TOWN OF OLD ORCHARD BEACH



Old Orchard Beach Inn 2000

F.Y. 2000 ANNUAL REPORT

♦ Dedication ♦



Maureen M. O'Leary

An annual Town Report is one of a community's most important historical documents. It is with great pleasure and appreciation that the Town Council, on behalf of its citizens, dedicates the final Town Report of the twentieth century to one of its most dedicated public servants of the century, Town Clerk MAUREEN MAY MOKARZEL O'LEARY, who retired November, 2000.

Maureen, who is also known as "MO" to many citizens and close friends, and as "MIMI" to her nieces and nephews, served the Town of Old Orchard Beach and the citizens of the State of Maine for more than a quarter of the twentieth century.

She was one of thirty six births registered in the town in 1939. She was the third child of George S. and Kathleen Dorgan Mokarzel. Her father was a native of Beirut, Lebanon and her mother was born in Ireland. Maureen grew up in Old Orchard Beach when it was a "small village" and its citizens were an "extended family", when everyone was known by their first name in this "year-round community". She was educated in the local system and graduated from Old Orchard Beach High School in the Class of 1957, which had thirty seven students.

Maureen started serving the public as a young girl. While in junior high school, high school and college, she owned and operated Maureen's Gift Shop and later the Boston Fruit Store in the family block located on Old Orchard Street, now the location of the Belle Buoy Restaurant.

When she left the University of Maine in Orono, she worked for a major bank in Boston as an Executive Administrator's Assistant. She returned to Maine a few years later and worked as a traveling Clerk of Courts for the State of Maine District Court system. In 1979 she commenced her longtime service to the citizens of Old Orchard Beach as an employee in the Town's Tax Collector's Office. In 1981, upon the retirement of her predecessor, Barbara E. Lord, Maureen was the third woman to be elected by the voters to serve in the position of Town Clerk in a four way race with three other women. The first woman elected was Barbara Lord's predecessor, Esther Snow Crowley, who

succeeded Fred I. Luce. Since the Incorporation of the Town in 1883, Mr. Luce was the only person to serve in the elected position longer than Maureen. He served for twenty nine years. Maureen was then reelected to the position until the final year of the century when she announced her retirement at the end of her term in November, 2000.

Maureen is known to have kept her youthful virtues in serving as Town Clerk. The local High School yearbook, Oceana 1957, described Maureen as an "agreeable personality, hard worker, and always coming up with great ideas for the benefit of the Class".

In the 1982 Town Report, after her first term as Town Clerk, Maureen reported that "the position of Town Clerk is challenging and enjoyable".

Throughout her tenure as Town Clerk, Maureen greeted the citizens as "Honey" and "Dear". These terms of endearment will remain as her trademark, a part of the legacy she gave to the citizens while conducting Town Business. She was available at any hour to serve the people's needs, whether people needed hunting, fishing, or marriage licenses and other requests required of the office. She was not one to back away from controversies or pressures brought on by other elected officials or politicians. She knew her job well and fulfilled her obligations. She placed her faith and dedication in the voters who elected her year after year. She was challenged in her post the last two elections of her service and each time was victorious by wide margins.

She leaves as a model of dedication to public service for all future elected Town Clerks. She strongly believes that the position and responsibilities of the Town Clerk should be left to the voters to elect the official to serve in that capacity and not as an appointment of other elected or appointed officials.

Outside of her professional work, Maureen is also a gourmet cook. She thrives on cooking and sharing the recipes of her hereditary Middle East and Irish dishes as many of her former ballot clerks and coworkers, family and friends can attest.

Maureen and her husband, Anthony, a native of Ireland, never had children. However, they undertook the family responsibility of rearing their teenage niece and nephew, Kathleen and Michael Geyer, following the death of their parents, Maureen's sister, Beverly and her husband, Thomas.

To Maureen we say THANK YOU for the many years of public service and dedication to "your town and its citizens" as we close the books on the Twentieth Century.

(Special thanks to Roger & Mary Tousignant for writing the dedication)

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♦ TOWN COUNCIL CHAIRMAN

Greetings to all! It is truly an honor and a privilege to present you the annual report that marks the beginning of a new millennium!

What a year this has been for the Council. It has been a year that Council has met an average of once a week, all for the best interest of our community! I must say that despite the presence of adversity, we, as your Council, have demonstrated that a difference of opinion on an issue is healthy. We have, if nothing else, shown that we can disagree on an issue with professionalism and respect for one another, and for that Councilor Weinstein, Councilor Gardner, Councilor Raye and Councilor Kline, I cannot thank you enough. Your efforts and commitment to your community are truly commendable.

I must confess that the timing of me serving you as the Chair was far from perfect. Just prior to my selection as Chair I had announced a recent promotion. I felt this was the result of working an average of ten hours a day, putting forth that extra effort. Recognizing the window of opportunities that remained open before me, I continued to maintain this strong work ethic in my professional career. This again resulted with a promotional reward and the temporary title of Postmaster at the Kennebunk Post Office. Needless to say, the hours or workload did not diminish. I would like to take this opportunity to say I still put my best effort forward for you my fellow Councilors as well as you, my fellow members of the community. It certainly was not intentional or personal if something was delayed or a phone call not returned.

To avoid being repetitive or redundant to the Town Manager's remarks, I will keep my comments generalized and not focused on specific issues. I can honestly say that we, as your Council, have been fiscally responsible, committed to capital improvements, infrastructure repair, and committed to the education of our children as demonstrated through the budgetary process. I can proudly say that the ratio of debt service to total general fund expenditures has declined significantly during my last two years on Council, and is projected to do the same this year as well. More simply said, we as a community are fiscally sound, and are currently maintaining one of the highest possible bond ratings that a community can attain. I think a word of praise to all School Board members, Department Heads and the entire Staff for their role in helping us achieve this is appropriate; Good job folks, may the trend continue!

This year this Council put forth a vigorous recruiting campaign for members of our community to serve on a board or committee. The response was overwhelmingly positive. It is with great gratitude that I acknowledge those who served on the Planning Board, Zoning Board of Appeals, Finance Committee, Memorial Park Advisory Committee, Recreation Committee, Saco Bay Planning Committee, Community Development Block Grant Committee, Conservation Committee, P.E.T.S. Committee, members of the Library Board of Directors and the members of the Historical Society. Again, a "THANK YOU" is not enough for the countless hours you donate and devote to making this a better place for us to live.

In closing, I would again like to express my gratitude to you, my fellow members of our community, for affording me the opportunity to serve you for the last nineteen years, sixteen as a call fireman, two as your Councilor and most recently, one as your Council Chairman. It is without doubt the future holds many unanswered questions. However, I am still eager and proud to serve in the capacity as your Councilor during the remainder of my current term. Lastly I would like to thank my wife Diane for being so supportive and understanding during this endeavor of mine.

Respectfully submitted,

Shawn E. O'Neill, Chairman



Kelly Raye, Vice-Chair Eber Weinstein, Chairman Shawn O'Neill, Sonia Gardner and Joseph Kline

TOWN OF OLD ORCHARD BEACH 1999-2000 TOWN OFFICIALS

COUNCIL PERSONS Shawn E. O'Neill, Chairman

Eber K. Weinstein, Vice-Chair Sonia Simpson Gardner

Joseph Kline Kelly J. Raye

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

Richard E. Haberman Maureen M. O'Leary Jeff Thompson

Peter Cook William Healey Barbara DiModica Curtis Koehler, III Margaret C. Smith Nan Leveris Dana M. Kelley John Glass 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 Savoy Peter Cook Reny Remillard

William Southwick Aline Fontaine Rick Towle Marc Picard Jay Bartner

Stephen Bergeron Sharon Inkpen

Cheryl A. Rague Roger M. Reny Peter Warren

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 of Voters Recreation Director Maintenance Supervisor Superintendent of Schools

School Board Members

Planning Board

Robert LoPresti, Chairman Stephen Huot Nicholas Vorias Arthur MacDonald Wesley A. Hurst Michael Tousignant, Alternate Francis Tate, Alternate

Planning Board Secretary

Architectural Review Committee

April Wernig

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

Zoning Board of Appeals

Mark Bureau, Chairman Alice Langdon Alex Pockriss Laurie Manchester William Murphy Patricia Kessler Darryl Chandler, Alternate Michael Mezoian, Alternate

Zoning Board of Appeals Secretary

Recreation Committee

Jodine LoPresti Adams

Donna Stearns Keith Babin Alfred Doane Mary Beth Robillard

Conservation Commission

Parker Van Hoogenstyn/Chairman Robert Hills Virginia Noyes Sandra Kroot Dan Fowler

Memorial Park Advisory Committee

Parker Van Hoogenstyn, Chairman Andrea Berlin George Hartley John Hanusek, Sr. Robert Pettengill Eileen Payette Lisa Goudreau

Finance Committee

Norma Baker, Chairwoman Kristine Hyberts Dave Goyet Brian McDertmott Robert Quinn Paul Rousseau, Alternate Roxanne Frenette, Alternate

CDBG Committee

David Sears Tim Perrigo Dan Fowler Lisa Mullen William Mullen

♦ TOWN MANAGER

I want to first give thanks to the Town Council and Citizens of Old Orchard Beach for the opportunity to have served you this past year as your Town Manager. I want to also thank the loyal and dedicated employees that make up my professional and working staff. While it is always a pleasure for a Town Manager to take an opportunity to review a year of professional success, it is with the full knowledge that any success gained is through the combined efforts of employees, management, Council and community leaders. In



Richard Haberman, Town Manager

political circles it is often said that Presidents probably get too much praise for good things that happen during their tenure and too much blame for failure. I am not sure that statement could not also be given to Town Managers. Again, I want to thank all for their contribution to what I believe was a very successful year.

We began the year in search of a new fire truck and solutions to our need for a wastewater clarifier. Both items were placed out to bid. Initial bids on the fire truck had resulted in one bid of over \$650,000. We refined the specifications. Second bid efforts resulted in three bids with the successful bidder pricing the truck at \$535,000. We later decided to self finance the truck saving an additional \$50-100,000 depending on the number of years. For many years the wastewater treatment plant had been operating with back up systems for all things but the clarifier. Since a failure in this plant would result in the discharge of less than fully treated water into the ocean, it was very important that the plant have a new clarifier added to the system so the older clarifier could be used as a back up. In November the fire truck and wastewater clarifier were voted on by the community in a referendum and were both approved by overwhelming numbers.

One problem that plagued Town Hall was unreliable Internet and e-mail service. This was one of four items established as a priority by the Council when I was first hired. During the year with the cooperation of Mr. Tom McLaughlin we were able to obtain the services of a local resident and student, Mr. Norman Delage, who developed a website at *oobmaine.com*. This site is still under construction, but when fully developed is anticipated to be a source of meeting agendas for the Council and all Boards and commissions, minutes of past meetings, and other important information. The ultimate goal will be to create a "virtual Town Hall." This will allow residents to do virtually all things over the Internet that they can do when they visit Town Hall, greatly expanding the service offerings to the community.

Among the tasks set as a priority by Council was the development of a performance based pay plan. The first task was to develop a proper classification system including accurate job descriptions for all positions under the pay plan. The classification program groups the various employees according to their relative job descriptions with the goal of providing equal pay for equal work. The second task is to establish goals and measures for the evaluation of performance and to develop a performance based method for future salary increase recommendations from the Town Manager to the Town Council. The classification program has been completed and the performance system is currently being accomplished.

The development of a comprehensive Solid Waste Program was a priority set by the Council. This program was presented to the Town Council for adoption in March 2000. Among the many elements were:

- 1. Expansion of the Town's composting operations.
- 2. Creation of a Town Sanitation Department manned by Town Employees for better management of solid waste generated in the Town.
- Establishment of an Enterprise fund within the town budget to attribute all cost and revenues related to Solid Waste. This will provide the Council and residents a better means to assess the total cost of this item and better manage these costs.
- 4. Focus on maximizing solid waste reduction methods through use of a pay as you throw system.
- Establishment of a total goal of 70% reduction in solid waste sent to MERC through a combined use of current technologies and resources available to the Town.

With the Solid Waste Program were problems associated with maintenance and cleanup of the Downtown Business District during the busy Summer season. My first day on the job dealt with this issue. After a series of meetings with the old MDD Committee we were able to, with the approval of the Town Council, hire a private contractor to provide the necessary services. In the second season we were able to add to the services provided, the dumping of barrels on the beach, which was formerly done by Public Works employees on overtime. The Town was able to save substantial money through this process and the Public Works Department was able to provide expanded construction activities this past Summer. As a result, more sidewalks and street overlays were accomplished than in past years by Town employees, again, a good trade to benefit the entire community. Now, after completion of the second season under this program, I believe all will agree this has been a highly successful program.

The Town Council has already met with members of the City Council of the City of Saco. The goal is to expand the compost facility to benefit both communities. This expansion may also provide alternatives related to our overall Solid Waste Program.

Another item that came forward in the public agenda was a better way to deal with issues related to Animal Control. Besides amending the current Ordinances, the Town was able to hire a full time animal control officer who also provides enforcement services for the Code Enforcement Officer, and reopen the OOB Animal Shelter through the efforts of the Animal Control Officer, the Town's Public Works Department, and Ms. Mary Dolan, President of PETS, a private nonprofit body consisting of volunteers within the community. The reopening of the shelter would not have been possible were it not for the volunteer efforts of the membership of PETS.

It quickly came to my attention that there was a perceived "anti business" attitude in the Town Hall. I have frequently heard this voiced in a variety of meetings in my eighteen month tenure. Given my twenty-five year tenure in the Private Sector before moving over to the Public Sector, I found that to be unacceptable. While I do not believe that the business community should dominate a Town, neither do I believe that it should be ignored. A healthy community is

one where business and residential issues are in balance. Thus, with the cooperation of Mr. Bud Harmon, Executive Director of the OOB Chamber of Commerce, a Town Manager's Business Advisory Committee was formed. We meet monthly to discuss issues facing the community with a goal of making recommendations of the Chamber and Town Council on policy initiatives that will serve the community, improving relations, and planning for long term growth and economic development.

Shortly before I was hired the Town Council essentially overhauled the business license process transferring duties to Town Staff. While the process has gone through revisions over the past eighteen months, the Code Enforcement Officer has been able to develop a process that will better ensure adherence to Town Ordinances, regular reinspection of businesses to ensure compliance with current Health and Safety regulations, coordination of the efforts of the Fire Department, Police Department, and Code Enforcement Officer to monitor business activities in OOB. This program has been modified each of the two seasons that the process has been in the hands of Town Staff and it is expected that new applications before the Town Council in 2001 will have all pertinent information for an informed decision.

Among the other items that have been successfully negotiated is the acceptance of 51 acres of wooded land on Portland Avenue as a gift to the Town from Janice Milliken Andrews. This land is to be set aside as a primitive public park with access by all to enjoy the natural beauty of this parcel of land. The other item was a successful contract with Poland Springs to provide wastewater services for water they use in cleaning bottles associated with bottling operations. The contract sets strict limits on the quality of water we receive and the revenue has been used for improvements on Temple Avenue and Manor St. without requiring use of tax funds. This has already proved to be a good public-private partnership that will benefit both parties.

All in all, it has been a successful year. The combination of some of the above mentioned programs allowed the Town Manager to present to the Town Council a Budget that contained a \$0.25 reduction of the current tax rate. Thus, while other communities have been increasing their annual tax rate, the Town was able to go in an opposite direction.

Respectfully submitted,

Richard E. Haberman, MPA Town Manager

ANNUAL REPORT OF THE TOWN CLERK YEAR ENDING JUNE 30, 2000

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

OATHS ADMINISTERED AND RECORDED	219
DOG LICENSES ISSUED AND RECORDED	-17
	513
RESIDENT HUNTING & FISHING LICENSES ISSUED	718
NON-RESIDENT HUNTING & FISHING LICENSES ISSUED	33
DUCK STAMPS45 MUZZLE LOAD LICENSES—53	33
PHEASANT STAMPS—3	

VITAL RECORDS FILED

JULY 1, 1999 TO JUNE 30, 2000

	<u>99/00</u>	98/99	97/98
BIRTHS	100	102	98
MARRIAGES	137	123	129
DEATHS	86	67	82

<u>DEATHS</u> <u>RECORDED</u>	JULY 1, 1999 TO JUNE 30, 2000		PLACE OF DEATH
DATE OF DEATH	NAME	<u>AGE</u>	(Maine unless
1999			Otherwise noted)
July 5	Elizabeth E. Thompson	87	Biddeford
July 10	Pauline B. Randall	77	Scarborough
July 12	Anna Young	85	Biddeford
July 17	Arthur Leroy Hall	70	Old Orchard Beach
July 18	Caroline Albano	59	
July 24	Ralph Lee Woods	87	Old Orchard Beach Biddeford
August 4	Carl Wilfred Mosher	68	
August 6	Natalie Marion Berger	90	Old Orchard Beach
August 12	Randi Dunn	38	Old Orchard Beach
August 18	Evelyn A. Saunders	87	Old Orchard Beach
August 21	Bernice Theresa Terlalis	0.000	Biddeford
August 28	Thomas F. Cockerille	84	Biddeford
August 28 (found)	Kenneth Robert Lang, Jr.	91	Biddeford
September 7		41	Old Orchard Beach
September 8	Hartwell B. Fleming	80	Scarborough
September 8	Janet Eleanor Johansen	61	Old Orchard Beach
	Grace E. McCarthy	88	Portland
September 23	Priscilla B. Skilling	94	Scarborough
September 29	Marguerite Florence Armstrong	87	Biddeford

	THE D. I.C. work	83	Biddeford
September 30	Edith Pearl Gamash	62	Old Orchard Beach
October 3	Gwendolyn M. Mitchell	80	Old Orchard Beach
October 17	Rose Marin	69	Portland
October 18	Louise Dalton Saeger	45	Portland
October 19	Rodney R. Wyman	83	Old Orchard Beach
October 30	Bertha Moore	66	Portland
November 10	Janet M. Johnson	72	Kennebunk
November 13	Donald J. Wilson	72	Old Orchard Beach
November 21	James F. Summa	87	Biddeford
November 30	Faith Louise Fernald	21	Portland
December 12	Brandy Marie Butterfield	82	Yarmouth
December 12	Alan Wendell Coker	48	Old Orchard Beach
December 15	Bruce A. Taliento	10	
(found)	. New Management	77	Portland
December 29	Marguerita Noella Angelosante	, ,	1 0100000
2000	****	68	Biddeford
January 1	Winifred L. Clegg	84	Biddeford
January 2	Lucille A. DesRoberts	77	Biddeford
January 2	Eliane Regina Fortier	84	Biddeford
January 4	Norville J. Britton	92	Scarborough
January 5	Jean E. Dow	85	Biddeford
January 5	Joseph R. Gagne	66	Biddeford
January 6	John C. Horton Jr.	80	Biddeford
January 7	Alexander Droggitis	72	Old Orchard Beach
January 7	Renald A. Melancon	69	Portland
January 9	George C. Hanusek	83	Kennebunk
January 9	Rose L. Herling	62	Portland
January 12	Mary Ellen Stroumbas	90	Portland
January 16	Edith Osgood Stephenson	81	Biddeford
January 18	Prescott Lockwood Verrill	86	Biddeford
January 22	Chester Jorden Littlefield	86	Scarborough
January 25	Edward Emerson Cummings	58	Biddeford
January 25	Raymond John Paquette	47	Portland
January 31	Kerry M. Pope	90	Old Orchard Beach
February 1	J. Bramwell Tripp	87	Biddeford
February 6	Albert R. Phillips	84	Portland
February 7	Robert Emery Baggs, Sr.	88	Old Orchard Beach
February 7	Ralph A. Bissonnette	52	Togus
February 8	Frederick D. Knight, Jr.	91	Kennebunk
February 9	May L. O'Reilly	83	Biddeford
February 16	Edwina Nielsen	54	Portland
February 23	James Lee Casadevall, Jr.	54	Biddeford
February 24	William Henry Crowley, Jr.	69	Biddeford
February 26	Janette Gerrish	66	Portland
February 26	Muriel L. Phillips	91	Biddeford
February 27	Beatrice A. Petrillo	71	Diddeloid

March 5 March 13 March 15 March 19 March 28 April 5 April 6 April 11 April 11 April 12 April 13 April 15 April 19 April 22 May 3 May 8 May 12 May 13 May 21 May 25 May 25 May 30 May 31 Inno 15	Howard A. Burpee, Jr. Velma Eva Gerry Clark C. McElvein Stephen E. Graney Gladys C. LaFreniere Nellie G. Bixby Daniel Ralph Guarino Augusta W. Ginsberg Theresa Regina Turransky Lorraine Aline Loranger Clinton Fleming Vera A. Telford Marguerite A. Comeau Elfriede Kratzenberg Normand J. Gendron Dorothy Provencher Alexis McKenzie Melancon Doris A. Labbe Muriel Shevenell Albert J. Angelosante, Jr. Lucienne R. LeBlanc Irene Mary Burrows Richard L. Morse	2 days	74 95 85 56 67 92 79 97 83 81 85 89 81 90 84 81 74 74 74 80 88 73	Old Orchard Beach Westbrook Scarborough Old Orchard Beach Portland Biddeford Biddeford Portland Old Orchard Beach Biddeford Portland Biddeford Biddeford Biddeford Portland Biddeford Biddeford Cortland Biddeford Biddeford Biddeford Biddeford Cortland Biddeford Saco Old Orchard Beach Portland Saco Old Orchard Beach Portland Saco Old Orchard Beach Portland Scarborough Saco
June 15	Christina B. Sheehan		73 58	West Scarborough Old Orchard Beach
TO THE CITIZE	MO OF OF T			

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.

Amendments that were made to various Ordinances are: the License Ordinance, the Ordinance to Regulate the Control of Solid Waste, the Ordinance to Govern the Use of Watertoys and Non-motorized Watertoys on the Town Beach, the General Assistance Ordinance, the Zoning Ordinance and the Traffic Ordinance. An Emergency Ordinance regarding trucks was passed which was in effect only for the 60 day period in order to give time to the Planning Board to work on an amendment to the Zoning Ordinance.

Elections numbered three this past year: November 2, 1999 brought forth 3,246 voters for the State Referendum, the Municipal and the Special Municipal Election. The voters approved the spending of up to \$550,000 for a new ladder truck for the fire department and \$1,200, 000 for construction improvements at the Waste Water Treatment Plant. The State's second Presidential Preference Primary Election was held on March 7, 2000 with 450 persons voting. One hundred thirty-six persons voted at the State Primary Election which was held on June 13, 2000. Of those 136 votes, 20 of them were voted by the ballot clerks! For the first time in the history of Old Orchard Beach, I used voting machines on a trial basis at the June Primary. They worked very well and I purchased them with Council approving the funding. The following are those who

have served as Ballot Clerks in all the elections since my election in December of 1981. An asterisk after the name of the ballot clerk denotes that they are now deceased, but not forgotten. Glenna Ahearn, Marion Ahearn, Carolyn Allen, Jana Angelosante, Theo Arsenault, Emile Aube, Marilyn Aube, Norma Baker, Roy Baker, Ruth Baker, Carol Bancroft, Daniel Bancroft, Daniel Barbano, Nancy Barbano, Edrice Bates, Herschel Bates, Connie Bean, Patricia Beaudoin, Leatetia Beaulieu*, Barbara Begin, Cecile Beland, Antoinette Bill, Alice Blake, Patricia Blake, Blake, Barbara Blanchette, Audra Blaney, Gail Blaney, Annette Blow, Joel Blow, Lisa Boisvert, Michael Boisvert, Laura Bolduc, Bernadette Bouchard, Claire Boutot, Jennifer Bradbury, Phyllis Burckess, Ralph Burckess, Howard Burpee*, Elizabeth Cabot, Patrick Caporino*, Carol Carlisle, Barbara Carter, Wesley Carter, Ellen Clark, Amy Clemens, Dorothy Clemens, Pauline Cockerille, Thomas Cockerille*, Dennis Coffey, Alan Coker*, Marion Coker, Bella Collins, Carmen Cook, Dorothy Cook, William Corcoran, Gloria Corey*, Ivy Corliss, Robert Corliss, Alexis Cote, Jackie Cote, Ellen Couri, Robert Couri, Helen Crowley, Timothy Crowley*, Jean Cullinan, Elizabeth Curry, Herbert Cushing, Rita Dancoes, Stacy Danton, Olga Dayton, Alice DeCosta, Elaine Degrace*, Jessica Demers, Lois Devine, Arthur Dickson, Joyce Dikeman*, Barbara DiModica, Richard Doe*, Shirley Doe*, Janet Doherty, Dawna Dolloff, Harry Dowd*, Walter Dowling, Dorothea Dube*, Robin Dube, Elizabeth Dunkerley, Amelia Dupre, Frieda Earle, MacCormack Economy, Antonio Eramo, Beatrice Eramo, Dorothy Fairbanks, Mary Fenton, Joan Finlay, Katy Gannon-Janelle, Beverly Geyer*, Laura Gilbert, Beth Gilman, Paula Girard, Sharen Girard, Ruth Goforth, Sylena Googins, Simone Goulet, Urbain Goulet, Debra Guarino, Jeanne Guerin, Michelle Gustin, Arlene Hanson, Gertrude Hanusek, John Hanusek, Faye Harding, Carole Harrison, George Hartley, Kathleen Hartley, Helen Harvey, Dorothea Haskell, Jacqueline Hayes, Yvette Herlihy, Emma Herrick, Alfred Hills, Josephine Hills, Hazel Hirst, Michelle Holmes, Thomas Howard, Nancy Jackman, Jillian Jakeman, Pierre Janelle, Simonne Janelle, Marie Jastrzebski, Paul Jastrzebski, Alice Jenkins, Edward Jurberg, Cynthia Kerr, Alice Kierstead, Lena Knight, Theresa Kozloff, Carolyn LaChance, Karol Ladakakos, Paul Ladakakos (Father and Son), Priscilla Lamb, Rachel Lamb, Alice Langdon, Lawrence LaPierre, John LaPointe, Jo-anne LaPointe, Janet Lavenbein, Michael Lavenbein, Karen Leary, Cora Lebeau, Arlene LeBreton, Irene Lee, Henry Lemire, Pauline Lemire, Karen Lemoine, Everedeke Lemos, Mary Leonard, Jerome LePelletier, Sandra Lewis, Ann Loranger, Nahdia Lorden, Michelle Magaudda, Patricia Magaudda, Donald Maheu, Geraldine Maheu, Lori Manchester, Frank Manduca, T. Bernard Marchant, Kathleen Geyer Marchitello, Annette Markot, Eunice Marquis, David Marshall, John Marshall, Lillian Marshall*, Stephanie Marshall, Bethena Matteau, Freida McAllister*, Sheila McCallum, Kim McLaughlin, Ruth McLeod, Deboroah McNally, Eileen McNally, Robert McNally, Linda McPherson, Marilyn Miller, Millette Paulette, Iluminade Milliken, Anita Mokarzel, Missy Mokarzel, Horace Moody, Jean Mooers, Francis Mooney*, Leatrice Morin, Doris Murphy, Lorraine Murphy, Susanne Nickerson, Rita Noel, Jacqueline Northway, Lawrence O'Brien, Katherleen Oakes, Lori Owen, Karen Patry, Debra Pelkey, Muriel Perreault, Janice Perry, Barbara Peters, Diane Petersen, Mary Pettengill, Dean Plante, Jerome Plante, Ann Pomroy, Katherine Poulin, Paula Pouravelis, Cheri Provencher, Margaret Quinn, Alan Carter Radley, Jessica Radley, Mary Jane Radley*, Pamela Radley, Kelly Raye, Julie Raymond, Elizabeth Regan*, Louise Reid, Dorothy Remillard, Georgia Remillard, Anita Reny, Theresa Rivard, Susan Roberge*, Florence Rowell, Maureen Ruoss, Martha Sanborn, Patricia Saunders, Nancy Schlatterer*, David Sears, Merv Sedlar, Marion Shaw, Mary Shaw, Yvonne Shaw, Charles Shorey, George Shorey, Patricia Shorey, Eileen Skillin, Frances Smith, Gordon Smith*, Helen Smith*, Joan Smith, Linda Smith, Lena Snyder, Donald Sparks, Nancy Sparks, Beverly Spear, Kay Spear, Robert Spear, Antonia Spirounias, Giselle Sullivan, Irene Sylvain, Robert Sylvain, Thomas Tofani, Marie Toulouse, Gertrude Tousignant*, Mary Tousignant, Roger Tousignant, Cecile Travers, John Travers, Anne Tripp*, Steve Tripp, Gertrude Valade, Marie Vallee, Claire Verreault, Paul Verreault, Judy Verrier, Jeanne

Violette, Annette Vir, Norman Vir*, Rhoda Walker*, Robert Walker, Carolyn Wells, M. Jean Wells, Theodore Wells*, Velma Williams, Kathleen Williamson, Paul Winsor, Joseph Wood, Lorraine Wyman, Betty York, Chester Zuczek, Sandra Zuczek.

Elections are a stressful part of the work of the Town Clerk and each of these Ballot Clerks performed their duties with dedication, loyalty and integrity. Old Orchard Beach being of a political nature, had many recounts in local elections and proof of their work is that the result of any election was never overturned. Kudos and Bravo to these dedicated citizens.

I thank the School, Police and Public Work Departments for the extra special care that they gave to me in my years as Town Clerk. No matter what I asked of them, they did oblige, always attempting to take the pressure away and make my job a little easier. Many thanks for everything to each of you.

Thank you to the Board of Voter Registration for their cooperation to the office of Town clerk during elections. Registrar Aline Fontaine, and members Tony Bill, Ed Jurberg, Elaine Fletcher, Alice Langdon, Willie St. Pierre.

Deputies Jeff Thompson and Arlene LeBreton, deserve much recognition for the work that they did for me and our Town. They were there whenever I needed them. Pat Beaudoin, Pam Blake, Pat Magaudda, Elaine DeGrace*, Emile Aube, Beth Gilman Susan Roberge* and my sister Bev Geyer* served as Deputy Town Clerks as well. I was the first person in the Town to open evening hours to serve the citizens, opening every Wednesday not until 6:00 P. M. but until 9:00 P. M. Bev worked with me every Wednesday evening until her death in 1991. And I might add, not on the payroll. Tom Lee, Sr. has been my Election Warden for all of my 19 years, doing his job with sincerity and integrity. Love to Deputies and Warden Lee.

Herschel Bates was the Licensing Inspector prior to my year of being elected and in 1982 until 1998 he and I worked well together, collecting many thousands of dollars in license fees each year. Not one license fee ever went unpaid in all of those years. Hersch used to even go onto the beach to collect the money(!) but the licensees looked forward to his visit.

When first elected in 1981, Jerome G. Plante was the Town Manager until 1989. I thank him for those years of working with him. He always respected the Office of Town Clerk and he recognized the fact that it was an elected position.

I have announced that I will not seek re-election this year. How do I close my last Town Report to you? What can I say? How can I tell you what is in my heart? Words can never express what I feel for you. The love, support, care and confidence that you have given me all through the years is a treasure that I will savor for the rest of my life.

CITIZENS OF OLD ORCHARD BEACH, I SHALL NEVER FORGET YOU. GOD BLESS YOU AND THANK YOU.

Sincerely, Maureen Mokarzel O'Leary, Town Clerk

TOWN HALL DEPARTMENT HEADS



Curt Koehler, Finance Director



Deborah Mulherin, Tax Collector



Peter Cook, Assessor



Rick Towle, Recreation Director



Jim Nagle, C.E.O./Building Inspector



Tad Redway, Planning Director

♦ REGISTRAR

We prepared for three elections during this fiscal year, principally the November 2, 1999 election, as there was a very large turnout of voters due to the very important issues on the municipal ballot. We had 7,112 registered voters at that time, and we had 1,242 on the inactive list.

I appreciate all the friendly, helpful participation from everyone at Town Hall and the Police Department. I would like to show a special appreciation for my deputies who worked very hard to prepare for these elections. It's because of people like this that I enjoy my job immensely.

The following are the statistics for the fiscal year ending June 30, 2000:

N. D	
New Registrations	537
Removed Registrations	
	145
Deceased Voters – removed	85
Voters to inactive list	83
	1,242
Changes of name or address	
8 and or address	308

Respectfully submitted,

Aline Fontaine, Registrar

♦ TREASURER

As I write this report, I am approaching ten months of service in Town Hall, almost a full cycle. It has been mostly enjoyable, often hectic and occasionally frustrating to experience what makes this Town function.

But, it is certainly gratifying to me to be able to make an impact on the Town that is my home and that I have known all my life as a summer resident and, for the past 6+ years, a permanent resident. So, I thank my predecessor, the Town Manager and the Town Council for having faith in my ability to handle this job.

The year ended June 30, 2000 was another success story for the finances of Old Orchard Beach. Tax revenues, State Revenue Sharing, investments and even our parking meters combined to give us once again an increase of \$600,000 above the revenue estimates. On the expenditure side, the Department Heads are to be commended for keeping close control of the operating budget. Although several Departments were slightly overspent, others were underspent, leaving us with a small remainder of available operating funds.

These positive numbers combined to leave a healthy surplus above the Fund Balance Policy requirement that has mostly been designated by the Town Council for much-needed Capital Improvement projects and to help in our conversion of the solid waste system to a full recycling program. This will create savings for all of us by not having to borrow money to take care of these needs.

My office has already completed a review of all Town payroll and benefits and we are currently updating our unwieldy vendor list. One of our top priorities over the next year is to strive for efficiency in all things. Outdated procedures are being overhauled, compliance with laws and regulations is being scrutinized and cooperation with all Departments is expanding with cheerful interaction and more regular financial reporting for fiscal responsibility.

I continue to be assisted as Deputy Treasurer by Peg Smith, whose years of dedication and accumulated knowledge are much appreciated by a newcomer. I thank her for helping me to get my feet wet without sinking completely.

Although as a support unit, our office does not perform day to day service functions for the general public, anyone is welcome to stop by with questions about the Town's finances.

Respectfully submitted,

A. Curtis Koehler III Treasurer/Finance Director

♦ DEPARTMENT OF PLANNING

The building boom of the last two years continued unabated in the past fiscal year. Development applications issued by the Planning Board, Architectural Review Committee, or the Planning Department remained nearly constant with FY '99 while development activity in some categories such as Downtown Design Review decreased. A summary of all permitting activity handled by the Department in the past twelve months is tabulated below:

Summary of Land Use Decisions
Planning Board & Planning Department

Planning	g Board & Plannir	ng Department	
Application	Approved	Denied	Pending
Conditional Use Permits	4	0	1 chaing
Site Plan Permits- Administrative	10	O	2
Site Plan Permits- Plenary	13	1	3
Subdivision	7	0	2
Design Review- Administrative	15	0	0
Design Review- Plenary	2	0	0
Private Way Permits	5	1	2
Zoning Change Request	2	0	1
Total	58	2	11

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 1999 and 2000 include the following:

- Developed a new wireless telecommunications tower and facility ordinance that enables the community to attract cellular and digital service to the town without sacrificing the visual quality and safety of the community's neighborhoods.
- Completion of the \$ 400,000 Highland Avenue / Campground sewer, storm drains, road, and sidewalk reconstruction project which eliminated chronic sewer plugs, backflows, drainage failures, and dangerous road conditions on Maplewood, Oakland, and Highland Avenues.
- Completion of the groundbreaking Saco Bay Plan the first comprehensive beach management plan in the State of Maine prepared by representatives from Scarborough, Saco, and Old Orchard Beach. Many thanks to the Old Orchard Beach delegation -Jerry Plante, Dick Kessler, Diane Fenton, and April Wernig - for their tireless efforts and superb work.
- Continued working with the Eastern Trail Alliance and the 13 other communities in the association to build the proposed Portsmouth to South Portland off and on-road bicycle and hiking trail through Old Orchard Beach.

In February 2000, April Wernig left the Town's service as the Planning Assistant to take a position with the Town of Needham, Massachusetts as the Assistant Planner. Although the Town has lost a very effective and capable Planning Assistant, we offer our best wishes and success to April in her new career.

Respectfully submitted, Tad Redway, Director of Planning

INSPECTIONS OFFICE

The following is a summary of the permit activity from July 1, 1999 to June 30, 2000:

	380
Building permits issued	\$9,348,945.00
Construction value	\$20,341.52
Building permit fees collected	68
New Construction	\$94,400.00
Sewer Impact fees collected Zoning Board of Appeals	25
Zoning Board of Appears	\$9,007.00
Plumbing Permits Electrical Permits	\$1,238.05
Electrical retinits	

This fiscal year ending June 30, 2000 has proven to be an extremely busy year. New construction has increased significantly and building permits for small repairs and additions has also increased.

Respectfully submitted by,

James A. Nagle, C.E.O.

Report of the

♦ ASSESSOR

Total Value of Taxable Real Estate Total Value of Taxable Personal Property Total Commitment to Tax Collector Total Value of Exempt Property	\$531,735,300 \$17,620,800 \$12,854,932 \$34,239,600
--	---

The tax rate for F.Y.'01 is .02340

William Healey, Jr. left his position as appraiser for the Town in August 2000 to become the Assessor of the Town of Cumberland. We wish him the best. Bill will be missed.

Respectfully submitted,

Peter H. Cook, CMA Chief Assessor

◆ POLICE DEPARTMENT

In the fall of 1999, Sgt. Vincent Mattia began his duties as School Resource Officer. This position which was unanimously approved by the Town Council, serves several purposes. First and foremost, it provides students with a direct contact with law enforcement which we hope will create a lasting trust between the student and the Police Department that will endure throughout their educational experience and beyond. The resource officer is also responsible for developing and presenting instructive programs that teach students at all levels about the dangers of



Chief Dana Kelley

drugs and alcohol. Officer Mattia is also available for counseling or helping any student that may be at risk or who is currently experiencing problems. We have initiated an emergency response procedure for all of the schools and Sgt. Mattia is responsible for ensuring that periodic drills are held and that any deficiencies are corrected. There are many other duties and responsibilities that Sgt. Mattia is responsible for but I do not have the space available here to explain them all. We will constantly be evaluating and improving on this position and hope to provide what we consider to be a valuable service to the students and teachers as well. The resource officer position is something that we have advocated for some time now and I am grateful to last year's Council for having the foresight to recognize the value of this position and providing the funding.

Detective Sgt. Keith Babin continues to dedicate himself to the students at the high school and, along with all of his other responsibilities, still finds time to participate along with Sgt. Mattia in many school activities. We are fortunate to have two officers who are as dedicated to the youth of the community as these.

Also this year through federal grants and municipal dollars, we have equipped our cruisers with lap top computers and will be purchasing new software that will enable the officers to do reports from their vehicles, the objective being to keep the officers on the road and visible. Officers will also be receiving dispatch calls directly over the computer, which will speed up response time and help to eliminate any possible miscommunication of a call. We have joined a consortium of area police departments in southern York County that have received grants for much of this equipment. It is hoped that this technology will enable us to share information with other departments that otherwise would not be readily available to patrol officers.

Several new officers and dispatchers have been hired this year. They are: Patrolman Timothy Curran and Patrolman Jeff Reagan; Dispatchers Paul Jensen, Becky Ruel, Michael Gordon and Andrew Frechette. Officer Peter Schimek has resigned and has accepted a patrolman's position with the Biddeford Police Department.

Further, this has been the first full year with a full-time animal control position. ACO Bruce Savoy along with many volunteers from the PETS Committee have built an addition onto the

existing animal shelter creating a facility that now enables us to house animals there as opposed to contracting with the Kennebunk Animal Shelter. It will now be possible to release impounded animals from our facility at a lower cost to the taxpayer and without the inconvenience of traveling to Kennebunk. The ACO has also been assigned to handle some code enforcement issues as well. This department has worked very closely with the code enforcement department over the last year and I believe that together we have been able to address some of the quality of life issues that effect all of us in this community.

This department is made up of dedicated professionals who subscribe to our long-standing philosophy that we are here to serve you in any capacity twenty-four hours a day seven-days a week. We want you to know that we will always do our best to provide you with a service that ensures the safety and well being of all of our citizens and we look forward to working with you, the citizens, as partners to make Old Orchard Beach a safe and enjoyable place to live.

Respectfully submitted,

Dana Kelley, Police Chief



Public Safety Complex

Old Orchard Beach Department of Pulbic Safety

POLICE STATISTICS (1999-2000)	-2000)												
	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	Mav-00	Jun-00	Total
Category											25 (5	8	
Arrests (Adults)	154	127	51	46	34	44	37	30	39	70	73	108	813
Arrests (Juveniles)	38	34	11	14	8	2	7	6	14	16	14	14	179
Murder/Manslaughter	0	0	0	0	0	0	0	0	0	0	0	0	0
Arson	2	0	0	0	0	1	0	-	0	0	-	0	5
Rape	7	2	1	0	0	1	0	-	3	2	2	2	16
Robbery(Armed)	2	1	0	-	0	0	0	0	0	0	0	0	4
Burglary(Residential)	80	7	5	0	12	28	7	5	9	3	4	5	06
Burglary(Vehicle)	9	5	5	0	2	1	1	2	7	3	0	2	37
Theff	61	73	33	30	19	15	19	13	16	23	23	40	365
Vehicle Theft	3	2	9	4	0	5	2	-	-	4	4	2	37
Simple Assault	54	32	24	11	5	2	8	2	7	13	14	21	196
Domestic Assault	12	2	တ	2	5	2	9	5	2	2	13	16	85
Family Fights	32	30	12	6	17	თ	9	16	80	6	7	13	168
Disorderly Conduct	120	92	45	36	21	14	12	16	22	26	29	80	516
Criminal Mischief	28	38	31	30	56	76	45	19	31	31	35	46	466
Harassment	25	21	18	11	13	12	20	6	20	7	11	18	185
Noise Complaints	89	48	47	19	25	29	28	6	6	21	38	85	447
Liquor Violations	80	51	21	5	0	9	7	4	18	16	14	54	276
Parking Complaints	72	90	23	6	12	13	15	33	13	19	41	39	349
Alarms (Bank, Residential,	24	33	41	19	30	34	31	16	35	31	35	42	371
Fire Alarms	13	9	7	10	9	9	12	7	4	9	4	80	93
Ambulance Calls	221	170	136	79	83	96	123	77	96	117	103	157	1458
Traffic Accidents	53	37	20	14	16	14	18	18	12	11	27	32	272
Hit & Run Accidents	11.	က	3	2	3	3	2	3	2	0	5	7	47
Drunk Driver Arrests	8	17	7	2	4	2	2	4	5	5	4	æ	74
Traffic Citations	136	151	23	23	34	59	27	31	40	42	59	115	746
Traffic Warnings	563	601	248	243	181	215	132	149	222	226	335	549	3664
Animal Calls	49	49	45	45	33	52	39	44	39	09	98	109	650
Lifeguard Calls	218	148	0	0	0	0	0	0	0	0	1	78	445
Business Checks	18	94	958	1828	1698	1931	1769	1625	1872	1841	1572	1140	16346
Residential Checks	0	27	7	9	69	œ	10	58	15	14	0	2	228
Ourier Calls for Service	10/3	1011	287	603	412	427	461	426	485	436	661	713	7295
Total Calls for Sanias	1000	2007											0
Total Calls for Service	3205	2975	2454	3125	2766	3087	2849	2636	3049	3057	3215	3505	35923

◆ FIRE/RESCUE/LIFEGUARD DEPARTMENTS

Fiscal Year July 1, 1999 through June 31, 2000 continued to provide positive changes for the Fire/Rescue Department. Union negotiations and Council actions finalized our goal of reducing weekly work hours to forty-two (42) for our full-time staff effective with the 2000-2001 budget year. The addition of three (3) more Paramedic Firefighters increased our ability to provide ambulance coverage on a twenty-four (24) hour, seven (7) day a week rotation.

In November of 1999, the Town citizenry voted at a special referendum election to allow the purchase of a new Tower Fire Truck from Central State Fire Apparatus. This new apparatus will enhance our fire suppression capabilities and provide the opportunity for us to retire our 1975 American LaFrance ladder truck after twenty-five (25) years of faithful service. Delivery is expected in September, 2000.

New equipment such as an Amkus rescue tool, Quaker fire gear, Maine Forestry donated equipment, and individual SCBA masks for many of our personnel are other major additions to our department inventory.

Our seasonal lifeguard staff under the direction of Captain James Bergeron made another summer beach season a safe and enjoyable one for our "beach goers".

A positive attitude and sincere dedication from our full-time call force, part-time rescue, and lifeguard personnel continues to produce maximum efforts to serve our Town citizens and seasonal visitors.

Respectfully submitted,

John A. Glass, Fire Chief



Fire Chief John Glass

OLD ORCHARD BEACH FIRE DEPARTMENT REPORT FOR FISCAL YEAR 2000

NFIRS		200,000		o Lawrence	_	Quanton I								TOTAL
CODE #			Aug.		_	Nov.				<u> 3</u>	4	May 9	Jun 8	TOTAL
100	TRAFFIC ACCIDENT	9	8	2	4	5	1	4	4	0	0	0	0	61 3
101	LIFELINE ALARM	0	1	1	0	0	1	0	0	1	1	0	1	10
11	STRUCTURE FIRE	1	1	4	0	0	0	0	0	0	0	2	1	6
12	OUTSIDE OF STRUCTURE FIRE	0	0	2	0	0	1	1	1	1	1	1	1	16
13	VEHICLE FIRE	3	1	4	1	1		0	0	0	2	2	4	17
14	TREES, GRASS, BRUSH FIRE	5	3	0	0	0	1	0	0	0	0	1	0	3
15	REFUSE FIRE	0	1	0	0	0	1	0	0	0	0	0	0	0
16	EXPLOSION NO AFTER FIRE	0	0	0	0	0	0	0	0	0	0	0	0	0
17	OUTSIDE SPILL, LEAK WITH ENSUING FIRE	0	0	0	0	0	0	0	0	0	0	0	0	0
19	FIRE, EXPLOSION NOT CLASSIFIED ABOVE	0	0	0	0	0	0	0	0	0	0	0	0	0
21	STEAM RUPTURE	0	0	0.00	0	0	0	0	0	0	0	0	0	1
22	AIR, GAS RUPTURE	0	0	1	0	0	0	0	0	0	0	0	0	0
29	OVERPRESSURE RUPTURE NOT CLASSIFIED ABOVE	0	2	2	0	0	0	0	0	0	0	1	0	5
30	OCEAN / (BOAT)					65	78	98	60	83	91		136	1217
32	EMERGENCY MEDICAL CALL	185	152	0	0	0	0	0	0	0	0	0	. 0	0
33	LOCK-IN	0	0	0	0	0	0	0	0	0	0	0	0	0
34	SEARCH		0	0	0	0	0	0	0	0	0	0	0	0
35	EXTRICATION	0	1	0	0	0	0	1	0	0	0	3	0	5
39	RESCUE CALL NOT CLASSIFIED	1	3	3	2	0	1	0	0	0	1	1	5	17
41	SPILL LEAK WITH NO IGNITION	0	0	0	0	0	o	0	0	0	0	ō	0	0
42	EXPLOSIVE, BOMB REMOVAL	0	0	0	0	0	1	0	0	0	0	0	0	1
43	EXCESSIVE HEAT	1	3	2	2	4	o	0	4	4	0	0	1	21
44	POWER LINE DOWN	4	4	3	0	2	1	2	0	2	0	0	2	20
45	ARCING SHORTED ELECTRICAL EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
46	AIRCRAFT STANDBY	0	0	o	0	0	0	0	0	0	0	0	0	0
47	CHEMIC AL EMERGENCY	0	0	0	0	0	0	0	0	1	2	0	0	3
48	CABLE / TELEPHONE WIRE DOWN HAZARDOUS CONDITION, STANDBY NOT CLASSIFIED	0	3	0	0	0	0	0	0	0	0	0	0	3
49		1	2	0	5	2	2	1	3	3	2	1	1	23
51	LOCK OUT WATER EVACUATION (LAND FLOODING SITUATIONS)	0	0	0	0	0	0	1	0	0	0	0	0	1
52		1	1	2	2	1	1	0	0	0	0	0	0	8
53	SMOKE, ODOR REMOVAL ANIMAL; RESCUE	0	0	0	0	0	0	0	0	0	0	1	0	1
54	ASSIST POLICE	1	1	0	0	1	1	1	1	2	2	0	0	10
55	UNAUTHORIZED BURNING	0	0	1	1	0	0	2	0	1	4	1	4	14
56 57	FIRE DEPTARTMENT MUTUAL AID, COVER	1	1	3	0	1	1	1	2	0	1	1	1	13
58	FIRE PREVENTION DETAIL	1	1	4	8	0	1	0	5	2	7	4	1	34
59	SERVICE CALL, NOT CLASSIFIED ABOVE	5	6	0	1	9	2	4	3	1	1	5	0	37
61	SMOKE SCARE	3	5	4	0	1	2	0	0	0	1	0	0	16
62	WRONG LOCATION	1	0	0	0	0	0	0	0	0	0	0	0	1
63	CONTROLLED BURNING	0	1	2	0	1	2	1	0	1	0	1	1	10
64	VICINITY ALARM	0	0	0	0	0	0	0	0	0	0	2	0	2
65	STEAM, OTHER GAS MISTAKEN FOR SMOKE	0	0	0	0	0	0	0	0	0	0	0	0	0
66	FIREWORKS DETAIL	5	3	0	0	0	0	0	0	3	1	3	0	15
67	SPRINKLER ALARM SOUNDING	0	0	0	0	0	0	1	1	0	0	0	0	2
69	GOOD INTENT CALL	0	0	0	0	0	0	1	0	0	0	0	2	3
71	MALICIOUS, MISCHEVOUS FALSE CALL	3	1	1	0	0	0	1	4	0	7	0	1	18
72	BOMB SCARE, NO BOMB	0	0	0			0	0	0	1	0	0	0	1
73	SYSTEM MALFUNCTION	7	7	5	1:	2 7	7	0	1	0	1	11	6	64
74	UNINTENTIONAL FIRE CALL	3					1	10		0	0	0	0	16
75	MUTUAL AID RESCUE TO SACO	2					3	0		0	1	0	3	15
76	MUTUAL AID RESCUE TO BIDDEFORD	1						4		0		10.5	2	9
77	MUTUAL AID RESCUE TO OTHER	0					1	0					1	44
79	FALSE CALL, NOT CLASSIFIED	0					0	0		1			0	3
80	INSPECTION	1								2		23		
81	WATER PROBLEM	1						0		1			1	17
82	TREE DOWN	1			9 5		0	5		3			2	12
83	CARBON MONOXIDE PROBLEM	0	- S	. 15	3		0	0		0			0	1
84	SMOKE, CARBON MONOXIDE, DETECTOR MALF.	1					5	2		0		8 3	4	21
85	ODOR OF BURNING WIRES	0						2		0			0	5
86	FURNACE PROBLEM (FLOODED, BACKFIRE)	0				. 2		0		3		3 (5)	0	10
87	ODOR OF PROPANE - NATURAL GAS	2		-) 1		1		0				9
88	APPLIANCE PROBLEM / FIRE, CONFINED TO APPL.	2				2		3						18
. 89	NON-EMERGENCY ASSISTANCE	6				1 4		4				_		39
99	TYPE OF SITUATION FOUND NOT CLASSIFIED	1	. 0	1		0	0	3	0	0	0	0	1	6
														2034

♦ RECREATION DEPARTMENT

Positive changes have been made towards a healthy and fiscally sound future within this budget year. A new approach to administration, promotion, accounting, and programming has allowed an explosion of growth to take place in a year where we started out in debt and had an unexpected loss of leadership. Each of these factors individually could have been disastrous. A combination of the two was quite a challenge to overcome before this year was completed. I looked at these circumstances as an opportunity to learn my new position and decided to meet that challenge with enthusiasm and vigor.

- Our community has a wealth of potential for providing some of the best recreational experiences in all of New England. Outdoor recreation nationally is growing by leaps and bounds. We are currently not on the list of top ten Beaches to visit in our nation as listed by research groups and the National Parks and Recreation Association. We would benefit greatly from researching why those beaches are listed ahead of us. I believe the three major areas which could soon change this are:
- 1. The proposed community center on Milliken Street
- 2. Developing the 51 acres of land on Portland Avenue into a passive recreation facility
- 3. Memorial Park becoming a family center for cultural events
- The entire community can benefit from all three of these efforts. Residually the business
 community can count on greater numbers of families in summer seasons due to more
 activities available for their entire family. We would be wise to take steps to improve our
 standing in comparison to similar beach communities.
- Fiscally the department is sound at this point in time. We incurred a debt of greater than \$13,000.00 early in the year. This was erased through fees and fundraising during the year. There is no longer a debt in either the general fund ledger or the restricted fund ledger. We are now in position to make growth occur for the upcoming year.
- Our programs now include a full range of activities. Children can participate in football, basketball, cheerleading, soccer, tennis, swimming lessons, horseback riding, gymnastics, vacation field trips, and summer camps. Summer camp increased 89% from past years due to many scholarships from the business community. The camp is also now meeting all Maine State Guidelines for a childcare facility of 50 or greater children. This qualifies us for greater grants and acceptance of children into the program from homes in need of assisted childcare. The following numbers may help indicate how well this year finished up:

Program Year	98/99	99/00	Program Year	98/99	99/00
1. Girls Basketball	15	41	9. Tennis	4	115
2. Boys Basketball	28	64	10. Adult volleyball	0	21
3. Soccer	unknown	Unknown	11. Adult Softball	80	135
4. Football	21	51	12. Adult Walk Jog	20	8
5. Summer Camp	68	128	13. Adult Aerobics	5	35
6. Cheerleading	0	42	14. Teen Basketball	12	34
7. Soccer Camp	8	55	15. Teen Summer Grant	35	50
8. Football Camp	0	51	16. Vacation Activities	45	184

- Expansion of adult programming has made a great deal of impact on the community. We frequently have failed to meet the demand for adult activities in the past. We now provide the following adult co-ed activities: volleyball, A.S.A. certified softball league, Cardio-fitness, and trips to local events. All have improved the quality of life for our residents. We still need to improve upon these areas and continue to offer more quality programs in the future.
- Senior programming is the area we can improve the most in during the 2000-2001 fiscal year.
 We lack any programs that are strong enough to hang our hats on at this point. We have a
 demand but it will require some more research and cooperation with outside groups to
 accomplish this goal.
- Promotion of programs has changed towards direct contact of parents, proper signage, and target marketing to save resources. Marketing this department on a limited budget was a unique challenge. The public is now being informed in several ways which are directly related to increased numbers of participation.
- Direct contact with parents has resulted in an increase of participation. Parents many times
 did not receive notices from their children when sent home through the schools. I believed
 this could be changed simply by conducting surveys in the schools, to gather the names of
 interested parties, and then mail the information directly to their parents. Our parents like
 this system much better. In the end it also costs less per customer than sending the same
 notice several times for inconsistent results.
- 2. In my educational experience two factors told of many business failures and successes. Location and advertising play a major part of all business success. Our signage was poorly located, not maintained well, and too small. I have been working with other departments including the Adult-ed., PTO's, Police, Fire, Rescue, and Schools to improve signage for us all. I believe the signage project that will be presented to Council in July presents our best opportunity to help increase our effective communication to all citizens by all these departments. These departments all budgeted to make the improvement for 2000-2001.
- 3. Targeting the specific group who will need the information for a program has helped increase participation. Inserting into the Courier newspaper, using free listings in the Portland Press, and Journal all helped us in 1999-2000. The brochures inserted into the Courier allowed information to be distributed evenly and cost effectively at about .08 cents per unit. I would like to use this method four times a year to help the department continue to grow.
- 4. Accounting for the increased revenues meant a complete overhaul of our system. Acquiring the services of our current Finance Director was one of the biggest blessings this department has experienced. Mr. Koehler helped develop a system to track revenues and expenses in a manner which provide accurate and much more timely information. This made our recreation department more productive administratively. We are currently still improving this process for better service to our community.

The community will see the following happen during this upcoming year:

- 1. Milliken Street phase 1 of development with athletic fields being the priority.
- 2. A design presented to Council for a passive recreation facility on the 51 acres donated to our town in 1999-2000.

- 3. Atlantic Avenue Courts developed into a first rate outdoor court for basketball.
- 4. Memorial Park tennis courts improved with windscreens and practice boards.
- 5. Increased adult and senior programming including trips abroad.
- 6. Travel soccer, cheerleading, and softball added to our programs for children.

The Department of Recreation will seek to become a resource that touches every person in Old Orchard Beach during 2000-2001 through superior customer service and quality beyond expectation. Volunteers are a priceless asset in our community and we found better ways to reward their efforts this past year. Our business community rediscovered how much this department can help them indirectly. The support of other departments is increasing greatly. Our Town Manager, Mr. Haberman, has been very supportive in many ways during this first year. Without the effort of our entire community this would not have been a successful year. Many would characterize this year as a troubled time in the history of OOB Recreation. Instead, I feel it has been one of the few times this department can point out how much the community can accomplish when it comes together.

Respectfully submitted,

Rick Towle, Recreation Director

♦ PUBLIC WORKS DEPARTMENT

The Department of Public Works enjoyed another busy year performing its normal duties of maintenance throughout Town.

Our ability to perform our work is enhanced with the delivery of two major items of equipment. Our new front end loader features a quick disconnect assembly that allows the tractor to use accessories for unique applications. We now have a plow assembly in addition to the usual bucket. The plow has proven to be exceptionally capable of scraping built up ice down to the pavement in very close areas. This has been a tremendous aid in those areas that do not have good drainage and tend to build up ice. We look in the future



Tim Bruan, Public Works Director

to obtain additional assemblies that will make this loader more useful without having to make large equipment purchases.

Our medium duty dump truck was not delivered until after this winter so we did not have it available for plowing and sanding. We anticipate that it will perform hard service in some of the tight roads and turns that have caused us difficulty in the past. The size and setup of this truck was cause of some interest at the statewide D.P.W. Rodeo held in Skowhegan this summer. It is of intermediate size and very versatile. Departments from other towns have contacted our truck vendor and indicated interest in our concept and design. In this issue our Department appears to be leading the way with original thinking in its applications. We will be depending on getting a long service life from this rugged truck.

In addition to our usual responsibilities of maintaining our sanitary sewers, drainage, roadways and beach maintenance we are very involved with supporting other departments and agencies in town. This past year we performed the site work at the recently opened animal shelter. Our heavy equipment removed the concrete entry at the Jameson School. The recreation department is committed to improving our parks and playgrounds and we were able to support this effort at the Atlantic Avenue basketball court and the Veterans' Memorial Park. There were times when the demand for our services taxed our ability to address tasks in a timely manner. This is especially evident during the spring when everyone is pressed and anxious to have all preparations completed in time for the summer season. We've made every effort to increase the level of service we are able to provide to the taxpayers and still meet the many demands by other departments.

This year I will be asking the taxpayers to consider a capital investment in our facilities. The garage is a thirty year old metal sided building that is well past its service life and in serious need of renovation. We've been forced to store winter road salt in one of our maintenance bays to the detriment of building and equipment. I've asked contractors to develop preliminary estimates for renovating the garage and construction of a salt/sand barn. The projected cost is considerable by Old Orchard Beach standards. As discussion and debate about this issue approaches, I invite anyone from town to view this facility to assist in their judgment about the necessity of the proposed improvements.

The coming year promises an increased level of activity with several capital projects either underway or in the planning stage. Taxpayers can look forward to better roadways and drainage. With the continued support of Council, I hope all will notice a general improvement in the infrastructure.

Respectfully submitted, Timothy B. Braun Director, Public Works

WASTEWATER TREATMENT PLANT

During fiscal year 2000, the Wastewater Treatment Plant processed 470 million gallons of wastewater and removed 96% of pollutants far exceeding the 85% required by State and Federal standards.

I would like to commend Charlie Davis for his outstanding service to the Town. Charlie recently retired from the W.W.T.P. He was a dedicated and skilled mechanic for 14 years who was always the first to volunteer to help during emergency situations anytime day or night.

The W.W.T.P. staff has nearly completed the East Grand Pump Station upgrade. When complete the station will be totally refurbished and will have double the capacity.

This year we were very fortunate to win a wastewater disposal contract with Poland Spring Bottling Company. This contract will generate about \$300,000 in revenue for the Town over the next two years.

The Compost Facility continues to dispose of Old Orchard Beach and Saco sludge in a way that is safe and beneficial to the environment. Our sludge disposal costs are still the lowest of any community in the state.

Our future goals are to oversee the construction of the new secondary clarifier and to develop a long term sludge disposal plan.

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

Respectfully submitted,

Roger Goodwin, Superintendent

◆ BEACH CLEANERS

Statistically, there are few if any changes in our operation this year. Our crew consists of fourteen people including myself. There have been two or three changes in personnel due to health or change of employment.

The area covered remains the same – from the Scarborough line to the Ocean Park line – a distance of roughly two and one half miles.

There are about sixty barrels employed along this stretch of beach. The barrels enable our crew to have a depository for the waste they gather as well as provide a receptacle for the beach visitors. Many people will dispose of their waste if containers are conveniently located. Of course, there are those who do not.

The general litter found along the beach consists of forty-five or more various items that we have catalogued. The waste consists of gum wrappers to broken beach chairs in size and from pampers to dead fish in another category. Then there are some hazardous pieces such as broken glass, boards with nails that some times float in although there are pieces from the land side, fire works, sparkles that have handles which can penetrate a foot(bare).

One alarming note is the dying out of our dune grass. I have read that this is caused by a grass disease. Many areas are dying out - not from being trampled, but inside well fenced areas.

I cannot close without paying tribute to the people who constitute the beach cleaning crew. They are reliable, they know what needs to be done, and they are doing it. I cannot add more. It has not always been that way.

When I go to work in the morning and see the beach littered and look again before leaving for home and see a clean sandy beach stretching out before me, I am pleased.

Mr. Adam Copeland, who has been handling the barrels and dumping them, has been very cooperative and he, himself, has been doing a good job as far as my contact with him has been concerned.

Respectfully submitted,

George Shorey, Supervisor

P.S. It should be noted that our budget was for \$15,500 and we were able to accomplish our mission for \$13,509.

CONSERVATION COMMISSION

The Conservation Commission is concerned with the following subjects: Dune Grass Preservation and Tidal Gates and Salt Marsh Preservation, The Eastern Trail Alliance Project, and Veteran's Memorial Park Planning.

DUNE GRASS PRESERVATION. This April volunteers have planted dune grass in five areas off West Grand Ave. The Sandpiper Ave. plot has already been killed by spreading sea grape plants. This type of invasion seems to be widespread. Experts from the state don't seem to have remedies. Fertilization may be the solution. Fencing is another consideration and signage prohibiting walking in the dunes. We have the signs but the frontal dune fencing has been eliminated in many places by Public Works. Commissioners are told that the five year program is over but conservation of dunes must continue to preserve Old Orchard Beach, our most vital town asset. This difference of commitment must be addressed.

TIDAL GATES AND DRAINAGE IN SALT MARSHES. The tidal gates situation at New Salt Road has progressed to the point where pressure from the D.E.P. has caused the Town to wedge open the gates to let some salt water in and some fresh water out. This action has minimal affect not changing marshes back to salt ones. Invasive fresh water plants are choking the marshes reducing their storage capacity thereby causing flooding. The solution is fluctuating tidal gates that can be adjusted to high and low tides. One tidal gate with installation costs \$50,000. What can be done? The answer suggested by the E. C. Jordan Engineering report in 1982 was to dig another drainage canal down Clover St. to relieve flooding. This job would be very expensive. The fluctuating tidal gate would be the best solution.

EASTERN TRAIL ALLIANCE. Much time has been spent on the Eastern Trail Alliance, a non-profit organization dedicated to reviving the old eastern trail railroad corridor as a hiking and biking trail. Four Town meetings have been held to allow Town's from Eliot to South Portland to learn about the trail and offer their suggestions. The engineering study has been completed by a private company hired by the Maine Department of Transportation. A temporary trail has been marked using roads where usable trail sections aren't available. Recently, a ceremony was held in each Town from Key West, Florida to Calais, Maine as water carried by bikers and walkers was exchanged. Now, fund raising is needed to finish the job. The Eastern Trail Alliance is part of the East Coast Greenway, a hiking and biking trail that extends from Key West to Canada with extra trails such as Cape Cod, MA.

VETERANS MEMORIAL PARK. The committee met three times with little action because of conflicting goals. The Recreation Director has developed plans of his own for removing fencing and one tree, and adding trees by the tennis court. The committee wanted time to digest these plans. The veterans have added more plantings and want new trees along the borders of the park. Action hasn't been taken as yet.

Respectfully submitted, Parker VanHoogenstyn, Chairman

♦ HISTORICAL SOCIETY

The Old Orchard Beach Historical Society a.k.a. The Harmon Museum, is again glad to report another successful season with over two hundred visitors and a great turnout at our 2000 Summer Series lectures. We had four guest speakers at the Town Hall Auditorium this summer. All were well received.

The new research room at the Harmon Museum is picking up a lot of interest as expected. We urge all people interested to visit our museum and step back in time for awhile. There is no admission charge. Stop in some rainy afternoon to see all of our summer displays. Our able and knowledgeable curators will show our great displays and answer any questions you have.

Again we would like to thank all our volunteers and officers. A special thanks to Shirley Gibbons, our able president and Priscilla Gallant for all their many hours spent re-cataloguing our entire collection. Our membership is still strong with well over one hundred members. We would also like to thank the Town Council and Town Manager for their support.

Respectfully submitted,

Daniel E. Blaney Trustee

President: Shirley Gibbons Vice President: John Haskell Secretary: Dorothea Spencer Treasurer: Shirley Gibbons Trustees: Daniel E. Blaney

Charles Milliken Charles Davis

♦ EDITH BELLE LIBBY MEMORIAL LIBRARY

There have been some significant changes in Library personnel and staffing in the last year. In August of 1999, at the end of another successful Summer Reading Program, members and staff of the Libby Library said a reluctant farewell to Louise Capizzo, who had been in charge of juvenile services at the Library for four years. In September we welcomed a new Children's Librarian, Andrea Terry, who has already succeeded in bringing her own style and much enthusiasm to the position. We are pleased to report that the Library has finally been able to upgrade our part-time circulation librarian, Crystal Wilder, to the full-time position of Assistant Director. Although Crystal has been a valued member of our library family for some time, her experience and dedication have already proved to be of great additional benefit to the organization in her new position. Our long-time bookkeeper, Elinor Smith, retired at the end of December, but before leaving graciously spent several weeks training her replacement, Evelyn Strother. This has made it possible for Evelyn to provide a seamless change over with a minimum of confusion and disruption. 'Miss Ellie' will continue to serve as Treasurer for the Board of Trustees, which has added four new members, including Lois Benway, Shirley Mullen, Marjorie Garon and Jeff Thompson. This brings the total number of members to twelve.

Other changes and improvements to the Library include replacement of the entire roof on both sections of the building, and the addition of a walk from the street end of the new parking lot to the front door. The Libby Library now offers two internet connections for public access, as well as a public workstation for word processing, and has added a computer for basic operations including word processing and games in the children's room. A monthly calendar of events available at the checkout desk outlines the various programs and events offered for young and old alike throughout the year. Please come in and take a look at what is here, from audio books to the world wide web; pre-school crafts to classic book discussions; this is yaar library — we urge you to make use of it.

Respectfully submitted,

Eileen McNally, Director

COLLECTION STATISTICS LIBRARY HOLDINGS 6/99 23,301 WITHDRAWN - ALL MATERIAL, ADULT & JUVENILE LOST, OUT-DATED OR DAMAGED 500 ADDED BY GIFT & PURCHASE - BOOKS, VIDEOS & AUDIO **ADULT** 345 **JUVENILE** 911 LIBRARY HOLDINGS 6/2000 23,932

THE LIBRARY COLLECTION ALSO INCLUDES: CD/ROM APPLICATIONS FOR INHOUSE USE; 4 DAILY NEWSPAPERS, 4 WEEKLY NEWSPAPERS, AND MANY OTHER PERIODICAL PUBLICATIONS FOR ADULTS AND CHILDREN.

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Report of the

♦ SUPERINTENDENT OF SCHOOLS

The 1999-2000 school year was both exciting and productive. As we now enter the 21st century, I am pleased to report that the Old Orchard Beach Schools are well positioned to meet the new challenges that we will now face. Preparing our children for the ever changing world and job market has become a primary focus for our staff.

A major district initiative has been the alignment of the Maine Learning Results with our K-12 curriculum. The entire faculty has been extremely involved in this process and we have been very pleased with our progress to date. Another primary district focus has been the integration of interdisciplinary units across and between grade levels. More than ever, we are attempting to provide our students with real life and meaningful experiences.

Teaching research and communication skills is also an essential ingredient in our overall educational program. The integration of library skills into every segment of our curriculum is now becoming the standard. With the evolution of the Internet our students are quickly becoming citizens of the world and must acquire the necessary skills to be technologically literate. We presently have over 300 computers in our schools thanks to our federally funded E.L.M. Grant. Every classroom, library and computer lab is now hooked up to the Internet on a high speed cable as our district's network easily is able to handle the increasingly high volume of activity. Computer use is now a mainstream activity throughout the district.

Safety in our schools continues to be our number one priority. Working closely with the local police we have delicately planned and implemented school safety drills. Our policies and procedures remain current and our staff's proactive stance on safety issues has become part of everyone's daily routine. Officer Mattia, through a federally funded program, is now working in our schools on a full-time basis. As part of our safety program, this summer we will be installing cameras to view playground activity and monitors at high volume traffic areas in the schools.

After losing our Gifted and Talented Program in the early 90's for budgetary reasons, this year the foundation for our new Skylights Program was established. We're all very excited to again be able to provide our accelerated students with instructional activities that will meet their individual needs.

The 1999-2000 school year also saw the birth of our district's choral program. Under the leadership of Jason Cassidy we are now able to compliment our exemplary band program with an array of vocal opportunities for our student body. It was truly a marvel to see how involved our students became almost overnight in this new program.

As you read the following reports, I am confident that you will see the excitement and enthusiasm radiated throughout our schools. Please join us as we strive to prepare all of the citizens of Old Orchard Beach for the ever changing demands of our emerging global society. I am confident that if we all work together, we can create a rich, meaningful and supportive learning environment for our children.

Respectfully submitted, Jay Bartner, Superintendent

Report of the

♦ JAMESON SCHOOL

Jameson School began the school year in September 1999 with 361 students and ended the year in June with 363 students. From June of 1999 to June of 2000 however, 66 students moved in to our school and a total of 64 students transferred to other communities. This transient population is a typical representation of the student body that we work with each year.

Due to an exceptionally large kindergarten class this year (117 students in the fall), it was necessary to eliminate our pre k program for the year in order to create an additional kindergarten classroom.

We were fortunate this year to have an additional first grade teacher under the federal Class Size Reduction Act. This position changed expected class sizes of 20/21 to 15/16 students in the fall. As a result, classroom teachers were able to spend more individual time with students throughout the year and the need for supportive services for first grade was significantly reduced.

During staff development sessions throughout the year, we concentrated on learning more about differentiating instruction for our students, and worked on improving our instruction and assessment in the areas of reading and writing.

We appreciate the donation of two iMac computers and supportive hardware to our school this year from the Saco and Biddeford Savings Institution. The students have enjoyed using them throughout the year. The bank has always been very supportive of our schools.

An exciting improvement to our school during the past year was the addition of two new rooms that will be used as special education rooms. The new spaces were just completed this spring. They will help to relieve the congestion in areas designated for small group instruction. We look forward to moving into them this fall.

This year we have welcomed Vinnie Mattia as our School Resource Officer, provided by a grant to the OOB police department. Vinnie has been helpful in working with our students on a number of safety issues. He has visited classrooms to talk with students about seat belt safety, safety with dogs and arranged for instruction in bicycle safety. Vinnie and other members of the police department fingerprinted all kindergarten students for identification purposes. He was helpful in developing and practicing procedures for safety lock down drills with staff and students.

Our school library was very fortunate this year to be automated using the Winnebago system. This has made our circulation of over 10,000 books each year much easier and more efficient. The library has provided several special events and programs for students this year including a book fair, pajamarama nights, a Dragon Reading Club and a new summer reading program. Nadean Record, our school librarian, received a grant from the Maine Arts Commission that was used to bring children's author/illustrator Kevin Hawkes, as well as Gretchen Berg and Paul Sarvis, creative movement specialists, to Jameson for a combined residency this spring. This was a wonderful experience for our students.

Cheryl Rague continues to coordinate our volunteer program at Jameson. Last fall, Cheryl was honored with a Maine's 100 Award. This award is presented annually by the Governor's Office to

no more than 100 individuals or organizations that have demonstrated outstanding volunteer efforts and have contributed to the betterment of their community. Cheryl's dedication and hard work have organized 80 volunteers who have donated over 3,400 hours to working with Jameson staff and students this year.

The Jameson PTO has been active throughout the year with fundraisers that have provided for a variety of enrichment programs for our students. During the school year, members organized a pumpkin sale, a fall fundraiser, a Christmas craft fair, a backwards day dinner and a spring fling pizza night. As a result of their fund raising efforts, the PTO was able to sponsor the Maine State Ballet and Mr. and Mrs. Fish for our students. The PTO also contributes to our artist in residence program and sponsored an Audubon Society outreach program for our first grade students and a third grade field trip to a Portland Symphony Youth Concert at Merrill Auditorium. We appreciate the hard work of this organization throughout the year and invite other parents to become active members.

After school time continues to be a favorite time for students to participate in enrichment activities of all kinds. Our Kaleidoscope Program, under the direction of Maria Ellery, offered classes throughout the year on anything from beginner basketball to jewelry making. 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, under the direction of Rita Smith, was popular with approximately 40 students in grades 1-3. The YMCA after school program enrolled approximately 35 students this year.

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

Report of the LORANGER MIDDLE SCHOOL

It was a great year at LMS, and many exciting and positive educational endeavors occurred for our students. With the many spelling bees, student exhibitions, plays, athletic games, vocal and musical performances as well as daily and major units of study, our students had a very enriching year. Some of our new programs and highlights are listed below.

S.T.A.R. Program – The middle school started at S.T.A.R. program (Safe, Tolerant, Aware, Respectful) this year. The goal was to improve school climate and to acknowledge students participating in safe, tolerant, aware or respectful behaviors. The program committee met throughout the year planning and getting this program coordinated. During the fourth quarter we kicked off the program with a guest speaker for a school-wide assembly followed by a review of the program's goals and expectations with the students. Students showing STAR behavior would earn a yellow star from any adult in the building, and as they earn additional stars they would earn special privileges and awards. Hopefully, this program will continue in future years.

Skylight Program - After being dropped from our curriculum for a number of years, the middle school once again started a Gifted and Talented program during the 1999/00 school year. The G/T program is being called the Skylight Program and it is directed by Peggy Marchand. Ms. Marchand comes to the middle school learners. The emphasis of the program is to enrich the accelerated learners and provide services for those who need it in this area. On a national average, approximately 5% of the student population qualifies for services in this area. We hope to have this program making great strides in the education of our students who qualify.

School Wide Safety Drills – For the first time ever, the middle school planned and practiced school-wide safety drills for our students and faculty at school. The purpose of these drills is to make our school as safe as possible in case there is ever a need to isolate or lock down a portion or all of our school. With the ever-increasing safety issues occurring across the country, we felt it would be prudent to have our students and staff knowledgeable of these types of drills and to have them practice them during a time of little or no stress to reinforce the drill and its purpose. As you know, we have practiced fire safety evacuation drills for many years, and these new safety lock down drills will become a part of our efforts to keep the students of OOB safe while at school.

Teacher of the Year – During the 1999/00 school year, we are proud to announce that George Shabo, our music and band teacher at the middle school was nominated for Teacher of the Year. He is a terrific teacher who works very well with all levels of students, is a respected member of our faculty, and is a good role model and valued member of our community as well. Mr. Shabo's dedication, hard work and student-centered style made him the perfect choice for us in this process. He has made it through the first two rounds of this process, and is half way there in becoming teacher of the year. He has been through the interview with the State's committee, he has been observed at school during his day to day efforts, and has been part of the exhibition stage in Augusta and finally is now presenting his professional portfolio for review over the summer months. We wish him well in this process, and look forward to the final results.

Respectfully submited,

Mike Pulsifer, Principal

Report of the HIGH SCHOOL

The Old Orchard Beach High School enrollment began in September, 1999 at 390 students and ended at 358.

In many ways it seemed that school never shut down for the '99 summer. In June, Bill Marshall, Chuck Greer, Carolyn McMenemy, Caroline Sample and I attended an assessment workshop. The focus of this workshop was to learn more about various assessment practices and to develop a template that all of our teachers will use this year to develop their own performance assessment. This team effort was outstanding as it gave us a head start to this year's staff development focus on assessment. All of our staff development days and early release days were devoted to improvements we could make in our assessment practices through the ELM Take 1 course. This work will continue this summer as Jane Kerry, Kathy Camire, Martha Curtis, Stephanie Babin and I will take the ELM Take 2 course to continue in our commitment to improving assessment practices.

We continued to build on positive experiences and had a great start to the school year. The highlight of September was our Open House held on the 23rd. Although only one hundred and twenty parents were in attendance we had a lot of positive comments. The format of the evening was to have parents follow their child's schedule. During the 2 ½ hour event, parents got to meet teachers and find out what the expectations of each class were and in general, content of the class. Prior to following student schedules, Mr. Matthews addressed the parents on the school's major initiatives for the school year. Earlier that same evening the Junior Class held a spaghetti supper fundraiser that was well attended. The high school hasn't had an Open House for many years and this was a nice start to reestablishing that tradition.

The Regional Fine Arts Program started up again and this year we had fifteen students participating in Writing, Music, Studio Theater, Dance and Sculpture. Sculpture was offered during the second semester. This was an increase of student participation on the part of Old Orchard Beach students in this outstanding program. Music Composition and Sculpture have been added to the overall program to make Regional Fine Arts stronger. Our participating students attended once every two weeks to Biddeford to take part in this program.

The Parent Network Group held its first meeting in September. The group was also represented at the Old Orchard Beach High School Open House. Communication between parents, the school, the Old Orchard Beach Police Department and the Department of Corrections continues to be strong. The HELP team for at-risk students met regularly and has welcomed Detective Keith Babin as a new member.

In October the marching band participated in the Sanford High School Band Show. For the first time they were competing in a new division – Open Class, which is made up of the best marching bands in the state (Westbrook, South Portland, Biddeford). They also participated in the Westbrook High School Band Show.

In September a local composer, Barry Morse, gave a clinic to our music theory and band class students. He was commissioned to write a concert band work for us that represents and portrays the Town of Old Orchard Beach.

Our Sophomore Awareness and DAT testing for freshmen were held together in October. By holding both activities together we were able to minimize the overall interruptions to our regular routine. This was the twelfth year we have offered our Sophomore Awareness Program. With the consistent leadership of Jackie Tselikis and Jack Trull the program continued to develop leadership within the class, provide opportunities for teamwork and share information with students concerning a variety of social issues that our young people face today. All of this presented in a way to help develop young strong minds to make educated decisions about their future. Enhancing this approach, Interactive Theater students performed improvising scenes dealing with substance abuse, peer pressure, eating disorders and diversity issues. In likewise fashion, the DAT's provided an insight for staff and students to learn more about specific interests and career planning for their future. Both activities are worthwhile and we continue to look at the best way to serve our students' needs while providing a well rounded education.

Homecoming, traditionally, has been a great success. This year was no exception. Students enjoyed the various spirit days and a fairly large percentage of the student body participated. Homecoming dance recorded the largest attendance in recent history. Everyone enjoyed this social highlight of the season.

In senior guidance class, we focused on SAT test preparation and college selection. The new CHOICES 2000 program has been installed and is getting a great deal of use. Seniors are also using the internet to register for the SAT, research colleges, visit college webstites, which often offer a visual tour of the campus, and request materials. Students can now file college applications through the internet.

The week leading up to Thanksgiving Day was a combination of Parent/Teacher conferences and teacher workshop days. Our workshops this year have had one central theme of assessment practices. To help us in this venture, Kathy Lee and Denise Stearns have presented the ELM course to our staff. We have been blessed with the computer technology from the ELM grant and now our participation in the ELM course will give us an opportunity to learn another practical application of this technology.

In between workshop sessions our staff practiced a school lock-down drill along with members of the Old Orchard Beach Public Safety Department. It was a good practice session as it helped to answer many questions about our procedures in case of an emergency.

A health mentorship program is in place to allow Mr. Trull's Advanced Health Class, once a semester, to teach a 40 minute health class to 5th graders. Subjects taught included Exercise and Nutrition, Smoking and Emergency Situations.

We have conducted curriculum area meetings with a specific emphasis on Master Schedule building. These meetings were productive in terms of reviewing the pros and cons of this year's Master Schedule and looking to meet the needs of our students for the next academic year. Our new MacSchool program has built into the software a conflict matrix for Master Schedule building.

Old Orchard Beach held its Honors Evening in March. Honor plaques and certificates were awarded and new members were inducted. This event was followed by a Chorus and Band Concert.

The band played a world premiere piece "Old Orchard Beach Memontos". This work was commissioned by the Old Orchard Beach High School Concert Band. Mr. Barry Morse, a native of Westbrook, is the composer. During the evening, art work was also exhibited depicting Old Orchard Beach, past and present.

Foreign Language Week was held again during the month of March. We followed up on the tremendous success of last year's effort. Mr. Paradis and Mrs. Gagnon did many cultural activities in their classroom while Sandra Lewis provided meals with many ethnic backgrounds. It was again a successful week.

Drama Coach Kathy Camire lead a group of fourteen students, among whom were five crew members, in a one-act comedy play entitled "Sunday Dinner". The students competed in the Southern Maine Drama Festival hosted by Wells High School on March 10th and 11th. While they didn't win, they were well received by the audience with senior Julie LoPesti winning All-Cast. The addition of five crew members yielded excellent results and were extremely important to the process. The cast performed before the student body at Old Orchard Beach High School on March 21st. The comedy was performed for an appreciative full house.

An air quality team, funded through a grant, was formed consisting of Jackie Tselikis, Kathy Camire, Marc Paradis, Jack Trull and Margaret LaPointe. They met with representatives of the American Red Cross and a building engineer expert. The group met and discussed air quality problems, a building tour was conducted and a follow-up meeting was held about the building. Several recommendations were developed from the tour.

The high school staff completed their ELM course in-service training. We have several of Old Orchard Beach High School's Take 1s up and published. To see them, go to the ELM site http://www.elm.maine.edu and click on Teacher Developed Assessments. Then click on Take 1 and you'll see a list. Twenty-five Old Orchard Beach High School teachers have published works on this site which reflects the quality work done this year through the ELM course.

On April 12th we had our 8th grade parent evening at Old Orchard Beach High School. We had a change in format this year that we hope was more personal and also did a better job of getting information to parents and students. We had a general session for all who were in attendance in our cafeteria. That was followed with split sessions of school tours conducted by Department Coordinators and a scheduling workshop presented by Mr. Matthews and Donna Godfrey.

Our prom was held at the Dunegrass Country Club again this year on Saturday, May 20th. This year approximately 170 students attended the prom and this is the highest number of students ever attending. We are excited to continue this new tradition and holding the prom locally continues to give this community an increased sense of pride.

A Jazz Night was held at the High School in April in the Cafetorium. Our special guest for the evening was the Thornton Academy Jazz Choir. Also performing were the Loranger Middle School Jazz Band, the High School Jazz Choir, the High School Jazz Combo, and the High School Jazz Big Band. The performance was well attended and well received.

Also in April, the High School Concert Band participated in a festival held at Scarborough High School. They performed a 20 minute program and were graded by three college band directors,

receiving grades of all "A"s and "B"s. The performance was followed by a clinic given to our students by Dr. Malcolm Rowell of the University of Massachusetts - Amherst.

The high school had several outstanding special events in May and June. The school sponsored talent show was done for the first time in five years and was held on Friday, May 12th. Ms. Marilyn Goodnite and Nick LaCasse were the primary organizers. They did a wonderful job pulling together a very diverse fourteen act talent show that lasted three hours. Mr. and Mrs. Leary videotaped the entire show for the students, who greatly appreciated their efforts. The students enjoyed the opportunity to perform for their community.

The students in Michael Angelosante's Problems of Democracy class were enriched by the broad range of life experience represented in the following guest speakers that visited their class during fourth quarter:

Peter Warren
Human Resource Director, Pollack Jewelers, School Board
Michael Carrier
Resource Officer, Thornton Academy, Saco Police Officer

Keith Babin
Vincent Mattia
Old Orchard Beach Police Officer
U.S. Immigration and Naturalization
Stephanie Anderson
District Attorney for Cumberland County

David LeMoine Old Orchard Beach Attorney, State Representative

Rust Gaines Navy Seal, Vietnam Veteran

Stephen Leary Rehabilitation Executive, School Board Member

Roger Belanger Vietnam Veteran

Sandra Pedersen

Bill Nemitzc

Barbara McAllister

Harold Shepard

Director, Volunteers of America

Columnist for Portland press Herald

Democratic Party leader in York County

Minister – separation of church and state

Brian Kendall AIDS/HIV awareness

Allison Roy Sexual Response Unit – Portland

Susan Casey HALO Director

Terry Davis Biddeford Police Detective

Roger Stevens Orchard Beach Public Works and Infrastructure Rick Matthews Principal, Old Orchard Beach High School

Meet the Press on school issues.

This year, Ms. Twombly distributed the Old Orchard Beach Booster Club Sandy Seagull scholarships and several other scholarship forms to all seniors in P.O.D. classes. We had the largest number of applicants ever to the Old Orchard Beach scholarships. The scholarship committee met on May 11th to review the applications and award scholarships.

Graduation 2000 was held at the Pavilion and again was successful. The facility continues to enhance this memorable event for our seniors and their families. The Class of 2000 gave a wonderful gift to the school of a new sound system for our stadium.

We have much to be thankful for as this academic year was successful, safe, and happy.

Respectfully submitted, Eric A. Matthews, Principal

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:

Autism

Other Health Impairment Specific Learning Disability Speech & Language Impairment

Orthopedic Impairment

Deaf-Blindness

Visual Impairment including blindness

Deafness

Emotional Disability

Traumatic Brain Injury

Hearing Impairment

Mental Retardation

Multiple Disabilities

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 ninety-six 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

Darlene Boissonnault

Bill Mullen

Robyn Nelsen

Loranger Middle School

Jane Allen Ed Bogh

Randee Cassidy

Mary Feigenbaum Barbara Roberge High School

Maureen Holland Jack Thompson

Emily Taliento

In addition, speech and language therapy is provided to eligible students in grades K-12 by Deborah Maksut, Maureen Butler, Paula Pelczar and Sandra Welzel. Lisa Kurtz 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 13 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 Biddeford High School – 1 Saco Island School – 6 Baxter School for the Deaf – 1 R.E.A.L. School – 1 The Old Orchard Beach schools also provide Title I services to students grades K-8 who could benefit from remediation in reading and in math. Title I personnel provide these services through the direction of classroom teachers to approximately 100 students. Our Title I personnel are as follows:

Jameson School

Marcia Foote Kristine Maturo (1/2 time) Stephanie Hill ½ time) Loranger Middle School

Carol Nale

Diane Hibbard (1/2 time)

Pat Howe

For the first time in many years, the Old Orchard Beach school system was able to hire a teacher to serve students who are gifted and talented. Mrs. Peggy Marchand joined our staff in October and developed what is now known as the Skylight Program. Mrs. Marchand serves students within their regular classrooms and/or on a pull-out basis. She has developed procedures for identifying students who are advanced learners, and she provides impressive professional development workshops for our faculty.

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

\$ 94,248.00

2. Title I, Part A, Improving America's Schools Act

\$169,281.00

TOTAL

\$263,529.00

Respectfully submitted,

Donna M. Ford Director of Special Education

Report of the CURRICULUM COORDINATOR

The Old Orchard Beach School District has entered the millennium with a comprehensive vision of where it is going and what it would like students to know and be able to do. Within the district our staff promotes the mission statement and guiding principles developed by the School Improvement Team several years ago. These statements provide, for all of us within the district, a guide when making decisions or planning for the future.

This was year four of the five year Electronic Learning Marketplace (ELM)grant in which OOB is one of the three main partners. The focus for this year has been on further development and refinement of the ELM website www.elm.maine.edu. The high school staff took the ELM assessment development course and OOB now has thirty-three teachers who have published assessments at the ELM website. The staff in OOB has worked closely with the Southern Maine Partnership and the Department of Engineering at USM to develop the course to research information about Comprehensive Assessment Systems (CAS) and provide resources for parents and other community members about standards-based education. As we move into year five, our focus will shift to sustainability and long-range implementation of the excellent work that has been accomplished over the past four years.

All school districts in the State of Maine must develop a Comprehensive Assessment System (CAS) which documents what students know and can do in relation to the Maine Learning Results and locally developed Learning Results. According to the Learning Results legislation, the components of this system must be in place by 2002. In OOB, we have developed or implemented the following: an annual writing assessment scored by our teachers; a beginning and end of year computerized mathematics assessment (STAR math) done in grades 4-8; Developmental Reading Assessment done at least twice a year in grades 1-2; specific grade level beginning and end of year assessments done in grades K-3; Problem of the Week assessments for grades 4-8; science portfolios in grade 8; mid-terms and finals in grades 9-12; and performance assessments in various classes in grades 9-12. Also included in our CAS are the Maine Educational Assessment (MEA), the statewide assessment administered in the fall and spring and the Terra Nova, a standardized test, given in grades 3,6, and 9. We analyze the results of these assessments and use the information to make appropriate revisions in our curriculum and instruction.

Old Orchard Beach teachers have worked with me to align the curriculum work done over the past eight years with the Maine Learning Results. An added step that our teachers wanted was specific grade level benchmarks so that each grade level knows for what they are responsible and accountable. During the summer of 2000, we published grade level Learning Results notebooks which included the grade level benchmarks assessments currently in place, portfolio information sent to the next grade level and miscellaneous information teachers would find informative.

The Old Orchard Beach School Department has a website www.oob.k12.me.us. A website development team worked on the site during the summer of 1999 and fine tuned some of the information during 1999-00. Improvements and/or additions will be made regularly. Please take some time to browse the site and offer suggestions on what you would like to see there and what would be informative for you.

Old Orchard Beach has a dedicated teaching staff who continue to work diligently to provide the best education possible for the children in our town. It is a pleasure to work with this staff to meet the needs of our students.

Respectfully submitted,

Kathleen Lee, Curriculum Coordinator

Report of OLD ORCHARD BEACH/SACO ADULT EDUCATION

The joint Adult Education program of Old Orchard Beach/Saco had an enrollment of 1900, up 43% from last year. We offered 150 workshops and classes in basic skills, personal interest, vocational skills and high school completion. The joint agreement between the two towns was resigned for an additional two years.

The Adult Education program continues to run both day and evening classes. The daytime classes are held primarily at the Learning Center in Saco. The evening classes are held in both Old Orchard Beach and Saco at a variety of sights. We began offering a limited selection of weekend classes and hope to continue this trend. This year we offered a 10-week training program for TANF recipients. This program helped students acquire job readiness skills and basic skills to prepare them for customer service positions.

The adult education program received a Maine Family Literacy Incentive Grant. These funds were used to develop a family literacy resource center at the Fairfield School in Saco. The grant funded a part-time family literacy coordinator who developed materials for the Family Literacy Resource Center and provided parent and teacher support for literacy activities. We hope to continue these efforts in the upcoming school year.

The high school library at Old Orchard Beach was opened one evening a week during the school year to provide a career center to the community. A job specialist, hired through Adult Education, provided workshops and resources to the community on job hunting and job search skills.

A committee was convened by the Adult Education program to look at the increasing number of 16-20 year old students who are entering adult education. The Drop Out Prevention Committee is researching alternative education programs that could be developed in our region. The committee has been meeting for one year and will begin developing an action plan next year.

Respectfully submitted,

Sharon Ultsch, Director

Report of the TAX COLLECTOR

I would like to take this opportunity to thank Patricia "Pam" Blake for her many years of dedicated service. As most of you already know, Pam retired May 24, 2000. She will be greatly missed by all of us and I am sure by all of you!!! I would also like to acknowledge Patricia Saunders and Terry Turcotte for their excellent work. Many thanks to both of you.

Respectfully submitted,

Deborah M. Mulherin, Tax Collector

OUTSTANDING 2000 REAL ESTATE TAXES AS OF 6/30/2000

	ALC BODEL AND AVE	590.57
ALLEN, HELEN D	146 PORTLAND AVE	818.77
ALLEN, JEANNIE	144 PORTLAND AVE	588.10
ALLEN, KENNETH R	148 PORTLAND AVE	
ALLEN, KENNETH R 2/3 INT	PORTLAND AVE	79.63
ANDREWS, NANCY F	26 WEYMOUTH AVE	2644.79
ARGENGRIGHT, JEAN C & RONALD J	46 SACO AVE	7817.80
AVCO INC	4 OLD ORCHARD ST	14311.29
AYOTTE, RENALD & JO	47 OLD SALT RD	1067.80
BALTES, BONNIE	6 GOOSEFARE DR	446.72
BARR, DAVID A & ROBERTA	83 TEMPLE AVE	2510.35
BAYLEY, ELIZABETH G	219 E GRAND AVE	1705.17
BEAN, MARY	4 OLD ORCHARD RD	1247.87
BEDELL, ORMAND W & PATRICIA	56 SMITHWHEEL RD	1387.22
BEGIN, HEATHER &DEBRA L	9 BOISVERT ST	2740.65
BENOIT, ALLAN L	6 TEMPLE AVE	1407.89
BIARRITZ INC	78 E GRAND AVE	4813.56
BLAKE, WENDY	16 PINE AVE	1466.63
BLOW, BRUCE WAIN	77 SMITHWHEEL RD	945.97
BLOW, CHESTER & RODNEY D ½ EA	67 SMITHWHEEL RD	906.07
BLOW, KENNETH C	138 PORTLAND AVE	1866.97
BLOW, KENNETH C	26 ORCHARD HILL TER	67.02
BOLDUC, CHRISTOPHER S	10 JEANNETTE AVE	1655.64
BOLDUC, DAVID A	39 GOOSEFARE DR	285.50
BONITZ, RAYMOND	30 SUMMIT ST	1291.03
BONVILLE, JERE V	1 LONG COVE DR	827.21
BOUTET, BARBARA	10 LONG COVE DR	820.27
BOUTET, BARBARA	4 OAKMONT DR	797.94
BOUTET, BARBARA	10 WESTLAND AVE	456.69
BRESSETTE, ALBERT	7 MICHAUD AVE	2521.78
BROUSSEAU, SUZANNE	10 UNION AVE	3837.34
BUONOPANE, ANGELO & DAVID	IU UNION AVE	5057.51

CALAZZO JOIDI		
CAIAZZO, JOHN	9-11 ST JOHN ST	1489.96
CAPON THAOTHAN & NEW CONTROL	6 CENTRAL & OCEAN AVE	2196.35
CASIDA JEROLD W. RALLAGERAN	39 MAYFLOWER DR	617.86
CASIDA, JEROLD W & PALMIERI N	63 RYEFIELD DR	374.59
CHEISTOPHER DAVID R	3 FRANCIS ST	889.26
CHRISTOPHER, DAVID B	38 MAINE AVE	926.04
CIAMPI, LUCILLE D	61 E GRAND AVE	1392.22
CLEMONS, CHRISTOPHER A	44 W OLD ORCHARD AVE	268.55
CLIFFORD, MARY	101 SEAVIEW AVE	918.78
CLOUTIER, ANNE M	2 BAYBERRY DR	456.64
COLE, JAMES P	47 OLD SALT RD	1238.44
COLUMBO ENTERPRISES INC	1-3 CASCADE RD	2860.08
CONNORS, ROBERT J	1 WEDGEWOOD AVE	224.40
COPP, RAYMOND H	14 SMITH AVE	1996.44
COPP, RAYMOND H	1 BAY AVE	2433.97
CONTON, JAMES H	82 CASCADE RD	1502.87
COUTU, DENISE F & PIERRE	4-108 MILLIKEN MILLS RD	2513.33
CREST MOTEL PARTNERS	35 E GRAND AVE	14443.25
CROMWELL, GEORGE W II	90 UNION AVE	2999.00
CUMMINGS, E EMERSON	123 PORTLAND AVE	887.86
CUSTEAU, ALPHONSE C & IDA	DOGWOOD ST	96.99
CUSTOM BUILT HOMES OF ME INC	2 WILD DUNES WAY	1087.64
CYR, HELEN	10 GOODWIN AVE	1299.95
CYR, LANCE & DONNA	6 MAYFLOWER DR	660.52
DAIGLE, BRENDA	10 BEECHPLUM DR	596.04
DANTON, FRANCES	7 MILLIKEN ST	2497.96
DANTON, FRANCES & KERR, CONSTANCE	CORTLAND ST	786.81
DARLING, FRANKIE A & DIANE L	PROSPECT ST	80.62
DAVIS, ROBERT Y	5 MYRTLE AVE	1794.04
DAVIS, W & HART, MAUREEN ETAL	35 WALNUT ST	268.13
DECATA, JOHN & CRYSTAL	1 SCHOPPEE DR	908.06
DEERING, DAVID N & DIANE B	13 MAPLEWOOD AVE	1084.66
DESMOND, IONA E	21 COTTAGE AVE	407.03
DICKINSON, CHARLES F	1 BIRCH LA	491.87
DIKOS, DEMETRIOS	18 SMITHWHEEL RD	258.96
DION, CAROL	16 IVY LA	821.92
DOUGLASS, BARBARA & NETTIE B	DOGWOOD ST	96.99
DOYER, KRISTY I	31 E GRAND AVE	3213.29
DUDEVOIR, TERRY W	4 SIXTEENTH ST	1151.13
DUGAN, EILEEN D TRUSTEE	25 TENTH ST	712.36
DUMONT, LINDA	4 WATSON DR	223.48
DUNCKLEY, KENNETH J & BERNADETTE	HEMLOCK ST	96.99
DURRELL, DAVID P	2 RYEFIELD DR	806.87
ELLERY, RAYMOND L & CAROLE P	93 UNION AVE	2254.40
EMERY, VINCENT E & JULIA	14 MCARTHUR AVE	1004.65
FANARAS, WILLIAM L & CLAUDIA J	146 W GRAND AVE	951.38

	21 UNION AVE	2482.10
FELLOWS, PAMELA L	VETERANS SQ	2193.52
FENTON, IRENE K	31 E GRAND AVE	1746.50
FLANIGAN, BASIL S & MARY J	205 E GRAND AVE	1321.94
FLEAGLE, RACHEL C	47 ADELAIDE RD	1483.49
FORTIER, PRISCILLA L TR	214 TEMPLE AVE	1800.98
FOSS, THOMAS G		96.99
FOSTER, CHARLES W & ETHEL	JUNIPER ST	307.82
FROST, WILLIAM	49 RYEFIELD AVE	446.85
GALLAGHER, CHRISTOPHER P	22 CEDAR AVE	2682.50
GERVAIS, BRUCE & GRACE JT	16 POND VIEW RD	176.37
GILHOLM, DIANE	18 RYEFIELD DR	2820.89
GORDON, RAYMOND C	1 CLEAVES ST	374.79
GOWER, MICHAEL	7 GOOSEFARE DR	
GRANT, KAREN	25 SMITHWHEEL RD	1581.73
GUERIN, ARTHUR R & JEANNE P JT	32 GARDEN ST	1053.07
HALL, JAMES K	19 DEERISLE DR	645.17
HAMMOND, STEPHEN A & MARTHA M	57 OLD SALT RD	1584.12
HANKINS, MISS CLARA MAY	ASPEN ST	96.99
HARDING, KATHRYN R	39 FOOTE ST	729.47
HAYES, EDWARD S	20 IVY AVE	1315.34
HEADLEY, HOLLAND & CHARLENE JT	189 E GRAND AVE	378.16
HERTZ, IRVING C	13 WINTERGREEN ST	758.32
HERWOOD, JAMES A & JOLINE A JT	23 OCEAN AVE	1865.48
HIRST, IRVING M JR & CAROLINE M	19 OLYMPIA AVE	4502.56
HIRST, IRVING R JR	17 OLYMPIA AVE	707.16
HOGAN, GEORGE W SR & FAITH	126 W GRAND AVE	3248.05
HORGAN, MICHAEL J	1 BAYBERRY DR	298.90
HORWOOD, WILLIAM BURDEN	13 THIRTEENTH ST	1089.13
HUNTER, JANET C	32 LAKE AVE	1125.48
HURON, HELEN	ALDER ST	96.99
HURON, JOHN & HELEN	ALDER ST	96.99
ISMIAL BADR SOUROUR	1 WALNUT ST	1767.76
J BOUTET INC	3 ROSS RD	3790.71
	41 SUMMIT ST	639.11
JEZ, YVETTE L JOHNSON, CHRISTOPHER & MAJOR L	4 BAYBERRY DR	607.94
	13 WILSON DR	116.20
JOHNSON, GLORIA	116 PORTLAND AVE	1666.06
JOHNSON, JOHN R	54 SUMMIT ST	1190.81
KACZMARSKI, FRANK	210 E GRAND AVE	1887.80
KAEPPEL, SAMUEL H & LINDA	129 W GRAND AVE	741.88
KEARNEY, JOHN J	19 FERN AVE	1488.46
KEENE, JULIETTE ET ALS	9 CASCADE RD	629.98
KENDALL, DONNA MAIE & JOHN R JT	40 CEDAR AVE	2577.33
KERAGHAN, KEVIN J	17-21 WASHINGTON AVE	1521.05
KERR, HUGH & RITA L JT	31 MAYFLOWER DR	357.42
KIERSTEAD, GARY & STODDARD	5 MAYFLOWER DR	364.87
KILEY, LAURIE	J MATTEO WERE DIC	

KROOT, SANDRA L	61 ATLANTIC AVE	145671
L & D ASSOCIATES	8-128 E EMERSON CUMMINGS B	1456.71
L & D ASSOCIATES	0-140 E EMERSON CUMMINGS B	340.49
LABOCA CORP	34 WASHINGTON AVE	331.05
LAFRANCE, SANDRA M & MICHAEL A	34 OLD SALT RD	1309.87
LANTAGNE, JAMES & ANN	42 GOOSEFARE DR	1565.84
LANZILLO, WALTER	183A SACO AVE	283.01
LAPLANTE, MADELINE	5 NORWAY AVE	389.85
LARRIVEE, SHAWN	9 STAGECOACH DR	814.01
LAUBER, JOSEPH L	JUNIPER ST	692.27
LEBRUN, TERRY PHILLIPS	60 ATLANTIC AVE	96.99
LEROY, MICHAEL C & CYNTHIA P	47 RANDALL AVE	1444.31
LIBBY, DONALD	6 WILSON DR	54.98
LINDBERGH'S LANDING TRUST	39 W GRAND AVE	235.89
LOCALS INC	8 WEST GRAND AVE	3729.20
LUMB, WILLIAM B	78 OCEAN AVE	6470.47
LUSCOMBE, JAMES & JENNIFER	84 RYEFIELD DR	1633.80
MAESTRE, TONI I	64 SACO AVE	672.43
MAINE URBAN PROPERTIES INC	177 E GRAND AVE	766.79
MAINE URBAN PROPERTIES INC	177 E GRAND AVE	1637.78
MALLEY, WALTER & ELAINE	19 PINECONE DR	1851.09
MARTELL, BARBARA & KENNEDY C	37 RANDALL AVE	131.54
MARTIN, BRENT	17 GOOSEFARE DR	934.03
MAZZAFERRO, MICHAEL V	39 SMITHWHEEL RD	356.43
MCAULIFFE, MICHAEL	19 RYEFIELD DR	669.93
MCGAREY, RICHARD JR	203 SACO AVE	647.63
MCINTYRE, RONALD & JEROSKI M		1800.00
MCVICAR, BARBARA J	39 HIGHLAND AVE 3 WATSON DR	640.88
MOLINA, TIMOTHY & MARY E	85 ATLANTIC AVE	593.06
MOORE, JEFFREY L	207 E GRAND AVE	1661.60
MORRIS, MARY JANE		1635.84
MOSSERI, ALAN J & JACQUELINE	151 PORTLAND AVE 38 STAPLES ST	1241.21
MOUTSATSOS, DONNA N	42 CENTRAL PARK AVE	2311.92
MOUTSATSON, DONNA N	4 CAMDEN AVE	615.19
MUNDI, RUSSELL P	191 E GRAND AVE	338.59
MURDOCK, JUDITH A	60 HIGHLAND AVE	2112.52
MURPHY, BARRY L	43 SMITHWHEEL RD	2014.28
MURPHY, JOANN C	16 CASTINE DR	988.07
MURRAY, ANTHONY & JULIE	6 BROUSSEAU DR	1025.96
NASON, JERRY C & MARY LOU	35 SEAVIEW AVE	237.84
NICKERSON, SUSAN	17 SMITHWHEEL RD	1277.63
NOILES, PAUL R & ALICE R	2 ARBUTUS AVE	2162.93
NOILES, PAUL R & ALICE R	23 WASHINGTON AVE	608.67
OBRIEN, TIMOTHY & TAMMY	37 GOOSEFARE DR	832.57
OCEAN PIZZA INC	4 OCEAN PARK RD	327.66
OCEANSIDE LOUNGE TRUST	39 W GRAND AVE	1756.76
	J W UNAND AVE	5696.61

		0.60.60
OCONNOR, VIOLA R & DANIS JOYCE	70 CENTRAL PARK AVE	969.63
OREILLY, MAY E	45 SUMMIT ST	1443.81
OUELLETE, FRED & VICKI	3 VERRIER DR	40.70
PENIAS, LILY & MOSSERI	29 OLD ORCHARD ST	3144.54
PERKINS, ALFRED DAVID	18-24 MILLIKEN MILLS RD	1438.85
PERKINS, DAVID	ALONG B&M RAILROAD	452.68
PHILLIPS, ROBERT H & MURIEL	83 CASCADE RD	1977.58
PINE RIDGE REALTY CORP	6 WILD DUNES WAY	812.83
PLANTE, JEROME G & PATRICIA	114 ROSS RD	2942.44
PLOWMAN, STEVEN E	135 PORTLAND AVE	632.41
POLLEY, STEVEN & PAMELA H	34 HIGHLAND AVE	1457.21
POTVIN, RONA N	17 OCEAN PARK RD	2921.16
PROVOST, WILLIAM G & MARY A JT	131 TEMPLE AVE	759.44
QUINN, IRENE G TRUSTEE OF GARB	31 E GRAND AVE	3423.62
RASSIAS, ANGELO & CAROLYN	21 ST JOHN ST	89.46
RAY, KENNETH	LUCETTE AVE	115.35
RAY VAC REAL ESTATE INC	36 W GRAND AVE	13776.54
REAL MANAGEMENT CORP	211 SACO AVE	5135.54
REAL MANAGEMENT CORP	213 SACO AVE	3075.87
RELYEA, HAROLD F HEIRS	JUNIPER ST	96.99
REMILLARD, RICHARD & JEAN	7 CASTLE ROCK DR	317.07
RHEAUME, JONATHAN	1 DATE ST	1354.53
	8 WINTERGREEN ST	2142.79
RICE, DEAN L	DOGWOOD ST	96.99
RICHARD, RAYMOND E	2 CLEAVES & E SURF ST	6191.88
RIOUX, DENIS E & DAPHNE	29 UNION AVE	1272.67
RIOUX, DENIS E & DAPHNE C JT	2 HIDE A WAY RD	1334.41
ROGERS, PAUL	1 MAYFLOWER DR	538.49
ROHR, EDWARD	70 WASHINGTON AVE	613.84
ROLLINS, RICHARD	11 LAKE AVE	1208.18
SARGENT, ROGER D	1 WILSON DR	568.26
SCHAFER, RAYMOND & BENITA	19 HILLSIDE AVE	781.13
SCOTT, BEVERLY A	29 TEMPLE AVE	2960.29
SHAW, RICHARD M & YVONNE P	E GRAND & ROUSSIN	671.15
SHELTRA, CLAUDETTE	SURF & WALNUT ST	2810.42
SHELTRA, CLAUDETTE	1 ROUSSIN ST	8522.44
SHELTRA, CLAUDETTE	215 E GRAND AVE	1132.97
SHELTRA, CLAUDETTE	161 SACO AVE	1178.92
SHEPARD, ANNE E	25 NINTH ST	780.78
SIMPSON, ALFRED T	25 BEECHPLUM DR	759.24
SKILLEN, EILEEN	19 HEATH ST	3383.43
SMALL, RALPH L & CONSTANCE C JT	DOGWOOD ST	352.47
SMITH, DANIEL B	2 WHISPERING PINES DR	2519.86
SMITH, TIMOTHY J & KATHERINE	2 FERNALD ST	723.77
SNELL, WAYNE R & SHIRLEY	and a second of the contract o	2260.34
SNOW, MICHAEL R & LAURIE J JT	194 SACO AVE 6 GOODWIN AVE	1612.48
SNYDER, LENA	O GOOD WIN AVE	1012.40

SOONG, LIN HSIN & NOAN TSENG	57 E GRAND AVE	3803.62
SOUSA, JOSE & MARIE	10 EDEN LN	38.14
SPEAR, ROBERT & KAY	32 W OLD ORCHARD ST	1632.31
SPIROUNIAS, ANONIA	16 ATLANTIC AVE	1682.43
SPIROUNIAS, CHARLES J & STEVE	181 SACO AVE	4913.80
SPIROUNIAS, CHARLES J A & ANTONIA G	90 FIRST ST	2560.46
ST MICHEL, LORRAINE R	12 OLD ORCHARD RD	1310.38
ST PETER, STEVEN D & KIM	17 GOODWIN AVE	1128.79
ST PIERRE, ALLEN	3 STAGECOACH DR	662.51
STEWART, CLARENCE	69 SACO AVE	1538.57
STROUMBAS, PETER A JR	PORTLAND AVE	531.05
STROUT, BEULAH J	6 PROSPECT ST	2201.81
SULLIVAN, KEVIN B & GISELLE	12 HEATH ST	7865.89
SWETT, ROBERT A & JAN	59 CENTRAL PARK AVE	1658.12
SYSUN, JOANNE H	9 GOOSEFARE DR	667.47
TARBOX, CARL H & CONSTANCE	175 PORTLAND AVE	2262.24
THOMPSON, ELLEN L	6 LAWN AVE	1665.06
TIBBETTS HC, LORRAINE & ALAN	15 ROSEDALE AVE	2015.79
TIERNEY, BRIAN & JACKLYN JT	20 SEACLIFF AVE	1729.55
TIFFANY VILLAGE INC & ROBINSON	7 SUMMIT ST	3351.19
TURNER, HERVEY R & TINA M JT	28 SMITHWHEEL RD	1611.49
UNKNOWN OWNER	SACO AVE	79.63
UTMAN, ROBERT T & BARBARA	37 TEMPLE AVE	1083.16
VALLIERE, GERALDINE	15 HARMON AVE	1548.48
VENTURA VENTURES	88 SACO AVE	5576.55
VIKING PROPERTY GROUP	80 W GRAND AVE	2224.45
VIRE, LOUIS P & NOELLA	2 OLD ORCHARD RD	2210.24
VIRE, PATTI	15 ROCKLAND DR	1458.69
WALRATH, MARTIN H IV	47 RANDALL AVE	1715.67
WARREN, MICHAEL	172 E GRAND AVE	3291.34
WARREN, PETER C & DIANE L	8 EASY ST	3948.95
WEINSTEIN, ALAN & CHAR & NEAL	6 SEABREEZE AVE	2999.48
WEINSTEIN, BEATRICE S	30 WAVELET ST	2716.00
WHITE, JOSEPH J & BARBARA T	16 BIRCH LA	466.55
WILLIAMS, JOHN	9 SCHOPPEE DR	349.99
WOOD, LINDA J	14 VILLAGE LN	483.92
WORTHEN, BRADFORD J	219 E GRAND AVE	1506.52

OUTSTANDING 2000 PERSONAL PROPERTY TAXES AS OF 6/30/2000

	202.20	AMARAL CEORCE	144.27
AGNEW, LEO	203.39	AMARAL, GEORGE	
AMORELLA, PATRICIA	470.64	ANDREWS, NORMAN	21.29
ARAMARK SERVICES INC	16.56	ARGENBBRIGHT, JEAN C RON	309.82
AUSTIN, SCOTT	23.65	AVALLONE, DONNA	7.10
BAIRD, HELEN	104.06	BANC ONE	189.20
BARNARD, KENNETH	158.46	BARRAR, MARGARET M	44.94
BARRILE, GAIL & SAL	18.92	BEADNELL, DONNA	193.93
BECKLER, GEORGE	96.97	BEGIN, DEBRA L & HEATHER	68.59
BELEZOS, BILL	87.51	BENEDICT, JIM & CLAIRE	175.01
BERGER, NATALIE M	28.38	BERNIER, JANE & ROGER	14.19
BERRELLI, JOHN	149.00	BIRON, THERESA	222.31
BLODGETT, RICHARD	146.63	BOISVERT, LISE	23.65
BORBA, JOHN	338.20	BOSAK, JOSEPH	262.52
BOUCHARD, WAYNE	118.25	BOURAS, DIMITRI	179.74
BOUTWELL, DONALD & ALICE	156.09	BRAGA, ELIA	75.68
BRANNELLY, MATT & LINDA	397.32	BRISBOIS, GERARD & MARILYN	47.30
BROCK, DONALD	113.52	BRONZO, DANIEL	23.65
BROUSSEAU, MARIO	33.11	BROWN, JOHN	321.64
BRUNO, PAM & MIKE	333.47	BURGESS, RICHARD JR	21.29
BURNS, JOSEPH	248.33	BURNS, THOMAS	163.19
BURNS, WILLIAM L	257.79	BYRNES, THOMAS & KATHLEEN	44.94
CABRAL, OLGA & JOHN	35.48	CAMPANALE, JOHN	44.94
CAMPELL, DALE	82.78	CARD INVESTMENT SER	4.73
CAREY, NORMAN	75.68	CARIDEO, WILLIAM & KATHERIN	54.40
CARLIS, GEORGE & MAGGY	35.48	CARMAN, JOHN E & DORIS	132.44
CARNEY, PAUL	11.83	CARR, FRANCIS	75.68
CASTIELLO, ALEX & CAROL	402.05	CELESTE, SUSAN & BOB	68.59
CHEHEBAR, ESTHER	70.95	CHESTNUT, JIM & LINDA	435.16
CHIECO, DONALD & PAM	231.77	CHOUINARD, LINDA	89.87
CLARK, RANDALL W & NANCY	35.48	CLOUTIER PROPERTY MANAG	37.84
COBUZZI, DIANE	283.80	COCO, ORAZIO	186.84
COLEMAN, LEE	33.11	COMBITES, FRANK & MAUREEN	14.19
COMERATO, JOHN	47.30	CONNELLY, HELEN & KATHLEEN	210.49
CONNOLLY, PAUL	59.13	CONSTANTINE, RICHARD	99.33
CONTRADA, STEVEN & AMY	75.68	CONTY, STACY & ROBERT	326.37
COVE, DARREN & CATHY	73.32	COX, CARLTON & LOIS	503.75
COZZOLINO, RICHARD J	156.09	CREST MOTEL PARTNERS	662.20
CROMWELL, GEORGE W II	14.19	CUSTODIO, JAMES	160.82
DAMICO, MICHAEL	23.65	DAVENPORT, CHRISTOPHER	11.83
DEAN, MARGRET	99.33	DECOLOGERO, JOSEPH	449.35
DENNISTON, NANCY	44.94	DEVANEY, EDWARD	96.97
DEVEREAUX, ARTHUR & DOROTH	319.28	DEVLIN, DANIEL	290.90
DIBS, JOHN	1201.42	DIGHTON, PAT	130.08
DIMARE, SALVATORE	340.56	DINICOLA, EILEEN	170.28
DINIZ DERMACEUTICAL LABS	153.73	DOMENICI, PEG	80.41
	37.84	DUBIN, MARCIE	269.61
DOODY, JOHN E & DONNA	37.04	DODIN, IVII MOLL	207.01

DYIGGALII W. DALII	70.95	ENDERLEY, WILLIAM	47.30
DUSSAULT, PAUL		1	170.28
FAIRBROTHER, MICHAEL	70.95	FALDETTA, MICHAEL FARRELL, GEORGE	170.28
FALKE, ERNEST	113.52	FINNERAN, MICHAEL	130.08
FARRELL, RYAN	37.84		170.28
FISHER, JUDITH	217.58	FISHER, WILLIAM	40.11
FITZGERALD, MARY ANN	99.33	FITZPATRICK, MARK J	
FLOOD, SEAN	217.58	FLYNN, WALTER	111.16
FORTIN, DONALD	163.19	FOSS, LANCE	404.42
FRANCES, PAMELA	14.19	FRANCOUR, JASON	309.82
GAGNON, JOHN	106.43	GAGNON, LEO	35.48
GALLIEN, RICHARD SR	73.32	GARCIA, JOSEPH	132.44
GARRITY, STEVE	236.50	GIAROLO, JOHN	42.57
GIGUERE, GARY	104.06	GILDEA, EDMUND	47.30
GILLIAN, WILLIAM III	56.76	GILLIAN, WILLIAM III	56.76
GIRARD, KIM	85.14	GODIN, JAY	430.43
GODIN, LUCIENNE	499.02	GODIN, PAUL	132.44
GRAHAM, FRED	31.72	GRANITE FINANCIAL INC	216.48
GREEN TREE VENDORS SER CORP	18.92	GREENLEAF, JOSEPH	340.56
GRIFFIN, CHRISTINE	106.43	GUILD, WILLIAM	70.95
HAJJAR, RICHARD	44.94	HALLE, STEPHAN	12.07
HALLORAN, AGATHA PATRICIA	35.48	HAMILTON, WILLIAM	85.14
HEBERT, CLAUDETTE	33.11	HENDERSON, SUZY	33.11
HENTZ, STEVEN	16.56	HINDLE, ROBERT	203.39
HINDLE, ROBERT	151.36	HORNTRICH, PETER	125.35
HOUSTON, BRIAN	23.65	HOWARD, RON	7.10
HURLEY, LYNNE	63.86	ISMAIL, BADR S	37.84
JACQUES, MARC	7.10	JALBERT, RENE	437.53
JAMAL, RICHARD	122.98	JANETTI, JAMES E	14.19
JENKINS, DAWN	40.21	JOHNSON, HOMER	193.93
JOHNSON, PAUL	37.84	JORDAN, SHAYNE	66.22
JULIANO, ANTHONY	44.94	KELLY, DIANA	99.33
KENNEY, JOSEPH	139.54	KERR, RITA	21.29
KMBJ CORP	366.19	KNISKERN, ROBERT	224.68
LACOMFORA, AINE	68.59	LAKE, JOHN	283.80
LANCO VENDING MACHINE CORP	42.57	LANGFORD, SIDNEY	37.84
LANGLOIS, JOHN	37.84	LANO, MICHAEL	52.03
LAPILA, FRANK	44.94	LARIVIERE, KEVIN	177.38
LAROCHE, DAVID	23.65	LEASE FINANCIAL GROUP	7.10
LEBLANC, JOHN	75.68	LEBLANC, PAUL	68.59
LEDGER, DAVID	16.56	LEGER, JAMES	33.11
LEMIEUX, DONALD	35.48	LEMIEUX, GLEN	70.95
LEMOS, EVERDEKE	208.12	LESSARD, DONALD	127.38
LEVASSEUR, SANDY	59.13	LOMBARD, DONNA	26.02
LORE, DENISE	23.65	LORETTE, WAYNE	141.90
LOYND, JOSEPH	49.67	LUCKERN, JEFF	139.54
LUCKERN, MORRIS	167.92	MACDONALD, JOANNE	11.83
MADORE, IRENE	33.11	MAESTRE, TONI	23.65
MAHONEY, JOSEPH	113.52	MANCINI, PELLEGRINO	44.94
MARA, KEVIN	146.63	MARR VIVIAN	66.22
MARTIN, AIDA	44.94	MARTIN, MICHAEL	11.83
MATHIEU, JOSEPH	177.38	MATTESON, STEWART	179.74

MATUS, JOAN	174.90	MCCALLUM, SANDRA	66.22
MCCARTHY, BARBARA	182.11	MCCLELLAN, EILEEN	248.33
MCDONALD, TERRANCE	40.21	MCGEE, THOMAS	89.87
MCGONAGLE, ALBERT	234.14	MCGRADE, THERESA	73.32
MCNAMARA, RAYMOND	338.20	MCNEIL, JOHN JR	52.03
MCNEIL, ROBERT	85.14	MENDELL, BILL	118.25
MERRILL, GLEN	68.59	MESSIER, MICHAEL	80.41
MICHAUD DIST	37.84	MICHAUD, RONALD D	37.84
MIDDLE EARTH INC	153.73	MINICHEILLO, ANTHONY	215.22
MITCHELL, CAROL	205.76	MOLINA, TIMOTHY	14.19
MONAHAN, MARY	231.77	MONTAGNE, DANIEL	411.51
MOORE, ROBERT	35.48	MORIN, ERNEST	146.63
MORRISON, LISA	35.48	MULLEN, ALBERT	35.48
NACEWICZ, EDWARD	108.79	NATIONAL PROPANE	40.21
NEIL, BRUCE	132.44	NEWCOURT LINC FINANCIAL INC	66.22
NICHOLSON, GERALD & MARY	42.57	NOONAN, BRIAN	85.14
NORTON, JEAN	96.97	OBERHIST, BARBARA	40.21
OCONNELL, CYNTHIA	175.01	OHAYON, EMILE	9.46
OLSON, CARL	75.68	OLYMPIA CORP	99.33
OMEGA CORP	193.93	OROURKE, MARTY	132.44
PARKER, FRANK	44.94	PARKS, DORA	14.19
PELOQUIN, DONALD	314.55	PILAT, GLENN & KIM	208.12
PLUZNICK, HYMAN HEIRS	132.44	POWERS, ARMAND	11.83
PYNEHON, SUSAN	85.14	QUINLAN, TIMOTHY	35.48
QUINN, IRENE	44.94	QUIRK, JOHN F	44.94
RAMONAS, JOSEPH	82.78	REPPUCCI, DAWN	409.15
REPUBLIC INDUSTRIES	2816.72	REPUCCI, RICHARD	120.62
RICHMOND, HARVEY & ANITA	141.90	RIESS, DEBORAH	163.19
RINGUETTE, LOUIS	146.63	RIOUX, DENIS	80.41
ROBERGE, GAIL	35.48	ROBERTSON, RICHARD	87.51
RODRIGUE, ROCH D	172.65	ROGERS, MIKE	146.63
ROLLINS, SUSAN	281.44	ROSSELLI, SCOTT	222.31
RUNYAN, RICHARD & HELEN	52.03	SALISBURY, WILLIAM	175.01
SALVAS, ROBERT	18.92	SANTIAGO, VICTOR	33.11
SAUCIER, LORETTA	66.22	SAWYER, ROBERT	87.51
SCARMEAS, CHRIS & JUNE	54.40	SCHNEIDER, THOMAS	132.44
SEAGRAVE, JOHN &ROXANNE	319.28	SILVERIO, ROBERT	170.28
SIMBA, MVSANGE	11.83	SKIEST, STEVE	94.60
SKIFIDAS, NICHOLAS	44.94	SMITH, CAROL & CALDWELL	59.13
SMITH, THOMAS	208.12	SMITH, WILLIAM	44.94
SOBIECH, ANNA	44.94	SOHON, YORAM	70.95
SORDILLO, ANGELO	35.48	SPACE INC	108.79
ST PETERS, KEVIN	47.30	STIRK, ESTELLE	35.48
	80.41	SUDSBURY, MICHAEL	47.30
STOCKMAR, KEITH SULLENBERGER, ROBERT	134.81	SULLIVAN, KEVIN	707.14
	16.56	SWIFT, ROBERT SR	33.11
SWEET, CURTIS	14.19	TARBOX, DAVID	54.40
TAMASUNAS, PETER		TELAUTOGRAPH CORP	23.65
TATE, ROBERT	18.92		151.36
THEODORE, PHILIP	49.67	THOMAS, ARTHUR	47.30
THOMAS, DONNA	21.29	THOMPSON, LAWRENCE	
TIEBOUT, JULIE	70.95	TIERNEY, BRIAN	63.86

TIMM, DOUGLAS	28.38	TRAMONTOZZI, JANICE	156.09
TRANI, JOHN JR	347.66	TRASK, DEBORAH	182.11
TREVITHICK, EARL	35.48	TRUMAN, DAVID	21.29
TSOULAS, GEORGE TRUSTEE	14.19	TUCKER, MARIE	170.28
TUELL, SHERWOOD	44.94	VADEN, DAVID	26.02
VALCOURT, DENISE	253.06	VARDINSKI, SCOTT	80.41
VAUTOUR, GARY	28.38	VENTURA VENTURES	160.82
VENTURA VENTURES	61.49	VILLINEAU, WILLIAM	70.95
VITIKOS, STRATTON	37.84	WAITKUS, MICHAEL	89.87
WALLACE, GLEN	7.10	WALSH, RICHARD	85.14
WARD, MARK	224.68	WATERS, MARTIN & CHERYL	191.57
WEATHERBEE, PATRICK	238.06	WEINSTEIN, EBER & STANLEY	70.95
WEINSTEIN, NEAL ESQ	186.84	WHEELER, ELEANOR	11.83
WHITE, ANN	118.25	WHITE, RON JANEEN	37.84
WOMARK, DONALD & BARBARA	70.95	ZENARO, LEONARD	18.92
FRABOTA, CHRIS	89.87		

119th Legislature Senate of Maine Senate District 31 Senator Peggy A. Pendleton 3 State House Station Augusta, ME 04333-0003 (207) 287-1515

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

December, 2000

Dear Friends:

As the business of the First Regular Session of the 120th Maine Legislature gets underway, I am honored to be serving you in the Maine Senate for two more years. I urge you to contact me to share your opinions and thoughts on legislation that comes before us over the course of the next few months.

Over the past year in the 119th Legislative session, I served as Senate Chair of the State and Local Government Committee and as a member of the Marine Resources and Research & Development Committees. With these committees, I worked on a wide range of issues including protection of the Lobster Management Zone Program, promoting moral purchasing practices by the state, and creation of the Maine Patent Program for innovations.

In the last year, the Legislature continued to increase our commitment to education, increasing state aid to schools by 6% and investing over \$30 million in our University and Technical College systems to provide scholarships, improve facilities and expand access to higher education.

The Legislature passed several bills this year aimed at improving the quality of health care for Maine citizens. We created the first-in-the-nation Maine Rx program, which will use the combined purchasing power of Maine's consumers to reduce the cost of prescription drugs. We enacted a Patients' Bill of Rights to guarantee consumer access to information, provide patient choice, and ensure access to specialty care. We also invested Maine's proceeds from tobacco settlement into health-related initiatives and the Fund for a Healthy Maine.

We continued funding for two important property tax relief programs: the Homestead Exemption and the Property Tax & Rent Relief program. We ensured that the first \$6,000 of retirement income is exempt from Maine Income Tax, regardless of its source. We also repealed the so-called "snack tax," the last remnant of the tax gimmicks of the early 1990's.

As always, my door is open to municipal officials and the citizens of our district. It continues to be a privilege to serve you in the Maine Senate. If I can be of assistance or provide you with information on bills before us or on a government agency or program, I hope you will not hesitate to contact me. I can be reached at the State Capitol (287-1515), by message on the Senate toll free line (1-800-423-6900), or at home (883-5414).

Sincerely,

Peggy Pendleton

State Senator, District 31

Kendleton



David G. Lemoine, Esq.

48 Date Street
Old Orchard Beach, ME 04064
Telephone: (207) 934-4146
Business: (207) 934-2170

Fax:

(207) 934-2376

Dear Friends and Neighbors:

I am pleased to be writing with good news for this year's Town Report. Working through a long and difficult process, our state government accomplished much good this year for the citizens of Maine and for our Old Orchard Beach community.

HOUSE OF REPRESENTATIVES

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

TTY: (207) 287-4469

The Legislature's Taxation Committee, on which I serve, had a particularly effective session. SALES TAX REDUCTIONS: The general sales tax rate was reduced to 5% on July 1st and the infamous sales tax on snacks will be repealed at the end of the year. INCOME TAX RELIEF: The income tax brackets will begin being updated to account for inflation, and all retirees will receive an income tax exemption for the first \$6000 of their public or private pension. Self-employed workers will receive a tax deduction if they pay for their own health insurance, and working families will have a state earned-income tax credit for the first time. PROPERTY TAX RELIEF: We restructured the municipal revenue sharing system to focus more relief on high property tax communities and gave the program a jumpstart with a substantial one-time expenditure. This will translate into a projected increase of \$23,764 for Old Orchard Beach, in addition to the fiscal year 2000 Revenue Sharing of \$940,213. The important Homestead Exemption and Business Equipment Tax Reimbursement Programs were also continued.

EDUCATION: Continuing our statewide commitment to education, we appropriated an additional \$18.5 million in general purpose aid to education, achieving a total increase in school funding of 6% in fiscal year 2000 and 6% in fiscal year 2001. Old Orchard Beach schools should receive approximately \$1,936,304 from the state in 2000-2001. **HEALTH CARE**: Serious about our commitment to health care, we expanded the Low-Cost Elderly Drug Program and enacted a first-in-the-nation measure to control the rising cost of prescription medications.

I am proud of the work that was done, and I would be happy to talk with each of you about the session. It is an honor representing the Old Orchard Beach community. I value your comments and questions, and I encourage you to contact me whenever I may be of assistance.

Sincerely,

David G. Lemoine State Representative

TOWN OF OLD ORCHARD BEACH, MAINE Annual Financial Report Year ended June 30, 2000

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♦ Dedication ♦



Maureen M. O'Leary

An annual Town Report is one of a community's most important historical documents. It is with great pleasure and appreciation that the Town Council, on behalf of its citizens, dedicates the final Town Report of the twentieth century to one of its most dedicated public servants of the century, Town Clerk MAUREEN MAY MOKARZEL O'LEARY, who retired November, 2000.

Maureen, who is also known as "MO" to many citizens and close friends, and as "MIMI" to her nieces and nephews, served the Town of Old Orchard Beach and the citizens of the State of Maine for more than a quarter of the twentieth century.

She was one of thirty six births registered in the town in 1939. She was the third child of George S. and Kathleen Dorgan Mokarzel. Her father was a native of Beirut, Lebanon and her mother was born in Ireland. Maureen grew up in Old Orchard Beach when it was a "small village" and its citizens were an "extended family", when everyone was known by their first name in this "year-round community". She was educated in the local system and graduated from Old Orchard Beach High School in the Class of 1957, which had thirty seven students.

Maureen started serving the public as a young girl. While in junior high school, high school and college, she owned and operated Maureen's Gift Shop and later the Boston Fruit Store in the family block located on Old Orchard Street, now the location of the Belle Buoy Restaurant.

When she left the University of Maine in Orono, she worked for a major bank in Boston as an Executive Administrator's Assistant. She returned to Maine a few years later and worked as a traveling Clerk of Courts for the State of Maine District Court system. In 1979 she commenced her longtime service to the citizens of Old Orchard Beach as an employee in the Town's Tax Collector's Office. In 1981, upon the retirement of her predecessor, Barbara E. Lord, Maureen was the third woman to be elected by the voters to serve in the position of Town Clerk in a four way race with three other women. The first woman elected was Barbara Lord's predecessor, Esther Snow Crowley, who

succeeded Fred I. Luce. Since the Incorporation of the Town in 1883, Mr. Luce was the only person to serve in the elected position longer than Maureen. He served for twenty nine years. Maureen was then reelected to the position until the final year of the century when she announced her retirement at the end of her term in November, 2000.

Maureen is known to have kept her youthful virtues in serving as Town Clerk. The local High School yearbook, Oceana 1957, described Maureen as an "agreeable personality, hard worker, and always coming up with great ideas for the benefit of the Class".

In the 1982 Town Report, after her first term as Town Clerk, Maureen reported that "the position of Town Clerk is challenging and enjoyable".

Throughout her tenure as Town Clerk, Maureen greeted the citizens as "Honey" and "Dear". These terms of endearment will remain as her trademark, a part of the legacy she gave to the citizens while conducting Town Business. She was available at any hour to serve the people's needs, whether people needed hunting, fishing, or marriage licenses and other requests required of the office. She was not one to back away from controversies or pressures brought on by other elected officials or politicians. She knew her job well and fulfilled her obligations. She placed her faith and dedication in the voters who elected her year after year. She was challenged in her post the last two elections of her service and each time was victorious by wide margins.

She leaves as a model of dedication to public service for all future elected Town Clerks. She strongly believes that the position and responsibilities of the Town Clerk should be left to the voters to elect the official to serve in that capacity and not as an appointment of other elected or appointed officials.

Outside of her professional work, Maureen is also a gourmet cook. She thrives on cooking and sharing the recipes of her hereditary Middle East and Irish dishes as many of her former ballot clerks and coworkers, family and friends can attest.

Maureen and her husband, Anthony, a native of Ireland, never had children. However, they undertook the family responsibility of rearing their teenage niece and nephew, Kathleen and Michael Geyer, following the death of their parents, Maureen's sister, Beverly and her husband, Thomas.

To Maureen we say THANK YOU for the many years of public service and dedication to "your town and its citizens" as we close the books on the Twentieth Century.

(Special thanks to Roger & Mary Tousignant for writing the dedication)

Town Council Page 2

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 has 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.

Runyan Kerstein Oliellette October 3, 2000

South Portland, Maine



Certified Public Accountants & Business Consultants

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, 2000, 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, 2000, 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 October 3, 2000 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.

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

407 Alfred Road, Suite 206 Biddeford, Maine 04005 207-283-6680 or 1-800-568-2659 FAX 207-283-8572 or 1-800-569-3820 http://www.rko-cpas.com



Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Year ended June 30, 2000
(with comparative totals for the year ended June 30, 1999) TOWN OF OLD ORCHARD BEACH, MAINE

		Govern	Governmental Fund Types	Fypes	Fiduciary	Totale	ale
			Special	Capital	Fund Types	(Memorandum Only)	lum Only)
		General	Revenue	Projects	Trust	2000	1999
Revenues:							
Taxes	S	13,272,020		106,984		13.379.004	13 087 069
Licenses and permits		199,398	60,346		•	259.744	217 442
Intergovernmental		4,374,608	1,168,711	٠	•	5.543.319	5 257 011
Investment income		284,785	39,261	526	7,036	331.608	310,032
Other revenues		368,800	657,678	•	22,018	1,048,496	1,116,140
Total revenues		18,499,611	1,925,996	107,510	29,054	20,562,171	19,987,694
Expenditures:							
Current:							
General government		827.762	•	•	-	172 200	036.130
Public works		595,624	•	1		505,102	057,150
Sanitation		1,228,623			•	1 228 (22	718,017
Public safety		2.254 987			•	1,228,623	1,1/4,603
Parks and recreation		54.812	118 333		•	734,987	711,6,117
Health and welfare		43.477	300 450		•	243,022	119,418
Education		8.903,650	1 277 528			126,646	317,800
Intergovernmental		230.025				0,101,116	2,817,012
Unclassified		1 179 149	1 21 3			230,023	77,1/0
Debt service		CTN TT2 1	215,1	- 2007	10,233	1,190,694	1,099,541
Capital outlays		214,116,1	640,001	204,409	•	1,977,530	1,836,608
Total avenueliteran		735,167		1,317	•	536,484	428,600
rotal expenditures		17,430,748	1,833,272	265,726	10,233	19,539,979	18,608,542
Excess (deficiency) of revenues over (under) expenditures		1,068,863	92,724	(158,216)	18,821	1,022,192	1.379.152
Other financing sources (uses):							
Operating transfers - in		204,000	117,500	115 029	,	063 987	003 380
Operating transfers - out		(522,529)	(204,000)			430,326	285,500
Utilization of prior year designated			(52.51.52)	٠	i) i	(476,027)	(005,500)
Total other financing sources (uses)		(318,529)	(86,500)	115.029		(000 067)	(190,094)
Excess (deficiency) of revenues and other sources						(postore)	(10,001)
over (under) expenditures and other uses		750,334	6,224	(43,187)	18,821	732.192	802 458
Fund balances, beginning of year		4,008,053	785,822	103.406	201 219	005 800 5	070000
Fund balances, end of year	9	7 750 307 k	70.00	00000	(17'107	0000,000,0	4,209,849
	,	1,00,001,	192,046	60,219	220,040	5,830,692	5.102.307

TOWN OF OLD ORCHARD BEACH, MAINE
Combined Balance Sheet
All Fund Types and Account Group
June 30, 2000
(with comparative totals for June 30, 1999)

Secretary Secr			Governme	ntal Fund Typ	sec	Proprietary	Fiduci	ary	General	General	Memorandum Only)	s Im Only)
Secretary Revenue Projects Enterprise Trust Agency Assets				Special	Capital	Fund Type	Fund T	ypes	Fixed	Long-term	THE INTERIOR	1000
141382 1,066,082 259,779 1,200,40		Ger	ieral	Revenue	Projects	Enterprise	Trust	Agency	Assets	Debt	7000	1222
1,066,082 829,779 1,006,082 1,006,	SEESS										710 603 6	1 700 157
141,382 141,382 141,382 141,382 141,382 141,382 141,382 141,382 141,383 141,384 141,			596.982	829,779	•			55,456		•	717,796,7	201,007,1
se creatible 1771,114 17			577.170	436		٠	220,040	•		٠	3,897,646	3,875,498
11.382 13.1111 1.582 1.582 1.582 1.584 1.68.24 1.68.24 1.68.24 1.68.24 1.68.24 1.68.24 1.68.24 1.68.24 1.68.24 1.68.24 1.68.24 1.68.24 1.68.24 1.28.44 1.2	Investments											
11,134 21,418 21,314 21,418 22,314 22,314,148 22,314 22,314 22,314 22,314 22,314 22,314 22,314 22,314 22,314,148 23,0440 13,015,365 23,0440 23,0	Receivables:	•	101 303			٠		,	() • /(•	141,382	75,536
11,114 7,11,114 7,1,	Taxes receivable	•	796,141	•						•	771,114	941,343
S6,546 166,242 S6,546 166,242 G16,383 82,2818 22,331 A,721 4,474 S12,388 A,721 4,474 S14,732 S16,253 113,871 1,721 S16,253 113,871 1,721 S16,253 113,871 1,721 S75,233 S75,234 S75,234 S75,234 S16,359 S16,359 S16,359 S16,359 S16,365 S16,367 S16,365	Tax liens		/11,114			•0 6			,	•	21,418	35,979
\$6,546 166,242 166,242 19,609 1,0015,365 1,00	Accounts receivable		21,418		•	٠					337 766	677 132
plicable) 3,721	Due from other mountain		56,546	166,242	•	•1	•	•	•	•	22,788	201,000
S1238 S2388 S2331 S14732 S19.536 S19.536 S14732 S19.536 S19.536 S14732 S14734 S14732 S147332 S147332 S147332 S1473333 S14733333 S1473333	Cure monte governments				39,609	,		٠	•	•	609,65	600,65
1,721	Other receivables		105 717	919 69	125 66	,	,	٠	•	•	721,532	862,153
13,015,365 13,	Interfund loans receivable	•	010,383	07.010	166.27			,	,		522,388	•
13,015,365 13,	Prepaid expenses			522,588		,					8 195	10.508
nire cosis 5 6,984,716 1,606,137 61,940 514,732 220,040 55,456 13,015,365 5 19,253 113,871 1,721 6,574 6,574 5 21,712 6,47,652 16,758 6,574 17,394 113,871 1,721 6,25,839 55,456 21,719 140,515 1,002,839 55,456 22,226,329 814,091 1,721 6,25,839 55,456 22,234,148 1,021 1,721 6,226,340 1,13,015,365 2,234,148 1,021 1,721 6,220,040 1,13,015,365 4,758,387 792,046 60,219 (111,107) 220,040 1,13,015,365	lo certory of		3,721	4.474			•	,		· ·	12 530 097	13 043 675
S 6,984,716 1,606,137 61,940 514,732 220,040 55,456 13,015,365 519,253 113,871 1,721 6,574 6,574 500,652 52,568 6,574 173,94 7 6,002,507 55,456 21,710 140,515 6,710 6,25,839 2,226,329 814,091 1,721 6,25,839 2,224,148 7 792,046 60,219 (111,107) 220,040 13,015,365 4,758,337 792,046 60,219 (111,107) 220,040 13,015,365	Gives describe of accumulated depreciation, where applicable)			٠	ř	514,732	,		5,015,505	. !	100,000,01	212,212,21
re cosis \$ 6,984,716	FIXED ESSEIS (HELD OF ACCUMULATION CONTINUES			٠				•	•	213,538	213,538	5/5,002
S 6,984,716 1,006,137 61,940 514,732 220,040 55,456 13,015,365 519,253 113,871 1,721 6,574 6,60,219 24,371 647,652 16,758 16,758 21,719 140,515 16,721 6,02,507 17,304 2,224,148 2,233,306 787,572 60,219 11,107) 220,040 11,015,365 4,758,387 792,046 60,219 (111,107) 220,040 11,015,365	Amount to be provided for capital lease			9	٠			٠	•	378,025	378,025	420,412
S 6,984,716 1,606,137 61,940 514,732 220,040 55,456 13,015,365 13	Amount to be provided for accrued sick leave						,		•	174,000	174,000	180,000
\$ 6,984,716 1,606,137 61,940 \$14,732 220,040 \$5,456 13,015,365 \$ 19,253 113,871 1,721 6.574 6.574 6.574 6.574 6.574 755,283 1.751 6.758 755,283 1.751 6.758 755,283 1.7394 755,283 75	Amount to be provided for landfill closure and postclosure costs									15,710,678	15,710,678	515,569,51
\$19,253 113,871 1,721 6,574 6,574 6,574 6,574 6,574 6,574 6,574 6,574 6,574 6,574 6,574 6,574 6,574 6,574 6,574 6,574 6,574 6,47,652 6,47,652 6,47,652 6,47,652 6,47,652 6,47,652 6,47,652 6,47,672 6,47,	Amount to be provided for retirement of long-term debt											
\$19,253 113,871 1,721 6.574 6.574 60,219 (111,107) 220,040 \$1,122 6.47,652 16,758 - 24,331 792,046 60,219 (111,107) 220,040 - 4,758,387 792,045 60,219 (111,107) 220,040 - 4,758,387 792,045 60,219 (111,107) 220,040 - 4,758,387 792,045 60,219 (111,107) 220,040 - 4,758,387 792,045 60,219 (111,107) 220,040 - 4,758,387 792,045 60,219 (111,107) 220,040 - 4,758,387 792,045 60,219 (111,107) 220,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 - 4,758,387 792,040 -	Total assets		984,716	1,606,137	61,940	\$14,732	220,040	55,456	13,015,365	16,476,241	38,934,627	38,917,085
\$19,253 113,871 1,721 6,574 6,274 6,274 6,274 6,574 6,	LIABILITIES AND FUND EQUITY											
expenses \$19,253 113,871 1,721 expenses 6,574 6,574 closus payable 24,371 6,574 all cared in advance 24,371 6,758 closus payable 17,394 55,283 ferred revenue 17,394 55,283 indering roups 17,394 55,456 ble deposits 21,719 51,456 vacation and sick leave 140,535 602,507 on under capital lease 61 labilities 602,507 read in postclosure costs 2,226,329 814,091 1,721 625,839 55,456 Total liabilities 2,226,329 814,091 1,721 625,839 55,456 ent in general fixed assets 2,226,329 814,091 1,721 625,839 55,456 read fund balance: 2,233,339 787,572 60,219 1,111,107 220,040 estimated 2,233,339 792,046 60,219 (111,107) 220,040	Liabilities:										634 845	668.792
expenses 690,652 \$2,568 6,574 . allocated in advance \$7,122 647,652 16,758 . allocated in advance \$7,122 647,652 16,758 . restricted revenue 17,394 . . . ferred revenue 17,394 . . . indent groups ble deposits ble deposits vacation and six leave on under capital lease displacing bonds and notes payable pobligation bonds and notes payable .	A counts navable		519,253	113.871	1.721	•			•	•	200,400	612 663
10 ans payable	Accounts payable		690,652	52,568	•	6.574	•		•	ě.	149,194	111,120
10 ans payable 24,371 1	Accided expenses		57 177	647.652		16,758	•	•	•	•	721,532	862,153
Lax revenue	Interfund loans payable		1,50					٠	1	•	24,371	6,512
Tax revenue 17,394	Taxes collected in advance		116.42						٠	•	755,283	832,468
17.394 1	Deferred tax revenue		(87.00)							٠	17.394	38,958
undent groups 21.719 ble deposits 21.719 vacation and sick leave 140.535 on under capital lease 602.507 cd lability for landfill closure and postclosure costs 2.226.329 814.091 1.721 625.839 55.456 Total liabilities 2.226.329 814.091 1.721 625.839 55.456 ent in general fixed assets 4 armings (deficit) 280.843 4 4.74 4 4.74 55.456 red fund balance: 2.233.396 787.572 60.219 220,040 grafed 2.233.396 787.572 60.219 11.1107) 220,040 Total fund equity 4,758.387 792.046 60.219 (111.107) 220,040	Other deferred revenue		17,394	×							\$\$ 456	44.401
ble deposits vacation and sick leave on under capital lease on under capital lease disability for landfill closure and postclosure costs obligation bonds and notes payable Total liabilities ent in general fixed assets for find balance ved fund balance 2,234,148 gated 2,233,396 2	Due to student groups			,	٠			054,55			01710	100.00
on under capital lease ed liability for landfill closure and postclosure costs on under capital lease ed liability for landfill closure and postclosure costs obligation bonds and notes payable Total liabilities Total liabilities Total labilities (111,107) 280,843 4,474 (111,107) 220,040 Total fund balance: 2,234,148 gated 2,233,396 Total fund equity 2,20,196 (111,107) 2,20,040 2,20,040 1,758,387 792,046 (111,107) 220,040	Parlindable deposits		21,719		ř				•		617,12	102,22
obligation bonds and notes payable 2,226,329 814,091 1,721 6,25,839 55,456 Total liabilities ent in general fixed assets total definite balance: 2,244,148 esignated Total fund equity Total fund equity Total fund equity 6,02,507 6,02,507 6,02,507 6,23,390 7,226,329 814,091 1,721 6,25,839 85,450 (111,107) 280,843 4,474 2,234,148 2,233,396 7,233,396 7,20,040 7,250,040 7,250,040 7,250,040	A comed vacation and sick leave		515,041	24	•	*			•	3/8,025	006,816	טונינננ
on future t apriar teas. Idiability for landfill closure and postclosure costs obligation and postclosure costs Digital inabilities Total liabilities ent in general fixed assets of fund balance: a control fixed balance: 2,244,148 Cost fund balance: 2,244,148 Cost fund balance: 2,233,396 Cost fund balance: 2,234,148 Cost fund balance: 2,234,148 Cost fund balance: 2,234,148 Cost fund balance: 2,233,396 Cost fund balance: 2,20,440 C	Attitude variation and sick state				•	٠			•	213,538	213,538	260,573
Containing for landing to landing	Congation under capital cases				,			Ĭ	•	174,000	174,000	180,000
obligation bonds and notes payable 2,226,329 814,091 1,721 625,839 55,456 ent in general fixed assets 4 armings (deficit) 280,843 4,474 4,474 22,244,148 gnated 2,233,396 787,572 60,219 220,040 220,040 Total fund equity 4,758,387 792,046 60,219 (111,107) 220,040	Estimated liability 101 landin closure and posterior				٠	602,507			•	15,710,678	16,313,185	17,539,700
Total liabilities ent in general fixed assets d fund balance ved fund balance: 2,244,148 gnated 2,233,396 2,233,39	(reneral obligation bonds and notes payable	·	טרג ארר	100 118	1.771	625.839		55,456		16,476,241	20,199,677	21,639,045
ent in general fixed assets d famings (deficit) 280.843 4,474 4,474 6 fund balance 2,234,148 gnated 2,233,396 2,233,396 3,206,219 2,20,040 Total fund equity 2,00,040 2,00,040 2,00,040 2,00,040	Total habitities	1										
2,244,148 2,234,148 2,233,396 4,758,387 2,20,040 2,20,040 2,20,040 2,046 2,040 2,040	Fund equity:				•	•	٠	٠	13,015,365	•	13,015,365	12,511,309
2,244,148 2,233,396 787,572 60,219 220,040 4,758,387 792,046 60,219 (111,107) 220,040	Investment in general fixed assets			•		(501 111)	10	9	•	•	(111,107)	(335,576)
2,244,148 2,233,396 787,572 60,219 220,040 4,758,387 792,046 60,219 (111,107) 220,040	Retained earnings (deficit)			. '		(111.107)				٠	285.317	166.023
2,244,148 2,233,396 787,572 60,219 - 220,040 4,758,387 792,046 60,219 (111,107) 220,040	Reserved fund balance		280,843	4.474	•	ï	i	•	•			
2,244,148 2,233,396 787,572 60,219 220,040 4,758,387 792,046 60,219 (111,107) 220,040	Unreserved fund balance:										2 244 148	1 730 586
2,233,396 787,572 60,219 - 220,040 - 4,758,387 792,046 60,219 (111,107) 220,040 -	Designated	2	244,148	•	•	,		1		***	2,244,146	3 20 5 608
fund equity 4,758,387 792,046 60,219 (111,107) 220,040	Undesignated	CI	965,552,	787,572	60,219	•	220,040				3,301,227	0,00,000
	Total find equity	7	788,387	792,046	60,219		220,040		13,015,365		18,734,930	0+0'0/7'/1
55,456 13,015,365			71716	71 909 1	61.940	514.732	220,040	55,456	13,015,365	16,476,241	38,934,627	38,917,085

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, 2000

			Variance favorable
	Budget	Actual	(unfavorable)
Revenues:			
Taxes \$	12,962,559	13,272,020	309,461
Licenses and permits	178,000	199,398	21,398
Intergovernmental	3,175,364	3,451,608	276,244
Investment income	225,000	284,785	59,785
Other revenues	305,500	368,800	63,300
Total revenues	16,846,423	17,576,611	730,188
Expenditures:			
Current:			
General government	864,944	827,762	37,182
Public works	672,471	595,624	76,847
Sanitation	1,193,842	1,228,623	(34,781)
Public safety	2,287,866	2,254,987	32,879
Parks and recreation	57,705	54,812	2,893
Health and welfare	47,696	43,477	4,219
Education	7,934,269	7,928,408	5,861
Intergovernmental	230,025	230,025	5,801
Unclassified	1,209,866	1,179,149	30,717
Debt service	1,577,472	1,577,472	50,717
Capital outlays	1,052,812	535,167	517,645
Total expenditures	17,128,968	16,455,506	673,462
Excess (deficiency) of revenues over (under) expenditures	(282,545)	1,121,105	1,403,650
Other financing sources (uses):			
Budgeted use of surplus	210,000		(310,000)
Operating transfers - in	124,000	204,000	(210,000)
Operating transfers - out	(327,500)	(522,529)	80,000
Utilization of prior year designated	276,045	(322,329)	(195,029) (276,045)
Total other financing uses	282,545	(318,529)	(601,074)
Total other manering uses	202,545	(310,327)	(001,074)
Excess of revenues and other financing sources			
over expenditures and other financing uses		802,576	802,576
Reconciliation to GAAP (Statement 2):			
Less: Prior year encumbrances		(155,515)	
Less: Increase in school summer salaries		(58,849)	
Add: Current year encumbrances		162,122	
Excess of revenues and other financing sources			
over expenditures and other uses - GAAP basis		750,334	
Fund balance, beginning of year		4,008,053	
Fund balance, end of year \$		4,758,387	

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues, Expenses, and Changes in Retained Earnings (Deficit)

Proprietary Fund

Years ended June 30, 2000 and 1999

		2000	1999
Operating revenues:	Φ.	500	
Other income	\$	500	-
Total operating revenues		500	-
Operating expenses:			
Utilities and building maintenance		75	564
Depreciation		17,634	17,634
Total operating expenses		17,709	18,198
Operating income		(17,209)	(18,198)
Nonoperating expenses:			
Interest expense		(48,322)	(64,825)
Total nonoperating expenses		(48,322)	(64,825)
Loss before operating transfers		(65,531)	(83,023)
Other financing sources:			
Operating transfers - in		290,000	290,000
Total other financing sources		290,000	290,000
Net income		224,469	206,977
Retained earnings (deficit), beginning of year		(335,576)	(542,553)
Retained earnings (deficit), end of year	\$	(111,107)	(335,576)

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Cash Flows

Proprietary Fund

Years ended June 30, 2000 and 1999

	 2000	1999
Cash flows from operating activities:		
Cash received from operating revenues	500	
Cash payments for operating expenses	(75)	- (5(A
Net cash provided by (used in) operating activities	 425	(564
	 423	(304
Cash flows from noncapital financing activities:		
Operating transfers from other funds	290,000	290,000
Interfund transactions with General Fund	(425)	564
Net cash provided by noncapital financing activities	289,575	290,564
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(241,678)	(219,324)
Interest paid on long-term debt	(48,322)	(70,676)
Net cash used in capital and related financing activities	 (290,000)	(290,000)
Net increase in cash	-	-
Cash, beginning of year	 -	
Cash, end of year	\$ -	-
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	(17,209)	(18,198)
Adjustments to reconcile operating income to net cash provided	(, , , , , , , , , , , , , , , , , , ,	(10,170)
by operating activities:		
Depreciation	17,634	17,634
Changes in assets and liabilities:	 	
Net cash provided by (used in) operating activities	\$ 425	(564)

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

THE REPORTING ENTITY AND ITS SERVICES

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

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

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

Libby Memorial Library - The Library provides library services and is not considered to be a component unit because it is a separate legal organization whose board is not controlled by officials of the Town. The only activity that flows through the Town's financial records is the Town's yearly appropriation to the Library. All other financial activity of the Libby Memorial Library has not been reported in the Town's general purpose financial statements.

Biddeford-Saco-Old Orchard Beach Transit Committee - The Town is member of the Biddeford-Saco-Old Orchard Beach Transit Committee, which is a jointly governed organization. The Committee operates a public mass transit passenger bus service within and between the three municipalities under a voluntary interlocal agreement. The Town of Old Orchard Beach's contribution to the committee for the year ended June 30, 2000 was \$45,000. The Transit Committee does not meet the definition of a component unit or a joint venture because there is no ongoing financial interest or responsibility by the participating governments.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity/retained earnings, revenues

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are reported by type in the general-purpose financial statements. Amounts in the "totals - memorandum only" columns in the preceding financial statements represent a summation of the combined financial statement line items of the fund types and account groups, and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting and interfund transactions that have not been eliminated. Consequently, amounts shown in the "totals - memorandum only" columns are not comparable to a consolidation and do not represent the total resources available, or the revenues and expenditures/expenses of the Town. The Town uses the following fund categories, fund types and account groups:

GOVERNMENTAL FUND TYPES

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

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

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

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

PROPRIETARY FUND TYPE

The Proprietary Fund is used to account for the Town's ongoing activities that 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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

ACCOUNT GROUPS

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

General Fixed Assets Account Group - this account group is maintained 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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

C. Investments

Investments are stated at fair value.

D. Inventory

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

E. Fixed Assets

The Town maintains a general fixed asset group of accounts. Expenditures for property and equipment are charged to departmental operations or to capital improvement projects whenever such items are purchased and the value is also recorded in the general fixed asset account group.

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 that materially increase values, change capacities or extend useful lives are capitalized. The Town depreciates the sports stadium facility over 30 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, 2000, the accumulated vacation cost was \$140,535 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$378,025 and is disclosed in the general long-term debt account group because it is not expected to be liquidated with expendable available resources.

G. Encumbrances

Encumbrance 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, except that they are included as expenditures for budgetary purposes (Statement 3).

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.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

A budget is formally adopted for the General Fund each year through the passage of the Town budget and is prepared on a basis consistent with generally accepted accounting principles with the exception that encumbrances are treated as expenditures for budgetary purposes. 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 \$923,000. 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, 2000, the balance on such contracts amounted to approximately \$566,642 and is fully accrued and reflected in the financial statements.

C. Excess of Expenditures Over Appropriations

For the year ended June 30, 2000, expenditures exceeded appropriations in the following departments:

Legal	\$ 1,169
Assessor	1,626
Code enforcement	21,511
Town Hall maintenance	4,386
Compost facility	23,438
Solid waste	2,929
Fire department	6,575
Hydrant rental	85
Treatment plant	10,046

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

Rescue unit	\$ 13,419
Lifeguards	14,624
Animal Control	2,217
Public Safety Complex	1,624
Historical Society	6,115
Tax abatements & write-offs	14,344
Planning: Zoning and Registration Boards	310

D. Deficit Fund Equity

At June 30, 2000 the special revenue fund Municipal Development District has a deficit fund balance of \$34,661, which will be funded by taxes in the subsequent year.

The enterprise fund retained deficit of \$111,107 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, 2000 cash and cash equivalents consisted of:

	Carrying	Bank		Category	
	amount	balance	1	2	3
Checking and savings accounts	\$ 231,927	537,970	266,462	271,508	-
Certificates of deposit	2,350,290	2,350,290	2,098,985	251,305	
Total	\$ 2,582,217	2,888,260	2,365,447	522,813	-

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, 2000 investments consisted of the following:

	Carrying amount		Category	
	(market)	1	2	3
Mutual Funds (1) Maine Class Trust investment pool (1)	\$ 1,475,627 872,283			
Government Agency securities	1,400,533 149,203	149,203	1,400,533	-
Corporate stocks	149,203	147,203		
Total	\$ 3,897,646	149,203	1,400,533	-

(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 July 7, 1999 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 17, 1999 and 50% on February 15, 2000. All personal property taxes were due in full on August 17, 1999. Interest at the rate of 10% per annum was charged on any amounts remaining unpaid after these respective due dates. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. A revaluation was completed for the list of April 1, 1990 with annual reviews being conducted since that date. The assessed value was 100% of the estimated market value and 98% of the 2000 state valuation of \$533,700,000.

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 \$77,277 for the year ended June 30, 2000.

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

PROPERTY TAX, CONTINUED

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 2000 and 1999 levy:

	2000	1999
Valuation:		
Lánd	\$ 202,519,200	201,721,200
Buildings	304,060,100	297,448,200
Personal property	15,989,927	15,024,348
Less - Exemptions	14,116,300	12,932,200
Total assessed valuation	\$ 508,452,927	501,261,548
Total assessed valuation	500 452 027	501.051.510
Tax rate (per \$1,000)	508,452,927 23.65	501,261,548
Commitment	12,024,912	23.65 11,854,836
Supplemental taxes assessed	6,389	12,409
	12,031,301	11,867,245
Less - collections and abatements	11,578,169	11,399,713
Receivable at end of year	\$ 453,132	467,532
Consisting of:		
Taxes	42,782	
Liens	410,350	467,532
Receivable at end of year	\$ 453,132	467,532
Collection rate	96.23%	96.06%

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:

1999-2000 budget as originally adopted \$ 17,341,816 (17,551,816) 210, Designated carry forward balances: Various capital improvements - (276,045) 276, Interfund budgeting: Ballpark fund - 290,000 (290, TIF property taxes (106,984) 106,984 Downtown TIF fund (264,409) 264,409 Rescue equipment fund (124,000) - 124, School Adult Education fund - 37,500 (37,				Other financing
Designated carry forward balances: Various capital improvements Interfund budgeting: Ballpark fund TIF property taxes Downtown TIF fund Rescue equipment fund School Adult Education fund Designated carry forward balances: (276,045) 290,000 (290, 106,984) 106,984 106,984 106,984 264,409 264,409 37,500 37,500		Revenues	Expenditures	sources and (uses)
Various capital improvements - (276,045) 276, Interfund budgeting: - 290,000 (290, Ballpark fund - 106,984 106,984 Downtown TIF fund (264,409) 264,409 Rescue equipment fund (124,000) - 124, School Adult Education fund - 37,500 (37,		\$ 17,341,816	(17,551,816)	210,000
Ballpark fund - 290,000 (290, TIF property taxes (106,984) 106,984 Downtown TIF fund (264,409) 264,409 Rescue equipment fund (124,000) - 124, School Adult Education fund - 37,500 (37, 200)	Various capital improvements	-	(276,045)	276,045
TIF property taxes (106,984) 106,984 Downtown TIF fund (264,409) 264,409 Rescue equipment fund (124,000) - 124, School Adult Education fund - 37,500 (37,		-	290,000	(290,000)
Downtown TIF fund (264,409) 264,409 Rescue equipment fund (124,000) - 124, School Adult Education fund - 37,500 (37,		(106,984)	106,984	-
Rescue equipment fund (124,000) - 124, School Adult Education fund - 37,500 (37,		(264,409)	264,409	
School Adult Education fund - 37,500 (37,		(124,000)	-	124,000
\$ 16,846,423 (17,128,968) 282.			37,500	(37,500)
		\$ 16,846,423	(17,128,968)	282,545

INTERFUND BALANCES

Individual interfund receivables and payables (due from/to other funds) at June 30, 2000, were as follows:

	Interfund receivables	Interfund payables
General Fund	\$ 616,383	57,122
Special revenue funds:		404.004
Rescue reserve	-	494,884
Sewer reserve		51,734
Municipal development district fund	-	34,661
Recreation	30,277	-
Beautification	2,393	2
Playground equipment	1,422	-
School special revenue	48,025	66,373
Conservation tree grant fund	701	-
Total special revenue funds	82,818	647,652
Capital project funds:		
Downtown TIF District	19,805	-
Landfill closure fund	2,526	-
Total capital project funds	22,331	
Enterprise funds:		16,758
Ballpark facility		101.00
<u>Total</u>	\$ 721,532	721,532

LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2000:

	General long-term <u>debt</u>	Proprietary Fund	Total
Long-term debt payable at June 30, 1999 Debt issued	\$ 16,695,515	844,185	17,539,700
Debt retired	984,838	241,677	1,226,515
Long-term debt payable at June 30, 2000	\$ 15,710,677	602,508	16,313,185
Long-term debt payable at June 30, 2000 is comprised of the	he following:		
		Final	
	Interest rate	maturity date	Balance end of <u>year</u>
General long-term debt: 1986 Capital improvement bond	<u>rate</u> Varies	maturity date 2006	end of year \$ 420,000
	rate	maturity <u>date</u>	end of year

Proprietary Fund:

_____1987 general obligation security Varies 2002 602,508

Varies

2018

Total general obligation debt \$ 16,313,185

1998 General obligation refunding bond

Total general long-term debt

5,705,000

15,710,677

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

LONG-TERM DEBT, CONTINUED

The annual requirements to amortize all debt outstanding as of June 30, 2000 are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine.

Year	Gene		Propri		
ended	long-ter	m debt	fun		
June 30.	Principal	<u>Interest</u>	<u>Principal</u>	Interest	<u>Total</u>
2001	\$ 962,999	851,115	275,619	34,381	2,124,114
2002	836,314	799,603	293,626	16,374	1,945,917
2003	869,790	751,256	33,262	1,138	1,655,446
2004	958,436	699,376			1,657,812
2005	1,002,260	643,581	-	-	1,645,841
2006-2010	5,575,507	2,302,835	-	-	7,878,342
2011-2015	3,723,277	764,474	-	-	4,487,751
2016-2020	1,025,380	327,532	1-	-	1,352,912
2021-2024	756,715	94,333			851,048
	\$ 15,710,678	7,234,105	602,507	51,893	23,599,183

CAPITAL LEASE

The School Department has entered into a lease agreement as lessee for financing the acquisition of energy, environmental control and lighting systems. This lease agreement qualifies as a capital lease, and therefore, has been recorded in the Town of Old Orchard Beach's long-term debt group of accounts at the present value of the future minimum lease payments as of the date of their inception. Capital lease expenditures for the year ending June 30, 2000 amounted to \$47,035.

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, 2000:

Fiscal	year	endi	ing
J	une 3	0.	

2001	\$ 48,681
2002	50,385
2003	52,148
2004	53,973
2005 and thereafter	55,862
Total minimum lease payments	261,049
Less amount representing interest	47,511

Present value of future minimum lease payments \$213,538

STATUTORY DEBT LIMIT

In accordance with Maine law, no municipality shall incur debt for specified purposes in excess of certain percentages of State valuation of such municipality. At June 30, 2000, the Town was in compliance with these limitations.

STATE REIMBURSEMENT FOR DEBT SERVICE EXPENDITURES

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

RESERVED/DESIGNATED FUND BALANCES		
At June 30, 2000 portions of fund balance were reserved and designate	ated for future periods as follows:	
At time 30, 2000 portions of faile balance were reserved and design		Special
	General	Revenue
	Fund	<u>Funds</u>
Reserved:		
Education:		
Special education tuition	\$ 95,000	-
MSMA unemployment fund	10,000	-
System support recertification	10,000	-
Encumbrances	162,122	-
School lunch inventory	-	4,474
Town inventory	3,721	
Total	\$ 280,843	4,47
	General	
	Fund	
Unreserved - designated:		
Wastewater clarifier	\$ 700,000	
East Grand Avenue - Harrisburg to Walnut	245,128	
Public Safety building improvements	144,019	
Solid waste subsidy - old system	139,500	
Cascade Road project	115,000	
Dirigo Drive project	110,000	
Solid waste subsidy - new system	105,421	
Solid waste trucks & containers	100,000	
Sewer projects	94,004	
Economic development	71,365	
Tarring projects	68,812	
CDBG grant - local match	64,986	
Police cruiser purchase & equipment	44,000	
General capital improvement projects	43,175	
Treatment plant equipment	30,733	
Town Hall improvements	29,459	
Pump station alarms	28,021	
Public Works building improvements	19,575	
Town Hall computer upgrade & training	11,350	
General Assistance for trash bags	10,000	
Public Works signage	9,884	
Sidewalk repairs	8,513	
Public Works truck body	8,000	
Memorial Park	7,093	
Disaster relief fund - FEMA	6,591	
Communications - computer upgrades	6,171	
GIS System	6,000	
Fuel tank replacement	5,000	

Pay plan study - Town Hall	\$ 2,473	
Public Safety building signs	2,000	
Police block grant Town match	1,933	
Public Works Dept. vehicles	1,352	
Tri-Community camera reserve	1,079	
Animal Control vehicle & equipment	989	
Police in-car cameras	798	
Public Safety - technical upgrades	550	
Flower donation	530	
WWTP employee clothing allowance	350	
Rescue equipment	294	

CONTINGENT LIABILITIES

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

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

Under existing state law, Maine communities are required to close existing landfills under a state approved plan and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The Town presently has two landfills that 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 \$174,000, 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 and is being amortized over 30 years, as it is not expected that any of these costs will be funded with current financial resources. The actual cost of postclosure care may be higher due to inflation, changes in technology, engineering estimates, or changes in landfill laws and regulations.

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

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

Funding Policy - Plan members are required to contribute 6.5% of their annual covered salary and the Town is required to contribute an actuarially determined rate. The current rate is .41% of annual covered payroll.

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

The contribution rates of plan members and the Town are established and may be amended by the Maine State Retirement Board of Trustees. The Town's contributions to the Maine State Retirement System Consolidated Plan for the year ended June 30, 2000 were \$2,280.

Teacher Group - All school teachers, plus other qualified educators, participate in the Maine State Retirement System's teacher group. The teacher's group is a cost-sharing plan with a special funding situation, established by the Maine State legislature. The Maine State Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State Legislature. 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 same statute requires the State of Maine Department of Education to contribute the employer contribution, which amounts to \$923,000 (19.12%) for the fiscal year 2000. 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 19.12% of their compensation. This cost is charged to the applicable grant.

457 RETIREMENT PLAN

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

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

RISK MANAGEMENT

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

Based on the coverage provided by the 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, 2000.

GENERAL FIXED ASSETS

The following is a summary of the components of general fixed assets at June 30, 2000:

	Land	Buildings	Furniture and equipment	Vehicles	Total
Police Department Waste Water Trtmt. Plant School Department Public Works Fire/Rescue Town Hall Compost/Transfer Facility Comfort Station	\$ 63,727 146,866 1,165,324 62,217 - 72,611 152,275 26,708	163,868 1,321,797 2,476,314 26,664 - 734,177 - 113,861	226,680 2,015,464 872,942 624,803 268,190 144,125	174,895 139,894 245,103 706,266 1,070,594	629,170 3,624,021 4,759,683 1,419,950 1,338,784 950,913 152,275 140,569
Total	\$ 1,689,728	4,836,681	4,152,204	2,336,752	13,015,365

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.

General Fund

Comparative Balance Sheet June 30, 2000 and 1999

		2000	1999

ASSETS	ው	1 606 092	965,918
Cash and cash equivalents	\$	1,696,982	3,681,354
Investments		3,677,170	3,061,334
Receivables:		141 202	75 526
Taxes receivable		141,382	75,536
Tax liens		771,114	941,343
Accounts receivable		21,418	35,979
Due from State of Maine		56,546	110,955
Inventory		3,721	5,702
Interfund loans receivable		616,383	542,471
Total assets	\$	6,984,716	6,359,258
Liabilities:		519.253	428,394
LIABILITIES AND FUND EQUITY			
Accounts payable and payroll withholdings		519,253	
Accrued expenses		690,652	606,790
Accrued vacation and sick leave		140,535	135,158
Interfund loans payable		57,122	319,682
Taxes collected in advance		24,371	6,512
Deferred tax revenue		755,283	832,468
Other deferred revenue		17,394	-
Refundable deposits		21,719	22,201
Total liabilities		2,226,329	2,351,205
Fund aquity:			
Fund equity: Reserved		280,843	161,217
Unreserved:			#####################################
		2,244,148	1,730,586
Designated Lindagismated		2,233,396	2,116,250
Undesignated Total fund equity		4,758,387	4,008,053
Total fund equity		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,
Total liabilities and fund equity	\$	6,984,716	6,359,258

General Fund

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

Year ended June 30, 2000

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

	V_0		2000		
				Variance	•
				favorable	1999
		Budget	Actual	(unfavorable)	Actual
Revenues:					
Taxes:					
Property taxes	S 1	11,948,543	12,049,914	101,371	11,760,26
Less TIF financing		(106,984)	(106,984)		-
Change in deferred property tax revenue		-	77,185	77,185	92,25
Excise taxes		961,000	1,106,171	145,171	950,57
Interest and costs on taxes		135,000	113,919	(21,081)	152,01
Contributions in lieu of taxes		25,000	31,815	6,815	24,98
Total taxes	1	2,962,559	13,272,020	309,461	12,980,08
Licenses, permits and fees:					
Licenses		75,000	69,810	(5,190)	81,33
Building, plumbing and electrical permits		14,000	30,087	16,087	21,13
Town Clerk fees		6,500	7,956	1,456	6,24
Town vehicle registration fees		25,000	29,854	4,854	28,47
Sewer permits		31,500	31,500	4,054	
Sewer user fees		2,000	4,274	2,274	31,23
Other		24,000	25,917		2,68
Total licenses, permits and fees		178,000	199,398	1,917 21,398	31,844 202,942
Intergovernmental:					
State Revenue Sharing		745,000	942,789	197,789	790,132
State education subsidies		1,936,830	1,995,126	58,296	1,844,664
Homestead exemption		291,534	286,035	(5,499)	267,338
M.D.O.T. block grant		80,000	74,658	(5,342)	61,344
Human services reimbursement		12,000	8,131	(3,869)	7,252
Community billingscompost facility		95,000	124,628	29,628	122,855
Other federal revenue		-	13,248	13,248	181
Other state revenue		15,000	6,993	(8,007)	10,830
Total intergovernmental	3	3,175,364	3,451,608	276,244	3,104,596
Investment income		225,000	284,785	59,785	240,533
Other					
Other revenues:		50.555			982 (823)
Parking and comfort station fees		50,000	54,819	4,819	63,551
Cable television franchise		40,000	44,605	4,605	41,829
School Department		75,000	76,793	1,793	127,883
Sale of town owned property		-	-	-	4,747
Parking meters and fines		125,000	167,443	42,443	159,209
Legal settlement		-	2,000	2,000	45,000
Miscellaneous		15,500	23,140	7,640	36,266
Total other revenues		305,500	368,800	63,300	478,485
Total revenues	0000	,846,423	17,576,611	730,188	17,006,641

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - Budgetary Basis, Continued

			2000		
	-			Variance	
				favorable	1999
		Budget	Actual	(unfavorable)	Actual
Expenditures:					
Current:					
General governmental:					
Town Council	\$	31,162	29,599	1,563	28,843
Administration		165,927	163,417	2,510	160,063
Legal		65,000	66,169	(1,169)	67,411
Building maintenance		49,154	53,540	(4,386)	48,437
Contingency		61,229	10,539	50,690	73,960
Tax collector		64,602	63,933	669	59,399
Finance Director/Treasurer		84,767	82,776	1,991	89,651
		106,611	108,237	(1,626)	106,947
Assessor		53,539	52,846	693	53,957
Town Clerk		84,285	77,000	7,285	74,060
Planning		89,943	111,454	(21,511)	85,115
Code enforcement		8,725	8,252	473	3,407
Elections			827,762	37,182	851,250
Total general government		864,944	827,702	37,102	031,230
Public works:					
General		620.721	551,153	69,568	503,499
Snow and ice removal		32,500	26.893	5.607	26,565
Beach cleaning		19,250	17,578	1,672	16,753
Total public works		672,471	595,624	76,847	546,817
Sanitation:					
Comfort station		3,000	1,367	1,633	1,834
Compost facility		141,005	164,443	(23,438)	151,345
Treatment plant		487,337	497,384	(10,047)	479,672
Solid waste		562,500	565,429	(2,929)	541.752
Total sanitation		1,193,842	1,228,623	(34,781)	1,174,603
Dublic of fatur					
Public safety:		241,259	224,696	16,563	205,344
Communication center		387,232	393,807	A-50-40-4-50-50-50-50-50-50-50-50-50-50-50-50-50-	372,594
Fire department		935,090	920,715		891,97
Police department		19,880	19,514		12,227
Parking enforcement		216,975	230,394		214,935
Rescue unit		41,000	43,217		11,629
Animal control		32,650	34,274		46,670
Public safety complex			191,881		236,05
Street lights		232,000	191,881		104,92
Hydrants		105,000			82,75
Lifeguards		76,780	91,404 2,254,987	The second secon	2,179,11
Total public safety		2,287,866	2,234,90	32,019	2,172,11
Parks and recreation:		2,250	74	7 1,503	1,68
Conservation Commission		18,500	17,629		22,56
Parking lot		36,955	36,430		33,54
Recreation Total parks and recreation		57,705	54,81		57,78

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Budgetary Basis, Continued

		2000		
			Variance	•
			favorable	1999
	Budget	Actual	(unfavorable)	Actual
Expenditures, continued:				
Current, continued:				
Health and welfare:				
General assistance	47,696	43,477	4,219	36,47
Total health and welfare	47,696	43,477	4,219	36,47
Education	7,934,269	7,928,408	5,861	7,621,27
Intergovernmental - county tax	230,025	230,025		237,77
Unclassified:				
Employee benefits and insurances	957,700	927,214	30,486	851,42
Memorial Library	111,199	111,199	-	98,00
Planning, Zoning and Registration Boards	14,417	14,727	(310)	8,71
Donations to provider agencies	15,550	21,665	(6,115)	9,18
Transit Committee subsidy	45,000	45,000		45,00
Abatements, write offs and overlay	45,000	59,344	(14,344)	24.89
Miscellaneous	21,000		21,000	-7.07
Total unclassified	1,209,866	1,179,149	30,717	1.037,21
Debt service:				
Principal	938,538	938,538		900,52
Interest	638,934	638,934		787,97
Total debt service	1,577,472	1,577,472	<u>-</u> -	1,688,49
Capital outlays:			3.00	1,000,47
Parking meter upgrades	15,000	15,000	720	
Public safety - ATV	4,000	3,695	305	
Dirigo Drive project	110,000		110,000	-
Rescue breathing apparatus	5,000	4,800	200	
Waste Water clarifier	200,000	4,500	200,000	
Town Hall building repairs	3,000		3,000	-
Libby Library capital improvements	5,000	5,000	5,000	(1) \$
Tax software upgrade	5,700	5,000	5,700	
Public Works truck body	8,000	-	8,000	8 =
Police cruiser	44,000	-		-
Paving projects	40,000	32,999	44,000	-
Police computer upgrades			7,001	-
Public works - Loader reserve	16,000 20,000	16,000		-
Public Works - building improvements	12,000	20,000	11.577	•
Tri-community sewer camera	9,000	424 7.020	11,576	2/ 202
Sewer repairs		7,920	1,080	26,273
Animal Control vehicle	30,000	149	29,851	•
Public Works plow truck reserve	10,000	9,011	989	-
Police cruiser equipment	40,000	40,000		
Fire Dept. computer upgrades	12,500	11,979	521	-
Police in-car cameras	8,500	8,240	260	15 5
Public Safety - Sealing of building	15,000 10,000	14,202	798	-
Police radar unit purchase		1,795	8,205	
Public Safety - Building improvements	4,000 100,000	3,597	403	10.00*
Waste Water alarm upgrades	20,000	43,712	56,288	18,901
Police Consortium grant town match	14,684	14,450	20,000	-
Police in-car radios	3,600		234	•
Expenditures from designated fund balance	269,045	3,492	108	106 604
Expenditures from undesignated fund balance	7,000	269,045		196,694
Other improvements & equipment	11,783	7,000	0.126	212 722
Total capital outlays	1,052,812	2,657 535,167	9,126 517,645	312,722 554,590
			017,040	224,270
Total expenditures	17,128,968	16,455,506	673,462	15,985,395
			-	

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Budgetary Basis, Continued

			2000		
	_			Variance favorable	1999
		Budget	Actual	(unfavorable)	Actual
Excess (defiency) of revenues over (under)					
expenditures	\$	(282,545)	1,121,105	1,403,650	1,021,246
Other financing sources (uses):					
Budgeted use of surplus		210,000	=	(210,000)	-
Operating transfers - in		124,000	204,000	80,000	50,000
Operating transfers - out		(327,500)	(522,529)	(195,029)	(525,500)
Utilization of prior year fund balance		276,045	_	(276,045)	-
Total other financing sources (uses)		282,545	(318,529)	(601,074)	(475,500)
Excess of revenues and other					
financing sources over					
expenditures and other financing uses			802,576	802,576	545,746
Reconciliation to GAAP (Statement 2):					
Less: Prior year encumbrances			(155,515))	(108,916
Decrease (increase) in school summer salaries			(58,849))	5,756
Add: Current year encumbrances			162,122		155,515
Excess of revenues and other financing sources					500 101
over expenditures and other uses - GAAP basis			750,334		598,101
Fund balance, beginning of year			4,008,053		3,409,952
Fund balance, end of year		\$	4,758,387		4,008,053

Special Revenue Funds

Combining Balance Sheet

June 30, 2000

(with comparative totals for June 30, 1999)

		School Categorical Funds	School Lunch Fund	Adult Education	Beautifi- cation	Sewer Reserve	Rescue Equipment	Recreation	Conservation Tree Grant	Municipal Development	Playground Equipment	Tota	ls
		runus	runa	Fund	Committee	Escrow	Fund	Fund	Fund	District	Fund	2000	1999
ASSETS													
Cash and cash equivalents	\$	22,471	67,401	30,608	-	258,411	450,888						
Investments		436		-		230,411	430,000	-	Ē	-	•	829,779	763,608
Accounts receivable		100,047	-	59,822	_		-	-	-	•		436	
Due from other governments			5,626	37,022	-			747		-		160,616	91,225
Prepaid expenses			3,020			•	622.200	-	-	11 5	-	5,626	418,277
Inventory			4,474	-	-	-	522,388	-	-	-	-	522,388	-
Interfund loans receivable		48,025	-,4/4	-	2 202	-	-	-	_	-	-	4,474	4,806
		48,023			2,393		-	30,277	701	•	1,422	82,818	53,051
Total assets	\$	170,979	77,501	90,430	2,393	258,411	973,276	31,024	701		1,422	1,606,137	1,330,967
LIABILITIES AND	2.												
FUND EQUITY													
Liabilities:													
Accounts payable		103,848		1,719		4,999		2 206					
Accrued wages		30,234	-	22,334	_	4,777		2,205	-	•	1,100	113,871	97,542
Deferred revenue		-		,554			•		-	-		52,568	14,353
Interfund loans payable		_		66,373		61.724	-	-	•	0 -	-	-	38,958
Total liabilities		134,082		90,426	<u> </u>	51,734	494,884	•		34,661		647,652	392,019
		134,002		90,420	•	56,733	494,884	2,205	-	34,661	1,100	814,091	542,872
Fund equity:													
Reserved for inventory			4,474			_							
Unreserved:		-	.,				-		-	: *	-	4,474	4,806
Undesignated		36,897	73,027	4	2,393	201 (79	470 303	-			-		•
Total fund equity		36,897	77,501	4	2,393	201,678	478,392	28,819	701	(34,661)		787,572	783,289
oquity		30,077	77,501	- 4	2,393	201,678	478,392	28,819	701	(34,661)	322	792,046	788,095
Total liabilities													
and fund equity	\$	170,979	77,501	90,430	2,393	258,411	973,276	31,024	701		1,422	1,606,137	1,330,967

Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Equity

Year ended June 30, 2000

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

		(1)	rith comparative to					Conservation	Municipal	Playground		
	School	School	Adult	Beautifi-	Sewer	Rescue		Tree	Development	Equipment	Tota	ıls
	Categorical	Lunch	Education	cation	Reserve	Equipment	Recreation	Grant	District	Fund	2000	1999
	Funds	Fund	Fund	Committee	Escrow	Fund	Fund	Grant	District	7 4110		
Revenues:												
Liscenses and permits:					60,346		-			-	60,346	14,500
Sewer ordinance fees					60,346		-				60,346	14,500
Total licenses and permits	· · ·		-		00,340							
Intergovernmental:			22.226			_			-	-	1,120,827	1,212,565
Federal grants and commodities	947,278	141,213	32,336				-	-		-	47,884	45,892
State grants			47,884		:-			-		-	1,168,711	1,258,457
Total intergovernmental	947,278	141,213	80,220				_				39,261	50,714
Investment income					12,915	26,346	<u> </u>					
Other revenues:							_			•		21,967
Comfort station		3	-	3.00	•	151,887	_		-		151,887	179,128
Rescue unit call fees		•	•	•		151,667		_	-	-	170,100	143,673
School lunch sales	•	170,100	*	-	-	-	133,284	_	-	-	133,284	53,795
Recreation program		**************************************		-	-	-	155,264		15,651		202,407	178,474
Other	100,108	1,361	85,287	.*/	•	151,887	133,284		15,651		657,678	577,037
Total other revenues	100,108	171,461	85,287								1,925,996	1,900,708
Total revenues	1,047,386	312,674	165,507		73,261	178,233	133,284	<u> </u>	15,651		1,723,770	1,200,100
Expenditures:						2	-				300,450	281,336
Health and welfare	-	300,450		•	•		_		-		1,277,528	1,354,132
Education	1,059,325	3. * .2	218,203	•		-	117,233	2	-	1,100	118,333	61,629
Recreation	-	(*)		-		1,312		-	-	-	1,312	51,777
Unclassified	-	-	•	•	- 02 (40	1,312			52,000	-	135,649	
Capital outlay			-		83,649 83,649	1,312			52,000		1,833,272	1,748,874
Total expenditures	1,059,325	300,450	218,203	· ·	83,049	1,312	117,233					
Excess (deficiency) of revenues		12,224	(52,696)		(10,388)	176,921	16,051		(36,349	(1,100)	92,724	151,834
over (under) expenditures	(11,939)	12,224	(32,090)		(10,100)							
Other financing sources (uses):			37,500			80,000			-	-	117,500	35,500
Operating transfers - in				-		(204,000			-		(204,000)	(50,000
Operating transfers - out						(124,000		-		-	(86,500)	(14,500
Total other financing sources (uses)			37,500	<u> </u>		(124,000	<u>'</u>					
Excess (deficiency) of revenues												
and other sources over (under)	932-1840000-0000		(16.10()	: : : : : : : : : : : : : : : : : : :	(10,388)	52,921	16,051	-	(36,349	(1,100)	6,224	137,334
expenditures and other uses	(11,939)	12,224	(15,196)		1,3,010,000,000						785,822	650,761
	48,836	65,277	15,200	2,393	212,066	425,471	12,768	701		no recons		100000000000000000000000000000000000000
Fund equity, beginning of year				2,393	201,678	478,392	28,819	701	(34,661	322	792,046	788,095

Capital Project Funds

Combining Balance Sheet

June 30, 2000

(with comparative totals for June 30, 1999)

	Downtown	East Grand	Landfill	CDBG	Storm Disaster	Tot	als
	 TIF	Avenue	Closure	Highland Ave.	Fund	2000	1999
ASSETS							
Cash and cash equivalents	\$ -	-	_		_		16,616
Accounts receivable	35,700	3,909	-	_	_	39,609	39,609
Interfund loans receivable	19,805	-	2,526	-	_	22,331	266,631
Due from Federal government	 -	-	-	•		-	56,675
Total assets	\$ 55,505	3,909	2,526	-	-	61,940	379,531
LIABILITIES AND							
FUND EQUITY							
Liabilities:							
Accounts payable	-	-	1,721	-	_	1,721	141,135
Retainage payable		-	-	-	_	-,,21	1,721
Interfund loans payable	-	=	-	•	_	-	133,269
Total liabilities	-	-	1,721	•	-	1,721	276,125
Fund equity:							
Unreserved:							
Undesignated	55,505	3,909	805	1 1		60,219	103,406
Total fund equity	55,505	3,909	805	-	-	60,219	103,406
Total liabilities							
and fund equity	\$ 55,505	3,909	2,526		_	61,940	379,531

Capital Project Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year ended June 30, 2000

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

(.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		totals for the y	Landfill	CDBG	Storm Disaster	Tota	ls
		TIF	Avenue	Closure	Highland Ave.	Fund	2000	1999
		111	Avenue	Closure				
Revenues:							106,984	106,984
Property taxes	\$	106,984		-			526	738
Investment income		-	-	526	=	-	520	53,390
Other revenues			-		-		107,510	161,112
Total revenues		106,984	-	526	-		107,310	101,112
Expenditures:								
Capital improvements:							_	23,100
Engineering costs		=	-	-	ō	-		30
Consultant costs		-	-	=	-	5	1,317	20,052
Construction costs		=	1,317	-	•	-	1,517	9,139
Equipment and associated costs		-	-	-	•	•	-	18,383
Miscellaneous		-	-	*	-	-	264,409	148,110
Debt service		264,409	-			-	265,726	218,814
Total expenditures		264,409	1,317		•.		203,720	210,014
Excess (deficiency) of revenues						_	(158,216)	(57,702
over (under) expenditures	-	(157,425)	(1,317)	526	-		(130,210)	(37,702
Other financing sources (uses): Operating transfers - in		-	53,051	×	50,914	11,064	115,029	200,000
Operating transfers - out		-			50.014		115,029	200,000
Total other financing sources (u	scs)		53,051	-	50,914	11,004	113,029	200,000
Excess (deficiency) of revenues and other sources over (under) expenditures		(157,425	51,734	526	50,914	11,064	(43,187)	142,298
Fund balances (deficit), beginning		212,930	(47,825)	279	(50,914	(11,064)	103,406	(38,892
Fund balances, ending	\$	55,505	3,909	805	· -	-	60,219	103,406

Capital Project Funds

Cumulative Statement of Revenues and Expenditures Beginning of project to June 30, 2000

		Downtown	East Grand	Landfill	CDBG	Storm Disaster
		TIF	Avenue	Closure	Highland Ave.	Fund
Revenues:						
Property taxes	\$	1,137,518		_	_	
Grant proceeds	Ψ	628,115	_	186,681	-	965,965
Investment income		121,511	_	3,624	_	705,705
Sewer reimbursements		121,511	17,101	5,024	_	
Other revenues		140,431	7,193	150		12,620
Total revenues		2,027,575	24,294	190,455	-	978,585
Expenditures:						
Capital improvements:						
Engineering costs		360,124	7,289	2,282	23,100	198,171
Consultant costs		-	-	18,900	,	-
Construction costs		3,762,086	260,770	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		1,925,684	-	-		
Total expenditures		6,340,187	273,436	251,303	50,914	1,029,649
Deficiency of revenues						
under expenditures		(4,312,612)	(249,142)	(60,848)	(50,914)	(51,064)
Other financing sources:						
Operating transfers - in		968,117	253,051	61,653	50,914	51,064
Proceeds of general obligation bonds		3,400,000	-	-	,,,,,	
Total other financing sources		4,368,117	253,051	61,653	50,914	51,064
Cumulative excess of revenues						
and other sources over expenditures	\$	55,505	3,909	805		

Enterprise Fund - Ballpark Facility

Comparative Balance Sheet June 30, 2000 and 1999

	 2000	1999
ASSETS		
Interfund loans receivable	\$ -	_
Total assets	-	-
Property, plant and equipment:		
Fixed assets	993,250	993,250
Accumulated depreciation	(478,518)	(460,884)
Net property, plant and equipment	514,732	532,366
Total assets	\$ 514,732	532,366
LIABILITIES AND FUND EQUITY Liabilities:		
Current portion of long-term debt	275,619	243,259
Interfund loans payable	16,758	17,183
Accrued interest	6,574	6,574
Total liabilities	 298,951	267,016
Long-term liabilities:		
General obligation notes payable (less current portion)	326,888	600,926
Total long-term liabilities	326,888	600,926
Fund equity:		
Retained earnings (deficit)	(111,107)	(335,576)
Total fund equity	 (111,107)	(335,576)
Total liabilities and fund equity	\$ 514,732	532,366

Enterprise Fund - Ballpark Facility

Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit) Years ended June 30, 2000 and 1999

	2000	1999
Operating revenues:		
Other revenues	\$ 500	1 to 2
Total operating revenues	500	-
Operating expenses:		
Utilities and building maintenance	75	564
Depreciation	17,634	17,634
Total operating expenses	17,709	18,198
Operating income (loss)	(17,209)	(18,198)
Nonoperating revenues (expenses):		
Interest expense	(48,322)	(64,825)
Total nonoperating expense	(48,322)	(64,825)
Loss before operating transfers	 (65,531)	(83,023)
Other financing sources:		
Operating transfers - in	290,000	290,000
Total other financing sources	290,000	290,000
Net income	224,469	206,977
Retained earnings (deficit), beginning of year	(335,576)	(542,553)
Retained earnings (deficit), end of year	\$ (111,107)	(335,576)

Enterprise Fund - Ballpark Facility Statement of Cash Flows

Years ended June 30, 2000 and 1999

		2000	1999
Cash flows from operating activities:			
Cash received from operating revenues	\$	500	_
Cash payments for operating expenses	•	(75)	(564)
Net cash provided by (used in) operating activities		425	(564)
Net cash provided by (used in) operating activities			(00.)
Cash flows from noncapital financing activities:			
Operating transfers from other funds		290,000	290,000
Interfund transactions with General Fund		(425)	564
Net cash provided by noncapital financing activities		289,575	290,564
Cash flows from capital and related financing activities:		(4.1. (50)	(010.004)
Principal paid on long-term debt		(241,678)	(219,324)
Interest paid on long-term debt		(48,322)	(70,676
Net cash used in capital and related financing activities		(290,000)	(290,000)
Net increase in cash		-	-
Cash, beginning of year		-	-
Cash, end of year	S	-	_
Reconciliation of operating income to net cash provided by operating			
activities:			
Operating income		(17,209)	(18,198
Adjustments to reconcile operating income to net cash provided			
by operating activities:			
Depreciation		17,634	17,634
Net cash provided by (used in) operating activities	\$	425	(564

Trust Funds

Combining Balance Sheet

June 30, 2000

(with comparative totals for June 30, 1999)

			(with co	mparative tot	als for June 30), 1999)				
		Ralph	W. Warren	George	Ola	Harold		Susan		William
		Perreault	Harmon	Grover	Brownrigg	Mullen	Centennial	Powers	Alumni	Murphy
		Scholarship	Scholarship	Golf Fund	Scholarship	Scholarship	Scholarship	Scholarship	Scholarship	Scholarship
ASSETS										
Cash and cash equivalents	\$	-		-		-			-	-
Investments		101,754	28,061	2,119	7,654	11,633	1,628	3,558	14,066	6,160
Total assets	s	101,754	28,061	2,119	7,654	11,633	1,628	3,558	14,066	6,160
FUND EQUITY										
Fund equity:										
Unreserved:										
Principal		62,691	30,180	1,426	6,664	9,903	2,899	1,009	6,903	6,210
Unexpended income		39,063	(2,119)	693	990	1,730	(1,271)	2,549	7,163	(50)
Total fund equity		101,754	28,061	2,119	7,654	11,633	1,628	3,558	14,066	6,160
Total fund equity	\$	101,754	28,061	2,119	7,654	11,633	1,628	3,558	14,066	6,160
		Gladys	Melanie	Gilbert	John	David	Brandy	E. Emerson		
		Tarbox	Cook	cBay Musi	Trull	Jordan	Butterfield	Cummings		tals
		Scholarship	Scholarship	Scholarship	Scholarship	Scholarship	Scholarship	Scholarship	2000	1999
ASSETS										
Cash and cash equivalents	\$	-		-	-	-	-	-	-	8,609
Investments		14,418	7,742	5,590	2,068	7,042	4,751	1,796	220,040	194,144
Total assets	\$	14,418	7,742	5,590	2,068	7,042	4,751	1,796	220,040	202,753
FUND EQUITY										
Fund equity:										
Unreserved:										
Principal		1,980	7,228	3,916	2,085	6,145	5,255	1,780	156,274	141,009
Unexpended income		12,438	514	1,674	(17)		(504)	16	63,766	60,210
Total fund equity		14,418	7,742	5,590	2,068	7,042	4,751	1,796	220,040	201,219
Total fund equity	\$	14,418	7,742	5,590	2,068	7,042	4,751	1,796	220,040	201,219

Trust Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Equity Year ended June 30, 2000

	_	Fund bal	ances beginning of	year		Unrealized	Contributions		Fund I	balances end of	year
			Unexpended		Investment	gains and	and	·		Unexpended	
		Principal	income	Total	income	losses	other receipts	Expenditures	Principal	income	Total
George C. Grover Golf	\$	1,426	523	1,949	474	(304)			1,426	693	2,119
Ralph Perreault Scholarship		62,691	38,863	101,554	7,009	(1,450)	-	5,359	62,691	39,063	101,754
W. Warren Harmon Kiwanis Scholarship		30,180	824	31,004	1,756	(2,825)	_	1,874	30,180	(2,119)	28,061
William & Robert Murphy Scholarship		6,210	928	7,138	976	(1,254)	-	700	6,210	(50)	6,160
Gilbert C. "Sonny" McBay Scholarship		3,916	1,433	5,349	1,028	(787)	-	-	3,916	1,674	5,590
Ola Brownrigg Scholarship		6,664	96	6,760	1,292	(942)	944	400	6,664	990	7,654
Gladys Tarbox Scholarship		1,980	12,692	14,672	1,955	(2,209)			1,980	12,438	14,418
Harold E. & Shirley M. Mullen Scholarship		9,903	1,528	11,431	1,267	(1,065)	1,000	1,000	9,903	1,730	11,633
Centennial Scholarship		2,899	(673)	2,226	182	(729)	249	300	2,899	(1,271)	1,628
Susan Powers Memorial Scholarship		1,009	420	1,429	2,405	(76)	-	200	1,009	2,549	3,558
Melanie Cook Scholarship		7,228	340	7,568	1,160	(1,130)	544	400	7,228	514	7,742
John Trull Scholarship			-	-	114	(131)	2,085	-	2,085	(17)	2,068
David Jordan Scholarship			•		309	588	6,145		6,145	897	7,042
Brandy Butterfield Scholarship		•		+	56	(560)	5,255	·•	5,255	(504)	4,751
E. Emerson Cummings Scholarship		•	¥	-	33	(17)	1,780	-	1,780	16	1,796
Alumni Scholarship		6,903	3,236	10,139	1,028	(1,117)	4,016		6,903	7,163	14,066
Totals	\$	141,009	60,210	201,219	21,044	(14,008)	22,018	10,233	156,274	63,766	220,040

TOWN OF OLD ORCHARD BEACH, MAINE Statement of Changes in General Long-term Debt Year ended June 30, 2000

	The second secon			car chaca sune	30, 2000					
	Interest rate	Final maturity date	Annual principal	Amounts	Issued previous	Retired previous	Balance beginning	Current	Period	Balance end of
	7410	uate	payments	authorized	years	years	of year	Issued	Retired	year
General Obligation Bonds										
Town issues:										
1986 Capital improvement bond	8.6 - 9.75%	2006	70,000	1,410,000	1,410,000	020.000	400.000			
1989 Capital improvement bond	Var.	2009	160,000			920,000	490,000	-9	70,000	420,000
1990 General obligation bond	Var.	2000		1,840,000	1,840,000	1,320,000	520,000	-	120,000	400,000
1992 General obligation -		1000	Various	1,019,000	1,019,000	801,600	217,400	-	108,700	108,700
refunding bond	Var.	2012	Various	8,145,000	8,145,000	1,750,000	6,395,000		340,000	6,055,000
1996 Sewer bond	4.875%	2024	Various	3,217,500	3,217,500	176 094	2 040 516			
1998 General obligation -	Var.	2018	Various			176,984	3,040,516	-	64,838	2,975,678
refunding bond		2010	v ar rous	5,975,000	5,975,000	35,000	5,940,000	-	235,000	5,705,000
School issues:										
1990 General obligation bond	Var.	2000	Various	1,521,000	1 521 000	1 420 400				
Total general obligation bonds			7 41 1043	1,321,000	1,521,000	1,428,400	92,600	-	46,300	46,300
general congunet cond	3				23,127,500	6,431,984	16,695,516	-	984,838	15,710,678
Total long-term debt			S		23,127,500	6,431,984	16,695,516		984,838	15,710,678

Revenues, Expenditures, and Changes in Fund Balances -

General Fund - Budgetary Basis Last Ten Fiscal Years

				Las	t Ten Fiscal Y	ears			1000	1000	2000
		1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Revenues:					11 046 770	12,024,132	11,735,061	12,001,791	11,967,648	11,852,519	12,020,115
Property taxes \$	5	11,576,172	11,813,600	11,927,522	11,946,778	937,558	960,770	1,038,803	1,064,228	1,127,566	1,251,905
Other taxes		910,802	904,462	940,410	901,261	165,529	144,731	195,379	189,224	202,942	199,398
Licenses and permits		125,869	127,739	129,699	137,009	1,645,681	1,936,953	1,947,444	2,413,806	3,104,596	3,451,608
Intergovernmental revenues		1,616,716	1,464,739	1,408,239	1,474,329	182,654	161,832	156,419	207,376	240,533	284,785
Investment income		170,275	183,187	106,242	92,104	241,704	252,408	322,061	369,790	478,485	368,800
Other revenues		148,127	294,310	256,050	275,529	15,197,258	15,191,755	15,661,897	16,212,072	17,006,641	17,576,611
Total revenues		14,547,961	14,788,037	14,768,162	14,827,010	13,197,230	13,171,732	,,.			
Expenditures:		(22.512	700 557	647,681	673,678	750,073	790,041	732,252	748,502	851,250	827,762
General governments		633,512	709,557 533,906	502,629	518,187	718,181	588,441	533,390	431,559	546,817	595,624
Public works		428,733	1,095,157	979,030	1,015,333	1,091,739	1,149,930	1,088,353	1,089,096	1,174,603	1,228,623
Sanitation		1,013,661	1,651,589	1,709,829	1,803,707	1,898,771	1,943,906	1,919,953	1,992,483	2,179,117	2,254,987
Public safety		1,647,946	33,679	31,106	50,169	42,951	42,788	41,596	46,076	57,789	54,812
Parks and recreation		34,137	124,446	83,580	68,689	58,070	61,004	66,065	50,725	36,470	43,477
Health and welfare		231,452 2,087,595	2,113,143	1,805,606	1,779,664	1,752,675	1,687,604	1,608,443	1,768,122	1,688,498	1,577,472
Debt service (excluding education)		5,828,766	6,100,617	6,187,249	6,265,438	6,511,989	6,662,624	6,760,092	7,065,356	7,568,922	7,980,650
Education		901,815	934,585	909,571	956,037	975,364	920,670	870,559	873,280	851,424	927,214
Employee benefits and insurance		242,694	277,893	476,525	904,071	123,616	216,481	308,430	246,690	357,896	535,167
Capital outlays		514,321	399,568	420,102	423,121	413,217	446,471	533,994	410,826	423,560	481,960
Unclassified		13,564,632	13,974,140	13,752,908	14,458,094	14,336,646	14,509,960	14,463,127	14,722,715	15,736,346	16,507,748
Total expenditures		13,304,032	15,771,110						100000000000000000000000000000000000000		204.000
Other financing sources		254,167	8,175,500	54,100	70,594	32,995	49,599	67,433	163,523	50,000	204,000
Other Imalicing sources									((02.542)	(722 104)	(522,529
Other financing uses		(24,000)	(8,128,615)	(436,006)	(284,933)	(520,732)	(1,179,418)	(593,111)	(693,543)	(722,194)	(322,323
Office Infallering uses											
Excess (deficiency) of revenues and	other	financing									
sources over (under) expenditures		1.5						(72.002	050 227	598,101	750,33
and other financing uses		1,213,496	860,782	633,348	154,577	372,875	(448,024)	673,092	959,337	370,101	, 50,55
22 0					1 2 2		2.052.275	2 504 241	3,177,333	3,409,952	4,008,05
Fund balances, beginning		(282,813)	930,683	1,791,465	2,424,813	2,579,390	2,952,265	2,504,241	3,177,333	3,103,532	.,,
					2 550 200	2 052 265	2,504,241	3,177,333	4,136,670	4,008,053	4,758,38
Fund balances, ending	\$	930,683	1,791,465	2,424,813	2,579,390	2,952,265	2,304,241	3,17,533	1,100,010		

Property Tax Levies and Collections Last Ten Fiscal Years

10,902,501 10,826,186	906,520	11,809,021			June 30,	tax levy
10,992,295 11,010,389 11,119,733 10,938,527 11,061,724 11,312,987 11,399,713	1,092,929 1,065,115 1,162,825 1,012,806 877,938 834,244 766,333 710,574	11,919,115 12,057,410 12,173,214 12,132,539 11,816,465 11,895,968 12,079,320 12,110,287	89.43% 89.83% 91.26% 91.84% 92.94% 93.16% 93.78% 94.81% 96.06%	96.86% 98.89% 100.10% 101.54% 101.20% 100.64% 100.86% 101.23%	1,761,022 1,914,610 1,853,226 1,840,496 1,668,770 1,593,698 1,400,752 1,175,483 1,011,121	14.44% 15.88% 15.38% 15.35% 13.95% 13.57% 11.88% 9.85%
1	1,312,987	1,312,987 766,333 1,399,713 710,574	1,312,987 766,333 12,079,320 1,399,713 710,574 12,110,287	1,312,987 766,333 12,079,320 94.81% 1,399,713 710,574 12,110,287 96.06%	1,312,987 766,333 12,079,320 94.81% 101.23% 1,399,713 710,574 12,110,287 96.06% 102.05%	1,312,987 766,333 12,079,320 94.81% 101.23% 1,175,483 1,399,713 710,574 12,110,287 96.06% 102.05% 1,011,121

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

Year	Real	Assessed Value Personal	Total	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
		12 220 660	617,295,210	617,295,210	100.00%	510,000,000	121.03%
1991 (1) \$	605,064,550 597,819,400	12,230,660 12,409,000	610,228,400	610,228,400	100.00%	572,400,000	106.61%
1992 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%
2000	506,579,300	15,989,927	522,569,227	533,233,905	98.00%	533,700,000	97.91%

⁽¹⁾ Revaluation

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

Last Ten Fiscal Years

					Water quality
Year	Total	Town	School	County	control
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
2000	23.65	10.48	11.52	0.44	1.21

(1) Revaluation

Table 5

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
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%
2000		938,538	638,934	1,577,472	16,455,506	9.59%

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
1991 (1) 1992 1993 1994 1995 1996 1997	7,790 7,790 7,790 7,790 7,790 7,790 7,790 7,790	\$ 617,295 610,228 560,228 556,501 555,644 492,256 498,311 504,047	18,707,548 23,026,017 21,707,112 20,315,673 21,898,775 20,829,096 19,559,705 18,852,568	3.30% 3.77% 3.87% 3.65% 3.94% 4.23% 3.93% 3.74%	2,401 2,956 2,787 2,608 2,811 2,674 2,511 2,420	24,457 24,457 24,457 24,457 24,457 24,457 24,457 24,457	765 941 888 831 895 852 800 771
999 000	7,790 7,790	501,262 522,569	17,539,700 16,313,185	2.86% 3.20%	2,252 2,094	24,457	667

⁽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 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) Unfunded pension benefit obligation/ actuarial accrued liability (Post 1998) as a percentage of covered payroll (4) + (5)	(7) Town's contribution as a percentage of covered payroll
1990 \$ 1991 1992 1993 1994 1995 1996 1997 1998 1999	3,042 3,376 3,726 4,258 4,432 5,197 5,971 6,834 7,780 7,571	3,539 3,840 3,828 4,116 4,342 4,500 4,826 4,874 5,411 5,487	85.96% 87.92% 97.34% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	497 464 102 - - - - - -	1,109 1,125 1,040 871 832 836 872 707 696	44.82% 41.24% 9.81% 0.00% 0.00% 0.00% 0.00% 0.00%	15.20% 16.00% 15.04% 14.20% 14.31% 13.31% 11.91% 9.98% 0.35% 0.47%

Ten Largest Taxpayers Year ended June 30, 2000

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

❖Town Hall Office Information❖

Hours: Monday, Wednesday, Thursday, and Friday -8:00 a.m. -4:00 p.m. Tuesday -8:00 a.m. -6:00 p.m.

Mailing Address: 1 Portland Ave., Old Orchard Beach, ME. 04064 Telephone Number: (207)934-5714 Town Clerk: (207)934-4042

Public Safety Information

Mailing Address: 136 Saco Avenue, Old Orchard Beach, ME. 04064 Telephone Number: (207)934-4911 Emergency: 911

Public Works Information

Hours: Monday – Friday – 7:00 a.m. – 3:00 p.m.

Mailing Address: 108 Smithwheel Road, Old Orchard Beach, ME. 04064

Telephone Number: (207)934-2250

(After hour emergencies, please call Police Station (207)934-4911)

❖Waste Water Treatment Plant❖

Hours: Monday - Thursday - 6:30 a.m. - 3:30 p.m. Friday - 6:30 a.m. - 1:00 p.m. Mailing Address: 24 Manor St., Ocean Park, ME. 04063 Telephone Number: (207)934-4416

Edith Belle Libby Memorial Library

Hours: Monday and Wednesday - 2:00 p.m.8:00 p.m.
Tuesday, Thursday, and Fri - 10:00 a.m. -5:30 p.m.
Saturday - 10:00 a.m. - 12:00 noon
Mailing Address: Staples Street, Old Orchard Beach, ME. 04064
Telephone Number: (207)934-4351



Staples Inn -1902