comprised of five educators who have been trained to look at a school from all angles and to give constructive feedback on things they are doing well or need to improve upon. Students, parents, teachers and administrators were interviewed by the SQR visiting team, as well as observations being done of classes and activities at the school in order to compile the necessary information. A report was done and the middle school staff will be working on the recommendations that the team left in the upcoming months throughout the 99/00 school year.

An exciting improvement at the school during the past year was our library renovation. One of the most utilized parts of our school is our library/media center and it was very small and inadequate for the number of students that we have in our building. Under the direction of our librarian and superintendent, a grassroots volunteer effort was put together to fund the library addition. By using only fund raising efforts we were able to see our library expanded and made larger. It is now one of the most pleasant and educationally sound learning places in our school.

Lastly, there was a facilities study done of Loranger Middle School to see how well we use the space in our building, and to see if there are any building needs that could be improved or expanded upon to make our school a better place for students. The study was undertaken and will be completed during the Summer of 1999. Hopefully, this will be a major impetus in getting any changes or renovations done that are needed at the middle school.

A special thanks goes to all of our volunteers, parents, students and staff for a great year. The year was filled with projects, field trips, club activities, sports, band championships, science fairs, State geography and spelling bees, essay contests, assemblies, plays, dances, conferences and workshops. All of these activities were used to educate and enrich our students. We look forward to a very successful school year during the 99/00 year and we hope that it can be as productive as this year was.

Sincerely,

Michael Pulsifer, Principal

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## *Report of the*

### ◆ JAMESON SCHOOL

The following is a report of the Jameson School for the year beginning July 1, 1998 and ending June 30, 1999:

Pre-Kindergarten (1 Session)	10
Kindergarten (4 Sessions)	80
Grade 1 (4 Classrooms)	72
Multiage (2 Classrooms)	37
Grade 2 (3 Classrooms)	59
Grade 3 (5 Classrooms)	98
Total	356

We welcome several new staff members this year. These included: William Hammond, Grade 3 Teacher; Kristine Maturo, Extended Day Kindergarten Teacher; Susan Adams, Special Education Ed Tech, and Stephanie Hill, Title I Ed Tech. During the first half of the year, Susannah Mencher completed her counseling internship with James Freundlich.

During this school year, we piloted a new program at the Kindergarten level, by offering an extended day program for the eleven students who had attended our preK program the previous year. With the use of volunteers, increased parent communication/involvement and individual learning plans, the program provided these students with the early intervention that they needed to help them to become more confident first graders in the fall.

We are completing the third year of the Electronic Learning Marketplace (ELM) Grant this fall. During this past school year, we have received six new iMac computers and a digital camera through the grant. Denise Stearns has worked closely with teachers to develop two new projects that were added to the ELM website. Linda Roy has worked as an assessment design leader for the district in reading. Other staff members have piloted assessment strategies in their classrooms or kept a journal to document professional growth as a result of the work done as part of the grant. All teaching staff have worked on projects to align their instruction to the Maine Learning Results.

We have continued to focus this year on our social skills curriculum and helping students to demonstrate good behavior. Students also participated in a good deeds project during the year that helped students learn that they could make a difference in the world by performing good deeds at home, school and in the community.

Candice Bray, noted for her work in literacy, visited Jameson teachers and classrooms several times during the school year as part of an ongoing consultation on implementing phonemic awareness into our classrooms. Her work has been very helpful to us, and she will continue to consult with the staff next year.

As a result of the hard work of a small team of teachers last year, we were able to have Gretchen Berg, a creative movement artist, and Marcia Sewall, a noted children's book author and illustrator, at Jameson to do a collaborative residency last fall. The residency was a great opportunity for our students to learn about creative expression and cultural heritage.

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The Northern York County Family YMCA was able to offer a scholarship to eight Jameson students and their families for a year's family membership to the YMCA this year. We truly appreciate their generosity in order to make the memberships possible for families who otherwise may not have been able to have such an opportunity.

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 by participating in Project Aces and walk/jogs throughout the year. 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 Maria 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 and small group lessons with Margaret Hopkins. The Jameson Singers Chorus, in its second year under the direction of Rita Smith, has been popular with students in grades 1-3.

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

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 which was held at the "Captain's Galley". As a result of their fund raising efforts, the PTO was able to sponsor Mr. & Mrs. Fish, and the Figures of Speech Theatre for our students. The PTO sponsored a buffet for teachers on "Teacher Appreciation Day", "Custodian Appreciation Day", and an end of the year school picnic. Also this year, Donna Stearns created a website which contains PTO information and many interesting links for teachers, parents, and students. We appreciate the hard work of this organization throughout the year and invite other parents to become active members.

Cheryl Rague, who volunteered to be our volunteer coordinator, has provided a very useful service to Jameson staff this year. Cheryl recruited a total of seventy-five volunteers to help in our school this year. These included four foster grandparents, three RSVP volunteers, parents, and five other community members. These volunteers provided a total of 3,200 hours of service to students and our staff.

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

Respectfully submitted,

Pamela Mullen, Principal



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*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 seventy-three 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 Nelsen

**Loranger Middle School**

Jane Allen  
Ed Bogh  
Anna Cutler  
Mary Feigenbaum  
Jennifer Highbarger

**High School**

Claudia Sienko  
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 fourteen 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	4	KidsPeace	1
Biddeford High School	1	Future Builders	1
Perkins School for the Blind	1	Saco Island School	2
Spurwink School	3	Baxter School for the Deaf	1

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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**

Marcia Foote  
Kristine Maturo (1/2 time)  
Stephanie Hill (1/2 time)

**Loranger Middle School**

Carol Nale  
Diane Hibbard (1/2 time)  
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	\$87,882.00
2. Title I, Part A, Improving America's Schools Act.	\$129,334.00
Total	\$217,216.00

Respectfully submitted,

Donna M. Ford  
Director of Special Education

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*Report of the*

**◆ CURRICULUM COORDINATOR**

The Old Orchard Beach School District is in the third year of the Electronic Learning Marketplace Technology Challenge Grant. Each year of this grant has presented new challenges and learning opportunities for the team.

By the end of the 1998-99 school year, all of our teachers had a desktop computer connected to the Internet in their classrooms. In addition, the district has been entirely wired and two T-1 lines were installed, one going to the High School and one to Jameson which serves the other buildings. As new computers have been purchased, we have been able to upgrade computer labs at Loranger Middle School and the High School. One of the goals for Old Orchard Beach is to develop a comprehensive assessment system with the appropriate documentation system in place. To help with achieving that goal, the grant allowed us to purchase the MacSchool integrated program for attendance, scheduling and grade book recording. Staff has been trained in the use of this application and will be using it extensively during the 1999-2000 school year.

The team working on the ELM Grant has focused this third year on publishing teacher developed assessments and they have designed a publishing process to accomplish our goals. At the ELM website [www.elm.maine.edu](http://www.elm.maine.edu) are several assessments developed by OOB teachers: June Bureau, Sue Falvey, Sue Gallant, Bill Marshall, Linda Roy and Denise Heffernan Stearns with the assistance of our Technology Coordinator, Erich Reitenbach.

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For year four, Denise Heffernan Stearns will be working full-time as an ELM coordinator. She will be teaching the ELM assessment development course in several schools in the southern Maine area, developing the ELM site and working with the larger field team to provide other professional development opportunities.

As part of our work for the ELM Grant, Old Orchard Beach is to demonstrate the development of a K-12 Comprehensive Assessment System. With the Learning Results legislation, all districts in the State of Maine must develop this system. Over the past ten years, Old Orchard Beach teachers and I have researched and rewritten curriculum in all content areas. Using that curriculum work, we have been able to align our curriculum with the Maine Learning Results and sometime during 1999-2000, we will publish the Old Orchard Beach Learning Results. These will include content standards, performance indicators and grade level expectations in most curriculum areas. As part of this work, our staff has spent professional development time learning about effective instructional strategies, appropriate assessment techniques and how to integrate them into daily activities in the classroom. It has been hard work and continues to take a lot of time and we appreciate the staff development time, which is built into our school calendar.

To support much of the above work, we have been fortunate to receive grants. Last year we successfully received a \$10,000 Implementing the Learning Results Competitive Grant; \$4,956 in state Professional Development funds; and \$150,275 in various entitlement grants. These funds pay for professional development activities including conferences, workshops and travel; staffing for Title I programs; safe and drug free schools programs; and our volunteer program.

I do hope that sometime during this past year you were able to watch a CTV-30 program on the Old Orchard Beach Schools. The monthly principals' reports are read by students and taped by CTV staff. In addition, at least twice a year, each of the schools is featured in a more in--depth program.

Next year CTV-30 will have ready to share with our community a 10-12 minute video about the Guiding Principles and Mission of the Old Orchard Beach Schools. A high school student narrates this video with the script written by the Curriculum Coordinator.

Another piece of public information about our schools which was available this year was the Old Orchard Beach School News, a newsletter edited by a seventh grade student, Chelsey Berlin. Chelsey worked closely with the Curriculum Coordinator to publish this newsletter. There will be two more editions during 1999-2000.

As we move into the next century, I look forward to continuing the above work in Old Orchard Beach and I appreciate the challenges this work provides for me.

Respectfully submitted,

Kathleen Lee, Curriculum Coordinator

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*Report of*

◆ **ADULT EDUCATION**

The Adult Education Program of Old Orchard Beach/Saco serves a total population of 12,000 households. Our total enrollment this year was 994. We offered 110 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 is in Adult Basic Education in which enrollment has gone from 50 to 120 in three years.

We have 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 the Fairfield School in Saco. The second grant, a Community Development Block Grant, which ended in March, enabled us to offer a programming at a low income housing development in Saco.

The merger between Old Orchard Beach and Saco 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**



**Deborah Mulherin, Tax Collector**

**OUTSTANDING 1999 REAL ESTATE TAXES  
AS OF 6/30/99**

ALLEN, HELEN D	146 PORTLAND AVE	590.88
ALLEN, JEAN	1 PINECONE DR.	819.18
ALLEN, JEANNIE	144 PORTLAND AVE	819.18
ALLEN, KENNETH R	148 PORTLAND AVE	588.40
ALLEN, KENNETH R 2/3 INT	PORTLAND AVE	79.65
ANDREWS, NANCY F	23 WEYMOUTH AVE	1638.65
ANTONAKOS, CHRISTO & PARSKEVI	261 TEMPLE AVE	704.28
BADONE, ROBERT & KATHERINE	47 W OLD ORCHARD AVE	1376.05
BALTES, BONNIE	6 GOOSEFARE DR	446.94
BARR, DAVID A & ROBERTA	98 TEMPLE AVE	2511.68
BARRETT, CHARLES A	77 OCEAN AVE	966.06
BEAN, MARY	4 OLD ORCHARD RD	1248.52
BEAUDOIN, EDWARD	2 OLD CASCADE RD	1879.36
BEGIN, CHARLES E & DEBRA L	9 BOISVERT ST	3053.19
BELAIR, ROLAND	FIRST ST	447.94
BELANGER, JOHN W & DIANE G	90 UNION AVE	1484.78
BELL, SCOTT SUSAN & DARLENE	26 FIFTEENTH ST	1464.43
BERGERON, NORMAN R	3 RESERVE AVE	587.55
BERNIER, JANE E	20 FERN AVE	1840.15
BLAKE, WENDY L	16 PINE AVE	1467.41
BLANCHARD, ROBERT	1 WILBUR AVE	2177.66
BLOW, BRUCE WAIN	77 SMITHWHEEL RD	1899.21
BLOW, CHESTER & RODNEY D ½ EA	67 SMITHWHEEL RD	906.55
BOLDUC, DAVID A	10 JEANNETTE AVE	1653.54
BONITZ, RAYMOND	39 GOOSEFARE DR	285.64

BONVILLE, JERE V	30 SUMMIT ST	1294.69
BOULERICE, DANNY	9 RYEFIELD DR	348.64
BOUTET, BARBARA	13 PINE VALLEY RD	758.15
BOUTET, BARBARA A	14 PINE VALLEY RD	819.82
BOUTET, BARBARA	15 PINE VALLEY RD	911.73
BOUTOT, CLAIRE	100 OCEAN AVE	1980.61
BROCHU, DAVID J	107 SACO AVE	1447.55
BROUSSEAU, SUZANNE	7 MICHAUD AVE	2526.09
BUONOPANE, ANGELO & DAVID	10 UNION AVE	3839.39
BURNS, NORRIS L & MOORE, CHERYL	55 SUMMIT ST	329.04
BURPEE, H A JR & CUSHING, JOHN & BRUCE	67 RANDALL AVE	1764.71
CAIZZO, JOHN & SUSAN E	9-11 ST JOHN ST	1490.73
CARLIS, GEORGE & MAGGY	99 E GRAND AVE	1050.48
CARON, TIMOTHY M & NELSON, KELLY	39 MAYFLOWER DR	618.18
CARRIER, LOUIS A JRES	189 E GRAND AVE	993.40
CASIDA, JEROLD W & PALMIERI N	35A RYEFIELD DR	261.12
CHAREST, ARSENE III & JO MAY	3 RYEFIELD DR	263.30
CHARETTE, STEVEN & MARRIEL	46B ADELAIDE RD	1122.19
CHRETIEN, MARCEL R HEIRS	116 ROSS RD	3827.48
CLARK, JO ELLEN & ELLEN	88 TEMPLE AVE	215.61
CLIFFORD, WILLIAM E & MARY A	101 SEAVIEW AVE	134.98
CLOUTIER, ANNE M	2 BAYBERRY DR	630.58
COFFEY, SUSAN	33 MILLIKEN ST	764.59
COLE, JAMES P	19 OLD SALT RD	1239.09
COLLINS, ANTHONY D & LAUREN	25 SMITHWHEEL RD	1019.80
COLUMBO ENTERPRISES INC	1-3 CASCADE RD	2754.89
COPP, RAYMOND H	11 SMITH AVE	1994.52
COPP, RAYMOND H	1 BAY AVE	2435.25
CORTON, JAMES H	82 CASCADE RD	620.84
COUTU, DENISE F & PIERRE	84-10 MILLIKEN MILLS RD	2514.66
CRANE, JOHN M	31 E GRAND AVE	3220.96
CREST MOTEL PARTNERS	35 E GRAND AVE	13718.91
CUNNINGHAM, RALPH & LAURA	GARDEN ST	109.43
CUSTEAU, ALPHONSE C & IDA	DOGWOOD ST	97.03
CYR, HELEN	10 GOODWIN AVE	1300.64
CYR, LANCE & DONNA	6 MAYFLOWER DR	663.84
DAIGLE, BRENDA	10 BEECHPLUM DR	770.06
DAVIS, EDWARD & CAROL	2 PINE AVE	1462.44
DAVIS, GORDON B	42 SACO AVE	1726.51
DAVIS, ROBERT Y	5 MYRTLE AVE	703.47
DEAN, CHARLES & PEREZ, LIZETTE	GARDEN ST	368.27
DECATA, JOHN & CRYSTAL	1 SCHOPPEE DR	409.27
DEERING, DAVID N & DIANE B	13 MAPLEWOOD AVE	1085.23
DESMOND, IONA E	19A COTTAGE AVE	358.31
DIDONNA, GEORGE G & WEISS, BRIGID	221 E GRAND AVE	1673.25

DIKOS, DEMETRIOS	18 SMITHWHEEL RD	1103.10
DION, CAROL	16 IVY LN	1648.07
DOUCET, CLOVIS	DOGWOOD ST	97.03
DOYER, KRISTY	31 E GRAND AVE	3212.02
DOYLE, RICHARD H & MARY A	7 FOUNTAIN AVE	34.85
DUDEVOIR, TERRY W	4 SIXTEENTH ST	1151.73
DUGAN, EILEEN D TRUSTEE	25 TENTH ST	1372.60
DUMONT, LINDA	4 WATSON DR	223.59
DUNKLEY, KENNETH J & BERNADETTE	HEMLOCK ST	97.03
DURRELL, DAVID P	2C RYEFIELD DR	807.28
ELLERY, RAYMOND L & CAROLE P	93 UNION AVE	1123.19
EROCOLANI, ROBERT & THERESA	219 E GRAND AVE	3534.63
ERICKSON, DELLA	30 GOOSEFARE DR	437.01
FANARAS, WILLIAM L & CLAUDIA J	146 W GRAND AVE	37.05
FENTON, IRENE K	VETERANS SQ	2268.49
FORTIER, PRISCILLA L TR	47 ADELAIDE RD	741.22
FOSS, THOMAS G	255 TEMPLE AVE	1801.93
FOSTER, CHARLES W & ETHEL	JUNIPER ST	97.03
FREEMAN, GEORGE W JR	21 CASCADE RD	308.53
FROST, WILLIAM	31 RYEFIELD DR	307.96
GAGNE, DONNA A	69 SMITHWHEEL RD	972.76
GALLAGHER, CHRISTOPHER P	22 CEDAR AVE	469.51
GERVAIS, BRUCE & GRACE	102E ROSS RD	1328.86
GILHOLM, DIANE	10 RYEFIELD DR	176.44
GILLIAN, WILLIAM III	16 SEAVIEW AVE	3290.45
GOURDOUROS, MARY & JORJA	12 BAY AVE	2639.26
GOWER, MICHAEL	7 GOOSEFARE DR	374.97
GREENLEE, SUZANNE R	ERVIN AVE	120.68
GUARINO, JOSEPH P	156 ROSS RD	123.90
GUERIN, ARTHUR R & JEANNE P	32 GARDEN ST	1857.24
HALE, ROLAND W & DEBORAH L	SACO LINE	1174.56
HALL, JAMES K	19 DEERISLE DR	1285.75
HAMBLETON, JESSIE	44 SCHOOL ST	464.29
HARDING, KATHRYN R	39 FOOTE ST	628.25
HART, WILLIAM M ETALS	35 WALNUT ST	268.26
HAYES, EDWARD S	20 IVY AVE	1316.02
HENNINGSEN, BARBARA	23 ROCKLAND DR	1298.16
HERWOOD, JAMES A & JOLINE A	23 OCEAN AVE	1863.48
HOGAN, GEORGE W SR & FAITH	126 W GRAND AVE	3400.63
HOGAN, GEORGE W SR & FAITH	20 CARLL AVE	1139.83
HORWOOD, WILLIAM BURDEN	13 THIRTEENTH ST	609.50
HUNTER, JANET	117A OCEAN AVE	1725.00
HUNTER, JANET C	64 LAKE AVE	1233.63
HURON, HELEN	ALDER ST	97.03
IRELAND, DWIGHT H	28 BIRCH LA	1760.74
J BOUTET INC	3 ROSS RD	3792.73

JENKINS, F AUSTIN & LAVERNE	9 WINONA AVE	62.70
JOHNSON, ARTHUR H & LORAINNE	3 PEARL AVE	2095.27
JOHNSON, CHRISTOPHER & MAJOR L	4 BAYBERRY DR	608.25
JOHNSON, JOHN R	116 PORTLAND AVE	1033.21
KACZMARSKI, FRANK	54 SUMMIT ST	1365.15
KASD PARTNERS	142 E GRAND AVE	9587.93
KEARNEY, JOHN J	129 W GRAND AVE	742.26
KEENE, JULIETTE ET ALS	19 FERN AVE	1489.23
KEENE, KAREN C	23 SOMERSET AVE	3605.35
KERRY, RICHARD R & MARJORIE B	39 W GRAND AVE	65.76
KIERSTEAD, GARY & STODDARD	31 MAYFLOWER DR	357.60
KILEY, LAURIE	5 MAYFLOWER DR	365.05
KROOT, SANDRA L	61 ATLANTIC AVE	1457.48
L & D ASSOCIATES	118-1 E EMERSON CUMMINGS	645.47
L & D ASSOCIATES	130-1 E EMERSON CUMMINGS	626.62
LACASSE, LEO	16 ELM ST	1124.44
LACHANCE, THOMAS & JONES, TAMARA	42 DATE ST	2556.86
LAFRANCE, SANDRA M & MICHAEL A	28 OLD SALT RD	1566.67
LANTAGNE, JAMES & ANN	42 GOOSEFARE DR	283.15
LANZILLO, WALTER	183A SACO AVE	440.01
LANZILLO, WALTER & ELEANOR	183 SACO AVE	3843.59
LANZILLO, WALTER & ELEANOR	HOLLAND AVE	338.43
LAROCHELLE, LEO & ADRIENNE	14 FRANCIS ST	4323.32
LARRIVEE, SHAWN	9 STAGECOACH DR	692.63
LAUBER, JOSEPH L	JUNIPER ST	97.03
LEBRUN, TERRY PHILLIPS	60 ATLANTIC AVE	1445.08
LEHMANN, CHRISTA	8 MAYFLOWER DR	360.08
LEMOS, EVERDEKE F	23 SCHOOL ST	2343.08
LEONARD, TROY M & LINDA J	14 VILLAGE LN	484.16
LEVERIS, ARTHUR J & ALICE	5 HILLTOP DR	1655.52
LINDBERGH'S LANDING TRUST	39 W GRAND AVE	3728.21
LOCALS INC	8 W GRAND AVE	6473.93
LOISELLE, DORIS	39 HIGHLAND AVE	1273.83
LONGTIN, JOLINE D	6 WATERMAN DR	584.24
LOUIS, HARRY P	47 FIFTEENTH ST	1333.39
MAINE URBAN PROPERTIES INC	177 E GRAND AVE	1638.65
MAINE URBAN PROPERTIES INC	177 E GRAND AVE	1852.06
MARIGEAUX INC	114 SACO AVE	47.44
MARTELL, BARBARA & KENNEDY C	44 RANDALL AVE	1237.87
MARTIN, BRENT	17 GOOSEFARE DR	357.60
MCGINN, CORINNA	21 DEERISLE DR	1409.83
MCVICAR, BARBARA	3 WATSON DR	593.36
MELLEN, SCOTT & MARY	26 RYEFIELD DR	444.46
MOLINA, TIMOTHY R & MARY E	85 ATLANTIC AVE	1659.50
MORRIS, MARY JANE	151 PORTLAND AVE	1980.61



MOSSERI, ALAN J & JACQUELINE	38 STAPLES ST	2313.16
MURDOCK, JUDITH A	60 HIGHLAND AVE	2015.35
MURPHY, BARRY L	43 SMITHWHEEL RD	2035.20
MURRAY, ANTHONY & JULIE	6 BROUSSEAU DR	508.98
NASON, JERRY C & MARY LOU	35 SEAVIEW AVE	1273.34
NEW HERITAGE BUILDERS INC	125 PORTLAND AVE	771.45
NOILES, PAUL R & ALICE R	2 ARBUTUS AVE	700.16
NOILES, PAUL R & ALICE R	23 WASHINGTON AVE	1173.51
OBRIEN, TIMOTHY & TAMMY	37 GOOSEFARE DR	327.81
OCEAN PIZZA INC	4 OCEAN PARK RD	232.37
OCEANSIDE LOUNGE TRUST	39 W GRAND AVE	5702.64
OLANOVICH, JEROME T PATRICIA	135 PORTLAND AVE	1584.05
OREILLY, MAY E	45 SUMMIT ST	721.87
PENIAS, LILY & MOSSERI J	29 OLD ORCHARD ST	3034.19
PERKINS, ALFRED DAVID	18-24 MILLIKEN MILLS RD	1439.61
PERKINS, DAVID	ALONG B & M RAILROAD	449.92
PETIT, CATHERINE DUFFY	1 FOURTH AVE	6569.72
PETTINICCO, ROBERT	44-46 OLD ORCHARD ST	5515.01
PETTINICCO, ROBERT E	52 ATLANTIC AVE	651.09
PHILLIPS, ROBERT H & MURIEL	83 CASCADE RD	1981.61
PINE RIDGE REALTY CORP	6 WILD DUNES WAY	807.28
PINE RIDGE REALTY CORP	ROSS & CASCADE RD	2363.75
PINE RIDGE REALTY CORP	DUNEGRASS	421.31
PINE RIDGE REALTY CORP	DUNEGRASS	416.47
PINE RIDGE REALTY CORP	DUNEGRASS	405.59
PINEO, ROBERT	CHEST ST	499.05
PIPER, RICHARD C JR	6 WINTERGREEN	3100.34
PLANTE, JEROME G & PATRICIA	114 ROSS RD	2944.00
PLOWMAN, STEVEN E	135 PLOWMAN AVE	788.05
POLLEY, STEVEN & PAMELA H	34 HIGHLAND AVE	1457.98
POTVIN, RONA N	17 OCEAN PARK RD	2608.12
PRATT, DONALD A & ELAINE	14 SUMMIT ST	1400.21
QUINN, IRENE G TRUSTEE OF GARB	31 E GRAND AVE	3425.44
R & R PROPERTIES	42 W GRAND AVE	1104.41
RAY, KENNETH	LUCETTE AVE	112.41
RAY VAC REAL ESTATE INC	36 W GRAND AVE	13783.94
REAL MANAGEMENT CORP	211 SACO AVE	5141.27
REAL MANAGEMENT CORP	213 SACO AVE	3080.49
REILLY, GEORGE D & MARGARET	JUNIPER ST	97.03
RELYEA, HAROLD F HEIRS	JUNIPER ST	97.03
RENZONI, MICHAEL	3 NANCY DR	79.65
RICE, DEAN L & BUNKER, LEE ANN	8 WINTERGREEN ST	2146.90
RICHARD, RAYMOND E	DOGWOOD ST	97.03
ROBICHAUD, DANIEL F & LUCRETIA	30 OAKMONT DR	5163.11
ROGERS, PAUL	ROSS RD	1305.80
ROLLINS, RICHARD	70 WASHINGTON AVE	443.18

SALAMACHA, GARY H	4 PACER AVE	2921.66
SARGENT, ROGER D	43 LAKE AVE	1208.81
SCHAFFER, RAYMOND & BENITA	1 WILSON DR	568.55
SCOTT, BEVERLY A	19 HILLSIDE AVE	1545.83
SEGAL, MARILYN	1 WEDGEWOOD AVE	417.16
SEMANS, DAVID & SCHAED CHARLENE	15 STAGECOACH DR	670.29
SHAPPET, ASPARIA TRUSTEE	1 SEACLIFF AVE	4035.93
SHARKEY, GEORGE E	1 PEARL AVE	2423.34
SHAW, RICHARD M & YVONNE P	32 TEMPLE AVE	2961.87
SHELTRA, CLAUDETTE	E GRAND & ROUSSIN	1138.17
SHELTRA, CLAUDETTE	SURF & WALNUT ST	4720.05
SHELTRA, CLAUDETTE	1 ROUSSIN ST	14426.70
SHELTRA, CLAUDETTE	215 E GRAND AVE	1128.76
SHEPARD, ANNE E	161 SACO AVE	1179.53
SIMPSON, ALFRED T	25 NINTH ST	576.27
SKILLEN, EILEEN	25 BEECHPLUM DR	744.74
SMALL, RALPH L & CONSTANCE C	HEATH ST	3385.23
SMITH, BONNIE J	1 CAMDEN AVE	1025.97
SMITH, DANIEL B	LONGWOOD AVE	189.77
SMITH, TIMOTHY J & KATHERINE	2 WHISPERING PINES DR	2442.08
SMITH, WILLIAM P	1 BOISVERT ST	1896.60
SNELL, WAYNE R & SHIRLEY	2 FERNALD ST	720.01
SNOW, MICHAEL R & LAURIE J	194 SACO AVE	2261.54
SOONG, LIN HSIN & NOAN TSENG	57 E GRAND AVE	1875.47
SORDILLO, ANGELO & VIRGINIA	TENTH & NINTH ST	878.75
SPEAR, ROBERT & KAY	32 W OLD ORCHARD ST	1633.18
SPIROUNIAS, AMONIA	16 ATLANTIC AVE	1683.31
SPIROUNIAS, CHARLES J & STEVEN	181 SACO AVE	4916.43
SPIROUNIAS, CHARLES J & ANTONIA	90 FIRST ST	2561.82
ST MICHEL, LORRAINE R	12 OLD ORCHARD RD	796.23
ST PIERRE, ALLEN	3 STAGECOACH DR	662.84
STEVENSON, JANET & DAVIS E JR	1 MAYFLOWER DR	35.55
STEWART, CLARENCE	69 SACO AVE	1539.37
STROUMBAS, PETER A JR	PORTLAND AVE	531.31
STROUT, BEULAH J	6 PROSPECT ST	2202.97
SULLIVAN, KEVIN B & GISELLE	3 HEATH ST	7870.11
SYSUN, JOANNE H	9 GOOSEFARE DR	667.81
TARBOX, CARL H & CONSTANCE	175 PORTLAND AVE	3450.26
THOMPSON, ELLEN L	6 LAWN AVE	1515.13
TIERNEY, BRIAN & JACKLYN	20 SEACLIFF AVE	1730.46
TIFFANY VILLAGE INC & ROBINSON	7 SUMMIT ST	3352.98
TOURIGNY, NEIL C & MICHELLE	25 SMITHWHEEL RD	1585.54
TURNER, JAMES A JR	87 ATLANTIC AVE	1571.63
UNKNOWN OWNER	SACO AVE	79.65
UTMAN, ROBERT T & BARBARA	42 TEMPLE AVE	1543.83
VALENTINO, RICHARD	100 ROSS RD	543.73

VALENTINO, RICHARD	ROSS RD	1358.21
VALLIERE, GERALDINE	15 HARMON AVE	1200.99
VENTURA VENTURES	88 SACO AVE	5579.53
VIKING PROPERTY GROUP	80 W GRAND AVE	2221.98
VIRE, LOUIS P & NOELLA	2 OLD ORCHARD RD	2211.41
VIRE, PATTI	15 ROCKLAND AVE	1459.46
WARBIN, CHRISTOPHER T	203 SACO AVE	984.12
WEINSTEIN, ALAN S & CHARLENE J	12 SEABREEZE AVE	3001.08
WEINSTEIN, BEATRICE S	E GRAND AVE	1033.87
WEINSTEIN, BEATRICE S	38 WAVELET ST	3137.44
WEINSTEIN, BEATRICE S	32 WAVELET ST	3259.58
WEINSTEIN, BEATRICE S	30 WAVELET ST	2712.97
WEINSTEIN, BEATRICE S	26-28 WAVELET ST	7657.19
WEINSTEIN, NEAL	129 PORTLAND AVE	1354.24
WEINSTEIN, NEAL L	182 TEMPLE AVE	2022.31
WEINSTEIN, NEAL L	32 SACO AVE	3148.50
WEINSTEIN, NEAL L	1 KINNEY AVE	2155.48
WHITE, JOSEPH J & BARBARA T	16 BIRCH LA	466.79
WHITTEMORE, RICHARD & DOROTHY	18 BEECHPLUM DR	143.92
WICKHAM, MICHAEL	POPLAR ST	286.52
WILLIAMS, ANN W	ASPEN ST	513.95
WILLIAMS, JOHN	9 SCHOPPEE DR	350.16
WILLIAMS, MICHAEL R TRUSTEE	9 OAKLAND AVE	625.04
WILLIAMS, MICHAEL R TRUSTEE	34 WASHINGTON AVE	1310.56
WISE, DOROTHY	5 TEMPLE AVE	2849.19
WOOFHAUS INC	28 SUMMIT ST	3809.61
ZWEYGARTT, ROBERT L	94 ROSS RD	2000.96

## OUTSTANDING 1999 PERSONAL PROPERTY TAXES AS OF 6/30/99

AMORELLO, PATRICIA	585.32	B & L VENDING	26.48
BAIRD, HELEN	127.13	BANC ONE	211.88
BARRILE, GAIL & SAL	21.19	BECKLER, GEORGE	238.36
BENEDICT, JIM & CLAIRE	217.18	BERMINGHAM, MARK & TRICIA	132.89
BERNIER, JANE & ROGER	15.89	BERNIER, LEO	313.09
BERELLI, JOHN	182.75	BIRON, THERESA	272.80
BLODGETT, RICHARD	182.75	BOLACK, JOHN	45.03
BOTELHO, PAULO & VALERIE	227.77	BOUCHARD, WAYNE	145.67
BOUTWELL, DONALD & ALICE	193.35	BREAZEALE, RONALD	60.92
BROCK, DONALD	132.10	BRONZO, DANIEL	26.48
BROOKS, THOMAS & JEAN	76.81	BROUSSEAU, MARIO	37.08
BRUNSWICK HOTEL CORP	37.08	BURNS, JOSEPH	309.88
BURNS, THOMAS	197.12	BURNS, WILLIAM L	312.52
BUSA, EUGENE	84.75	CAMPANALE, JOHN	50.33
CAMPBELL, DALE	100.64	CARD ESTABLISHMENT SER INC	5.30
CAREY, NORMAN	84.75	CARLIS, GEORGE & MAGGY	39.73
CARMAN, JOHN E & DORIS M	148.32	CARRIER, LOUIS A JR	66.22
CELESTE, SUSAN & BOB	84.75	CHARBONNEAU, KENNETH R	50.33
CHIECO, DONALD & PAM	288.69	CHOATE, DAVID JR & CARTER	39.73
COBUZZI, DIANE	349.60	COCO, ORAZIO	194.00
COLEMAN, LEE	37.08	CONNELLY, HELEN & KATHLEEN	248.96
CONSTANTINE, RICHARD	124.48	CONTRADA, STEVEN & AMY	95.35
CONTY, STACY & ROBERT	368.15	COULOMBE, ERNIE	84.75
COX, CARLTON & LOIS	66.22	COZZOLINO, RICHARD J	190.69
CRONKITE, RAYMOND E	100.64	CUSTODIO, JAMES	169.50
DAGOSTINO, FRANK & ELIZABETH	7.95	DAVENPORT, CHRISTOPHER	13.25
DAVIS, TERRY	39.73	DEAN, MARGARET	121.83
DESHAIES, PAULA	23.84	DEVLIN, DANIEL & DONNA	357.55
DICARLO, ANTHONY	394.63	DIGHTON, PAT	161.56
DIMARE, SALVATORE	423.76	DINICOLA, EILEEN	198.64
DINIZ DERMACEUTICAL LABS	362.85	DOUCETTE, ROLAND	66.22
DUBIE, EDWARD F III	15.89	DWYER, THOMAS F & MARIA J	50.33
EVANS, NORMAN & BARBARA	42.38	FABIAN, THOMAS	333.47
FEENEY, LYNETTE S	50.33	FIETZ, DONALD	214.53
FISHER, JUDITH	254.26	FISHMAN, ALAN	55.62
FITZPATRICK, MARK J	241.02	FLOOD, SEAN & SHARON	270.15
FLYNN, WALTER	108.59	FOSS, LANCE H	452.90
FRABOTA, CHRIS	39.73	FRANCES, PAMELA F	15.89
FREITAS, DEBBIE & SILVINO	349.60	GALLIEN, RICHARD E SR	87.41
GARRITY, STEVE & JANE	291.33	GIGUERE, GARY	113.89
GILDEA, EDMUND & MARY	52.97	GILLIAN, WILLIAM III	63.56
GILLIAN, WILLIAM J III	63.56	GIRARD, KIM	95.35
GOGUEN, WALTER	203.94	GOVE PRENTICE	39.73
GRAHAM, FRED	355.49	HALIG, ERIKA E	21.19
HALIG, ERIKA	15.89	HALWADJION, HAMPAR & SILVA	284.74

HANNON, BRIAN L	209.24	HENTZ, STEVEN M & JEAN M	18.55
HINDLE, ROBERT	203.58	HORNTRICH, PETER & HELEN	156.27
HOUSTON, BRIAN	26.48	IMMING, THOMAS & DALE	50.33
JACQUES, MARC	7.95	JALBERT, RENE & JOYCE	484.68
JAMAL, RICHARD	137.72	JANKOWSKI, RAYMOND & MARY	100.50
JENKINS, DAWN M	45.03	JOHNSON, HOMER	227.77
JOHNSON, JILL C	37.08	JOHNSON, PAUL & BEVERLY	42.38
JULIANO, ANTHONY & EDNA	45.03	KEEFE, RUSSELL	100.64
KELLEY, COLETTE M	39.73	KELLY, DIANA	111.24
KENNEY, JOSEPH	172.16	KERR, RITA & HIGH	23.84
KERRY, RICHARD R & MARJORIE B	50.33	KLEMA, GREG	42.38
KNISKERN, ROBERT	278.10	KOUTOUSIAN, LENA & PAUL	87.41
KRISTOFF, RICHARD	238.36	KROCHUNE, RUSSELL	373.92
LACOMFORA, AINE	75.98	LAFRENIERE, G	42.38
LAKE, JOHN	333.71	LANCO VENDING MACHINE CORP	42.73
LANO, MICHAEL	58.27	LARIVIERE, KEVIN	219.83
LEBLANC, JOHN & GINETTE	82.82	LEBLANC, PAUL	84.75
LEGER, JAMES & JANET	37.08	LEMIEUX, DONALD	35.55
LEMIEUX, GLENN	87.41	LEVESQUE, PATRICIA	50.33
LINDBERGS LANDING	185.39	LOCKE, HENRY	74.16
LOMBARD, DONNA	29.14	LORETTE, WAYNE	145.67
LOURA, JOSEPH	74.16	LOVEY, RAMSFORD	55.62
LOYND, JOSEPH & LISA	55.62	LUCAS, ROBERT G	42.38
MAHONEY, DIANE	165.90	MAHONEY, GRACE D	39.73
MANUEL, STACY	58.27	MARA, KEVIN	124.48
MARTEL, GEORGE	137.72	MARTIN, MICHAEL	11.83
MARTIN, WILLIAM	28.39	MARTONE, ANTHONY	158.91
MATTESON, STUART & LINDA	219.83	MATUS, JOAN	274.37
MCCALLUM, SANDRA	74.16	MCCARTHY, BARBARA	219.83
MCCLELLAN, EILEEN	304.58	MCDONALD, TERRANCE	45.03
MCGEE, THOMAS	111.24	MCGRADE, THERESA	90.05
MCNAMARA, RAYMOND	418.46	MCNEIL, JOHN JR	58.27
MICHAUD DIST	42.38	MICHAUD, RONALD D & JANET M	42.38
MIDDLE EARTH INC	747.41	MITCHELL, CAROL	21.19
MOLINA, TIMOTHY R & MARY E	15.89	MONAHAN, MARY	272.80
MONTOROY, CHARLES	264.85	MOORE, DAVID & MITCHELL	108.59
MORAND, RAYMOND & LORRAINE	468.79	MORRISON, PETER E & JUDITH B	39.73
MULLEN, ALBERT P & CHARLOTTE	39.73	NACEWICZ, EDWARD	135.08
NASSOR, KEN	227.77	NICHOLSON, GERALD & MARY	180.10
OCONNELL, CYNTHIA	214.53	OLSON, CARL	92.70
OROURKE, MARTY	164.21	ORR, HAROLD & SHEILA	84.75
OWENS, KENNETH W	127.13	PARILLO, ROBERT	166.86
PARKS, DORA N	15.89	PATALANO, NICK	296.63
PATE, LAURA	127.13	PELKEY, D KURT & DEBRA J	68.34
PELOQUIN, DONALD	391.98	PERREAULT, ART	135.08
PILAT, GLENN & KIM	233.07	PYNEHON, SUSAN	103.30
QUINLAN, TIMOTHY & SIOBHAN	39.73	QUINN, IRENE G	50.33
RALSTON, FRANCES	113.89	RAMONAS, JOSEPH	82.92
RAPHAEL, ANNA	105.94	REAL MANAGEMENT CORP	773.36
REEVES, MINNA C ET AL	185.39	REPPUCCI, DAWN	431.71
RICHMOND, HARVEY & ANITA	546.39	REISS, DEBORAH	203.94

RILEY, RAY	166.86	RIVARD, BRIAN	280.74
ROCKE, BRIAN & VIRGINIA	132.42	ROGAN, JULIE	47.67
ROGERS, MIKE	160.97	ROLLINS, SUSAN	349.60
ROSSELLI, SCOTT	103.30	RUEL, RAYNALD & ALICE	42.38
RUNYAN, RICHARD & HELEN	58.27	RYAN, WILLIAM & JANICE	26.48
SALISBURY, WILLIAM	217.18	SALVAGGIO, PAULA	52.97
SANTIAGO, VICTOR	37.08	SAWYER, ROBERT & MARILYN	108.59
SCARMES, CHRIS & JUNE	60.92	SCHNEIDER, THOMAS	161.56
SEAGRAVE, JOHN & ROXANNE	397.27	SELA, LUCY	140.38
SEOSK, BETTY	156.27	SEQUIN, MIKE	272.80
SILVERIO, ROBERT	158.91	SKIEST, STEVE	26.48
SKIFIDAS, NICHOLAS & JEANNE TR	45.09	SMITH, WILLIAM P	50.33
SORDILLO, ANGELO & VIRGINIA	39.73	ST JEAN, ALBERT	259.55
ST PETERS, KEVIN	52.97	STOCKMAR, KEITH	100.64
SWIFT, JONATHAN	39.73	SWIFT, ROBERT E SR	37.08
TAMAR, LUGASSY	58.27	TAMASUNAS, PETER	15.89
TANISION, RICHARD	50.33	TARBOX, DAVID & PEGGY	66.22
TARBOX, NANCY L	39.73	TELAUTOGRAPH CORP	26.48
THEODORE, PHILIP	55.62	THOMS, ARTHUR	185.39
TIEBOUT, JULIE	79.45	TIERNEY, BRIAN & JACKLYN	71.51
TOUSSAINT, DONALD u MARIETTA	50.33	TRAMONTOZZI, JANICE	190.69
TRASK, DEBORAH & ROBERT	227.77	TSOULAS, GEORGE L TRUSTEE	15.89
TURNER, ANDREA	79.45	VADEN, DAVID	1721.52
VADEN, DAVID & KRISTI	29.14	VAUTOUR, GARY F	31.78
VILLINEAU, WILLIAM	87.41	VITIKOS, STRATTON	38.06
WAITKUS, MICHAEL	111.24	WALLACE, GLENN	7.95
WALSH, RICHARD	113.89	WARD, MARK	275.44
WEINSTEIN, EBER, STANLEY ALAN	15.89	WEINSTEIN, EBER STANLEY ALA	217.18
WEINSTEIN, NEAL ESQ	166.86	WELDING, D & BANKS	45.03
WICKHAM, ROBERT	50.33	WOMARK, DONALD & BARBARA	58.27



**Senator Peggy A. Pendleton**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1515

110 Holmes Rd.  
Scarborough, ME 04074  
(207) 883-5414

October, 1999

Dear Friends,

As the 119th Maine Legislature prepares to open its Second Regular Session, I am honored to be serving you in the Maine Senate. I have enjoyed speaking to many of you about the issues which concern you, and I look forward to your continued interest in our state government.

As your Senator, I have made a commitment to work with members of both political parties and the Governor to operate state government in a manner that is fiscally responsible and builds prosperity for our families and communities.

If we continue to work together to build a healthy economy, we can continue to strengthen our commitment to education. A strong state commitment to public education is good not only for our children and our future, it also helps to reduce the burden of property taxes faced by Maine families and communities. Our prosperous economy also enables us to promote healthy families by ensuring that all children have access to health care and that our senior citizens receive the services they need.

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

Sincerely,

PEGGY A. PENDLETON  
STATE SENATOR -- DISTRICT 31



Fax (207) 287-1585 \* TTY (207) 287-1583 \* Message Service 1-800-423-6900 \* Web Site: <http://www.state.me.us/legis/senate>





# HOUSE OF REPRESENTATIVES

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

**David G. Lemoine, Esq.**

40 Foote Street  
Old Orchard Beach, ME 04064  
Telephone: (207) 934-4146  
Business: (207) 934-2170  
Fax: (207) 934-2376

September 22, 1999

Dear Friends and Neighbors:

Education funding, tax relief, health care and economic development initiatives dominated the first session of the 119th Maine Legislature. Most of these issues won broad bipartisan agreement, generating direct benefits both for members of our community and for citizens throughout the state.

Support for K-12 schools rose to \$624 million under the new state budget, with Old Orchard Beach to receive about \$1,958,663. An additional \$23.4 million will be used to help renovate school buildings throughout Maine. Technical college funding was expanded by \$4 million to allow more students into the system, and cutting edge research and development programs, like those at the University of Maine, will receive nearly \$24 million new dollars. We also authorized \$2.9 million for tourism promotion efforts.

Property tax relief will continue for homeowners under the \$87.2 million Homestead Property Tax Exemption program (saving most Old Orchard Beach homeowners \$165.55 per year), and for local businesses under the \$89.4 million BETR program. The \$40.5 million Circuit Breaker program was also expanded to continue state supported housing expense relief for many tenants. The state's general revenue sharing program is expected to provide our town with more than \$810,000 this year. State road assistance should reach \$74,158 in FY '00 and the MDOT's \$1.25 million Route 98 upgrade project is already in the works.

Maine's sales tax should be cut to 5% by July 1, 2000 and the income tax personal exemption will be enlarged to \$2850. Prescription drug assistance and home meal programs for the elderly will expand, as will health care coverage for children. Efforts were also made to help veterans, protect consumers and improve economic security for working people. As always, more work remains to be done.

Serving as State Representative for our community has been a special honor for me, and I deeply appreciate all the encouragement and guidance that I received. Please continue to call with questions, concerns or requests you may have on matters involving our state government. I look forward to talking with you soon.

Sincerely,

*Dave*  
David G. Lemoine

District 20 Old Orchard Beach



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Annual Financial Report**  
**Year ended June 30, 1999**

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Independent Auditor's Report

Town Council  
Town of Old Orchard Beach, Maine:

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, 1999, 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.

In our opinion, 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, 1999, 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.

In accordance with "Government Auditing Standards", we have also issued a report dated September 3, 1999 on our consideration of the Town of Old Orchard Beach's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The year 2000 supplementary information on page 22 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Town of Old Orchard Beach is or will become year 2000 compliant, that the Town of Old Orchard Beach's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Town of Old Orchard Beach does business are or will become year 2000 compliant.



Town Council

Page 2

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.

*Ruymon Kersteen Ouellette*

September 3, 1999  
South Portland, Maine

TOWN OF OLD ORCHARD BEACH, MAINE  
 Combined Balance Sheet  
 All Fund Types and Account Group  
 June 30, 1999  
 (with comparative totals for June 30, 1998)

	Governmental Fund Types							Account Groups		Totals	
	General	Special Revenue	Capital Projects	Proprietary Fund Type Enterprise	Fiduciary Fund Types		General Fixed Assets	General Long-term Debt	(Memorandum Only)		
					Trust	Agency			1999	1998	
<b>ASSETS</b>											
Cash and cash equivalents	\$ 965,918	763,608	16,616	-	8,609	44,401	-	-	1,799,152	1,844,447	
Investments	3,681,354	-	-	-	194,144	-	-	-	3,875,498	2,554,137	
Receivables:											
Taxes receivable	75,536	-	-	-	-	-	-	-	75,536	135,391	
Tax liens	941,343	-	-	-	-	-	-	-	941,343	1,078,748	
Accounts receivable	35,979	-	-	-	-	-	-	-	35,979	67,345	
Due from other governments	110,955	509,502	56,675	-	-	-	-	-	677,132	743,073	
Other receivables	-	-	39,609	-	-	-	-	-	39,609	37,688	
Interfund loans receivable	542,471	53,051	266,631	-	-	-	-	-	862,153	661,660	
Inventory	5,702	4,806	-	-	-	-	-	-	10,508	21,465	
Fixed assets (net of accumulated depreciation, where applicable)	-	-	-	532,366	-	-	12,511,309	-	13,043,675	550,000	
Amount to be provided for capital lease	-	-	-	-	-	-	-	260,573	260,573	289,005	
Amount to be provided for accrued sick leave	-	-	-	-	-	-	-	420,412	420,412	304,147	
Amount to be provided for landfill closure and postclosure costs	-	-	-	-	-	-	-	180,000	180,000	180,000	
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	-	16,695,515	16,695,515	17,789,059	
<b>Total assets</b>	<b>\$ 6,359,258</b>	<b>1,330,967</b>	<b>379,531</b>	<b>532,366</b>	<b>202,753</b>	<b>44,401</b>	<b>12,511,309</b>	<b>17,556,500</b>	<b>38,917,085</b>	<b>26,256,165</b>	
<b>LIABILITIES AND FUND EQUITY</b>											
Liabilities:											
Accounts payable	428,394	97,542	142,856	-	-	-	-	-	668,792	479,765	
Accrued expenses	606,790	14,353	-	6,574	-	-	-	-	627,717	132,190	
Interfund loans payable	319,682	392,019	133,269	17,183	-	-	-	-	862,153	661,660	
Taxes collected in advance	6,512	-	-	-	-	-	-	-	6,512	37,903	
Deferred tax revenue	832,468	-	-	-	-	-	-	-	832,468	924,726	
Other deferred revenue	-	38,958	-	-	-	-	-	-	38,958	16,407	
Due to student groups	-	-	-	-	-	44,401	-	-	44,401	39,394	
Refundable deposits	22,201	-	-	-	-	-	-	-	22,201	28,379	
Accrued vacation and sick leave	135,158	-	-	-	-	-	-	420,412	555,570	423,879	
Obligation under capital lease	-	-	-	-	-	-	-	260,573	260,573	289,005	
Estimated liability for landfill closure and postclosure costs	-	-	-	-	-	-	-	180,000	180,000	180,000	
General obligation bonds and notes payable	-	-	-	844,185	-	-	-	16,695,515	17,539,700	18,852,568	
<b>Total liabilities</b>	<b>2,351,205</b>	<b>542,872</b>	<b>276,125</b>	<b>867,942</b>	<b>-</b>	<b>44,401</b>	<b>-</b>	<b>17,556,500</b>	<b>21,639,045</b>	<b>22,065,876</b>	
Fund equity:											
Investment in General Fixed Assets	-	-	-	-	-	-	12,511,309	-	12,511,309	-	
Retained earnings (deficit)	-	-	-	(335,576)	-	-	-	-	(335,576)	(542,553)	
Reserved fund balance	161,217	4,806	-	-	-	-	-	-	166,023	589,048	
Unreserved fund balance:											
Designated	1,730,586	-	-	-	-	-	-	-	1,730,586	1,329,179	
Undesignated	2,116,250	783,289	103,406	-	202,753	-	-	-	3,205,698	2,814,615	
<b>Total fund equity</b>	<b>4,008,053</b>	<b>788,095</b>	<b>103,406</b>	<b>(335,576)</b>	<b>202,753</b>	<b>44,401</b>	<b>12,511,309</b>	<b>-</b>	<b>17,278,040</b>	<b>4,190,289</b>	
<b>Total liabilities and fund equity</b>	<b>\$ 6,359,258</b>	<b>1,330,967</b>	<b>379,531</b>	<b>532,366</b>	<b>202,753</b>	<b>44,401</b>	<b>12,511,309</b>	<b>17,556,500</b>	<b>38,917,085</b>	<b>26,256,165</b>	

*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, 1999**  
**(with comparative totals for the year ended June 30, 1998)**

	Governmental Fund Types			Fiduciary	Totals	
	General	Special Revenue	Capital Projects	Fund Types Trust	(Memorandum Only) 1999	1998
<b>Revenues:</b>						
Taxes	\$ 12,980,085	-	106,984	-	13,087,069	13,136,308
Licenses and permits	202,942	14,500	-	-	217,442	271,624
Intergovernmental	3,998,554	1,258,457	-	-	5,257,011	5,137,849
Investment income	240,533	50,714	738	18,047	310,032	266,315
Other revenues	478,485	577,037	53,390	7,228	1,116,140	964,876
<b>Total revenues</b>	<b>17,900,599</b>	<b>1,900,708</b>	<b>161,112</b>	<b>25,275</b>	<b>19,987,694</b>	<b>19,776,972</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	851,250	-	-	-	851,250	748,502
Public works	546,817	-	-	-	546,817	431,559
Sanitation	1,174,603	-	-	-	1,174,603	1,089,096
Public safety	2,179,117	-	-	-	2,179,117	1,992,483
Parks and recreation	57,789	61,629	-	-	119,418	78,681
Health and welfare	36,470	281,336	-	-	317,806	328,873
Education	8,462,880	1,354,132	-	-	9,817,012	9,129,102
Intergovernmental	237,770	-	-	-	237,770	212,969
Unclassified	1,037,214	51,777	-	10,550	1,099,541	1,095,821
Debt service	1,688,498	-	148,110	-	1,836,608	2,058,080
Capital outlays	357,896	-	70,704	-	428,600	1,322,607
<b>Total expenditures</b>	<b>16,630,304</b>	<b>1,748,874</b>	<b>218,814</b>	<b>10,550</b>	<b>18,608,542</b>	<b>18,487,773</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,270,295</b>	<b>151,834</b>	<b>(57,702)</b>	<b>14,725</b>	<b>1,379,152</b>	<b>1,289,199</b>
<b>Other financing sources (uses):</b>						
Operating transfers--in	50,000	35,500	200,000	-	285,500	656,676
Operating transfers--out	(525,500)	(50,000)	-	-	(575,500)	(851,676)
Expenditure of prior year designated	(196,694)	-	-	-	(196,694)	(5,390)
Proceeds from refunding bonds	-	-	-	-	-	5,975,000
Debt service and advance refunding escrow	-	-	-	-	-	(5,975,000)
<b>Total other financing sources (uses)</b>	<b>(672,194)</b>	<b>(14,500)</b>	<b>200,000</b>	<b>-</b>	<b>(486,694)</b>	<b>(200,390)</b>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<b>598,101</b>	<b>137,334</b>	<b>142,298</b>	<b>14,725</b>	<b>892,458</b>	<b>1,088,809</b>
<b>Fund balances, beginning of year, as restated</b>	<b>3,409,952</b>	<b>650,761</b>	<b>(38,892)</b>	<b>188,028</b>	<b>4,209,849</b>	<b>3,644,033</b>
<b>Fund balances, end of year</b>	<b>\$ 4,008,053</b>	<b>788,095</b>	<b>103,406</b>	<b>202,753</b>	<b>5,102,307</b>	<b>4,732,842</b>

*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, 1999**

	Budget	Actual	Variance favorable (unfavorable)
<b>Revenues:</b>			
Taxes	\$ 12,717,566	12,980,085	262,519
Licenses and permits	167,500	202,942	35,442
Intergovernmental	3,002,163	3,104,596	102,433
Investment income	160,000	240,533	80,533
Other revenues	317,999	478,485	160,486
<b>Total revenues</b>	<b>16,365,228</b>	<b>17,006,641</b>	<b>641,413</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	842,931	851,250	(8,319)
Public works	639,277	546,817	92,460
Sanitation	1,158,304	1,174,603	(16,299)
Public safety	2,146,511	2,179,117	(32,606)
Parks and recreation	56,465	57,789	(1,324)
Health and welfare	49,315	36,470	12,845
Education	7,534,269	7,621,277	(87,008)
Intergovernmental	237,770	237,770	-
Unclassified	1,159,956	1,037,214	122,742
Debt service	1,688,498	1,688,498	-
Capital outlays	636,350	357,896	278,454
<b>Total expenditures</b>	<b>16,149,646</b>	<b>15,788,701</b>	<b>360,945</b>
<b>Excess of revenues over expenditures</b>	<b>215,582</b>	<b>1,217,940</b>	<b>1,002,358</b>
<b>Other financing sources (uses):</b>			
Budgeted use of surplus	168,028	-	(168,028)
<b>Operating transfers--in:</b>			
Rescue fees	50,000	50,000	-
TIF escrow	346,984	-	(346,984)
<b>Operating transfers--out</b>			
Ballpark	(290,000)	(290,000)	-
TIF	(455,094)	(200,000)	255,094
Adult Education	(35,500)	(35,500)	-
Expenditure of prior year designated	-	(196,694)	(196,694)
<b>Total other financing uses</b>	<b>(215,582)</b>	<b>(672,194)</b>	<b>(456,612)</b>
<b>Excess of revenues and other financing sources over expenditures and other financing uses</b>	<b>-</b>	<b>545,746</b>	<b>545,746</b>
<b>Reconciliation to GAAP (Statement 2):</b>			
Less: Prior year encumbrances		(108,916)	
Add: Decrease in school summer salaries		5,756	
Add: Current year encumbrances		155,515	
<b>Excess of revenues and other financing sources over expenditures and other uses - GAAP basis</b>		<b>598,101</b>	
<b>Fund balance, beginning of year, as restated</b>		<b>3,409,952</b>	
<b>Fund balance, end of year</b>	<b>\$</b>	<b>4,008,053</b>	

*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, 1999 and 1998**

	1999	1998
<b>Operating revenues:</b>		
Lease proceeds	\$ -	75,000
Other income	-	5,150
<b>Total operating revenues</b>	<b>-</b>	<b>80,150</b>
<b>Operating expenses:</b>		
Utilities and building maintenance	564	4,911
Depreciation	17,634	55,500
<b>Total operating expenses</b>	<b>18,198</b>	<b>60,411</b>
<b>Operating income (loss)</b>	<b>(18,198)</b>	<b>19,739</b>
<b>Nonoperating expenses:</b>		
Interest expense	(64,825)	(78,223)
Adjust fixed assets to net realizable value	-	(1,211,709)
<b>Total nonoperating expenses</b>	<b>(64,825)</b>	<b>(1,289,932)</b>
<b>Loss before operating transfers</b>	<b>(83,023)</b>	<b>(1,270,193)</b>
<b>Other financing sources:</b>		
Operating transfers--in	290,000	195,000
<b>Total other financing sources</b>	<b>290,000</b>	<b>195,000</b>
<b>Net income (loss)</b>	<b>206,977</b>	<b>(1,075,193)</b>
<b>Retained earnings (deficit), beginning of year</b>	<b>(542,553)</b>	<b>532,640</b>
<b>Retained earnings (deficit), end of year</b>	<b>\$ (335,576)</b>	<b>(542,553)</b>

*See accompanying notes to general purpose financial statements.*

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Cash Flows**  
**Proprietary Fund**  
**Years ended June 30, 1999 and 1998**

	1999	1998
Cash flows from operating activities:		
Cash received from lease	\$ -	-
Cash received from operating revenues	-	5,150
Cash payments for operating expenses	(564)	(4,911)
Net cash provided by (used in) operating activities	(564)	239
Cash flows from noncapital financing activities:		
Operating transfers from other funds	290,000	195,000
Interfund transactions with General Fund	564	74,652
Net cash provided by noncapital financing activities	290,564	269,652
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(219,324)	(188,914)
Interest paid on long-term debt	(70,676)	(80,977)
Net cash used in capital and related financing activities	(290,000)	(269,891)
Net increase (decrease) in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	\$ -	-
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	(18,198)	19,739
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	17,634	55,500
Changes in assets and liabilities:		
Decrease in deferred revenue	-	(75,000)
Net cash provided by (used in) operating activities	\$ (564)	239

*See accompanying notes to general purpose financial statements.*



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

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**THE REPORTING ENTITY AND ITS SERVICES**

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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 not considered to be a component unit of the Town because it is a separate legal organization whose board is not controlled by officials of the Town. 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 included 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, 1999 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**

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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**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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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**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**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** - This account group is established to 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**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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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**

Expenditures for property and equipment are charged to departmental operations whenever such items are purchased, and capitalized at cost in the general fixed asset account group. No depreciation has been provided on fixed assets acquired for general government 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, 1999, the accumulated vacation cost was \$135,158 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$420,412 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**

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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**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 \$893,958. 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, 1999, the balance on such contracts amounted to approximately \$517,237. This amount is accounted for on a cash basis for budgetary reporting.

**C. Excess of Expenditures Over Appropriations**

For the year ended June 30, 1999, expenditures exceeded appropriations in the following departments:

Legal	\$ 2,411
Contingency	6,228
Assessor	4,292
Town clerk	1,642
Code enforcement	5,023
Elections	307
Compost facility	18,635
Solid waste	13,984
Fire department	3,260
Police department	13,257

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

**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED**

Rescue unit	\$ 4,455
Public safety complex	520
Street lights	32,058
Hydrants	529
Lifeguards	9,857
Parking lot	3,186
Recreation	253
Education	87,008

**D. Deficit Fund Equity**

At June 30, 1999 the following capital project funds had deficit fund balances which will be funded by taxes and assessments in subsequent years:

East Grand Ave.	\$ 47,825
CDBG – Highland Ave.	50,914
Storm Disaster	11,064

Additionally, the enterprise fund retained deficit will be written off if and when the Ballpark is sold. 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, 1999 cash and cash equivalents consisted of:

	Carrying amount	Bank balance	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
Checking and savings accounts	\$ 267,949	699,472	244,403	47,450	407,619
Certificates of deposit	1,531,203	1,531,203	1,199,166	-	332,037
<b>Total</b>	<b>\$ 1,799,152</b>	<b>2,230,675</b>	<b>1,443,569</b>	<b>47,450</b>	<b>739,656</b>

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

**DEPOSITS AND INVESTMENTS, CONTINUED**

**B. Investments**

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

Investments are classified into three categories. Category 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, 1999 investments consisted of the following:

	Carrying amount (market)	Category		
		<u>1</u>	<u>2</u>	<u>3</u>
Mutual Funds (1)	\$ 2,367,427	-	-	-
Maine Class Trust investment pool (1)	1,313,927	-	-	-
Corporate stocks	194,144	194,144	-	-
<b>Total</b>	<b>\$ 3,875,498</b>	<b>194,144</b>	-	-

- (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 30, 1998 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 25, 1998 and 50% on February 22, 1999. All personal property taxes were due in full on August 25, 1998. Interest at the rate of 10.75% 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 98% of the estimated market value and 100% of the 1998 state valuation of \$499,750,000.

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 \$6,786 for the year ended June 30, 1999.

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.

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

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**PROPERTY TAX, CONTINUED**

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

The following summarizes the 1999 and 1998 levy:

	<u>1999</u>	<u>1998</u>
Valuation:		
Land	\$ 196,269,550	197,400,300
Buildings	289,967,650	292,290,000
Personal property	15,024,348	14,357,200
	<hr/>	<hr/>
<b>Total assessed valuation</b>	<b>\$ 501,261,548</b>	<b>504,047,500</b>
	<hr/>	<hr/>
Total assessed valuation	501,261,548	504,047,500
Tax rate (per \$1,000)	23.65	23.65
Commitment	11,854,836	11,920,723
Supplemental taxes assessed	12,409	12,114
	<hr/>	<hr/>
Less--collections and abatements	11,867,245	11,932,837
	<hr/>	<hr/>
<b>Receivable at end of year</b>	<b>\$ 467,532</b>	<b>619,850</b>
	<hr/>	<hr/>
Consisting of:		
Taxes	-	29,155
Liens	467,532	590,695
	<hr/>	<hr/>
<b>Receivable at end of year</b>	<b>\$ 467,532</b>	<b>619,850</b>
	<hr/>	<hr/>
Collection rate	96.06%	94.81%



**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>
1998-1999 budget as originally adopted	\$ 16,930,240	(16,930,240)	-
Designated carryforward balances:			
Various capital improvements	(168,028)	-	168,028
Interfund budgeting:			
Ballpark fund	-	290,000	(290,000)
Downtown TIF fund	(346,984)	455,094	(108,110)
Rescue equipment fund	(50,000)	-	50,000
School Adult Education fund	-	35,500	(35,500)
	<u>\$ 16,365,228</u>	<u>(16,149,646)</u>	<u>(215,582)</u>

**INTERFUND BALANCES**

Individual interfund receivables and payables (due from/to other funds) at June 30, 1999, were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
<b>General Fund</b>	<b>\$ 542,471</b>	<b>319,682</b>
Special Revenue Funds:		
Rescue reserve	-	50,959
Sewer reserve	14,500	-
Restricted funds	37,850	330,023
Municipal development district fund	-	11,037
Conservation tree grant fund	701	-
<b>Total Special Revenue Funds</b>	<b>53,051</b>	<b>392,019</b>
Capital Project Funds:		
East Grand Avenue	89,401	-
FEMA	-	67,739
Downtown TIF District	177,230	-
CDBG- Highland Avenue	-	50,924
Landfill closure fund	-	14,606
<b>Total Capital Project Funds</b>	<b>266,631</b>	<b>133,269</b>
Enterprise Funds:		
Ballpark facility	-	17,183
<b>Total</b>	<b>\$ 862,153</b>	<b>862,153</b>

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

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**LONG-TERM DEBT**

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The following is a summary of long-term debt transactions of the Town for the year ended June 30, 1999:

	General long-term <u>debt</u>	Proprietary <u>Fund</u>	<u>Total</u>
Long-term debt payable at June 30, 1998	\$ 17,789,059	1,063,509	18,852,568
Debt issued	-	-	-
Debt retired	1,093,544	219,324	1,312,868
<b>Long-term debt payable at June 30, 1999</b>	<b>\$ 16,695,515</b>	<b>844,185</b>	<b>17,539,700</b>

Long-term debt payable at June 30, 1999 is comprised of the following:

	<u>Interest rate</u>	<u>Final maturity date</u>	<u>Balance end of year</u>
<b>General long-term debt:</b>			
1986 Capital improvement bond	Varies	2006	\$ 490,000
1989 Capital improvement bond	Varies	2009	520,000
1990 General obligation bond	Varies	2000	217,400
1990 School general obligation bond	Varies	2000	92,600
1992 General obligation bond	Varies	2012	6,395,000
1996 Sewer improvement bond	4.875%	2024	3,040,515
1998 General obligation refunding bond	Varies	2018	5,940,000
<b>Total general long-term debt</b>			<b>16,695,515</b>
<b>Proprietary Fund:</b>			
1987 General obligation security	Varies		844,185
<b>Total general obligation debt</b>			<b>\$ 17,539,700</b>

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**

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**LONG-TERM DEBT, CONTINUED**

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The annual requirements to amortize all debt outstanding as of June 30, 1999 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	
2000	\$ 984,838	910,038	243,259	46,741	2,184,876
2001	962,999	860,184	276,807	33,193	2,133,183
2002	836,314	812,102	294,321	15,679	1,958,416
2003	869,790	763,415	29,798	1,833	1,664,836
2004	958,436	711,175	-	-	1,669,611
2005	1,002,260	654,998	-	-	1,657,258
2006	1,036,270	595,854	-	-	1,632,124
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	189,820	-	-	1,544,607
2013	705,383	133,230	-	-	838,613
2014	181,251	111,023	-	-	292,274
2015	187,406	101,448	-	-	288,854
2016	198,861	91,379	-	-	290,240
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	202,009	9,848	-	-	211,857
	<b>\$ 16,695,515</b>	<b>8,308,139</b>	<b>844,185</b>	<b>97,446</b>	<b>25,945,285</b>

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

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**CAPITAL LEASE**

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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, 1999 amounted to \$45,444.

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, 1999:

Fiscal year ending <u>June 30,</u>	
2000	\$ 47,035
2001	48,681
2002	50,385
2003	52,148
2004	53,973
<u>2005 and thereafter</u>	<u>55,862</u>
Total minimum lease payments	308,084
<u>Less amount representing interest</u>	<u>47,511</u>
<b><u>Present value of future minimum lease payments</u></b>	<b><u>\$ 260,573</u></b>

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**STATUTORY DEBT LIMIT**

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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, 1999, the Town was in compliance with these limitations.

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**STATE REIMBURSEMENT FOR DEBT SERVICE EXPENDITURES**

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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**

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**RESERVED/DESIGNATED FUND BALANCES**

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At June 30, 1999 portions of fund balance were reserved and designated for future periods as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Reserved:		
Education:		
Encumbrances	\$ 155,515	-
School lunch inventory	-	4,806
Town inventory	5,702	-
<b>Total</b>	<b>\$ 161,217</b>	<b>4,806</b>
Unreserved--designated:		
	<u>General Fund</u>	
JTPA Federal Grant	\$ 6,909	
Flower donation	1,000	
Public Works Department - Loader reserve	50,000	
Sidewalk repairs	15,000	
Recreation scholarship	560	
Fire truck reserve	80,000	
Libby Library - roof repair	10,700	
East Grand project - Harrisburg to Walnut	298,180	
Communications - computer upgrades	6,171	
Loranger School engineering	11,500	
Public safety building	79,905	
Tunis Avenue sewer project	9,861	
East Grand Avenue pump	2,808	
Pump station alarms	20,000	
Water clarifier	300,000	
Public Works signage	15,000	
Public Safety - ATV	2,500	
CDBG Grant - Local match funds	125,000	
Town Hall computer upgrade	5,650	
Public Works Department vehicles	32,913	
Sewer projects	59,825	
Tarring projects	61,812	
Treatment Plant equipment	44,000	
Disaster relief fund-FEMA	6,591	
General capital improvement projects	43,227	
Rescue equipment	9,326	
Town Hall	29,270	
Economic Development	71,365	
Memorial Park	7,093	
Education	75,000	
Engine #3 - Body repairs	6,000	

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

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**RESERVED/DESIGNATED FUND BALANCES, CONTINUED**

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Public Works - building improvements	\$ 8,000
Public Safety - technical upgrades	550
Solid waste trucks and containers	100,000
Animal control vehicle	15,000
Town Hall photocopiers	10,370
Pay Plan Study - Town Hall	10,000
High School field lighting	45,000
Town Hall voice mail system	4,500
Reappropriated funds	50,000
<b>Total</b>	<b>\$ 1,730,586</b>

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**CONTINGENT LIABILITIES**

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

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**LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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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 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.

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

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**District Group**

**Description of the Plan** - The Town contributes to the Maine State Retirement System, an agent, multiple-employer, defined benefit public employee retirement system. The Town is a withdrawn local district, which means the Town has opted out of the system for new employees. The Town remains liable for the cost of contributions sufficient to fund benefits for its already retired former employees, for its terminated vested members, and for those active employees who remain in the system. 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 establish and amend benefit provisions.

**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, which during the year ended June 30, 1999 was .47%. 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 for the year ended June 30, 1999 were \$2,405.

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

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

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**Teachers Group**

**Description of the plan** - 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.

**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 \$893,958 (20.05%) for the fiscal year 1999. 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.

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**457 RETIREMENT PLAN**

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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.

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**RISK MANAGEMENT**

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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.

Based on the coverage provided by these pools, 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, 1999.

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

**PRIOR PERIOD ADJUSTMENT**

The General fund balance has been restated by \$522,993 for the amount of accrued salaries at June 30, 1998 which were not previously recorded as liability and an expenditure of the Town. This amount represents teacher and other contractual school obligations for services rendered prior to June 30, 1998.

**GENERAL FIXED ASSETS**

The following is a summary of the components of general fixed assets at June 30, 1999:

	<u>Land</u>	<u>Buildings</u>	<u>Furniture and equipment</u>	<u>Vehicles</u>	<u>Total</u>
Police Department	\$ 63,727	163,868	182,267	152,729	562,591
Waste Water Trtmt. Plant	146,866	1,321,797	1,927,633	139,894	3,536,190
School Department	1,165,324	2,476,314	692,981	245,103	4,579,722
Public Works	62,217	26,664	620,308	573,889	1,283,078
fire/Rewscue	-	-	252,006	1,070,594	1,322,600
Town Hall	72,611	734,177	127,496	-	934,284
Compost/Transfer Facility	152,275	-	-	-	152,275
Comfort Station	26,708	113,861	-	-	140,569
<b>Total</b>	<b>\$ 1,689,728</b>	<b>4,836,681</b>	<b>3,802,691</b>	<b>2,182,209</b>	<b>12,511,309</b>

During the year ended June 30, 1999, the Town developed historical fixed asset records. Historical costs have been estimated when actual costs were not available.



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Required Supplementary Information – Unaudited**  
**Year 2000 Compliance**

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The Year 2000 (Y2K) problem is universal and involves computer hardware, software and other electronic equipment's ability to distinguish the difference between dates of 1900's and 2000's. The potential threat to the Town is totally inaccurate financial and other date-related information or systems may stop processing data all together.

The Town's Y2K task force is in the process of addressing the Y2K problem. They are responsible for identifying and inventorying all hardware, software, and other computer related activity within each division. All accounting functions software is provided by an outside vendor (Munis) which is Y2K compliant.

With the implementation of GASB Technical Bulletin No. 98-1, "Disclosures about Year 2000 Issues", the Town has identified four mission critical programs. Those programs and their compliance state are noted below.

GASB has identified four categories of Y2K implementation:

Stage 1 - Awareness - encompasses establishing a budget and project plan for dealing with Y2K issues.

Stage 2 - Assessment - the process of identifying all of its systems and individual components of the systems.

Stage 3 - Remediation - the organization makes changes to the systems and equipment. This stage deals with the conversion of existing systems or switching to compliant systems.

Stage 4 - Validation/Testing - the process of testing changes through the use of test data and test scripts and reviewing the results to determine the conversion process was successful.

<u>Application</u>	<u>Program</u>	<u>Stage 1</u>	<u>Stage 2</u>	<u>Stage 3</u>	<u>Stage 4</u>
Municipal Software	Munis	Complete	Complete	Complete	Complete
Accounting	Munis	Complete	Complete	Complete	Complete
PC Hardware	--	Complete	Complete	Complete	Complete
PC Internal Software	--	Complete	Complete	Complete	Complete

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Comparative Balance Sheet**  
**June 30, 1999 and 1998**

	1999	1998
<b>ASSETS</b>		
Cash and cash equivalents	\$ 965,918	1,205,103
Investments	3,681,354	2,359,313
Receivables:		
Taxes receivable	75,536	135,391
Tax liens	941,343	1,078,748
Accounts receivable	35,979	67,345
Due from State of Maine	110,955	115,707
Inventory	5,702	5,672
Interfund loans receivable	542,471	537,295
<b>Total assets</b>	<b>\$ 6,359,258</b>	<b>5,504,574</b>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable and payroll withholdings	428,394	276,428
Accrued expenses	606,790	100,922
Accrued vacation and sick leave	135,158	119,732
Interfund loans payable	319,682	83,539
Taxes collected in advance	6,512	37,903
Deferred tax revenue	832,468	924,726
Refundable deposits	22,201	28,379
<b>Total liabilities</b>	<b>2,351,205</b>	<b>1,571,629</b>
Fund equity:		
Reserved	161,217	573,255
Unreserved:		
Designated	1,730,586	1,329,179
Undesignated	2,116,250	2,030,511
<b>Total fund equity</b>	<b>4,008,053</b>	<b>3,932,945</b>
<b>Total liabilities and fund equity</b>	<b>\$ 6,359,258</b>	<b>5,504,574</b>

**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, 1999**  
**(with comparative actual amounts for the year ended June 30, 1998)**

	1999		Variance favorable (unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 11,741,066	11,760,261	19,195	11,828,404
Change in deferred property tax revenue	-	92,258	92,258	139,244
Excise taxes	816,500	950,573	134,073	874,704
Interest and costs on taxes	135,000	152,011	17,011	167,594
Contributions in lieu of taxes	25,000	24,982	(18)	21,930
<b>Total taxes</b>	<b>12,717,566</b>	<b>12,980,085</b>	<b>262,519</b>	<b>13,031,876</b>
<b>Licenses, permits and fees:</b>				
Licenses	70,000	81,330	11,330	73,545
Building, plumbing and electrical permits	16,000	21,132	5,132	18,981
Town Clerk fees	6,500	6,241	(259)	7,666
Town vehicle registration fees	21,000	28,474	7,474	24,521
Sewer permits	31,500	31,234	(266)	31,500
Sewer user fees	2,000	2,687	687	1,771
Other	20,500	31,844	11,344	31,240
<b>Total licenses, permits and fees</b>	<b>167,500</b>	<b>202,942</b>	<b>35,442</b>	<b>189,224</b>
<b>Intergovernmental:</b>				
State Revenue Sharing	745,000	790,132	45,132	765,385
State education subsidies	1,820,011	1,844,664	24,653	1,456,377
State agency clients	-	-	-	1,434
Homestead exemption	264,052	267,338	3,286	-
M.D.O.T. block grant	61,000	61,344	344	61,344
Human services reimbursement	12,000	7,252	(4,748)	9,424
Community billings—compost facility	90,500	122,855	32,355	96,259
Other federal revenue	-	181	181	606
Other state revenue	9,600	10,830	1,230	22,977
<b>Total intergovernmental</b>	<b>3,002,163</b>	<b>3,104,596</b>	<b>102,433</b>	<b>2,413,806</b>
<b>Investment income</b>	<b>160,000</b>	<b>240,533</b>	<b>80,533</b>	<b>207,376</b>
<b>Other revenues:</b>				
Parking and comfort station fees - Memorial Park	50,000	63,551	13,551	74,675
Cable television franchise	34,000	41,829	7,829	34,705
School Department	103,999	127,883	23,884	59,789
Sale of town owned property	-	4,747	4,747	-
Parking meters and fines	120,000	159,209	39,209	129,236
Workers compensation refund	-	-	-	40,667
Debt refunding interest	-	-	-	16,374
Legal settlement	-	45,000	45,000	-
Miscellaneous	10,000	36,266	26,266	14,344
<b>Total other revenues</b>	<b>317,999</b>	<b>478,485</b>	<b>160,486</b>	<b>369,790</b>
<b>Total revenues</b>	<b>16,365,228</b>	<b>17,006,641</b>	<b>641,413</b>	<b>16,212,072</b>

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

	1999		Variance favorable (unfavorable)	1998 Actual
	Budget	Actual		
Expenditures:				
Current:				
General governmental:				
Town Council	\$ 35,600	28,843	6,757	43,756
Administration	161,487	160,063	1,424	121,277
Legal	65,000	67,411	(2,411)	42,322
Building maintenance	49,040	48,437	603	44,530
Contingency	67,732	73,960	(6,228)	72,324
Tax collector	60,352	59,399	953	64,833
Finance Director/Treasurer	90,059	89,651	408	70,801
Assessor	102,655	106,947	(4,292)	100,072
Town Clerk	52,315	53,957	(1,642)	49,256
Planning	75,499	74,060	1,439	64,136
Code enforcement	80,092	85,115	(5,023)	68,237
License inspector	-	-	-	587
Elections	3,100	3,407	(307)	6,371
Total general government	842,931	851,250	(8,319)	748,502
Public works:				
General	592,027	503,499	88,528	387,885
Snow and ice removal	28,000	26,565	1,435	26,825
Beach cleaning	19,250	16,753	2,497	16,849
Total public works	639,277	546,817	92,460	431,559
Sanitation:				
Comfort station	3,800	1,834	1,966	11,679
Compost facility	132,710	151,345	(18,635)	130,265
Treatment plant	494,026	479,672	14,354	466,573
Solid waste	527,768	541,752	(13,984)	480,579
Total sanitation	1,158,304	1,174,603	(16,299)	1,089,096
Public safety:				
Communication center	228,000	205,344	22,656	155,218
Fire department	369,334	372,594	(3,260)	350,513
Police department	878,717	891,974	(13,257)	844,803
Parking enforcement	19,250	12,227	7,023	18,549
Rescue unit	210,480	214,935	(4,455)	208,527
Animal control	13,280	11,629	1,651	10,952
Public safety complex	46,150	46,670	(520)	33,979
Street lights	204,000	236,058	(32,058)	197,108
Hydrants	104,400	104,929	(529)	104,669
Lifeguards	72,900	82,757	(9,857)	68,165
Total public safety	2,146,511	2,179,117	(32,606)	1,992,483
Parks and recreation:				
Conservation Commission	3,800	1,685	2,115	2,457
Parking lot	19,375	22,561	(3,186)	18,079
Recreation	33,290	33,543	(253)	25,540
Total parks and recreation	56,465	57,789	(1,324)	46,076

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

	1999		Variance favorable (unfavorable)	1998 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
Health and welfare:				
General assistance	\$ 49,315	36,470	12,845	42,725
Visiting nurse program	-	-	-	8,000
Total health and welfare	49,315	36,470	12,845	50,725
Education	7,534,269	7,621,277	(87,008)	7,094,586
Intergovernmental—county tax	237,770	237,770	-	212,969
Unclassified:				
Employee benefits and insurances	933,200	851,424	81,776	873,280
Memorial Library	98,000	98,000	-	90,000
Planning, Zoning and Registration Boards	11,206	8,710	2,496	10,030
Donations to provider agencies	12,550	9,181	3,369	11,945
Transit Committee subsidy	45,000	45,000	-	45,000
Abatements, write offs and overlay	60,000	24,899	35,101	40,882
Total unclassified	1,159,956	1,037,214	122,742	1,071,137
Debt service:				
Principal	900,524	900,524	-	882,584
Interest	787,974	787,974	-	885,538
Total debt service	1,688,498	1,688,498	-	1,768,122
Capital outlays:				
Assessing computer upgrade	15,000	11,733	3,267	-
Public safety - ATV	2,500	-	2,500	-
CDBG Grant- local match	125,000	-	125,000	-
Town Hall phone system	1,500	-	1,500	-
Town Hall storage shed	750	600	150	-
Town Hall reserve	3,000	-	3,000	-
Libby Library capital improvements	5,000	-	5,000	-
Engine #3 body repair	30,000	24,000	6,000	-
Operational equipment	-	-	-	31,496
Police cruiser	-	-	-	21,793
Stump dump closure	-	-	-	33,660
MDOT- East Grand Avenue Project	125,000	125,000	-	-
Public works - Loader reserve	50,000	-	50,000	-
Public Works - building improvements	8,000	-	8,000	-
Tri-community sewer camera	25,000	26,273	(1,273)	-
Treatment plant pick up truck	-	-	-	28,302
Local road improvements	60,000	650	59,350	59,919
Sewer projects	-	-	-	51,299
Oil tank removal - Town & School	105,000	98,038	6,962	-
Memorial Park	-	-	-	1,047
Communications-office equipment	1,000	846	154	-
Communications- computer upgrades	8,000	1,829	6,171	-
Public Safety - Technical upgrades	1,600	1,050	550	-
Public Safety - Building improvements	20,000	18,901	1,099	-
Public Safety - Ventilation	10,000	8,976	1,024	-
Finance computer upgrades	20,000	20,000	-	-
Town computer upgrades	20,000	20,000	-	12,084
Other improvements	-	-	-	7,090
Total capital outlays	636,350	357,896	278,454	246,690
Total expenditures	16,149,646	15,788,701	360,945	14,751,945

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

	1999			1998 Actual
	Budget	Actual	Variance favorable (unfavorable)	
Excess of revenues over expenditures	\$ 215,582	1,217,940	1,002,358	1,460,127
Other financing sources (uses):				
Budgeted use of surplus	168,028	-	(168,028)	163,523
Operating transfers--in:				
Rescue fees	50,000	50,000	-	
TIF Escrow	346,984	-	(346,984)	(688,153)
Operating transfers--out:				
Ballpark	(290,000)	(290,000)	-	
TIF	(455,094)	(200,000)	255,094	
Adult Education	(35,500)	(35,500)	-	
Expenditure of prior year designated	-	(196,694)	(196,694)	(5,390)
Total other financing uses	(215,582)	(672,194)	(456,612)	(530,020)
Excess of revenues and other financing sources over expenditures and other financing uses	-	545,746	545,746	930,107
Reconciliation to GAAP (Statement 2):				
Less: Prior year encumbrances		(108,916)		(79,686)
Add: Decrease in school summer salaries		5,756		-
Add: Current year encumbrances		155,515		108,916
Excess of revenues and other financing sources over expenditures and other uses - GAAP basis		598,101		959,337
Fund balance, beginning of year, as restated		3,409,952		2,973,608
<b>Fund balance, end of year</b>	<b>\$</b>	<b>4,008,053</b>		<b>3,932,945</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 1999**  
 (with comparative totals for June 30, 1998)

		School	School	Adult	Beautifi-	Sewer	Rescue	Recreation	Conservation	Municipal	Playground	Totals	
		Categorical	Lunch	Education	cation	Reserve	Equipment		Tree	Development	Equipment	1999	1998
		Funds	Fund	Fund	Committee	Escrow	Fund	Fund	Grant	District	Fund		
<b>ASSETS</b>													
Cash and cash equivalents	\$	25,891	35,874	47,434	-	197,567	456,842	-	-	-	-	763,608	564,460
Investments		-	-	-	-	-	-	-	-	-	-	-	26,418
Accounts receivable		529	-	40,692	-	-	37,279	-	-	-	-	-	106,397
Due from other governments		393,680	24,597	-	-	-	-	-	-	12,725	-	91,225	106,397
Inventory		-	4,806	-	-	-	-	-	-	-	-	418,277	297,949
Interfund loans receivable		-	-	-	2,393	14,500	-	34,035	701	-	1,422	4,806	15,793
<b>Total assets</b>	<b>\$</b>	<b>420,100</b>	<b>65,277</b>	<b>88,126</b>	<b>2,393</b>	<b>212,067</b>	<b>494,121</b>	<b>34,035</b>	<b>701</b>	<b>12,725</b>	<b>1,422</b>	<b>1,330,967</b>	<b>1,052,542</b>
<b>LIABILITIES AND FUND EQUITY</b>													
<b>Liabilities:</b>													
Accounts payable		82,761	-	14,781	-	-	-	-	-	-	-	97,542	55,500
Accrued wages		13,681	-	672	-	-	-	-	-	-	-	14,353	18,843
Deferred revenue		-	-	-	-	-	17,691	21,267	-	-	-	38,958	16,407
Interfund loans payable		274,322	-	55,701	-	-	50,959	-	-	11,037	-	392,019	311,031
<b>Total liabilities</b>		<b>370,764</b>	<b>-</b>	<b>71,154</b>	<b>-</b>	<b>-</b>	<b>68,650</b>	<b>21,267</b>	<b>-</b>	<b>11,037</b>	<b>-</b>	<b>542,872</b>	<b>401,781</b>
<b>Fund equity:</b>													
Reserved for inventory		-	4,806	-	-	-	-	-	-	-	-	4,806	15,793
Unreserved:													
Undesignated		49,336	60,471	16,972	2,393	212,067	425,471	12,768	701	1,688	1,422	783,289	634,968
<b>Total fund equity</b>		<b>49,336</b>	<b>65,277</b>	<b>16,972</b>	<b>2,393</b>	<b>212,067</b>	<b>425,471</b>	<b>12,768</b>	<b>701</b>	<b>1,688</b>	<b>1,422</b>	<b>788,095</b>	<b>650,761</b>
<b>Total liabilities and fund equity</b>	<b>\$</b>	<b>420,100</b>	<b>65,277</b>	<b>88,126</b>	<b>2,393</b>	<b>212,067</b>	<b>494,121</b>	<b>34,035</b>	<b>701</b>	<b>12,725</b>	<b>1,422</b>	<b>1,330,967</b>	<b>1,052,542</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Equity**  
**Year ended June 30, 1999**  
**(with comparative totals for the year ended June 30, 1998)**

	School Categorical Funds	School Lunch Fund	Adult Education Fund	Beautifi- cation Committee	Sewer Reserve Escrow	Rescue Equipment Fund	Recreation Fund	Conservation Tree Grant	Municipal Development District	Playground Equipment Fund	Totals	
											1999	1998
<b>Revenues:</b>												
Licenses and permits:												
Sewer ordinance fees	\$ -	-	-	-	14,500	-	-	-	-	-	14,500	82,400
Total licenses and permits	-	-	-	-	14,500	-	-	-	-	-	14,500	82,400
<b>Intergovernmental:</b>												
Federal grants and commodities	1,033,112	148,428	31,025	-	-	-	-	-	-	-	1,212,565	1,128,069
State grants	5,244	-	40,648	-	-	-	-	-	-	-	45,892	40,100
Total intergovernmental	1,038,356	148,428	71,673	-	-	-	-	-	-	-	1,258,457	1,168,169
Investment income	27,379	840	-	-	6,878	15,617	-	-	-	-	50,714	25,410
<b>Other revenues:</b>												
Development district assessments	-	-	-	-	-	-	-	-	21,967	-	21,967	5,108
Comfort station	-	-	-	-	-	179,128	-	-	-	-	179,128	146,060
Rescue unit call fees	-	-	-	-	-	-	-	-	-	-	143,673	138,893
School lunch sales	-	143,673	-	-	-	-	-	-	-	-	53,795	45,013
Recreation program	-	-	-	-	-	-	53,795	-	-	-	178,474	163,196
Other	107,123	-	71,351	-	-	-	-	-	-	-	-	-
Total other revenues	107,123	143,673	71,351	-	-	179,128	53,795	-	21,967	-	577,037	537,467
<b>Total revenues</b>	<b>1,172,858</b>	<b>292,941</b>	<b>143,024</b>	<b>-</b>	<b>21,378</b>	<b>194,745</b>	<b>53,795</b>	<b>-</b>	<b>21,967</b>	<b>-</b>	<b>1,900,708</b>	<b>1,813,446</b>
<b>Expenditures:</b>												
Health and welfare	-	281,336	-	-	-	-	-	-	-	-	281,336	278,148
Education	1,186,227	-	167,905	-	-	-	-	-	-	-	1,354,132	1,250,453
Recreation	-	-	-	-	-	-	61,629	-	-	-	61,629	32,605
Unclassified	-	-	-	-	-	240	-	-	51,537	-	51,777	13,047
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	44,100
Total expenditures	1,186,227	281,336	167,905	-	-	240	61,629	-	51,537	-	1,748,874	1,618,353
Excess (deficiency) of revenues over (under) expenditures	(13,369)	11,605	(24,881)	-	21,378	194,505	(7,834)	-	(29,570)	-	151,834	195,093
<b>Other financing sources (uses):</b>												
Operating transfers--in	-	-	35,500	-	-	-	-	-	-	-	35,500	31,500
Operating transfers--out	-	-	-	-	-	(50,000)	-	-	-	-	(50,000)	(102,000)
Total other financing sources (uses)	-	-	35,500	-	-	(50,000)	-	-	-	-	(14,500)	(70,500)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(13,369)	11,605	10,619	-	21,378	144,505	(7,834)	-	(29,570)	-	137,334	124,593
Fund equity, beginning of year	62,705	53,672	6,353	2,393	190,689	280,966	20,602	701	31,258	1,422	650,761	526,168
<b>Fund equity, end of year</b>	<b>\$ 49,336</b>	<b>65,277</b>	<b>16,972</b>	<b>2,393</b>	<b>212,067</b>	<b>425,471</b>	<b>12,768</b>	<b>701</b>	<b>1,688</b>	<b>1,422</b>	<b>788,095</b>	<b>650,761</b>



## TOWN OF OLD ORCHARD BEACH, MAINE

## Capital Project Funds

## Combining Balance Sheet

June 30, 1999

(with comparative totals for June 30, 1998)

		Downtown	East Grand	Landfill	CDBG	Storm Disaster	Totals	
		TIF	Avenue	Closure	Highland Ave.	Fund	1999	1998
<b>ASSETS</b>								
Cash and cash equivalents	\$	-	-	16,606	10	-	16,616	15,868
Accounts receivable		35,700	3,909	-	-	-	39,609	37,688
Interfund loans receivable		177,230	89,401	-	-	-	266,631	82,840
Due from Federal government		-	-	-	-	56,675	56,675	188,458
Due from State of Maine		-	-	-	-	-	-	34,562
<b>Total assets</b>	<b>\$</b>	<b>212,930</b>	<b>93,310</b>	<b>16,606</b>	<b>10</b>	<b>56,675</b>	<b>379,531</b>	<b>359,416</b>
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities:								
Accounts payable		-	141,135	-	-	-	141,135	146,116
Retainage payable		-	-	1,721	-	-	1,721	1,721
Interfund loans payable		-	-	14,606	50,924	67,739	133,269	250,471
<b>Total liabilities</b>		<b>-</b>	<b>141,135</b>	<b>16,327</b>	<b>50,924</b>	<b>67,739</b>	<b>276,125</b>	<b>398,308</b>
Fund equity:								
Unreserved:								
Undesignated		212,930	(47,825)	279	(50,914)	(11,064)	103,406	(38,892)
<b>Total fund equity</b>		<b>212,930</b>	<b>(47,825)</b>	<b>279</b>	<b>(50,914)</b>	<b>(11,064)</b>	<b>103,406</b>	<b>(38,892)</b>
<b>Total liabilities and fund equity</b>	<b>\$</b>	<b>212,930</b>	<b>93,310</b>	<b>16,606</b>	<b>10</b>	<b>56,675</b>	<b>379,531</b>	<b>359,416</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Capital Project Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year ended June 30, 1999**  
**(with comparative totals for the year ended June 30, 1998)**

	Downtown	East Grand	Landfill	CDBG	Storm Disaster	Totals	
	TIF	Avenue	Closure	Highland Ave.	Fund	1999	1998
<b>Revenues:</b>							
Property taxes	\$ 106,984	-	-	-	-	106,984	104,432
Grant proceeds	-	-	-	-	-	-	742,581
Investment income	-	-	738	-	-	738	2,360
Sewer reimbursements	-	-	-	-	-	-	17,101
Other revenues	43,240	6,400	-	-	3,750	53,390	39,208
<b>Total revenues</b>	<b>150,224</b>	<b>6,400</b>	<b>738</b>	<b>-</b>	<b>3,750</b>	<b>161,112</b>	<b>905,682</b>
<b>Expenditures:</b>							
<b>Capital improvements:</b>							
Engineering costs	-	-	-	23,100	-	23,100	127,744
Consultant costs	-	-	30	-	-	30	18,870
Construction costs	-	-	-	18,636	1,416	20,052	805,960
Equipment and associated costs	-	-	-	9,139	-	9,139	41,631
Town labor and equipment	-	-	-	-	-	-	61,231
Miscellaneous	-	-	2,938	39	15,406	18,383	20,481
Debt service	148,110	-	-	-	-	148,110	245,858
<b>Total expenditures</b>	<b>148,110</b>	<b>-</b>	<b>2,968</b>	<b>50,914</b>	<b>16,822</b>	<b>218,814</b>	<b>1,321,775</b>
Excess (deficiency) of revenues over (under) expenditures	2,114	6,400	(2,230)	(50,914)	(13,072)	(57,702)	(416,093)
<b>Other financing sources (uses):</b>							
Operating transfers--in	200,000	-	-	-	-	200,000	461,653
Operating transfers--out	-	-	-	-	-	-	(61,523)
<b>Total other financing sources (uses)</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>400,130</b>
Excess (deficiency) of revenues and other sources over (under) expenditures	202,114	6,400	(2,230)	(50,914)	(13,072)	142,298	(15,963)
Fund balances (deficit), beginning	10,816	(54,225)	2,509	-	2,008	(38,892)	(22,929)
<b>Fund balances (deficit), ending</b>	<b>\$ 212,930</b>	<b>(47,825)</b>	<b>279</b>	<b>(50,914)</b>	<b>(11,064)</b>	<b>103,406</b>	<b>(38,892)</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Capital Project Funds**  
**Cumulative Statement of Revenues and Expenditures**  
**Beginning of project to June 30, 1999**

	Downtown TIF	East Grand Avenue	Landfill Closure	CDBG Highland Ave.	Storm Disaster Fund
<b>Revenues:</b>					
Property taxes	\$ 1,030,534	-	-	-	-
Grant proceeds	628,115	-	186,681	-	-
Investment income	121,511	-	3,098	-	965,965
Sewer reimbursements	-	17,101	-	-	-
Other revenues	140,431	7,193	-	-	-
<b>Total revenues</b>	<b>1,920,591</b>	<b>24,294</b>	<b>189,929</b>	<b>-</b>	<b>12,620</b>
<b>Expenditures:</b>					
<b>Capital improvements:</b>					
Engineering costs	360,124	7,289	2,282	23,100	198,171
Consultant costs	-	-	18,900	-	-
Construction costs	3,762,086	259,453	122,513	18,636	701,792
Equipment and associated expenses	-	-	41,631	9,139	4,850
Town labor and equipment	-	-	61,231	-	-
Miscellaneous	292,293	5,377	4,746	39	124,836
Debt service	1,661,275	-	-	-	-
<b>Total expenditures</b>	<b>6,075,778</b>	<b>272,119</b>	<b>251,303</b>	<b>50,914</b>	<b>1,029,649</b>
Deficiency of revenues under expenditures	(4,155,187)	(247,825)	(61,374)	(50,914)	(51,064)
<b>Other financing sources (uses):</b>					
Operating transfers--in	968,117	200,000	61,653	-	40,000
Proceeds of general obligation bonds	3,400,000	-	-	-	-
<b>Total other financing sources</b>	<b>4,368,117</b>	<b>200,000</b>	<b>61,653</b>	<b>-</b>	<b>40,000</b>
<b>Cumulative excess (deficiency) of revenues and other sources over (under) expenditures</b>	<b>\$ 212,930</b>	<b>(47,825)</b>	<b>279</b>	<b>(50,914)</b>	<b>(11,064)</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Enterprise Fund - Ballpark Facility**  
**Comparative Balance Sheet**  
**June 30, 1999 and 1998**

	1999	1998
<b>ASSETS</b>		
Interfund loans receivable	\$ -	-
Total assets	-	-
Property, plant and equipment:		
Fixed assets	993,250	993,250
Accumulated depreciation	(460,884)	(443,250)
Net property, plant and equipment	532,366	550,000
Total assets	\$ 532,366	550,000
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Current portion of long-term debt	243,259	219,224
Interfund loans payable	17,183	16,619
Accrued interest	6,574	12,425
Total liabilities	267,016	248,268
Long-term liabilities:		
General obligation notes payable (less current portion)	600,926	844,285
Total long-term liabilities	600,926	844,285
Fund equity:		
Retained earnings (deficit)	(335,576)	(542,553)
Total fund equity (deficit)	(335,576)	(542,553)
Total liabilities and fund equity (deficit)	\$ 532,366	550,000

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Enterprise Fund - Ballpark Facility**  
**Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)**  
**Years ended June 30, 1999 and 1998**

	1999	1998
Operating revenues:		
Lease proceeds	\$ -	75,000
Other revenues	-	5,150
Total operating revenues	-	80,150
Operating expenses:		
Utilities and building maintenance	564	4,911
Depreciation	17,634	55,500
Total operating expenses	18,198	60,411
Operating income (loss)	(18,198)	19,739
Nonoperating revenues (expenses):		
Interest expense	(64,825)	(78,223)
Adjust fixed assets to net realizable value	-	(1,211,709)
Total nonoperating expense	(64,825)	(1,289,932)
Loss before operating transfers	(83,023)	(1,270,193)
Other financing sources:		
Operating transfers--in	290,000	195,000
Total other financing sources	290,000	195,000
Net income (loss)	206,977	(1,075,193)
Retained earnings (deficit), beginning of year	(542,553)	532,640
Retained earnings (deficit), end of year	\$ (335,576)	(542,553)

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Enterprise Fund - Ballpark Facility**  
**Statement of Cash Flows**  
**Years ended June 30, 1999 and 1998**

	1999	1998
Cash flows from operating activities:		
Cash received from operating revenues	\$ -	5,150
Cash payments for operating expenses	(564)	(4,911)
Net cash provided by (used in) operating activities	(564)	239
Cash flows from noncapital financing activities:		
Operating transfers from other funds	290,000	195,000
Interfund transactions with General Fund	564	74,652
Net cash provided by noncapital financing activities	290,564	269,652
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(219,324)	(188,914)
Interest paid on long-term debt	(70,676)	(80,977)
Net cash used in capital and related financing activities	(290,000)	(269,891)
Net increase (decrease) in cash	-	-
Cash, beginning of year	-	-
<b>Cash, end of year</b>	<b>\$ -</b>	<b>-</b>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	(18,198)	19,739
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	17,634	55,500
Changes in assets and liabilities:		
Decrease in deferred revenue	-	(75,000)
Net cash provided by (used in) operating activities	\$ (564)	239

TOWN OF OLD ORCHARD BEACH, MAINE  
Trust Funds  
Combining Balance Sheet  
June 30, 1999  
(with comparative totals for June 30, 1998)

	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	Melanie Cook Scholarship	Gilbert McBay Music Scholarship	Totals	
													1999	1998
<b>ASSETS</b>														
Cash and cash equivalents	\$ 2,162	909	77	163	1,389	252	228	1,987	338	858	90	156	8,609	19,622
Investments	99,392	31,629	1,872	6,597	10,042	1,974	1,201	8,152	6,800	13,814	7,478	5,193	194,144	168,406
<b>Total assets</b>	<b>\$ 101,554</b>	<b>32,538</b>	<b>1,949</b>	<b>6,760</b>	<b>11,431</b>	<b>2,226</b>	<b>1,429</b>	<b>10,139</b>	<b>7,138</b>	<b>14,672</b>	<b>7,568</b>	<b>5,349</b>	<b>202,753</b>	<b>188,028</b>
<b>FUND EQUITY</b>														
Fund equity:														
Unreserved:														
Principal	62,691	30,380	1,426	6,664	9,903	2,899	1,009	6,903	6,210	1,980	7,228	3,916	141,009	133,781
Unexpended income	38,863	2,358	523	96	1,528	(673)	420	3,236	6,210	12,692	340	1,433	61,744	54,247
<b>Total fund equity</b>	<b>101,554</b>	<b>32,538</b>	<b>1,949</b>	<b>6,760</b>	<b>11,431</b>	<b>2,226</b>	<b>1,429</b>	<b>10,139</b>	<b>7,138</b>	<b>14,672</b>	<b>7,568</b>	<b>5,349</b>	<b>202,753</b>	<b>188,028</b>
<b>Total fund equity</b>	<b>\$ 101,554</b>	<b>32,538</b>	<b>1,949</b>	<b>6,760</b>	<b>11,431</b>	<b>2,226</b>	<b>1,429</b>	<b>10,139</b>	<b>7,138</b>	<b>14,672</b>	<b>7,568</b>	<b>5,349</b>	<b>202,753</b>	<b>188,028</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Trust Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Equity**  
**Year ended June 30, 1999**

	Fund balances beginning of year			Investment income	Unrealized gains and losses	Contributions and other receipts	Expenditures	Fund balances end of year		
	Principal	Unexpended						Principal	Unexpended	
		income	Total						income	Total
George C. Grover Golf	\$ 1,426	499	1,925	26	(2)	-	-	1,426	523	1,949
Ralph Perreault Scholarship	62,691	29,005	91,696	3,692	11,166	-	5,000	62,691	38,863	101,554
W. Warren Harmon Kiwanis Scholarship	30,180	1,395	31,575	1,791	1,172	-	2,000	30,180	2,358	32,538
William & Robert Murphy Scholarship	6,210	2,431	8,641	659	(1,162)	-	1,000	6,210	928	7,138
Gilbert C. "Sonny" McBay Scholarship	3,916	2,163	6,079	287	(617)	-	400	3,916	1,433	5,349
Ola Brownrigg Scholarship	6,664	606	7,270	307	(317)	-	500	6,664	96	6,760
Gladys Tarbox Scholarship	1,980	12,721	14,701	867	104	-	1,000	1,980	12,692	14,672
Harold E. & Shirley M. Mullen Scholarship	9,903	653	10,556	939	186	-	250	9,903	1,528	11,431
Centennial Scholarship	2,899	492	3,391	328	(1,193)	-	300	2,899	(673)	2,226
Susan Powers Memorial Scholarship	1,009	292	1,301	246	(18)	-	100	1,009	420	1,429
Melanie Cook Scholarship	-	-	-	90	250	7,228	-	7,228	340	7,568
Alumni Scholarship	6,903	3,990	10,893	966	(1,720)	-	-	6,903	3,236	10,139
<b>Totals</b>	<b>\$ 133,781</b>	<b>54,247</b>	<b>188,028</b>	<b>10,198</b>	<b>7,849</b>	<b>7,228</b>	<b>10,550</b>	<b>141,009</b>	<b>61,744</b>	<b>202,753</b>



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Changes in General Long-term Debt**  
**Year ended June 30, 1999**

	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	
<b>General Obligation Bonds</b>										
Town issues:										
1986 Capital improvement bond	8.6 - 9.75%	2006	70,000	\$ 1,410,000	1,410,000	780,000	560,000	-	70,000	490,000
1989 Capital improvement bond	Var.	2009	160,000	1,840,000	1,840,000	1,070,000	645,000	-	125,000	520,000
1990 General obligation bond	Var.	2000	Various	1,019,000	1,019,000	574,200	331,100	-	113,700	217,400
1992 General obligation bond	Var.	2012	Various	1,500,000	1,500,000	90,000	90,000	-	90,000	-
1992 General obligation - refunding bond	Var.	2012	Various	8,145,000	8,145,000	1,125,000	6,715,000	-	320,000	6,395,000
1992 General obligation bond	Var.	2012	Various	3,400,000	3,400,000	40,000	85,000	-	85,000	-
1996 Sewer bond	4.875%	2024	Various	3,217,500	3,217,500	54,491	3,104,059	-	63,544	3,040,515
1998 General obligation - refunding bond	Var.	2018	Various	5,975,000	-	-	5,975,000	-	35,000	5,940,000
School issues:										
1978 School bond	Var.	1998	145,000	2,950,000	2,950,000	2,660,000	145,000	-	145,000	-
1990 General obligation bond	Var.	2000	Various	1,521,000	1,521,000	1,335,800	138,900	-	46,300	92,600
<b>Total general obligation bonds</b>					<b>25,002,500</b>	<b>7,729,491</b>	<b>17,789,059</b>	-	<b>1,093,544</b>	<b>16,695,515</b>
<b>Total long-term debt</b>				<b>\$</b>	<b>25,002,500</b>	<b>7,729,491</b>	<b>17,789,059</b>	-	<b>1,093,544</b>	<b>16,695,515</b>

Table 1

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

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<b>Revenues:</b>										
Property taxes	\$ 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	11,852,519
Other taxes	806,287	910,802	904,462	940,410	901,261	937,558	960,770	1,038,803	1,064,228	1,127,566
Licenses and permits	126,239	125,869	127,739	129,699	137,009	165,529	144,731	195,379	189,224	202,942
Intergovernmental revenues	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	3,104,596
Investment income	65,930	170,275	183,187	106,242	92,104	182,654	161,832	156,419	207,376	240,533
Other revenues	220,395	148,127	294,310	256,050	275,529	241,704	252,408	322,061	369,790	478,485
<b>Total revenues</b>	<b>12,386,704</b>	<b>14,547,961</b>	<b>14,788,037</b>	<b>14,768,162</b>	<b>14,827,010</b>	<b>15,197,258</b>	<b>15,191,755</b>	<b>15,661,897</b>	<b>16,212,072</b>	<b>17,006,641</b>
<b>Expenditures:</b>										
General governments	797,804	633,512	709,557	647,681	673,678	750,073	790,041	732,252	748,502	851,250
Public works	454,406	428,733	533,906	502,629	518,187	718,181	588,441	533,390	431,559	546,817
Sanitation	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	1,174,603
Public safety	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	2,179,117
Parks and recreation	59,008	34,137	33,679	31,106	50,169	42,951	42,788	41,596	46,076	57,789
Health and welfare	196,079	231,452	124,446	83,580	68,689	58,070	61,004	66,065	50,725	36,470
Debt service (excluding education)	1,720,989	2,087,595	2,113,143	1,805,606	1,779,664	1,752,675	1,687,604	1,608,443	1,768,122	1,484,773
Education	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	7,772,647
Employee benefits and insurance	965,219	901,815	934,585	909,571	956,037	975,364	920,670	870,559	873,280	851,424
Capital outlays	831,982	242,694	277,893	476,525	904,071	123,616	216,481	308,430	246,690	357,896
Unclassified	368,944	514,321	399,568	420,102	423,121	413,217	446,471	533,994	410,826	423,560
<b>Total expenditures</b>	<b>13,278,184</b>	<b>13,564,632</b>	<b>13,974,140</b>	<b>13,752,908</b>	<b>14,458,094</b>	<b>14,336,646</b>	<b>14,509,960</b>	<b>14,463,127</b>	<b>14,722,715</b>	<b>15,736,346</b>
Other financing sources	863,978	254,167	8,175,500	54,100	70,594	32,995	49,599	67,433	163,523	50,000
Other financing uses	(10,000)	(24,000)	(8,128,615)	(436,006)	(284,933)	(520,732)	(1,179,418)	(593,111)	(693,543)	(722,194)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(37,502)	1,213,496	860,782	633,348	154,577	372,875	(448,024)	673,092	959,337	598,101
Fund balances, beginning	(245,311)	(282,813)	930,683	1,791,465	2,424,813	2,579,390	2,952,265	2,504,241	3,177,333	3,409,952
<b>Fund balances, ending</b>	<b>\$ (282,813)</b>	<b>930,683</b>	<b>1,791,465</b>	<b>2,424,813</b>	<b>2,579,390</b>	<b>2,952,265</b>	<b>2,504,241</b>	<b>3,177,333</b>	<b>4,136,670</b>	<b>4,008,053</b>

Table 2

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

Year	Current tax levy	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
			Delinquent tax	Total				
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%
1999	11,867,245	11,399,713	710,574	12,110,287	96.06%	102.05%	1,011,121	8.52%

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				
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%
1999	486,237,200	15,024,348	501,261,548	511,491,376	98.00%	499,750,000	100.30%

(1) Revaluation

**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
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
1999		23.65	6.86	15.14	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
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
1999	7,790	501,262	17,539,700	2.86%	2,252	24,457	717

(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
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%
1999	900,524	787,974	1,688,498	15,788,701	10.69%

**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/Actuarial accrued liability (post 1998)	(3) Percentage funded (1) / (2)	(4) Unfunded pension benefit obligation/Actuarial accrued liability (Post 1998) (2)-(1)	(5) Annual covered payroll	(6)	(7)
						Unfunded pension benefit obligation/ actuarial accrued liability (Post 1998) as a percentage of covered payroll (4) + (5)	Town's contribution as a percentage of covered payroll
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	7,780	5,411	100.00%	-	696	0.00%	0.35%



Table 8

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Ten Largest Taxpayers**  
**Year ended June 30, 1999**

Name	Type of Operation	Taxes	% of Net Tax Levy
Wild Acres T&T Park, Inc.	Tenting Park	\$ 95,503	0.81%
Central Maine Power	Utility	84,608	0.72%
Seagate Limited Partnership	Mobile Home Park	77,979	0.66%
Berger & Weinstein	Motels	71,028	0.60%
Palace Playland Associates	Amusements	62,528	0.53%
Biddeford & Saco Water Co.	Utility	57,195	0.49%
Pine Ridge Realty Corp.	Golf Course	56,576	0.48%
Pinehirst Tent & Trailer	Resort	56,291	0.48%
Birch Ridge LTD.	Apartments	53,047	0.45%
DEL Associates	Developer	47,842	0.41%

List of Blighted Buildings in MDD 2 District

**Property Owners that have been Cited for Violation of BOCA Property Maintenance Code**  
**- Fall 1998**

<u>Property Owner</u>	<u>Map Identification Number</u>	<u>Address</u>
Channing Reeves	202-3-1	193 East Grand Ave.
Mr. & Mrs. Murray Hoffman	202-3-10	193B East Grand Ave.
King Weinstein	202-3-2	180 East Grand Ave.
Suzy Mosseri	205-3-7	38 Old Orchard St.
Fortune Shehebar	205-3-8	36 Old Orchard St.

List of Blighted Buildings in MDD 3 District

**Property Owners that have been Cited for Violation of BOCA Property Maintenance Code**  
**- Fall 1998**

<u>Property Owner</u>	<u>Map Identification Number</u>	<u>Address</u>
Lilly Penias and J. Mosseri	206-31-4	29 Old Orchard St.
F-N Properties Limited Fortune Shehebar and Nina Dweck	206-31-5	27 Old Orchard St.
Mark & Donald Zahares, Trustees	309-9-1	7 Heath Street