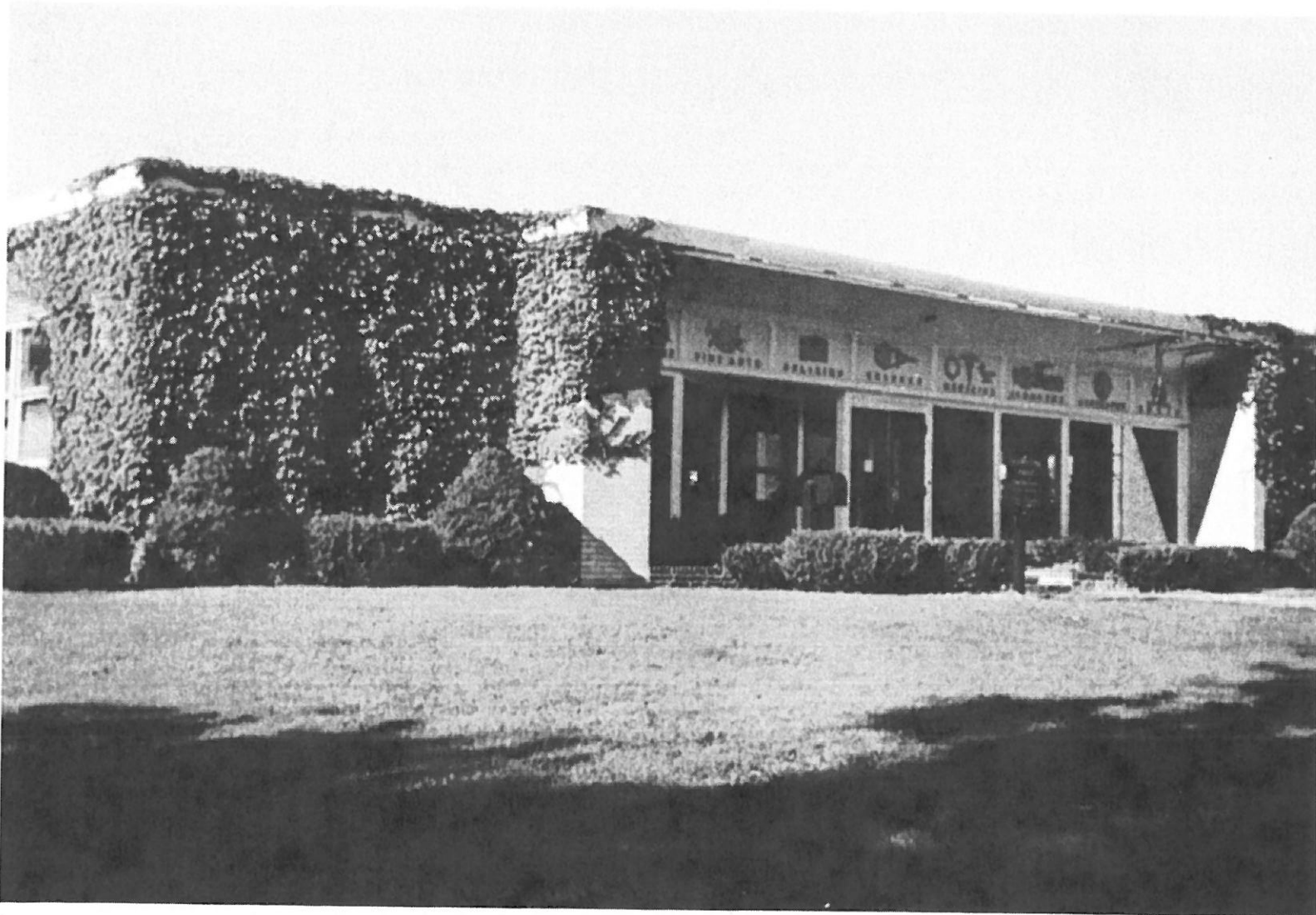


Assessor's Office

Old Orchard Beach



Edith Belle Libby Memorial Library
30th Anniversary

1985

ANNUAL TOWN REPORT



Richard P. Marshall



Gerald F. Verrier



Horace Allen

1985 Town Council



Gordon G. Smith
Chairman



Paul P. Ladakakos
Vice Chairman

MANAGER'S REPORT — 1985

Our inaugural meeting was held on January 2, 1985. Gordon C. Smith and Paul P. Ladakos were elected Chairman and Vice Chairman of the Town Council respectively for the ensuing year. Their dedication and support, in the best interest of the Town, was much appreciated.

NO TAX INCREASE

Our tax commitment this year did not exceed new revenues. Thus, we were able to make real progress without any property tax increases! The municipal obligations grew 5% with the school's growth at 6%. The Town functions continue to take 55% (\$4,021,933) and the school activities 45% (\$3,819,237) of local tax dollars.

The table below shows how real estate tax revenue, from the quality construction taking place throughout the Town is rising. Increases in the near future will be even more pronounced.

With so many inferior and shoddy buildings coming down, the Council adopted a new ordinance establishing fees for demolition material deposited at the Town's facility. Building permit fees were increased and generated a record \$25,000 in income.

SHUTTLEBUS PARTNERSHIP

Your transportation system is running well. In fact, Biddeford, Saco and Old Orchard Beach officials dedicated its own bus garage/office building (situated off the Alfred Road) during '85. The cost of this well planned structure was \$600,000—\$480,000 Federal (Title 18) and \$120,000 local. The City of Biddeford donated the land (value \$45,000) and all three communities continue to subsidize the program (\$25,000).

The purchase of a motorized trolley for special and regular route uses during warm climate will add measurably to the bus system's revenues.

INFRASTRUCTURE

Resurfacing of local public ways continued to be a high priority. Over \$130,000 was allocated (including \$42,000 of D.O.T. Block Grant Funds) for this purpose. Completion of Eleventh Street (Manor) extension at Ocean Park was, also, welcomed as a safety factor.

A tidal control gate device was installed by our Public Works Department personnel at Ocean Park. Such, coupled with ditch maintenance and two *privately* constructed retention

TABLE OF VALUATION v. PICKUP v. INFLATION

YEAR	VALUATION	PICKUP	PERCENT OF PICKUP	INFLATION	PICKUP IN ACTUAL \$'s
1979	111,162,000				
1980	113,930,100	2,768,100	2.490	12.4%	\$ 74,738
1981	117,023,350	3,093,250	2.715	8.9%	98,984
1982	118,356,350	1,233,000	1.053	3.9%	41,922
1983	120,101,450	1,745,100	1.474	3.8%	62,823
1984	214,877,000	94,775,550	Revaluation	4.0%	Revaluation
1985	223,195,650	8,318,650	3.87	3.6%	191,328
1986	247,746,150	24,550,500	10.00	Estimated	564,662

ponds (Ocean Park Meadows) has greatly reduced the time that water inundated the West Grand Avenue drainage area (even with an above average rainfall). We are grateful for Councilor Horace Allen's and Steve Kurutz's assistance in this regard.

Expansion of our secondary treatment plant at \$5,477,000 (designing, negotiating w/D.E.P., bidding, and contracting); installation of additional force main and interceptor sewers (\$1,039,000) along the back side of the dunes was approved and will be of significant use in the years which lie ahead.

We were successful in obtaining a Marine Combined Sewer Overflow Grant of \$1.3 Million to match with our local contribution of \$7.5 Million (includes engineering costs).

Finally, the Longwood Avenue sewer was reconstructed by our sewer and drain personnel — eliminating a problem of long standing (frozen lines).

MORTGAGE BURNING

The acquisition of the Angell Farm (1975) at \$200,000 for 87 acres (\$2,352 per acre) showed tremendous foresight on the part of town officials. Such concern for the future, when matched with the earlier Titcomb Farm property purchase, made possible: the High School, composting plant, The Ballpark, transfer station, a sandpit, and the Industrial Park.

The *combined* sale price of \$350,000 vs. grants for eligible projects of \$2,905,000 — Some buy! Some vision!

Accordingly, when former Councilors were asked to come forward to burn the Angell property mortgage, such symbolized the faith they had in the Town's future.

— POTPOURRI —

Council established a formal policy against handicapped discrimination; closed "the Square" to vehicular traffic year-round (formerly from May 15 to Labor Day); adopted the current (1984) BOCA Code by reference; Ann Mullen was recognized as "Citizen of the Year" (a decent and positive program sponsored by the Old Orchard beach Historical Society membership); Blaine Road (Ocean Park) was surveyed and boundaries marked to prevent

any encroachment; Industrial Park Advisory Commission expended monies (\$1,500 State Matching Grant) to paint and erect a large sign at T-for-Turn Road; Council limited hours regarding pile driving; reroofed *entire* Public Safety Complex roof for \$33,000; parallel parking on Old Orchard Street was approved; traffic flow aided by better striping and signage contributing to increased revenues at the municipal parking lot (\$85,000); "Homewood Park" rezoned to facilitate the construction of new homes — chiefly for year-round residents; Art Center lease renewed (to May 27, 1987); ordinance requiring that sprinkler systems be installed in all buildings of three (3) or more stories in height adopted; preliminary topographic grades and schematic site plan of the industrial park submitted to the Town by Allied Engineers; revised our General Assistance Guidelines; and, obtained dune grass and wetland permits from the D.E.P.

IN APPRECIATION OF

Saco, for sharing the operation cost (50/50) of our composting facility and animal shelter; the American Baptist Churches of Massachusetts for land and easement rights (\$25,000) to facilitate treatment plant enlargement; Councilor Dick Marshall's unselfish service from a grateful community (resigned); the members of the Planning and Zoning Appeals Boards who have volunteered long hours; all Tri-community Mutual Aid Rescue/Ambulance Service personnel; firefighters and police officers for organizing a well operated Town Hallowe'en party; Councilor George Kerr and a hard-working traffic committee; The Honorable John McSweeney's Annual Scholarship awards; an outstanding football, field hockey and band program; loyal and dedicated Town employees making possible a budget *surplus* of over \$161,000; Russ Shaw and Ben Emery for their labor and patience associated with changing the names of several streets; the staff and trustees of the Edith Belle Libby Memorial Library (see cover).

Respectfully submitted,

Jerome G. Plante, Town Manager

1985 TOWN OFFICIALS

TOWN MANAGER

Jerome G. Plante

COUNCILMEN

Gordon G. Smith, Chairman

Horace L. Allen	George J. Kerr
Paul P. Ladakakos, Vice Chairman	Richard P. Marshall
Assessor	Bernard W. Emery
Town Clerk	Maureen M. O'Leary
Deputy Town Clerk	Patricia Blake
Treasurer	Lois A. Benway
Deputy Treasurer	Judith B. George
Police Chief	Paul A. Tibbets
Fire Chief	Thomas A. Smith, Jr.
Building Inspector / Code Enforcement Officer	Robert M. Corliss
Assessors Clerk	Katherine Poulin
Welfare Clerks	Margaret Smith
	Alice Leveris
Deputy Tax Collector	Margaret Smith
Town Counsel	Bernstein, Shur, Sawyer & Nelson
Public Works Foreman	Edward Coreau
Superintendent Water Pollution Control Facility	
	Edward H. Townsend, Jr.
Secretary to Town Council	Melinda V. Noonan
Public Safety Commission	Louis DeAngelis, Chairman
	Daniel E. Blaney
Park Commission	Bernard H. Connor
	John D. Ladakakos
	Arthur St. Hilaire
Lifeguard Captain	Robert E. Maguire
Constables	Marc Gagne
	Wayne R. Dube
Sealer of Weights and Measures	Stephen E. Graney
Dog Control Officer	Clarence L. Roberts
License Inspector	Steven Monk
Electrical Inspector	Herschel Bates
Assistant Electrical Inspector	Reny Remillard
Plumbing Inspector	William Southwick
Assistant Plumbing Inspector	Donald Gagne
Board of Voter Registration	Carl Lamb
	Aline Fontaine, Chairman
	Eileen McNally / Roberta Branigan
	Barbara Dimodica
Superintendent of Schools	
	Lawrence C. Bernard / Vincent B. McGee
School District Trustees	Bernard W. Emery, Chairman
	Urbain A. Goulet
	Edward J. O'Neill
	Robert M. Corliss
	Alan Coker
Civil Emergency Preparedness Director	Russel Shaw
Planning Board	C. Jackson Barstow, Chairman
	Paul St. Hilaire
	Susan Morrison / Robert Violette
	Neil Folsom
	James Pouravelis

Planning Board Secretary
Zoning Board of Appeals

Melinda V. Noonan
Robert Morrison, Chairman
Daniel Barbano
Horace T. Moody
Claire Bell
Robert LoPresti
Judith B. George

Secretary to Zoning Board

ANNUAL REPORT OF THE TOWN CLERK YEAR ENDING, DECEMBER 31, 1985

Maureen Mokarzel O'Leary, *Town Clerk*
Patricia A. Blake, *Deputy*

Oaths Administered and Recorded	175
UCC's Recorded and Filed	5
UCC Terminations Recorded and Filed	4
Dog Licenses Issued and Recorded	363
Resident Hunting & Fishing Licenses Issued	921
Pheasant Stamps, 11 Waterfowl Stamps, 59	
Non-Resident Hunting & Fishing Licenses Issued	24
Business Licenses Issued and Recorded	1,140

Vital Records Filed

	1985	1984	1983
Births	81	90	91
Marriages	131	111	117
Deaths	89	81	70

DEATHS RECORDED IN 1985

Date of Death	Name	Age	Place of Death
January 7, 1985	Peter P. Mourmouras	72	Togus
January 14, 1985	Laura Morin	98	Old Orchard Beach
January 15, 1985	Katherine L. Whitman	79	Biddeford
January 17, 1985	Alicia M. Boyne	38	Portland
January 24, 1985	Roland O. Lefebvre	67	Biddeford
February 6, 1985	Maurice A. Wilkinson	81	Biddeford
February 7, 1985	Arline F. DeSilva	61	Biddeford
February 21, 1985	Sewell Waldo Burgess	84	Biddeford
February 21, 1985	Bertha A.W. Loomer	85	Portland
February 21, 1985	George David Mahon, Jr.	32	Portland
February 22, 1985	Louretta Elizabeth Vanhook	67	Portland
February 24, 1985	Ethel B. Hale	81	Biddeford
February 25, 1985	Bertha Farris	67	Lewiston
March 5, 1985	Lance T. Wade	46	Portland
March 8, 1985	Duncan M. Fraser	84	Old Orchard Beach
March 10, 1985	Arah Prescott Harrison	79	Portland

March 16, 1985	Margaret Barrett	65	Portland
March 16, 1985	Irene Palardis	77	Old Orchard Beach
March 17, 1985	David Daniel Belan	36	Biddeford
March 18, 1985	Helen M. Sibley	82	Biddeford
March 25, 1985	Charles R. O'Hara	53	Biddeford
March 25, 1985	Ovide Remillard, Jr.	71	Biddeford
April 13, 1985	Raymond George Hills	59	Portland
April 15, 1985	Vincent E. Hersom	29	Portland
April 19, 1985	Stanton Wells Gavitt	73	Old Orchard Beach
April 27, 1985	Pauline A. Labelle	69	Biddeford
May 2, 1985	Emma Armstrong	94	Old Orchard Beach
May 10, 1985	Baby Girl Sinclair	fetal	Ocean Park
May 13, 1985	Ruty May Severance	90	Portland
May 19, 1985	Ronaldo L. Beaulieu	74	Old Orchard Beach
May 19, 1985	Jesse Frank Savage	72	Biddeford
May 21, 1985	David B. Silverman	81	Biddeford
May 27, 1985	Marie Smith	52	Old Orchard Beach
May 29, 1985	Edna H. Greenlaw Hawse	92	Old Orchard Beach
June 6, 1985	Harry N. Huot	61	Biddeford
June 8, 1985	Aleen H. Kessler	90	Biddeford
June 10, 1985	Jack McClain	66	Biddeford
June 10, 1985	Sarah A. Witham	82	Old Orchard Beach
June 11, 1985	Virginia P. Leonard	60	Biddeford
June 17, 1985	Eugene A. Deschambault	53	Old Orchard Beach
June 17, 1985	Wesley Mingo	72	Biddeford
June 19, 1985	Albert R. Hersom, Sr.	66	Biddeford
June 24, 1985	Fabiola Patnaude	82	Biddeford
June 28, 1985	Eugene S. Watson	63	Biddeford
July 5, 1985	Harry Brook	92	Biddeford
July 5, 1985	Roger Lowell Goud	45	Portland
July 5, 1985	Richard Camille Michaud	30	Biddeford
July 11, 1985	Thomas T. Hughey	71	Togus
July 17, 1985	Robert J. Potvin	52	Old Orchard Beach
July 19, 1985	James J. Lyons	67	Biddeford
July 20, 1985	Gordon Strong	82	Biddeford
July 23, 1985 (found)	Richard Alan Chase	39	Old Orchard Beach
August 6, 1985	Maurice Bordage	62	Old Orchard Beach
August 6, 1985	Elizabeth G. Lemay	102	Biddeford
August 8, 1985	Roland A. Desrosiers	63	Biddeford
August 19, 1985	Merle James Morrison	63	Portland
August 31, 1985	Donald Ray Burnell	58	Portland
August 31, 1985	Margaret Lucey Dewhurst	77	Biddeford
August 31, 1985	Ada Esther Ross	63	Old Orchard Beach
September 4, 1985	Doris Eagen	80	Biddeford
September 6, 1985	John anugraham	61	Biddeford
September 13, 1985	Antone Lemos, Jr.	84	Biddeford
September 19, 1985	Cecile Marguerite Bernier aks Marie-Marguerite Cecile Bernier	84	Biddeford
September 30, 1985	Raymond T. Berube	69	Biddeford
September 30, 1985	Dean E. Usher	57	Portland
October 4, 1985	Ruth E. Cote	89	Biddeford
October 6, 1985	Eugene Charles Gordon	68	Scarborough
October 7, 1985	Geraldine J. Duperre	70	Biddeford
October 8, 1985	Catherine Ann Coffey	88	Old Orchard Beach
October 14, 1985	Freda McAllister	61	Portland
October 15, 1985	Doris M. Thomas	84	Old Orchard Beach
October 17, 1985	Homer C. Bryant	86	Biddeford
October 22, 1985	Winifred T. Howell	81	Portland
October 26, 1985	Joseph William DeRosier, II	19	Old Orchard Beach
October 28, 1985	Robert Cyrus Felker	60	Biddeford

November 1, 1985	Ida P. Thomas	84	Old Orchard Beach
November 6, 1985	Esther A. Haskard	87	Biddeford
November 12, 1985	W. Andrew Wilson	79	Portland
November 15, 1985	Florence Mildred Smith	81	Biddeford
November 16, 1985	Milton Justin Hart	65	Togus
November 24, 1985	Henry Francis Marshall aka Harry F. Marshall	80	Biddeford
November 25, 1985	John Price, Sr.	83	Biddeford
November 27, 1985	Bertha Cook Park	86	Portland
December 1, 1985	Louise Marie King	84	Scarborough
December 3, 1985	Grace Henrietta Cobb	88	Old Orchard Beach
December 7, 1985	Harold W. Grosser	72	Togus
December 7, 1985	Brittany Morey Hudson	7 days	Portland
December 21, 1985	James Lewis Smith	28	Saco

TO THE CITIZENS OF OLD ORCHARD BEACH

The year 1985 was an exceptionally busy and challenging year. Ordinances were amended and the Zoning Ordinance was re-enacted to clarify records, all which were documented in this office.

Both Town Clerk and Licensing Inspector Herschel Bates worked hard and well to derive \$35,959. in revenue from the issuance of business licenses.

The two elections of the year were the Special State and the Annual Municipal Election. Both elections were busy bringing 1,583 and 2,062 voters to the polls respectively. Councilman Richard Marshall resigned his seat in December, causing a vacancy to be filled by election for the remainder of his term of one year. Due to the closeness of the votes cast for the offices of Councilmen, requests for ballot inspections were held on December 12, 1985 and a formal recount was held on December 16, 1985.

My special thanks to the school, public works and police departments. Not only during elections, but all year round, each member of each department never hesitates to oblige with whatever assistance is needed.

Board of Voter Registration Chairperson, Aline Fontaine and members Barbara DiModica and Robin Branigan do fine work and their efforts in keeping voting lists current is appreciated as well as their willingness to work harmoniously with this office.

Evening hours again this year were successful and will continue in the coming year.

In closing, please know that it is with pleasure that I submit this very brief accounting of the Office of the Town Clerk and that it is because of your confidence and trust that I am able to serve. Please accept my heartfelt thanks to each one of you.

Sincerely,

Maureen Mokarzel O'Leary
Town Clerk

ELECTRICAL INSPECTOR ANNUAL REPORT — 1985

Electrical Permits issued	226
Residential Inspections	540
Condo's Inspected weekly	
26 Violations	
26 Violations rectified	

Respectfully submitted,
Reny Remillard, Sr.
Electrical Inspector

TOWN OF OLD ORCHARD BEACH, MAINE ZONING BOARD OF APPEALS ANNUAL REPORT FOR 1985

Members of the Zoning Board during 1985 were as follows:

Robert Morrison	Chairman
Claire Bell	
Horace Moody	
Daniel Barbano	
Robert LoPresti	
Antonia Spirounias	Alternate
Armand Vachon	Alternate

Meetings were held each month except in August and November. There were forty appeals heard. Disposition of these appeals was as follows:

- Appeals Granted
- Appeals Granted w / Stipulation
- Appeals Denied
- Appeals Dropped or Dismissed

An average of three members attended each meeting and one alternate. In November 1985 the Board petitioned the Town Council to remove Alternate Armond Vachon for lack of attendance. The Council voted to comply with the Board's request and, in turn, appointed Arthur St. Hilaire to this alternate member position.

Robert Morrison, Chairman

BOARD OF VOTER REGISTRATION

ANNUAL REPORT — 1985

The following report contains a summary of statistics accumulated over an odd numbered year, which is usually moderately active. The assistance of Maureen O'Leary, Town Clerk, the Superintendent of Schools, Vincent McGee, and other town officials when contacted by members of this board was greatly appreciated, and conducive to the efficiency of our office. We strive to maintain a correct, updated voting list in our Town. We have compiled the results of the work we did during the first half of the year which was to purify the names on the voting list. At the end of the summer the pace of the political activities increased due to the Special State Referendum Election on November 5th and our Town Election on December 9, 1985.

The number of changes for 1985 was unusually high due to the Old Orchard Beach Post Office changes. We want to thank the voters who came to give us their new addresses. It was very helpful in maintaining an updated voting list.

Twenty-one nomination papers were turned in for certification as well as several petition papers in connection with the Maine Nuclear Referendum Bill and the Local Measured Telephone Bill.

Barbara DiModica and I welcome a new member, Mrs. Roberta Branigan, and hope she can remain on the Board of Voter Registration for many years. All our good wishes are extended to Eileen McNally in her new position. She did excellent work and will be missed.

STATISTICS OF ADDITIONS AND CHANGES IN THE VOTING LIST

New Registrations	319
Removals (Moved)	161
Removals (Deceased)	69
Changes of Name or Address	362
Enrollments	177
Number of registered voters at the close of the December Municipal Election	5,103

Respectfully submitted,
Aline Fontaine, Chairman
Board of Voter Registration

OLD ORCHARD BEACH FIRE DEPARTMENT

YEARLY INCIDENT REPORT — 1985

A Department Drill Was held on January 15, CPR Class for Firefighters.

A Fire Prevention Program was held at Pinewood Manor for Senior Citizens.

Calls answered to for the month of January total (36).

Appliance Fires (3), Assist Rescue (1), Building Alarms (2), Chimney Fires (5), False Alarms (2), Fire Prevention Program (1), Fire Safety Inspections (5), Grass Fire (1), Inspection (1), L-P Gas Leaks (2), Mutual Aid Calls (1), Public Service Call (1), Smoke Investigations (3), Structure Fire (1), Unintentional Alarm (1), Vehicle Accidents (3), Vehicle Fires (3).

A Department Drill was held on February 12, CPR Class for Firefighters.

Calls answered for the month of February total (19).

Assist Public Works Dept. (1), Building Alarm (1), Chimney Fires (2), Fire Scare (1), L-P Gas Leak (1), Public Safety Call (1), Public Service Call (1), Mutual Aid Call (1), Grass Fire (1), Smoke Investigations (3), Vehicle Fires (3), Vehicle Accidents (2), Structure Fire (1).

A Department Drill was held on March 12, CPR Class for Firefighters.

All Department Tank Trucks were made ready for Grass & Woods Fire Season.

Calls answered to for the month of March (31).

Appliance Fire (1), Assist Public Works Dept. (1), Building Alarm (1), Brush Fires (6), Bonfires (3), Chimney Fires (4), Electrical Fire (1), Fire Scare (1), Fire Safety Inspection (1), False Alarm (1), Grass Fire (1), Investigation (1), Mutual Aid Calls (2), Smoke Investigations (3), Structure Fire (1), Vehicle Accidents (2), Vehicle Fire (1).

A Department Drill was held on April 9, Ladder & Hose Drill & Air Packs.

Calls answered to for the month of April (44).

Appliance Fires (3), Assist Public Works Dept. (2), Building Alarm (1), Brush Fires (3), Bonfires (2), Chimney Fires (2), Fire Scares (3), Fire Safety Inspection (1), False Alarms (3), Grass Fires (7), Gasoline Spill (1), Mutual Aid Calls (2), Public Service Calls (3), Rubbish Fire (1), Structure Fire (1), Smoke Investigations (4), Vehicle Accidents (3), Vehicle Fire (1), Power Lines Down (1).

A Department Drill was held on May 14, Air Packs & Water Supply to Nozzles.

Calls answered to for the month of May (39).

Appliance Fires (3), Assist Public Works Dept. (1), Brush Fires (4), Bonfires (2), Electrical Fire (1), Fire Scare (1), Fire Safety Inspections (4), False Alarms (6), Grass Fire (1), Gasoline Spills (3), L-P Gas Leak (1), L-P Gas Fire (1), Leaves Burning (1), Mutual Aid Call (1), Public Safety Calls (2), Public Service Calls (4), Smoke Investigation (1), Vehicle Accident (1), Vehicle Fire (1).

A Department Drill was held on June 16th, 19 Members present.

Calls for the month of June (47).

Appliance Fire (1), Assist Public Works Dept. (2), Building Alarms (2), Brush Fires (3), Bonfire (1), Chimney Fire (1), Electrical Fires (4), Fire Scare (1), Fire Safety Inspections (2), False Alarms (6), Grass Fires (4), Gasoline Spills (3), Public Safety Call (1), Public Service Calls (5), Rubbish Fires (4), Smoke Investigations (4), Structure Fire (1), Vehicle Accident (1), Vehicle Fire (1).

No Drills are held in the month of July.

Calls answered for the month of July (77).

Appliance Fires (2), Assist Rescue Unit (2), Assist Public Works Dept. (1), Building Alarm (1), Bonfire (1), Bomb Scare (1), Coastal Rescue Calls (2), Camp Fire (1), Electrical Fires (5), Fire Scares (6), Fire Safety Inspections (3), False Alarms (7), Fuel Oil Spill (1), Grass Fires (2), Gasoline Spills (4), Gasoline Fire (1), L-P Gas Leak (1), Mutual Aid Calls (2), Power Lines Down (1), Public Safety Calls (2), Public Service Calls (5), Rubbish Fires (3), Smoke Investigations (4), Unintentional Alarm (1), Vehicle Accidents (11), Vehicle Fires (5), First Aid Calls taken care of at the station by drivers on duty (2).

No Drills are held in the month of August.

Calls for the month of August (61).

Building Alarms (3), Brush Fires (2), Bonfire (1), Coastal Rescue Calls (2), Electrical Fires (4), Fire Scare (1), Fire Safety Inspection (1), False Alarms (11), Grass Fires (3), Gasoline Spills (4), Mutual Aid Calls (2), Power Lines Down (1), Rubbish Fires (3), Structure Fire (1), Smoke Investigations (4), Vehicle Accidents (5), Vehicle Fires (3), First Aid Call taken care of at station by driver on duty (1).

A Fire Department Drill was held on the 17th of September, 20 Members present.

Calls for the month of September (47).

Appliance Fire (1), Brush Fire (1), Burning W/O Permit (1), Bonfire (1), Chimney Fire (1), Electrical Fires (6), Fire Safety Inspections (4), False Alarms (5), Fire Alarm Work (2), Fuel Oil Spills (2), Gasoline Spills (3), Public Safety Calls (4), Public Service Call (1), Power Lines Down (2), Smoke Investigation (1), Unintentional Alarms (5), Vehicle Accidents (4), Vehicle Fire (1).

A Department Drill was held on October 15th, 20 Members present.

A Halloween Party was held at the station for several hundred children and parents.

Calls answered for the month of October (32).

Appliance Fire (1), Bonfires (2), Coastal Rescue Call (1), Electrical Fire (1), Fire Scare (1), Fire Safety Inspections (2), False Alarms (7), Grass Fire (1), Investigation (1), L-P Gas Leaks (2), Mutual Aid Calls (2), Public Safety Calls (2), Public Service Calls (2), Rubbish Fire (1), Smoke Investigation (1), Unintentional Alarms (3), Vehicle Accident (1), Assist Police Dept. (1).

A Department Drill was held on November 12, 19 Members present.

Calls answered for the month of November (27).

Appliance Fires (2), Assist Public Works Dept. (1), Bonfire (1), Fire Scare (1), False Alarms (4), Grease Fire (1), Leaves burning (2), Public Safety Call (1), Public Service Calls (3), Structure Fires (3), Smoke Investigations (4), Vehicle Accidents (2), Vehicle Fires (2).

A Department Drill was held on December 10, 24 Members present.

Calls answered for the month of December (41).

Appliance Fires (2), Department Drill (1), Electrical Fires (2), Chimney Fires (4), False Alarms (7), Fire Alarm Work (1), Fire Safety Inspections (6), Public Safety Calls (2), Public Service Calls (3), Propane Gas Leak (2), Mutual Aid Calls (2), Rubbish Fire (1), Smoke Scare (1), School Fire Drill (1), Structure Fires (3), Vehicle Accident (1), Vehicle Fires (2).

Thomas A. Smith, Jr., Fire Chief

**OLD ORCHARD BEACH RESCUE UNIT, INC.
ANNUAL REPORT
January 1, 1985 to December 31, 1985**

CONTENTS

President's Report

Exhibit A Summary of Cash Balance

Exhibit B Summary of Receipts and Expenses

**OLD ORCHARD BEACH RESCUE UNIT, INC.
SUMMARY OF CASH BALANCES
FOR THE YEAR ENDING DECEMBER 31, 1985**

	<i>Exhibit A</i>
Beginning NOW Checking -	\$ 1,316.40
Net Decrease in Cash - Exhibit B	449.08
	<u>\$ 1,765.48</u>

**OLD ORCHARD BEACH RESCUE UNIT, INC.
SUMMARY OF RECEIPTS AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1984**

	<i>Exhibit B</i>
<u>Receipts:</u>	
Billing	\$ 11,364.13
Donations	420.86
Interest Income	179.76
Miscellaneous Income	1,547.00
Total Receipts	<u>\$ 13,511.75</u>
 <u>Expenses:</u>	
Office and Postage	\$ 1,277.64
Medical and Miscellaneous Supplies	581.11
Vehicle Maintenance	669.47
Building Improvement and Maintenance	2,317.28
Training	1,690.00
Annual Outing	190.87
Donations, Flowers, Etc.	1,341.32
Bank Charges	58.00
Telephone	1,170.63
Miscellaneous	1,325.51
Licenses	55.00
Scanner	900.00
Billing	1,485.84
Total Expenses	<u>13,062.67</u>
NET INCREASE IN CASH	<u>\$ 449.08</u>

EDITH BELLE LIBBY MEMORIAL LIBRARY ANNUAL REPORT OF TREASURER - 1985

RECEIPTS:

In Checking Account, January 1985, Key Bank	\$	1,045.50
1984 Money Transferred from Money Market Fund to checking		2,340.52
1984 Money Market Fund Interest		570.15
1985 Town Appropriation		52,500.00
1985 State Direct Aid Stipend		629.00
Fines, Reservations & Post Cards		463.68
Copies & Gifts		355.43
Books Sold, Deposit Cards, Books Lost, Cards Lost		656.97
Miscellaneous: Inter-Library Postage paid by Patrons, Company & other Refunds & Patron Books Purchased		678.08
PODAS FUND (Interest for Books)		200.00
		\$ 59,439.33

DISBURSEMENTS:

Payroll (9 part-time employees—6 months) (2 full-time employees & 4 part time for 6 months)	\$	25,393.68
Taxes (Federal, F.I.C.A. & State Unemployment)		3,357.30
Insurance Medical for 2 full-time employees (1 month)		242.68
		28,993.66
Books		6,781.15
Magazines		1,010.89
		7,792.04
Utilities		
Electricity		1,500.00
Telephone (with leasing charges from AT&T)		323.71
Oil (with cleaning & repairs)		1,867.90
Water		143.40
		3,835.01
Repairs		
Harlan E. Spiller Co., Inc. — Copier Repairs		65.00
		65.00
Improvements		
Glendon Murphy — 2 Handbuilt Bookcases		1,395.22
Glendon Murphy — Purchase & Install new Back Steel Door & Patio Doors		1,580.03
Fisher-James Co. — New Electric Typewriter & Stand		512.00
Whittens Greenhouse — Outside Flowers		41.79
Family Patch — Inside Holiday Flowers		49.90
White Star Laundry — Rugs Cleaned		25.00
Maine Cleaners — Drapes at windows cleaned		116.69
Richard G. Roberge — Outside Library Sign re-done		23.00
		3,743.63
Supplies		
Librarian & Staff		1,064.19
Janitorial		548.31
		1,612.50
Miscellaneous		
Incorporation — State Filing Fee (paid every other year		10.00
American Library Association Membership		88.00
Safe Deposit Box		6.00
Treasurer's Stamps & New Checks		161.75
Librarian's Supplies (Petty Cash) Stamps, etc.		377.65
Montrose E. Hill Co., — Glass Insurance — Bill for 1986		276.00
University of Southern Maine — Employee Library Course		85.00

Trustees:	
Job Advertisements	221.59
Secretary Expenses	147.96
Employee Appreciation Gifts	121.80
Trustee Name Placque	122.00
Replace Lost Safe Deposit Box Key	7.50
	<u>1,625.25</u>
Town Money in Money Market Account for 1986 use as needed	9,249.29
	<u>9,249.29</u>
TOTAL EXPENSES	\$ 56,916.38
In Checking Account Key Bank	<u>2,522.95</u>
	\$59,439.33

INVESTED FUNDS

Saco & Biddeford Savings Institution	
Building Fund Money Market Account # 977197230	12,274.15
Building Fund Certificate of Deposit # 1014000460	10,000.00
18 months for \$10,000.00	
George Podas Book Fund Account # 11043060	450.20
George Podas Certificate of Deposit # 1014000600	1,000.00
18 months for \$1,000.00	
	<u>\$ 23,724.35</u>

Susan G. Roberge, Treasurer

**EDITH BELLE LIBBY MEMORIAL LIBRARY
ANNUAL REPORT OF THE LIBRARIAN - 1985**

Books added by purchase	
Adult Fiction	372
Adult Non-Fiction	239
Juvenile Fiction	197
Juvenile Non-Fiction	61
	<u>869</u>
Books added by gift	
Adult Fiction	136
Adult Non-Fiction	192
Juvenile Fiction	113
Juvenile Non-Fiction	49
	<u>490</u>
Records added by purchase	
Juvenile	7
Records added by gift	
Adult	18
Juvenile	16
	<u>34</u>

Circulation	
Adult Fiction	13,515
Adult Non-Fiction	3,337
Juvenile Fiction	5,330
Juvenile Non-Fiction	824
Periodicals	1,509
Records	268
	<hr/>
	24,783
Total number of books, Dec. 31, 1984	19,687
Total number of books added in 1985	1,355
Total number of books lost or discarded	1,229
Total number of books, Dec. 31, 1985	19,823

The Library continues to be a busy place. Our services to the Town of Old Orchard Beach are available all year round for all or part of 6 days a week. In addition to our large collection of books for recreational reading, we have large print books, magazines and 2 daily newspapers. We also receive large print books on a rotating basis from the Maine State Library. We continue to send 200 books a month to "Ocean Pines" and "Pinewood," this year we also donated books to the "Elms" and the veterans home at Togus. For those patrons requesting material that we do not own, we belong to the inter-library program through the Portland Public Library. At the end of June a new librarian was appointed, the former librarian returned to teaching, we wish her good luck. The children's room has had a successful year, with the weekly story-hour, book discussion group, poster contest and a summer reading program. A reading awards ceremony with a punch and cookie party followed. The adults enjoyed crafts classes throughout the Fall, many lovely articles were made. These were displayed at a holiday tea at the library in December. At this time we also showed off our long-awaited much needed new bookcases. They are beautiful. They look like they have always belonged, we are already filling them. Our new doors at the back and side of our building were installed ahead of the real cold weather, and will hopefully conserve heat. Another purchase has been a new typewriter, we have needed this for a long time, it will expedite preparing new books for reading. We are happy to report that the young people of the town are using the new *World Book Encyclopedia* in large numbers. Almost every afternoon our tables are filled to capacity with students reading and studying. This set was purchased in time for the beginning of school in September. We ended the year with a Christmas party for the younger children, when they brought in their handmade decorations. 55 persons had a good time singing seasonal songs and enjoying the refreshments. The "Friends of the Library" again sponsored a film program during school break, it was well attended. Our copying machine has been out of commission for several weeks, we apologize for the inconvenience to our patrons. Hopefully this situation will improve in the near future. Special thanks go out to the "Friends of the Library" for providing refreshments for all the many activities during the year, the toy and book sales they sponsored to raise money for us, and for all their donations of time and effort to make our summer book sale a success. Thanks also to our patrons who have given us books and monetary memorials, we really appreciate your generosity.

With the continued support of our board of trustees and our loyal patrons we look forward to another year of service to the town of Old Orchard Beach.

Respectfully submitted,
 Barbara Howard
 Librarian

FRIENDS OF THE OLD ORCHARD BEACH FREE PUBLIC LIBRARY ANNUAL REPORT — 1985

The Friends began on February 5, 1983 with a small group of twelve and has grown to just over forty members. We became incorporated in 1985 after working hard to establish a proper Constitution and By-Laws acceptable to the State of Maine. We support the Library, Staff & Trustees and cooperate with them in many ways.

Money was raised by book sales, toy party and bake sale. Our attractive package of Library Notepaper is always on sale and available at the library.

The Friends sponsor free films at the library every school vacation for the children. Volunteers read to the children during the Summer Story Hour. We help the library staff with the Poster Contests, Book Mark Contests, and Ornament Contests by holding parties for the winners after each contest.

The adults benefit by attending the varied programs offered by the Friends at their meetings. The Librarian and the Friends offer joint programs from crafts to cultural topics, and the Friends supply the refreshments.

Money was given by the Friends to purchase a 4-sided revolving bulletin board unit, and to purchase book labels with the Friends name imprinted on them to go into the books paid for by the group. Single phonograph records and albums were purchased as needed.

Stop in at the library and pick up one of our membership folders. Become a FRIEND OF THE OLD ORCHARD BEACH FREE PUBLIC LIBRARY and meet some new people while learning about the library.

Sally Feeney
President, Friends of the Library

HISTORICAL SOCIETY ANNUAL REPORT — 1985

The Society Building was open from June 24 to Labor Day from 1 to 4 pm daily except Sunday and Monday.

The museum was visited by guests from eight states and two provinces of Canada.

Numerous requests for information were received and answered by the Curator, June Emery.

The museum was officially closed in October in an effort to conserve energy.

During the year the deteriorated windows on the front of the second story were replaced with thermal pane windows.

Respectfully submitted,
B. W. Emery
B. Pepinias
D. Blaney
Trustees

SUPERINTENDENT OF SCHOOLS ANNUAL REPORT — 1985

Mr. Lawrence C. Bernard who served for twelve years as Superintendent of Schools in Old Orchard Beach resigned to take a new position in the Gray-New Gloucester school district. Superintendent Bernard was the Chief Executive Officer of the Old Orchard Beach School Department from January 1, 1985 to October 1, 1985. The Old Orchard Beach School Committee after a number of interviews selected Mr. Vincent B. McGee of Lowell, Massachusetts as Interim Superintendent of the Old Orchard Beach School Department.

The Old Orchard Beach School Committee conducted a statewide search for a permanent replacement for Superintendent Bernard during October and November of 1985. A number of qualified applicants responded to their search. After a thorough perusal of the candidates five were ultimately selected for interviews. Upon the completion of the preliminary interviews, two finalists for the Superintendency were selected.

The School Committee elected Mr. Vincent B. McGee of Lowell, Massachusetts as Superintendent of Schools on December 16, 1985.

My report will of necessity be brief due to the limited time I have been employed as Superintendent of Schools of the Old Orchard Beach School system.

I am pleased to be the new Superintendent of Schools in Old Orchard Beach. My limited observations to date indicate that basically we have a sound school system. I think the respective school buildings and facilities are a credit to the citizens of Old Orchard Beach and admirably meet the needs of our pupils. The staff appears to be competent and capable. The School Committee members work harmoniously together and have the sincere interest of their charges at heart.

We are caught up in an exciting but time consuming mandate for a number of school improvements required by the State Department of Education. Presently, we are sedulously engaged in developing a program of self-evaluation criteria for grades K-8. This is similar to the accreditation process that recently took place at Old Orchard Beach High School. However, it is neither as rigorous nor complex as the high school accreditation process.

The Old Orchard Beach School Department is involved in an innovative program whose intent is to change the certification or licensing process for teachers. This is a collaborative effort with a number of adjacent school districts. Ultimately, this collaborative effort will be melded with similar collaborative efforts of other school districts on a statewide basis. Eventually, this process will be adopted by the legislature, and it will involve teachers more directly in the setting of standards for their own certification.

Just prior to the end of 1985, the Old Orchard Beach School Department was successful in moving their Junior High athletic program into a new athletic league. The purpose of this process was to compete athletically with schools of our own approximate size. This worthy goal was accomplished in consonance with the High School competitive athletic programs which were done a year earlier. As you are no doubt aware, the High School had an enormously successful football and baseball season in 1985.

The music program continues to progress and consistently is recognized throughout New England as being of superior quality.

We received a number of provisional notices to retire in 1985. Six of the seven notices received were from High School teachers. Should they fulfill their intent to retire, it would mean a substantial infusion of new teachers at the High School for the 1986-87 school year.

A new secretary and library aide were hired in November of 1985. Both positions were badly needed to meet obvious needs of the Special Education Department and Jameson Library. The wisdom of the appointments is already bearing fruit in terms of the providing of vitally needed student services.

JAMESON ELEMENTARY SCHOOL ANNUAL REPORT — 1985

The Jameson Primary School provides some 248 students with their initial experience in the formal education process. The school is staffed with twenty-seven professional and auxiliary staff all of whom play a vital role in meeting the daily needs of its students.

As I reflect upon the school, I perceive a dedicated staff, striving to provide a rewarding and stimulating learning environment; a terrific group of children, a good custodial staff, transportation program and parent volunteers. I am very enthusiastic about the Jameson Primary School Programs.

Regarding the school complex, I feel that the community is fortunate to have such a structurally sound building and ample grounds. The school is beginning to experience problems with space allocation and storage and this will need to be addressed at some future time.

It is my goal to provide children with the best possible educational opportunities and in doing so, recognize that each student is an individual and that their individuality must be respected and strengthened.

I would like to take this opportunity to thank the members of the community, the school committee, the central office, the board of trustees, the staff, and the students for the support that you have so generously given. I would also like to thank the budget committee in anticipation of their support and cooperation.

Respectfully Submitted,
Beverly Ann Johnson
Principal

LORANGER MEMORIAL SCHOOL ANNUAL REPORT — 1985

The following is a report of the Loranger School for the year beginning January 1, 1985 and ending December 31, 1985.

ENROLLMENT:

Grade 2	(1 class)	21 students
Grade 3	(4 classes)	70 students
Grade 4	(3 classes)	76 students
Grade 5	(3 classes)	58 students
D.M.D.	(1 class)	6 students
Lab	(1 class)	2 students

TOTAL 233 students

There were 157 students transported to Loranger School. The children came from the following areas:

- School Street
- Town Hall
- Smithwheel Road
- Ocean Park
- Temple Avenue
- East and West Grand Avenues
- Portland Avenue
- Milliken Mills Road
- Cascade Road

Mrs. Muriel Fortier and her kitchen helpers were in charge of serving breakfast and hot lunch. The breakfast program continues to be successful serving 75 children. Hot lunch was served to approximately 180 children. The meals are excellent and attractively prepared. We all appreciate the efforts of these fine cooks.

Curriculum work continues on Reading and we are updating our Health and Safety Curriculum.

We are very pleased that so many parents came to the school during Parent-Teacher Conferences. Parents should feel free to call the school at any time to arrange for conferences or to ask questions.

Mrs. Mary Feigenbaum continues to teach the Resource Room with the assistance of Mrs. Patricia Plante and Mrs. Anna Cutler. Mrs. Feigenbaum and her aides have done a fine job with the children.

In closing, I wish to express my appreciation to Mr. Bernard, the members of the School Committee, parents, and staff of the Loranger School for their hard work and cooperation throughout the year.

Respectfully submitted,
 Mary Brady
 Principal

OLD ORCHARD BEACH JUNIOR HIGH SCHOOL ANNUAL REPORT — 1985

It is my pleasure to submit the annual report of the Junior High School for the year beginning January 1, 1985 and ending December 31, 1985.

ENROLLMENT:

Grade	6	—	85
	7	—	89
	8	—	91
			265

FACULTY

GRADE

Miss Madeline Beaulieu	6
Mrs. Eleanor Smith	6
Mr. Raymond Scalabrini	6
Mrs. Sharon Smard	6
Mrs. Norma Wentworth	7 — English
Mr. Donald Blodgett	7 — Math
Mr. Louis Ladakakos	7 — Social Studies
Mrs. Constance Regula	7 — Science
Mr. Ronald Regula	8 — Math
Mrs. Jeannine Bartlett	8 — English
Mr. Richard Cote	8 — Social Studies
Mr. Charles Anton	8 — Science
Mr. Charles Greer	Algebra
Mrs. Priscille Gagnon	French
Mr. Keith Arnold, Assistant Principal	Industrial Arts
Mrs. Kathy Camire	Cultari
Mr. George Shabo	Band
Mr. Russell Frothingham	Physical Education
Miss Jane Papi	Physical Education
Mrs. Kay Stack	Chorus
Mrs. Jackie Tselikis	Nurse
Mrs. Jackie Drown	Librarian
Mrs. Peg O'Neill	Special Ed. Director

Mrs. Kathy Foran
 Mr. Edward Bogh
 Miss Donna Moutsatsos
 Miss Barbara McAllister
 Mrs. Angelike Heemon
 Mrs. Leah Oberzan
 Miss Martha Curtis
 Mrs. Muriel Fortier
 Mrs. Natalie Picard
 Mr. Eugene Geaumont
 Mr. Gerald Holt

Resource Room
 L. D.
 Teacher Associate
 Teacher Associate
 Teacher Associate
 Teacher Associate
 Art
 Lunch Supervisor
 Secretary
 Head Custodian
 Guidance Director

Extra Curricular Activities:

Football Coach:	Russ Frothingham
Assistant:	Michael Sargent
Field Hockey Coach:	Jane Papi
Basketball	
Boy's Varsity Coach:	Russ Frothingham
Jr. Varsity:	Don Blodgett
Girl's Varsity Coach:	Donna Moutsatsos
Jr. Varsity:	Piper Bolduc
Baseball Coach:	Don Blodgett
Softball Coach:	Ron Regula
Ski Club Advisor:	Bernard Neveux
Student Council Advisor:	Don Blodgett
Yearbook Advisor:	Madeleine Beaulieu
Athletic Director:	Richard Cote
Cheerleader Advisors:	Jeannine Bartlett—Fall Madeleine Beaulieu—Winter

Computer Lab:

We now have 13 Apple IIe computers in our newly designated computer lab. Students from the Loranger School as well as the Junior High School have access to the computer lab.

The creation of the computer lab room has eased the overcrowded problem in the library, where the computers were previously housed.

Maine Education Assessment:

Introduction:

The Maine Educational Assessment Program was legislated by the Education Reform Act of 1984. Concern had been expressed for the need to evaluate Maine Schools and students uniformly. With many schools using different nationally standardized tests it was impossible to compare and contrast the effectiveness of curriculums as well as student achievement. In addition, significantly, more than 50% of Maine schools have historically scored above the national norm for all standardized tests. Given this fact, it may be more informative to be normed with other Maine schools.

All public school students will be tested every year in grades 4, 8 and 11 with Mid-winter, Fall and Spring test dates respectively. Test areas will include reading, writing, math, science, social studies, and the humanities. Reports will come back on a grade and individual student basis. Old Orchard Beach has arranged the data so that *students who have been in this system* since kindergarten will be compared to those who have come in at three other points between K and 8.

Preparation:

Three Inservice meetings for the eight test administrators were conducted prior to the initial November 12th test date.

Administration:

M.E.A. test dates were November 12, 13, 14, 15 with November 18-22 for make-up. Tuesday and Wednesday required the first three periods with Thursday and Friday utilizing the first two periods.

Supervision was provided by Mr. Holt and he was visible during each session. Test administrators took their task seriously and functioned well. Make-ups were done in the guidance office. All were tested.

In closing, I would like to thank the Trustees, School Committee, Supt. McGee, Faculty, Parents and Students for their efforts and cooperation throughout the school year

Respectfully submitted,
Anthony Tsomides
Principal

OLD ORCHARD BEACH HIGH SCHOOL ANNUAL REPORT — 1985

The High School welcomed 340 students when it opened its doors in September of 1985. This has been a big year in many ways for the school. In the Spring of 1985, Old Orchard Beach was selected as one of four high schools to be nominated by the Maine Department of Education and Cultural Services for the National Excellence in Education Award from the United States Department of Education. The high school was cited for excellence in meeting the needs of its students.

Two teachers, Bill Marshall and Jane Kerry, received a grant from the Maine Department of Education and Cultural Services for an innovative program entitled "Students On Stage." This program allows Old Orchard Beach High School students the opportunity to use the staff and resources of the Portland Stage Company to study acting, directing, playwriting and stage production. Through visits to the theater and workshops conducted here at school, students receive academic credit for their study of the various facets of theater.

Two teachers received fellowships for advanced study in 1985. Miss Paula Remick received a music fellowship from Northwestern University, and Mr. Lawrence Frank received a Blaine House Scholarship to pursue a Masters Degree in History from the University of Maine in Orono.

The entire faculty and student body is proud of the achievements of its athletic teams in 1985. The girls field hockey team won its second consecutive SYSSA championship and advanced to the semi-finals in tournament play. The football team completed its first undefeated season in twenty years and advanced to the State Class D championship game where it lost a heartbreaker to Dexter by a score of 7-0. Fine individual performances were also turned in by members of the boys and girls track team, boys cross country and golf.

The school and community were also proud of the fact that the football field was named in honor of longtime coach and athletic director, Joseph Regina. Mr. Regina, who currently serves as the high school assistant principal, was honored along with his family and friends at a special dedication in October.

The following represents the post-secondary plans of the Graduation Class of 1985:

- 2 students to Junior Colleges in the State of Maine.
- 3 students to Junior Colleges outside the State of Maine.
- 7 students to Colleges or Universities in the State of Maine.
- 12 students to Colleges or Universities outside the State of Maine.
- 9 students to Vocational/Business/Technical Schools in Maine.
- 4 students joined the armed forces.

Respectfully submitted,
Thomas B. Brady
Principal

OLD ORCHARD BEACH SCHOOL DEPARTMENT SPECIAL EDUCATION ANNUAL REPORT — 1985

The Special Education Department of Old Orchard Beach schools consists of nine certified Special Education teachers, one certified Speech Therapist, one part-time Physical Therapist, one part-time Consulting Psychologist and one part-time Social Worker Consultant. One hundred thirty-four students receive instructional and therapeutic services through Special Education at Old Orchard Beach. Another seven students receive out-of-school service such as the Levinson Center, Cerebral Palsy Center, Sweetser Children's Home and other specialized programs. Another sixty-five students, under Chapter I, receive instruction in the Resource Rooms.

The Old Orchard Beach School Department provides a bus that is equipped for handicapped students.

The Special Education staff is required to provide an individual education plan (IEP) for all its students. The records of all students are reviewed every year through the Pupil Evaluation Team (PET).

The High School Special Education program provides two Resource Rooms. One program is entitled VOCO. This program is geared for the more severely handicapped students with a small class setting and a vocational component. Mrs. Ray, Mr. Thompson and Miss Forcier are the teachers at the High School.

The Junior High program consists of two Resource Rooms, with Mrs. Foran and Mr. Bogh as teachers. These classes provide the individual and small group instruction that is necessary for these students. Career Education is incorporated in the Special Education Program. A pre-vocational curriculum is provided for these students.

The Loranger School has one Special Education self-contained class with Miss Renelle Cote the teacher. The Resource Room is under the direction of Mrs. Mary Feigenbaum. Mrs. Sue Dunn is the teacher in the LAB Program.

Miss Jean Huber is in charge of the Special Education classroom at the Jameson School.

Miss Reny is the Speech Therapist for grades K-12.

The Special Needs department has thirteen auxiliary personnel. These para-professionals work with the teachers in the Resource Rooms.

Chapter II, Federal funds, provides a program for the gifted and talented in grades 5 and 6. The program is titled "Cultari" and Mrs. Kathy Camire is the teacher. The program instructs in conversational French, Research and Creative Writing.

Swimming classes are provided for the Special Education students every week. Participation in the Special Olympics is always a big event. This is a weekend spent at Colby College with the students performing in many different sports events.

The Old Orchard Beach School Department is the recipient of supportive funds from the Federal Government under "supportive instruction PL89-313," Local Entitlement Title 6-B—Education of the Handicapping Act as amended by 94-142, Chapter I-ECIA consolidation and improvement act of 1982 - Chapter II-ECIA consolidation and improvement act of 1981.

Respectfully submitted,
Mrs. Peg O'Neill
Director of Special Education
Gifted and Talented

SCHOOL NURSE

SCHOOL HEALTH SERVICES REPORT

ANNUAL REPORT — 1985

Another busy year in the Old Orchard Beach School Health Services has come to a close. Sports physicals were completed in the spring, summer and fall for students in grades 6-12 on a yearly basis to determine their physical capabilities to play basketball, baseball, softball, football, field hockey, track and cheerleading.

All students in grades K, 1, 3, 5, 7, 9, and special requests in other grades were screened for vision and hearing acuity. Referrals were made to parents on students who failed the screening so that the students could be evaluated by an ophthalmologist or physician. The Lions Club has assisted some of our students, by providing financial assistance for vision exams and prescription glasses.

In June we organized along with the Old Orchard Beach Chemical Free Task Force, a Chemical Free Graduation Party for the graduating seniors. Parents, students, and police volunteered their help and local businesses gave donations of money, food and prizes for this event. This is the second year the Chemical Free Party was offered and it will be an annual event as long as we continue to have the support of the community.

—Tuberculosis testing of new employees was done in accordance with State of Maine Communicable Diseases Department.

—All new students must be immunized for Polio, Diptheria/Tetanus/Pertusses, Measles, German Measles and Mumps in order to enter school.

—Scoliosis screening (back screening) was completed on all students in grades 5, 6, 7, 8, and referrals to physicians made.

We have a Dental Health Project in grades K-6. Students receive toothbrushes and dental health and nutrition education and flouride rinses once a week. Dental Screening was performed on fifth graders by the Department of Dental Health hygienists. A lower incidence of dental cavities was noted since we have been involved in this project.

We are in the process of revising the Health Curriculum Guide for K-12 students.

We work closely with the Department of Human Services Child Protective Division in cases of child abuse and neglect.

Referrals have been made to York County Counseling Services, York County Speech and Hearing, O.O.B. Special Education Department, Social Services, Guidance Services, ophthalmologists, physicians, clinics, York County Health Services, Family Planning Services and other community resources.

We participated in screening of children ages 2-5 for early detection of children with physical or learning disabilities.

A blood drive sponsored by the high school student council was held by the Red Cross Bloodmobile and over fifty people donated blood, mostly students.

A Blood Pressure Clinic was held for employees and referrals made to physicians as necessary.

A committee to study the implementation of a written smoking policy was established and recommendations made to the Old Orchard Beach Superintendent and School Committee members.

I would like to take the time to thank our Superintendent of Schools, members of the School Board, Administrators, teachers and parents for their continued support of health services and health education in our schools. A special thank you to the community service organizations who have helped many of our families this year over the holidays. I appreciate all the help and support given by our Health Aide, Mrs. Caouette and our two volunteers, Mrs. Burgess and Mrs. Atwood and without our school secretaries none of us would be able to perform our duties.

Respectfully submitted,
Jackie Tselikis, R.N.
School Nurse/Educator

SCHOOL DISTRICT TRUSTEES ANNUAL REPORT — 1985

The duties at the three schools under our jurisdiction have been completed. These duties include repairs and maintenance of the physical plants.

During the year exterior woodwork at the Loranger School was repainted. A new heating system was installed in both locker rooms of the gymnasium.

A room on the lower level of the Loranger School was divided for the Special Education Department. To utilize this area a new univent was installed as well as lighting and access to the area. The cost of these modifications was just under ten thousand dollars.

The electrical service was modified in the three schools to meet State requirements.

The Jameson School Playground was maintained by interested volunteers.

We wish to thank the Superintendent, Principals, Teachers and Custodial Staff for the cooperation in our effort to make our educational facilities a place of pride for our town.

Respectfully submitted,

B. W. Emery

U. Goulet

A. Coker

R. Corliss

E. O'Neill

Trustees

TOWN OF OLD ORCHARD BEACH, MAINE ANNUAL REPORT - 1985 POLICE DEPARTMENT

To the members of the Town Council, Town Manager, Public Safety Commission, and the Citizens of Old Orchard Beach, Maine:

The following is a report of the Old Orchard Beach Police Department for the year 1985.

Last year (1985) was the busiest year for the Old Orchard Beach Police Department that I have seen in my 24 years with the department. This department made 1,946 arrests, 650 criminal, and 1,316 for traffic and arrests for other departments. In 1984 there were 1,692 arrests, and in 1983, 1,103.

There were 529 motor vehicle accidents investigated in the year 1985. Of that 529 accidents, two of them resulted in fatalities, one a motorcycle rider who died after striking a telephone pole, the other was a pedestrian. One Death was alcohol related.

On the following pages you will find an analysis of the police activities for the year of 1985.

Sincerely,

Paul A. Tibbetts
Chief of Police

**OLD ORCHARD BEACH POLICE DEPARTMENT
ANALYSIS OF INDEX CRIMES
1985**

Offenses Reported	1985	1984	1983
Murder	0	0	0
Forcible Rape	3	2	1
Robbery	4	4	5
Aggravated Assault	2	3	4
Burglary	228	88	169
Theft	433	259	287
Motor Vehicle Theft	36	12	23
Arson	1	0	2
Grand Total	707	368	491

**OLD ORCHARD BEACH POLICE DEPARTMENT
ADULTS ARRESTED IN 1985
(except minor traffic)**

CLASSIFICATION OF OFFENSES	SEX	TOTAL ARRESTED
Forcible Rape	M	0
Robbery	M	0
Aggravated Assault	F	1
Aggravated Assault	M	4
Burglary (breaking and entering)	M	4
Larceny (theft—except auto theft)	F	4
Larceny (theft—except auto theft)	M	28
Motor Vehicle Theft	M	1
Other Assaults	F	5
Other Assaults	M	66
Arson	M/F	0
Forgery and Counterfeiting	M/F	0
Fraud	M/F	0
Stolen Property (buying/receiving/possessing)	M	5
Vandalism	M	31
Weapons (carrying, possessing etc.)	M	3
Sex Offenses (except rape & prostitution)	M	3
Opium or Cocaine (Deriv. Morphine, Heroin)	M	6
Marijuana, Possession	F	1
Marijuana, Possession	M	34
Marijuana, Sale	M	15
Driving Under The Influence	F	10
Driving Under The Influence	M	82
Liquor Laws	F	1
Liquor Laws	M	125
Disorderly Conduct	F	3
Disorderly Conduct	M	31
All Other Offenses Except Traffic	F	3
All Other Offenses Except Traffic	M	84
Grand Total		547

**OLD ORCHARD BEACH POLICE DEPARTMENT
JUVENILES ARRESTED IN 1985
(except minor traffic)**

CLASSIFICATION OF OFFENSES	SEX	TOTAL ARRESTED
Burglary (breaking & entering)	M	3
Larceny (theft except auto theft)	M	8
Other Assaults	M	10
Stolen Property (buying, receiving & Possessing)	M	5
Vandalism	M	11
Marijuana, Sale	M	1
Marijuana, Possession	M	13
Liquor Laws	F	4
Liquor Laws	M	30
Disorderly Conduct	M	3
All Other Offenses Except Traffic	M	9
Run-Aways	M	6
	Grand Total	103

**OLD ORCHARD BEACH POLICE DEPARTMENT
OTHER COMPLAINTS AND CALLS
ANSWERED IN 1985**

Other Assaults	110	M/V Accidents	529
Forgery & Counterfeiting	2	Other Traffic Offenses	546
Fraud	4	Other Accidents	3
Embezzlement	0	Suicides	2
Vandalism	377	Unattended deaths/bodies	4
Weapons	38	Rescue/sick cared for	941
Prostitution	0	Mental Cases	35
Sex Offenses (except rape and prostitution)	15	Deliver Messages	203
Drug Violations	6	Intoxicated Persons	225
Gambling	0	Prowler	28
Offenses Against Family	10	Harrassment	169
Driving Under Influence	102	Snowmobiles/snowballs	24
Liquor Laws	49	Escorts/Funerals, etc.	309
Disorderly Conduct	8	Unlocked doors found	63
All Other Offenses	2,911	Alarms	650
Suspicious Persons & Vehicles	526	Juveniles	326
Run-Aways	22	Disabled Cars	175
Missing Persons	127	Parking Complaints	435
Animal Complaints	258	Civil Complaints	304
		Lost & Found Property	163

RECEIVABLES

Parking Ticket Fines	\$7,834.00
Police Reports	706.25
Witness Fees (court)	1,109.81

WATER POLLUTION CONTROL FACILITY ANNUAL REPORT — 1985

MONTH	PRECIPITATION INCHES	TOTAL FLOW (M.G.)	AVERAGE FLOW (M.G.)	SEPTIC	# cl ₂	TO PRIMARY CLARIFIER + cl ₂ (M.G.)
JAN.	1.11	21,537	0.6947	1,000	484	0.0
FEB.	1.98	22,409	0.8003	5,000	720	0.6209
MAR.	3.83	31,236	1.0076	2,000	1,152	1.3797
APR.	0.73	26,533	0.8851	0.0	996	0.0
MAY	3.00	27,622	0.8910	6,750	1,294	0.2051
JUN.	2.92	29,846	0.9949	12,350	1,566	1.7319
JUL.	4.65	33,735	1.0882	10,500	4,456	19.4642
AUG.	3.71	30,030	0.9687	4,750	3,942	21.3091
SEPT.	3.96	27,348	0.9116	16,000	1,710	3.2976
OCT.	4.53	29,404	0.9485	13,500	1,680	2.6671
NOV.	7.41	32,346	1.0782	8,800	2,120	6.39
DEC.	2.55	25,350	0.8177	4,250	1,184	0.4713
TOTAL	40.38"	337,416	0.9239	84,900	21,304	57.5369

“DEWATERED SLUDGES”

MONTH	LBS.	POLYMER USED #
JAN.	35,287	95.9
FEB.	34,475	94.55
MAR.	29,380	76.35
APR.	34,498	94.4
MAY	47,480	135.1
JUN.	49,057	161.5
JUL.	72,986	198.8
AUG.	59,666	127.0
SEPT.	39,315	122.0
OCT.	44,215	154.0
NOV.	27,441	73.0
DEC.	35,153	94.0
TOTAL	508,953	2,084.4

Respectfully submitted,
Edward Townsend, Jr., Superintendent,
Water Pollution Control Facility

REPORT OF ASSESSOR ANNUAL REPORT — 1985

Total valuation of taxable real estate	\$217,275,500
Total valuation of personal property	5,920,150
	<hr/>
Total taxable property valuation	223,195,650
Property exempt by State Law	23,370,150
Increase in taxable valuation for 1985	8,318,650
Total commitment to Tax Collector	5,133,500

The tax rate of .023 per thousand is maintained.

Respectfully submitted,
Bernard W. Emery
Certified Tax Assessor

SEALER OF WEIGHTS AND MEASURES ANNUAL REPORT — 1985

Number of Gas Pumps tested	31
Number of Filling Stations	6
Number of retail scales	46
All scales and pumps passed inspection.	

Respectfully submitted,
Clarence L. Roberts
Sealer of Weights & Measures

PLUMBING INSPECTOR ANNUAL REPORT — 1985

The following information includes the total of plumbing permits issued and fees for those permits collected for the period of January 1985 through December 1985.

A total of 121 permits were issued and fees in conjunction with those permits totaled a sum of \$5,062.00. All fees and applications were submitted to our Town Treasurer, Lois Benway, at approximately the end of each month.

For the most part, everyone has been very cooperative in seeking permits and inspections and complying with the state plumbing code. However, the few plumbing contractors who were extremely delinquent without good cause in requesting permits for a particular project, were charged double the usual applicable fee (in accordance with the Maine State Plumbing Code).

Being the Plumbing Inspector for the Town of Old Orchard Beach has been a pleasure, and as I was appointed the position again for the year of 1986, I will continue to serve the community with respect and dedication.

Respectfully,
Donald Gagne
O.O.B. Plumbing Inspector

BUILDING INSPECTOR CODE ENFORCEMENT OFFICER ANNUAL REPORT — 1985

1. Building Permits Issued	428	
2. Permit Fees collected		\$25,856.
3. Planning Board Fees collected		2,590.
4. Dump Permits & Demolition Fees Collected		4,655.
5. Maintained accurate records on Sewer Consent Agreement.		
6. Accomplishments: Smithwheel Road cleaned up. Twenty-eight junk cars removed, several dilapidated buildings removed (more to go). Two blighted buildings renovated to decent condition. Responded to best of my ability to all complaints. Miles traveled 12,248.		

Respectfully submitted,
Robert Corliss

DIRECTOR OF CIVIL EMERGENCY PREPAREDNESS ANNUAL REPORT — 1985

1985 marked the entry of the town into the County Emergency network for radio communications not affected by power loss and immune to radio activity that would eliminate our normal communications.

Hurricane "Gloria" in early October permitted the town officials, department heads, and emergency personnel to test the capabilities of the town to respond to a natural disaster. Although the storm caused little damage and discomfort was limited to loss of electric power the ability of all personnel to respond to the needs of the community exceeded our best expected estimates. All those who cooperated so unselfishly are to be commended.

1986 will be a year of planning to simplify our existing plan for the town and a further inventory of the town's resources. A continuation of the traffic flow study and more needed adjustments will be considered.

A warm "thank you" to the council and all departments who were so helpful in making 1985 a trouble free year. The renaming of some streets and corrections in numbering undertaken during 1985 will be most helpful in providing us all with a safer community.

Russell S. Shaw, Dir.

YORK COUNTY HEALTH SERVICES REPORT — 1985

York County Health Services is a non-profit organization offering home and community care in York County. Our staff includes nurses, physical and occupational therapists, nurses aides, a social services director and private duty long term care personnel. Home care services are coordinated with the client's physician. Included in the category of home care is care of sick and disabled people, health promotion and teaching visits for families with children, including prenatal and postpartum nursing visits. Well Child clinics enable parents and children to have access to economical immunizations, physical examinations, health screening and education. Adult clinics provide blood pressure monitoring, footcare, flu vaccine administration and health counselling.

Periodic classes and support groups address areas such as diabetes, parenting, bereavement, etc.

During the past year 632 residents of Old Orchard Beach received a total of 5742 visits by York County Health Services' staff.

Most of our revenue is derived from payment for services rendered. The money we are requesting from your town will be used to assist residents in your community who are unable to pay for the full cost of care. Your continued assistance will insure that our services are available to all Old Orchard Beach residents.

If you have questions about York County Health Services, please call us. For your convenience our toll-free number is 1-800-482-0971.

Sincerely,
Shirley A. Ouprie, R.N., M.S.
Executive Director

PUBLIC SAFETY COMMISSION

ANNUAL REPORT — 1985

The members of the 1985 Public Safety Commission were Louis DeAngelis, Chairman, Bernard H. Connor, Clerk and Daniel Blaney. Patricia Martel served as Commission Secretary for the year 1985. The Commission approved Chief Paul Tibbett's Choice of Jack Watts as the newest full-time member of the Police Department. Mr. Watts is a resident of Old Orchard Beach and is retired from serving 20 years in the United States Coast Guard. He also attended Beal College and had courses as a rescue and corrections officer. Mr. Watts will attend the Maine Criminal Justice Academy in April 1986. Mr. Watts was hired to replace Officer Ronald Muir who has joined the Marine Patrol Division and is now working out of Ellsworth, Maine. Officer Vincent Mattia has replaced Officer Ronald Muir as Juvenile Officer.

New Union Contracts are being negotiated between the Town and our Fire Department. The Police contract will expire December 1986 and negotiations will be going on during this year.

The Fire Department has begun a new program of inspecting all businesses in Old Orchard Beach. These inspections will be done each week with the hopes that all buildings will meet State and Local codes and be brought to the attention of owners so that they may correct and prevent possible hazards.

Members of the Commission along with both Chief's are attending meetings with other Department heads and the Town Manager twice a month. These meetings are to discuss any situations or problems so that we are now working together with all Departments.

Debra Wiley has drawn up and applied for a Federal grant for the Police Department. This grant would be for a period of 17 months for a Juvenile Officer, full time. It is our opinion based on statistics Nationwide, as well as this Town, there is a definite need for a full-time Juvenile Officer's position.

A chemical free party for graduating seniors was held at Old Orchard Beach Camping. Mr. Bernard H. Connor donated the use of the Campground. Officers Babin and Mattia donated their time along with other concerned parents and teachers to chaperone the outing.

The Call Fire Department put on its annual Halloween Party for all children of Old Orchard Beach. This party attracted many children and parents and allowed a safe and fun Halloween for children. The Call Fire Department has provided these parties for several years now and the results have been fewer children walking the dark streets and a reduction in vandalism.

The Police Department along with Federal and State personnel have been doing an outstanding job of trying to bring the problems of drugs under control. As a result of working together with Federal and State personnel there has been (2) two major drug busts. We still have a long hard job ahead of us.

At the annual Town Election Mr. King Weinstein was elected to the Public Safety Commission for a three year term of 1986 through 1988. Mr. Louis DeAngelis completed his three year term in December of 1985 and stepped down to be replaced by Mr. Weinstein.

Respectfully submitted,
Bernard H. Connor

TRAFFIC COMMITTEE

ANNUAL REPORT — 1985

The committee met frequently throughout the year with input from areas and segments of the community. The participants from businesses and the private sector changed from meeting to meeting and all were most helpful. The State of Maine Department of Transportation provided the town with statistics and made some improvements in directional signs plus providing some additional signs and posts at no cost.

The parking problems were addressed and several new ordinances were passed by the Town Council. These new ordinances eased the flow of the heavy summer influx which this year showed an increase of 7% in July and 11% in August. Record numbers of vehicles crossed the traffic counter on the Ocean Park Road near the Smithwheel Road. The town has been advised that an increase of 5% can be expected in 1986.

The placement of no parking signs and directions to the Memorial Park and Milliken Street parking lots proved successful and revenues and usage in both areas were increased.

The permanent closing of lower Old Orchard Street and parallel parking on that street led to a more orderly flow of traffic throughout the summer. Proper marking of lanes with directional arrows was most helpful. Accident incidents on Saco Avenue and the Cascade Road were reduced by double lining the center of the road to reduce passing in dangerous sections. The number of traffic injuries and deaths were reduced in 1985.

With increasing numbers of local people using our streets during the summer months the committee will try to make some additional adjustments to present patterns and flow.

With the help of the Public Safety Department and personnel and those in the Public Works Department a great deal was accomplished in 1985. The committee sincerely hopes that progress will continue in 1986 and citizen participation is always most welcome.

Permanent Members:

George Kerr, Town Council
Russel Shaw, Dir. C.E.P.
Dana Kelley, Police Dept.

OUTSTANDING REAL ESTATE TAXES AS OF DECEMBER 31, 1985

*** Taxes paid prior to printing**

* Adamec, William, Jr. (Heirs)	16.10	
* Adams, Ralph L. & Cynthia	46.00	
* Allaire, Brenton W. & Dora	1,108.60	
Allen, Helen D	289.80	
Allen, Kenneth R.	167.90	
Allen, Kenneth R. & Jeannie C.	425.50	
Allen, Kenneth R. & S. Orouke	23.00	
* Andrade, Joseph B. & Arthur J.	17.17	
* Andrews, Harold G. & Theresa M.	618.70	
* Andrews, Norman L. & Shirley J.	1,656.00	
Attwood, Irene	699.20	
Attwood, Philip S.	722.20	
Attwood, Phillip S.	1,076.40	
Avco Inc.	26,743.25	
* Babbitt, Linda M.	508.30	
* Babcock, Nathan	437.00	
* Badone, Robert & Katherine	604.90	
* Baisley, Richard W. & Barbara B.	1,242.00	
* Ballard, Dorothy	761.30	
* Barlow, Donna A.	753.90	
* Barlow, Frank M. & Judith A.	727.95	
* Barnes, Margaret, John A. & Janet Lavenbein	672.40	
* Barnes, Margaret, John A. & Janet Lavenbein	27.60	
Barstow, C. Jackson & Carolyn B.	1,150.00	
Bean, Leon F. & Mary A.	692.30	
Beaudoin, Edward	821.10	
* Beaulieu, Lionel R.	1,444.40	
* Beauregard, Gerald L. & Isabel E.	1,154.60	
* Bedell, Ormond W. & Patricia	1,906.70	
* Bell, Michael John	809.60	bal.
* Bennett, James D.	525.83	
* Benway, Lois	471.80	
* Bergeron, John	1276.50	bal.
* Berlin, Marilyn	2,024.00	
* Berry, Dwight W. & Margaret M.	805.00	
Bietry, Raymond E.	16.10	
* Blow, Albert G. & Florence	399.82	
Blow, Bruce & Della N.	480.70	
Blow, Chester & Georgette	310.50	
* Blow, Dale & Annette	4,171.05	
* Blow, Joel	137.04	bal.
* Blow, Ronald J. & Elizabeth E.	457.70	
Blow, Robert D., Jr.	506.00	
* Boisjoly, Philip L. & Michelle L.	217.05	bal.
Bonomo, Vincent S.	1,000	bal.
* Boutet, Ronald & Barbara	2,415.00	
* Boutet, Ronald A. & Barbara A.	2,415.00	
* Boutet, Ronald A. & Barbara A.	2,415.00	
* Boutet, Ronald A. & Barbara A.	2,300.00	
Brady, Paul T. & Mary E.	1,189.10	
Brennan, Vincent	1,727.30	
Brettle, Nancy N.	3.60	bal.
Brewster, Richard M. & Beatrice	542.80	
Brousseau, Susanne & Ernest A.	1,850.35	
Bullitt, Anne T.	591.10	
* Cacace, James A. & Carol A.	361.21	
* Caldwell, C. Jackson, Jr. & Jane B.	1,798.60	
* Cameron, James A. & Lorraine	97.98	bal.
* Caouette, Ronald C.	822.25	
* Caouettes Maintenance Co.	1,497.30	
* Carlis, George & Maggie	1,069.50	
* Carlis, George & Maggy	1,055.70	
Carlson, David & Paula	761.30	
* Caron, Arthur R.	7.02	bal.
* Carter, Thomas A. & Deborah A. Bridges	782.00	
* Caumartin, Jean	972.90	
* Chetwynd, Joan G. Etal	295.47	bal.
Clark, Dolores I.	2,310.35	
Clemens, Gordon E. & Randee L.	1,012.00	
Clemens, James I.	1,147.70	
* Cobuzzi, Joanna & Marilyn Richardson	322.00	bal.
* Cohen, Harry J. & Elizabeth A.	1,322.50	
* Cohen, Harry J. & Elizabeth A.	240.35	
* Cole, Alton B. & Alice B.	515.20	
* Cole, Alton B. & Alice B.	140.30	
Cole, Calvin C., Jr. & Mary Ellen Uhlendorf	1,827.35	
* Cole, Phillip W. (Heirs)	299.00	
* Cole, Reuben D. & Marjorie F.	811.90	
* Columbo Enterprises Inc.	2,151.65	
Comoletti, Donald F. & Marcia B.	1,312.15	
* Conway, Mary E.	789.96	bal.
Coreau, Ed & Priscilla R.	489.90	
Cormiea, Leo W., Sr. & Cynthia M.	943.00	
* Cormier, Medard	16.10	
* Coyne, John F. & Betty, Theresa A.	2,394.30	
* Crowley, Rita, Carleton & Edith Curtis, Claire Y.	832.60	
	1,021.20	
* Cyr, Carl A. & Maureen N.	1,039.60	
* Cyr, Roger A.	322.35	bal.
* Cyr, Wilfred A. & Helen E.	848.70	
* Danforth, Stanely J. & Sylvia Drapeau	292.10	
Davis, Edward & Carol	841.80	
Davis, Terry	634.80	
* Dee, Michael	443.90	
* Demers, Agnes R.	7.80	bal.
Denney, Michael L. & Louise E.	1,079.85	
Desilva, Arline (Heirs)	694.60	
Desmond, Iona E.	170.20	
Deziel, Jean	1,023.50	
* Dibiase, Paul D.	275.00	bal.
* Dibiase, William J. & Dorothy A.	5.72	bal.
* Dikeman, James E. & Joyce J.	795.80	
* Dikeman, James E. & Joyce J.	1,800.90	
* Donnellon, Cornelia S. & Samuel R., Jr.	448.90	bal.
* Douglas, Edward & Maureen	16.10	
* Doyle, Paul W. & Cynthia M.	851.00	
* Drown, Logan I. & Russell J. Nealey	2,195.35	
* Dube, Roger & Rita	25,071.15	
* Dubins, Sylvia, Milton Sandler & Joseph Sandler	1,254.65	
* Dubuc, Robert J. & Joan Y.	1,497.80	bal.
* Duhamel, Bonnie L.	800.28	bal.
* Dunckley, Kenneth J. & Bernadette	16.10	
Dutremble, Donald S. & Ann	263.35	
Ellery, Raymond & Carole	1,113.20	
* Fanning, Henry (Heirs)	577.30	
Fenton, Daniel (Heirs)	3,681.15	
Fenton, Florence F. (Heirs)	4,135.40	
Ferreira, Philip & Susan J.	425.50	
* Flagship Inc.	5,533.80	
Fletcher, Russell & Elaine	1,593.90	bal.
* Foden, Helen	16.10	
* Foss, Thomas, Jr.	1,108.60	
Frechette, Jos. M.A. & Dolores J.	342.30	bal.
* Freeman, Barbara J.	1,955.00	
* Freeman, Grace M.	16.10	
* French, Catherine M. (Heirs)	892.40	
Frenette, Jeanette	1,438.65	
* Gagne, Donald Paul & Mary	116.68	bal.
Gafarneau, Richard E. & Sarah I.	178.70	bal.

* Gallagher, Christopher P. & Patricia	44.94 bal.	* Langevin, Rich P. & Denise A.	35.28 bal.
* Gang, Richard P.	1,307.55 bal.	* Lapointe, Robert & Rita	932.72 bal.
* Gardner, Susan B.	414.13	* Larochelle, Peter & Gobin Gagne	667.00
* Geaumont, Linda C.	621.00	Larouche, Edmund G. & Roberta M.	540.50
* Gelinas, Paul E. & Jacqueline A.	539.74 bal.	* Larsen, Lars	1,757.20
* Gentile, George J.	83.10 bal.	* Larson, Eric V. & Susan H.	519.80
* Gervais, Doris (Cloutier)	391.00	Laszakovits, Richard & Mathilda R.	917.70
* Gervais, Doris C.	100.05	Lawless, Gloria (Bolduc)	397.90
Gibson, Marshall 3rd	16.10	Lawrence, Reginald & Isabelle S.	240.70 bal.
Gilbert, Barbara	1,094.80	* Lawrence, Ricky T. & Ann R.	103.63 bal.
Gilbert, Wayne & Shirley	823.40	* Leblanc, Annette	82.10 bal.
* Gilpatrick Insurance Agency Inc.	623.30	Lee, Thomas R., Jr. & Kathleen L.	1,255.80
Girard, Dennis A. & Donna L.	2,799.10	* Lemos, Antone	893.55
Girard, Dennis & Donna L.	204.70	* Lemos, Everedeke	554.30
Girard, Dennis A. & Donna L.	11.50	Levecque, Philip J. & Patricia	943.00
Girard, Dennis A. & Donna L.	317.40	Leveris, Arthur J. & Alice M.	1,728.45
* Girard, Richard F., Sr. & E. Diane	1,229.35	* Lewis, Laurette M. & Norman A.	733.70
* Glaude, Michael F. & Jeanne M.	889.28	* Lewis, Norman A.	1,340.90
* Golojuch, Donald	828.00	* Lewis, Norman A. & Sandra B.	1,906.70
Golzbein, Nat & Marilyn	6,944.85	* Libby, Colleen	1,009.70
* Gratton, Joseph R. P. & Patricia	1,384.60 bal.	* Loiselle, Doris	330.78 bal.
Guarino, Joseph P.	655.23 bal.	Lovecky, Craig & Monica M.	947.60
* Guerette, Norman	869.40	* Lyons, Edward F., Jr. & Lucy A.	1,007.40
* Gwalthney, Frank J. & Helen J.	249.37	* McAllister, Freda (Heirs)	998.20
* Hale, Roland & Deborah L.	37.00 bal.	Mc Callum, David	1,437.50
Hamblett, Ruth E. (Heirs)	16.10	* Mc Callum, Mark B. Etal	800.40
* Hannah, Kimberly	178.90 bal.	* McIntyre, Ronald G & Esther P.	500.00
* Hanson, Roger P. & Arlene M.	1,140.80	McIntyre, Richard E. & Carolyn	660.10 bal.
* Harding, Faye C.	694.60	* McLean, Robert W. & Carol S.	914.25
Hart, Milton L. & Evelyn	755.55	* McLean, Robert W. & Carol S.	825.70
Haskell, Laurence W. & Dorothea	2,678.35	McNally, William J. & Rose E.	1,598.50
Hauth, David A.	602.60	* McPhail, Richard L. & Nancy J.	618.70
Hayes, Edward S & Reina E. & Iva F. Gould (Heirs)	476.10	Mack, Raymond	1,255.80
* Hayford, Raymond W.	1,340.90	* Mancini, John & Kathy A.	779.70
* Hebert, Conrad & Joann M.	908.50	* Mandrus, George	213.08 bal.
* Hebert, Richard J. & Maureen	8.25 bal.	* Marin, Marie Rose & Lillian	440.62 bal.
* Hefetz, Modi, Marko & Dawn K.	772.80	Marshall, Bruce H. & Angela J.	16.10
Henry, William & Juanita	837.44	* Marshall, William P.	1,041.90
* Hertz, Irving C.	426.69 bal.	* Marshall, William P. & Holly P.	1,200.60
* Hinchey, Robert	66.60 bal.	* Martell, Barbara & Kennedy C.	318.38 bal.
* Hirst, Irving R.	540.40	* Martin, John C. & Joan M.	409.40
* Hirst, Irving R.	151.80	* Mason, Alan & Beverly A.	2,788.75
* Hirst, Irving R.	64.40	* Mela, Peter M. & Jeanne E.	1,380.00
* Hirst, Irving R.	18.40	* Mela, Peter M. & Jeanne E.	2,697.90
* Hirst, Irving R.	16.10	Merrill, Blaine	563.50
* Hirst, Irving R.	149.50	* Merrill, Richard H. & Claudette Y.	1,174.15
Hirst, Irving R.	15,221.40 bal.	* Messer, James E., Jr.	926.90
* Hogan, George W., Sr. & Faith	1,666.35	* Metropolitan Corp.	19,482.15
* Hogan, George W., Sr. & Faith J.	607.20	* Metropolitan Corp.	26,003.80
* Hogan, John	487.60	* Michaud, Richard C. (Heirs)	1,477.75
* Holland, Margaret M.	540.50	* Mills, David E. & Lona L.	222.23 bal.
Homer, Benjamin F. & Virginia	46.00	* Mitch, Eugene R. & Sylvia J.	1,370.80
* Hutto, Howard H. & Nancy T.	55.35 bal.	Mitchum, Esther (Cummings)	117.30
Ivey, Dorsey	16.10	* Monier, Evelyn Y.	100.00 bal.
Jalbert, Patricia Clarke	322.00	* Morris, Marlin A., Sr.	484.90 bal.
* Johnson, Forrest H., Jr. & Gertrude D.	16.10	* Morrison, Joseph L. & Joan	717.60
* Johnson, Patricia A.	878.60	Morrow, David & Patricia	710.70 bal.
* Johnson, Ruth A.	706.10 bal.	Morse, Faye M.	3,933.00
* Johnston, Bernard M.N. & Sueann	2103.35	Morsey, Teddy & Mary	5,884.55
* Johnston, Dorothy M.	127.15 bal.	* Mosseri, Alan J. & Jacqueline	922.30
Kaczmariski, Frank	1,173.00	Moutsatsos, Betty	894.70
Keene, Donald J.	1,384.60	* Mrowka, Edmund J., Jr. & Sharon Ann	625.60
* Kelley, Robert J. & Nancy L.	1,357.00	Mrowka, Ed J. Sr. & Madeline	4,853.53 bal.
Kelley, William F. & Susan T.	1,012.00	Murdock, Judith A.	945.30
Kelley, William F. & Susan T.	2,254.00	Murphy, Elmer & Agnes	384.10 bal.
Kroof, Sandra L.	989.00 bal.	* Murray, Thomas R., Jr. & Judith	994.75
* Labbe, Patrick & Veronica	1,826.20	* Nadeau, Jacqueline	2,063.54 bal.
* Lacroix, Charles E. & Yvette	592.82 bal.	* Nappi, Anthony	1,008.55
* Ladakakos, Paul P. & Karol P.	3,798.45	Nason, Jerry C. & Mary Lou	453.10
* Laliberte, Paul A.	1,495.00	* Neault, Maurice & Helen	945.30
* Landry, William F. & Constance A.	6.53 bal.	* Neault, Norman N.	669.30
* Langadas, Joanne, Alan E. & Yvonne E. Algje	786.60	* New England Herald Dev. Group	73.53 bal.
		Normano, Lillian C.	4,349.30
		Oakes, William F. & Katherleen A.	710.60 bal.
		Old Orchard Ocean Pier Co.	23,264.50

Ostopoulos, Anna Etal	2,917.55	St. Laurent, Robert	1,938.90
Owczakczak, Arlene	342.70	* St. Ours, Alice M.	190.36 bal.
* Paradis, Raynold R. & Charlene C.	75.85 bal.	* Stack, Robert G. & Nancy R.	770.50
* Patnaude, Richard J. & Priscilla	4.14 bal.	Stewart, Seth & Susan	784.30
* Peanut Spread, The	3.15 bal.	Strong, Gordon & Ruth	539.36 bal.
* Pelletier, Lionel & Linda	16.10	Stroumbas, Peter & Maria	11.50
Perfetti, Betty M.	103.50	Stroumbas, Peter A.	1,235.10
* Perkins, Robert W. & Dorothy	2,622.00	Stroumbas, Peter A. & Maria E.	1,352.40
* Perkins, Robert W. & Dorothy	515.20	Strout, Richard A., Sr. & Beulah J.	667.00
Perreault, Marcel & Muriel	805.00	* Sullivan, Kevin B.	1,446.70 bal.
* Peters, Constance Beals (Heirs)	874.00	* Sullivan, Kevin B. & Giselle G.	2,800.16 bal.
Petit, Catherine Duffy	2,794.50	Sullivan, Pamela K. & Ronald G. Caron	2,342.55
* Pettey, Norman A. & Pearl	173.30 bal.	Sutton, William C., Sr. & Mary H.	16.10
* Pettinico, Robert	4,176.80	* Swett, Robert A. & Jan C.	194.58 bal.
* Phillips, Robert H. & Muriel L.	1,114.35	* Sylvester, Harold E. & Helen R.	647.50 bal.
* Piacitelli, Teresea	2,643.85	* THM Associate	358.80
* Plante, Jerome G. & Patricia	871.80 bal.	* Tardif-Carrier Inc.	494.34 bal.
Plavnick, Barnett & Winifred A.	2,201.10	* Terlalis, Othon & Bernice	82.80
Plourde, Laurier	537.05	* Thoits, Alice	182.90 bal.
* Pottle, George W. (Heirs)	23.00	Thomas, Philip J.	568.10
* Potvin, Paul E. & Rita	1,679.00	Thompson, Patricia & Harry	471.50
* Potvin, Richard P. & Doris C.	2,396.60	Thorne, Herbert, Jr.	2,109.10
* Potvin, Richard R. & Dorothy M.	522.10	* Tibbetts, Henry C. & Lorraine	196.52 bal.
Potvin, Robert J. & Rona N.	3,038.30	Tom & Mark Corp.	36.80
Powell, Judith R.	577.30	Tousignant, Roger A. & Mary	4,207.85
* Pratt, Donald A. & Elaine	1,616.90	Townsend, Carl J. & Mildred	657.80
* Precourt, Martha & Catherine Mondor	512.90	Townsend, Carl J. Etal	761.30
* Precourt, Norman & Martha B.	671.60	* Townsend, Denise F. & Pierre M. Coutu	409.40
* Presby, Austin & Doris	671.60	* Townsend, Lynn & Shirley	1,154.60
* Presby, Edmund & Lorie	623.30	* Tracy, Donald S. & Constance P.	289.44 bal.
Proulx, Alfred L. & Paulette E.	349.60	* Tremblay, Marc I. & Elizabeth	536.00 bal.
Provencal, Raymond J. & Helen K.	782.00	* Triple A Baseball Club Assoc.	37,398.00
Rancourt, Duane E. & Donna B.	1,978.00	* Tripp, Robert W. & Jocelyn L.	669.30
Rascati, Russell & Moria J.	1,292.60 bal.	* Tripp, Stephen A. & Ann E.	1,258.52 bal.
* Ricker, Geraldine M.	176.00 bal.	Turner, Howard & Annette	388.70
* Robitaille, Jean G. & Jeanne M.	368.00 bal.	* Twarog, John L. & Barbara	1,488.10
* Rogers, Calvin W.	1,007.23 bal.	Uldbjerg, Donald L. & Charlene M.	2,341.45 bal.
* Rogers, Charles G. & Denise M.	297.02 bal.	Utman, Robert T. & Barbara M.	862.50
* Romanek, Donald	16.10	Vachon, Armand	4,343.55
Ross, Gilbert & Geraldine	1,645.65	* Valentine, Louis & Sandra	5.58 bal.
* Roy, Donald R. & Donna	143.46 bal.	* Valentine, Louis & Sandra	1,462.80
Rudzinski, Carol	538.20	* Vallee, Pierre D. & Marie G.	2,562.20 bal.
* Ruel, Michael G. & Becky L.	1,223.60	* Valliere, John D. & Geraldine	154.07 bal.
Salimi, Ali & Zarrindokht	2,442.60	* Verge, Helen M.	1,154.60
* Sargent, C. Edward & Phyllis	839.50	* Vire, Louis P. & Noella	1,212.10
* Sargent, Roger D.	765.90	Walsh, Mark T. & Jude Ellen	575.00
* Scott, Milton M.	41.31 bal.	* Watson, Lawrence	1,969.95
Scott-Stanbridge, Nigel & Catherine	704.95	* Watters, Howard A. & Audrey F.	1,278.80
Seal, Robert E. & Cheryl M.	841.80	* West, Thomas S. & Elizabeth	1,200.60
Sharkey, George		* Westcott, Bryce R. & Jean M.	1,232.80
"The Longview Hotel"	5,815.89 bal.	* Wheeler, Carroll E. & Margaret L.	316.30 bal.
* Sharkey, George E. & Wayne J.	1,377.70	* Williams, Ann W.	41.40
* Shaw, Richard M.	1,191.40	* Wilson, Charles E.	908.50
Shea, Robert L. & Linda L.	857.90 bal.	* Wilson, Richard W. & Janice M.	2,118.30
* Shea, Walter (Heirs)	650.90	* Wilson, Richard W. & Janice M.	4,089.40
Shedden, Gerald & Annabelle	16.10	* Wilson, Richard W. & Janice M.	980.95
* Simoneau, Norman W. & Pauline	282.16 bal.	* Wilson, Richard W. & Janice M.	1,750.30
* Small, Ralph L. & Constance C.	304.25 bal.	* Wong, Wesley B.	407.10
Snow, Mark & Georgette	1,320.20	Wolf, William & Lee	2,033.20
* Smith, Robert B. & Margaret C.	1,393.90 bal.	* Z Bros.	4,030.75
* Snow, Michael	25.92 bal.	* Zahares, Donald & Alcide	8,204.10
* Soule, Tom A., Micael D. & Jerry B.	218.50 bal.	* Zerillo, Anthony & Rose Marie	16.10
* Spear, Robert & Kay	526.70		
* St. Hilaire, Paul A. & Carolyn	1,715.80		

OUTSTANDING RECREATIONAL VEHICLE TAXES AS OF DECEMBER 31, 1985

* Taxes paid prior to printing		McKay, Virginia	71.30
		Morris, Richard	55.20
		* Nappi, Anthony	55.20
		Purinton, Richard	63.25
Barry, Daniel	55.20	Ricker, Carmen	62.10
Beauregard, Ernest	50.60	* Roger, Jean Paul	39.10
Belanger, Paul	55.20	* Roger, Serge	49.45
Bergeron, Andrew	46.00	Rollins, Donald	41.40
Bolger, John	196.65	Rowett, William	39.10
Boyle, Caroline	159.85		
Carlson, Richard	144.90	Sanford, Gene	52.90
* Cormier, James	46.00	Senosk, Betty	57.50
Doane, Ronald	194.35	Shanks, Mary	60.95
Gromly, Mr.	50.60	Staples, Kenneth	55.20
Helfano, Louise	9.20	Thibeault, Ronald	64.40
Lemieux, Donald	48.30	Thurston, Edward	69.00
Lombard, Donna	50.60	Tobin, John	64.40
Matos, Carlos	66.70	Wheeler, Eleanor	46.00
Maxwell, William	46.00	White, Ruth	64.40
		Wyman, Charles	34.50

OUTSTANDING SUPPLEMENTAL TAXES AS OF DECEMBER 31, 1985

Cote, Raymond	23.00	Ingalls, Robert	224.25
* Crowley, William & Rita	1,268.45	* Palace Amusement Corp.	3,038.30
* Gilman, Jonathan & Beth	445.05	Ramonas, Joseph	105.80
Guida, John	9.20		

OUTSTANDING BUSINESS PERSONAL TAXES AS OF DECEMBER 31, 1985

* Taxes paid prior to printing		Lakuisine Inc.	280.60
		Lee, Thomas, Jr.	52.90
* AMODS Inc.	127.65	* Maine National Bank	44.85
* Antonakos, Charles	710.70	* Michaud, Richard (Heirs)	92.00
* Antonakos, Charles	621.00	Mooers, Daniel	59.80
Baker Music Co.	129.95	Mosseri, Abraham & Allen A.	52.90
Barbano, Daniel & Nancy	103.50	* Nappi, Anthony M.	88.55
Barlow, Frank & Judith	126.50	* Notis, Steve	23.00
Binnette, Lillian	82.80	Ohayon, David	14.95
Bouthot, Donna	23.00	Old Orchard Pier Co.	1,552.50
Bridgewater, Joseph	23.00	Old Orchard Pier Co.	26.45
Brochu, Robert J.	495.65	* Palace Amusement Corp.	10,874.40
Brochu, Robert J.	319.70	P & D Waste Transfer	23.00
C.M. Brown Co.	399.05	* Payson Sawyer Inc.	57.50
* Brunswick Hotel Corp.	1,150.00	Perreault, Gail	24.15
Capital Cash Register Co.	69.00	* Phillips, Robert & Muriel	20.70
Caras, Dennis & Monica Lemos	140.30	Poisson, Ronald	88.55
* Carlis, Maggy	11.50	Portland Sebago Ice & Oil Co.	49.45
Chalom, Ester	80.89	* Potvin, Richard	223.10
* Coaches Day Camp Inc.	380.65	Potvin, Robert	63.25
* Coaches Day Camp Inc.	309.35		
Cohen, Aimee	35.65	* Ricardos Munchies Mobiles Inc.	73.60
Corey, Gary	42.55	Sullivan, Rich & Pamela	460.00
Corey, Gary	602.60		
* Cushing, Herbert	23.00		

Ellery, Raymond	28.75	Tom & Mark Corp.	506.00
Foss, Jonathan	461.15	Tousignant, Roger A.	71.30
Gabriele, Richard	44.85	* Triple A. Baseball Club Assoc.	3,538.55
Hakim, Joseph & Josette	51.75	Vachon, Armand	144.90
Hakim, Robert	27.60	Von Sander Ice & Fish Pier	18.40
Hogan, George	302.45	Waddell, Kathy	11.50
Holiday Enterprises	575.00	* Wells, Robert	347.30
Ingalls, Robert	1,022.35	Weston, Kathryn	11.50
Jacobi, Rafi	39.10	Wilson, Richard W. & Janice	258.75
Kline, Michael	23.00	Wilson, Richard W. & Janice	138.00

OUTSTANDING MOBIL HOME TAXES AS OF DECEMBER 31, 1985

* Taxes paid prior to printing

* Abbott, Elva	127.65	* Lincoln, Lillian	51.52 bal.
* Andersen, Halvor	186.30	* Loignon, Donald	144.25 bal.
* Ballantine, Brian	451.95	Lovejoy, Kenneth	163.30 bal.
* Barden, Dorothy F.	162.15	* Lude, Carl Michael	185.15
Barlow, Frank W.	198.95	* MacLeod, Janice	289.80
* Boissonneault, Robert	517.50	* McDonough, Jessie	155.25
* Boutin, Dwight	389.85	* McMahan, Beryle	464.60
* Burnell, Arthur	204.70	Moreau, Harold	118.45
Chelate, Adam	162.15	* Morse, Edward	162.15
* Clark, Dawn	517.50	* Oates, Patricia	146.05
* Comeau, Margueriet A.	84.23 bal.	* Paine, Leonard & Teresa	150.65
Connor, Bernard	165.60	* Paradis, Kenneth	163.30
* Desrosiers, Henrietta	195.44 bal.	Peare, Walter	207.00
* Dixon, Gordon	213.90	* Pepin, Ronald	187.45
* Dubois, Daniel	58.65 bal.	Petrin, Michael	194.35 bal.
* Egan, James & Shirley Thomasson	148.35	* Petrin, Raymond	185.15
* Fournier, Ronald	351.90	* Pinnell, Ralph	185.15
* Gardner, James, Sr.	213.30 bal.	* Raftice, Richard	157.55
* Genthner, Donna L.	188.60	* Remillard, Roger	183.64 bal.
* Hirst, Irving R.	133.40	Richardson, Ervine	83.95
* Hirst, Irving R.	155.25	* Roberge, James & Susan Bolduc	207.00
* Hurtubise, Dana	196.65	* Sargent, Harold	207.00
* Jett, Linda	108.10	* Scammon, Ronald	129.95
* Jones, Marjorie	126.50	* Senter, Robert	185.15
* Kline, Michael J.	133.99 bal.	* Thayer, Shirley	194.35
* Knight, Janice	120.75	* Tompkins, David	194.35
Lessard, Joseph	112.70	Tucker, Timothy	194.35
		* Wade, Lance (Heirs)	162.15
		Wajerski, Scott	236.90
		Waterman, Russell	150.65
		* Williams, Thomas	133.40
		* Wilson, Donald J.	263.35

TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

Year ended December 31, 1985

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Town Council
Town of Old Orchard Beach, Maine:

We have examined the combined financial statements of the Town of Old Orchard Beach, Maine, and the combining and individual fund financial statements of the Town as of and for the year ended December 31, 1985, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

**RUNYON
KERSTEEN
OUELLETTE
& Co.**

As described in note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

In our opinion except that the omission of the financial statements described above results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Town of Old Orchard Beach, Maine at December 31, 1985, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly the financial position of the individual funds of the Town of Old Orchard Beach, Maine at December 31, 1985, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The financial statements referred to in the foregoing opinion appear as exhibits in this report. Our examination was made primarily for the purpose of forming an opinion on these basic financial statements, taken as a whole. The other data included in the Statistical Section of this report is presented for purposes of additional analysis and is not a required part of the financial statements. This data has not been audited by us and, accordingly, we express no opinion thereon.

Runyon, Kersteen, Ouellette & Co.

January 16, 1986

**Certified
Public
Accountants**

482 Congress St.
Portland, Maine 04101
207 773 2986

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Balance Sheet - All Fund Types and Account Group

December 31, 1985

Assets	Governmental Funds			Fiduciary Funds Trust	Account Group General Long- term Debt	Total (Memorandum Only)	
	General	Special Revenue	Capital Projects			December 31, 1985	December 31, 1984
Cash and savings accounts	\$ 358,798	90,728	734,120	17,220	-	1,200,866	356,936
Cash--restricted for withholdings	33,933	-	-	-	-	33,933	7,050
Accounts receivable	57,121	-	-	-	-	57,121	60,813
Sewer fees receivable	52	-	-	-	-	52	239
Taxes receivable:						617,575	683,714
Current year (note 2)	617,575	-	-	-	-	108,937	107,282
Prior years (note 2)	108,937	-	-	-	-	726,512	790,996
Total taxes receivable	726,512	-	-	-	-	212,781	236,331
Tax liens (note 2)	212,781	-	-	-	-	4,622	460
Tax acquired property (note 2)	4,622	-	-	-	-	200	34,671
Due from other funds	200	-	-	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-	8,650,000	8,650,000	7,768,850
Amount to be provided for accrued vacation and sick	-	-	-	-	90,731	90,731	69,668
Total assets	\$ 1,394,019	90,728	734,120	17,220	8,740,731	10,976,818	9,326,014
Liabilities and Fund Balances							
Liabilities:						338,664	431,652
Accounts payable	302,348	4,800	31,516	-	-	61,485	46,747
Accrued payroll	61,485	-	-	-	-	90,703	69,570
Prepaid taxes	90,703	-	-	200	-	200	34,671
Due to other funds	-	-	-	-	2,910,000	2,910,000	2,038,850
General obligation notes payable (note 3)	-	-	-	-	5,740,000	5,740,000	5,853,000
General obligation bonds payable (note 3)	-	-	-	-	-	750,000	835,000
Deferred tax revenues	750,000	-	-	-	90,731	134,852	118,304
Accrued vacation and sick leave (note 1)	44,121	-	-	-	-	-	-
Total liabilities	1,248,657	4,800	31,516	200	8,740,731	10,025,904	9,427,794
Fund balances:						(16,352)	87,694
Designated (note 8)	(16,352)	-	-	-	-	967,266	(189,474)
Undesignated	161,714	85,928	702,604	17,020	-	950,914	(101,780)
Total fund balances	145,362	85,928	702,604	17,020	-	-	-
Total liabilities and fund balances	\$ 1,394,019	90,728	734,120	17,220	8,740,731	10,976,818	9,326,014

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

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

For the year ended December 31, 1985

	Governmental Funds			Fiduciary Funds Trust	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects		December 31, 1985	December 31, 1984
Revenues:						
Taxes	\$ 5,736,408	-	-	-	5,736,408	5,284,611
Licenses and permits	103,877	-	-	-	103,877	74,660
Intergovernmental revenues	1,856,905	90,888	-	-	1,947,793	1,757,479
Interest earned	86,034	4,445	50,764	1,580	142,823	119,663
Other revenues	<u>135,034</u>	<u>8,904</u>	-	<u>580</u>	<u>144,518</u>	<u>101,493</u>
	7,918,258	104,237	50,764	2,160	8,075,419	7,337,906
Other financing sources	<u>7,000</u>	-	<u>1,622,882</u>	-	<u>1,629,882</u>	<u>1,723,266</u>
	<u>7,925,258</u>	<u>104,237</u>	<u>1,673,646</u>	<u>2,160</u>	<u>9,705,301</u>	<u>9,061,172</u>
Expenditures:						
General government	416,619	1,200	-	-	417,819	466,388
Public Works	343,309	-	-	-	343,309	341,603
Sanitation	587,919	-	-	-	587,919	556,282
Public safety	894,524	10,977	-	-	905,501	832,662
Parks and recreation	35,732	-	-	-	35,732	37,185
Health and welfare	55,320	-	-	-	55,320	52,300
Debt service	831,444	-	-	-	831,444	979,733
Education	3,524,891	107,942	-	-	3,632,833	3,267,773
Unclassified	741,545	-	8,087	750	750,382	604,868
Capital outlays	<u>150,793</u>	-	<u>811,673</u>	-	<u>962,466</u>	<u>1,798,396</u>
	7,582,096	120,119	819,760	750	8,522,725	8,937,190
Other financing uses	<u>122,882</u>	<u>7,000</u>	-	-	<u>129,882</u>	<u>74,374</u>
	<u>7,704,978</u>	<u>127,119</u>	<u>819,760</u>	<u>750</u>	<u>8,652,607</u>	<u>9,011,564</u>
Excess of revenues and other sources over (under) expenditures and other uses	220,280	(22,882)	853,886	1,410	1,052,694	49,608
Fund balances, beginning (note 9)	(74,918)	108,810	(151,282)	15,610	(101,780)	(12,496)
Budgeted utilization of surplus	-	-	-	-	-	(138,892)
Fund balances, ending	\$ <u>145,362</u>	<u>85,928</u>	<u>702,604</u>	<u>17,020</u>	<u>950,914</u>	<u>(101,780)</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE
 Comparative Balance Sheets - General Fund
 December 31, 1985 and 1984

<u>Assets</u>	<u>1985</u>	<u>1984</u>
Cash and savings accounts	\$ 358,798	125,132
Cash-restricted for withholdings	33,933	7,050
Accounts receivable	57,121	60,813
Sewer fees receivable	52	239
Taxes receivable:		
Current year (note 2)	617,575	683,714
Prior years (note 2)	<u>108,937</u>	<u>107,282</u>
Total taxes receivable	<u>726,512</u>	<u>790,996</u>
Tax liens (note 2)	212,781	236,331
Tax acquired property (note 2)	4,622	460
Due from other funds	<u>200</u>	<u>31,813</u>
 Total assets	 <u>\$ 1,394,019</u>	 <u>1,252,834</u>
 <u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts payable	302,348	327,799
Accrued payroll	61,485	46,747
Prepaid taxes	90,703	69,570
Deferred tax revenues	750,000	835,000
Accrued vacation and sick leave (note 1)	44,121	48,636
Total liabilities	<u>1,248,657</u>	<u>1,327,752</u>
 Fund balances:		
Designated (note 8)	(16,352)	87,694
Undesignated	<u>161,714</u>	<u>(162,612)</u>
Total fund balances	<u>145,362</u>	<u>(74,918)</u>
 Total liabilities and fund balances	 <u>\$ 1,394,019</u>	 <u>1,252,834</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

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

For the year ended December 31, 1985

	1984	1985				1984	
	Carryforward balance	Budget	Available	Actual	Variance		Carryforward balance
Revenues:							
Taxes:							
Property taxes (note 2)		\$ 5,023,727	5,023,727	5,141,131	117,404		4,942,805
Change in deferred property tax revenues		-	-	85,000	85,000		(80,000)
Excise taxes		319,000	319,000	332,090	13,090		270,237
Interest and lien costs on taxes		132,000	132,000	139,271	7,271		112,482
Contribution in lieu of taxes		38,200	38,200	38,916	716		39,087
		<u>5,512,927</u>	<u>5,512,927</u>	<u>5,736,408</u>	<u>223,481</u>		<u>5,284,611</u>
Licenses and permits:							
Licenses		38,000	38,000	35,959	(2,041)		35,426
Plumbing permits		-	-	3,828	3,828		3,495
Building permits		-	-	26,219	26,219		8,159
Town Clerk fees		-	-	4,759	4,759		4,192
Town auto registration fees		-	-	3,316	3,316		3,160
Sewer user fees		2,800	2,800	1,461	(1,339)		1,038
Sewer permits		-	-	28,335	28,335		19,190
		<u>40,800</u>	<u>40,800</u>	<u>103,877</u>	<u>63,077</u>		<u>74,660</u>
Intergovernmental revenues:							
Federal Revenue Sharing		235,817	235,817	233,277	(2,540)		236,594
State Revenue Sharing		304,976	304,976	312,152	7,176		237,453
Education--State subsidies		1,222,157	1,222,157	1,257,923	35,766		1,135,112
D.O.T. block grant		42,000	42,000	53,127	11,127		40,958
Snowmobile refund		-	-	426	426		420
		<u>1,804,950</u>	<u>1,804,950</u>	<u>1,856,905</u>	<u>51,955</u>		<u>1,650,537</u>
Interest earned		80,000	80,000	86,034	6,034		108,492
Other revenues:							
Memorial Park		83,500	83,500	85,573	2,073		57,007
Milliken Street parking		-	-	3,151	3,151		2,650
Cable television franchise		-	-	7,930	7,930		6,977
School Department	(6,903)	6,000	12,903	4,124	(8,779)		8,767
Comfort station		6,000	6,000	5,417	(583)		5,897
Sale of town owned property		6,000	6,000	8,166	2,166		371
Miscellaneous		78,000	78,000	5,673	(72,327)		4,295
Compost facility revenue--City of Saco		15,000	15,000	15,000	-		7,000
	(6,903)	<u>194,500</u>	<u>201,403</u>	<u>135,034</u>	<u>(66,369)</u>		<u>92,964</u>
Total revenues	(6,903)	<u>7,633,177</u>	<u>7,640,080</u>	<u>7,918,258</u>	<u>278,178</u>		<u>7,211,264</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1984	1985			1984		
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	1984 Actual
Expenditures:							
General government:							
Administration		\$ 76,346	76,346	76,159	187		67,029
Legal and accounting		110,600	110,600	113,181	(2,581)		139,832
Tourism		30,000	30,000	30,000	-		30,000
Building maintenance		19,804	19,804	18,771	1,033		15,955
Town report		4,000	4,000	3,994	6		5,480
Contingency		14,200	14,200	13,622	578		9,721
Tax collector		25,611	25,611	25,658	(47)		22,777
Treasurer		23,048	23,048	21,937	1,111		20,941
Assessor		52,105	52,105	51,384	721		45,028
Assessor--revaluation	500	-	500	-	500	500	41,730
Town Clerk		31,196	31,196	29,707	1,489		25,553
Building inspector		23,235	23,235	21,932	1,303		21,023
Plumbing inspector		3,728	3,728	3,728	-		3,334
License inspector		3,325	3,325	3,144	181		3,300
Elections		3,650	3,650	3,402	248		5,700
	<u>500</u>	<u>420,848</u>	<u>421,348</u>	<u>416,619</u>	<u>4,729</u>	<u>500</u>	<u>457,403</u>
Public Works:							
General		243,058	243,058	219,082	23,976		216,910
Road construction		24,800	24,800	21,514	3,286		25,877
Sewers and drains		61,328	61,328	58,305	3,023		59,915
Snow and ice removal		24,750	24,750	26,803	(2,053)		18,003
Building maintenance		700	700	71	629		575
Street cleaning		3,600	3,600	2,551	1,049		5,263
Beach cleaning		15,139	15,139	14,983	156		15,060
	<u>-</u>	<u>373,375</u>	<u>373,375</u>	<u>343,309</u>	<u>30,066</u>	<u>-</u>	<u>341,603</u>
Sanitation:							
Comfort station		11,600	11,600	10,131	1,469		11,457
Transfer station		162,802	162,802	186,251	(23,449)		155,123
Compost facility		45,947	45,947	45,110	837		42,404
Treatment plant	4,330	172,592	176,922	160,614	16,308		158,409
Sewage collection		52,860	52,860	52,540	320		52,662
Pumping stations		40,000	40,000	34,491	5,509		38,406
Plant, building and maintenance	6,539	7,300	13,839	3,649	10,190		5,048
Sludge disposal		1,200	1,200	1,383	(183)		1,161
Dry waste collection		93,750	93,750	93,750	-		91,612
	<u>10,869</u>	<u>588,051</u>	<u>598,920</u>	<u>587,919</u>	<u>11,001</u>	<u>-</u>	<u>556,282</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1984	1985			Carryforward balance	1984 Actual	
	Carryforward balance	Budget	Available	Actual			Variance
Public safety:							
Fire Department		\$ 187,076	187,076	186,512	564	166,753	
Police Department		369,956	369,956	375,546	(5,590)	333,960	
Rescue unit		14,734	14,734	10,981	3,753	19,520	
Animal control		13,984	13,984	12,339	1,645	13,624	
Public safety complex		16,085	16,085	16,634	(549)	23,546	
Street lights		152,250	152,250	152,407	(157)	138,718	
Hydrants		82,000	82,000	80,328	1,672	81,090	
Public Safety Commission		700	700	668	32	501	
Lifeguards		59,640	59,640	59,109	531	54,950	
		<u>896,425</u>	<u>896,425</u>	<u>894,524</u>	<u>1,901</u>	<u>832,662</u>	
Parks and recreation:							
Park Commission		28,750	28,750	24,848	3,902	26,047	
Recreation		12,720	12,720	10,884	1,836	11,138	
		<u>41,470</u>	<u>41,470</u>	<u>35,732</u>	<u>5,738</u>	<u>37,185</u>	
Health and welfare:							
Welfare		42,031	42,031	42,820	(789)	39,800	
York County Health Service		12,500	12,500	12,500	-	12,500	
		<u>54,531</u>	<u>54,531</u>	<u>55,320</u>	<u>(789)</u>	<u>52,300</u>	
Debt service:							
Principal		326,500	326,500	328,968	(2,468)	462,185	
Interest		505,326	505,326	502,476	2,850	517,548	
		<u>831,826</u>	<u>831,826</u>	<u>831,444</u>	<u>382</u>	<u>979,733</u>	
Education	53,228	3,427,825	3,481,053	3,524,891	(43,838)	(16,852)	3,157,942
Unclassified:							
Industrial Park Advisory Commission		13,500	13,500	13,500	-	-	
Employee benefits	20,000	444,922	464,922	458,145	6,777	366,048	
Change in accrued vacation and sick		-	-	(4,515)	4,515	(19,555)	
Memorial Library		52,500	52,500	52,500	-	40,800	
Historical Society		3,000	3,000	2,733	267	1,691	
Planning Board		4,200	4,200	4,767	(567)	4,755	
Zoning Board--net		550	550	(151)	701	311	
Board of Registration		3,950	3,950	3,384	566	4,712	
Donations to provider agencies		17,775	17,775	17,557	218	13,267	
Adult education		10,000	10,000	10,552	(552)	9,391	
Unemployment taxes		16,500	16,500	16,095	405	19,993	
County tax		103,419	103,419	103,419	-	103,924	
Traffic committee		4,000	4,000	4,077	(77)	178	
Tax discounts		9,700	9,700	9,664	36	10,640	
Abatements		15,000	15,000	13,740	1,260	22,393	
Bus subsidy		25,000	25,000	25,000	-	15,000	
Other		11,810	11,810	11,078	732	10,578	
	20,000	<u>735,826</u>	<u>755,826</u>	<u>741,545</u>	<u>14,281</u>	<u>604,126</u>	

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1984 Carryforward balance	1985			Carryforward balance	1984 Actual
		Budget	Available	Actual		
Capital outlays:						
Public Safety Complex roof		\$ 33,000	33,000	33,000	-	-
Ocean Park project		25,000	25,000	24,173	827	-
Trucks		-	-	-	-	116,599
Government study	10,000	-	10,000	4,870	5,130	-
Local road improvements	10,000	89,000	89,000	88,750	250	121,628
		<u>147,000</u>	<u>157,000</u>	<u>150,793</u>	<u>6,207</u>	<u>238,227</u>
 Total expenditures	<u>94,597</u>	<u>7,517,177</u>	<u>7,611,774</u>	<u>7,582,096</u>	<u>29,678</u>	<u>7,257,463</u>
 Excess of revenues over (under) expenditures	<u>(87,694)</u>	<u>116,000</u>	<u>28,306</u>	<u>336,162</u>	<u>307,856</u>	<u>(16,352)</u>
 Other financing sources (uses):						
Budgeted use of prior year's fund balance		-	-	-	-	138,892
Transfer to Capital Projects Fund		-	-	-	-	(5,000)
Transfer to/from Special Revenue Fund		<u>(116,000)</u>	<u>(116,000)</u>	<u>(115,882)</u>	<u>118</u>	<u>(69,374)</u>
	<u>\$(87,694)</u>	<u>-</u>	<u>(87,694)</u>	<u>220,280</u>	<u>307,974</u>	<u>18,319</u>

4 See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - All Special Revenue Funds

December 31, 1985

with comparative totals for the year ended December 31, 1984

<u>Assets</u>	School Department (See Schedule)	Treatment Plant-surplus equipment sale	Police escrow account	Matching marketing grant	Ballpark Escrow	Industrial Park escrow	<u>Totals</u>	
							1985	1984
Cash	\$ 18,997	3,100	823	1,800	61,208	4,800	90,728	140,623
Due from General Fund	-	-	-	-	-	-	-	2,858
Total assets	\$ <u>18,997</u>	<u>3,100</u>	<u>823</u>	<u>1,800</u>	<u>61,208</u>	<u>4,800</u>	<u>90,728</u>	<u>143,481</u>
<u>Liabilities and Fund Balances</u>								
Due to General Fund	-	-	-	-	-	-	-	34,671
Refundable deposit	-	-	-	-	-	4,800	4,800	-
Fund balances	<u>18,997</u>	<u>3,100</u>	<u>823</u>	<u>1,800</u>	<u>61,208</u>	-	<u>85,928</u>	<u>108,810</u>
Total liabilities and fund balances	\$ <u>18,997</u>	<u>3,100</u>	<u>823</u>	<u>1,800</u>	<u>61,208</u>	<u>4,800</u>	<u>90,728</u>	<u>143,481</u>

45 See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in Fund
Balances - All Special Revenue Funds

For the year ended December 31, 1985
with comparative totals for the year ended December 31, 1984

	School Department (See Schedule)	Treatment Plant-surplus equipment sale	Police escrow account	Matching marketing grant	Ballpark Escrow	Industrial Park escrow	Totals	
							1985	1984
Revenues:							90,888	106,942
Program entitlements	\$ 90,888	-	-	-	-	-	1,100	2,000
Sale of surplus equipment	-	1,100	-	-	-	-	7,804	6,529
Police fines collected	-	-	7,804	-	-	-	4,445	5,097
Interest earned	-	-	-	-	4,445	-	4,445	120,568
	<u>90,888</u>	<u>1,100</u>	<u>7,804</u>	<u>-</u>	<u>4,445</u>	<u>-</u>	<u>104,237</u>	<u>120,568</u>
Expenditures:							-	13,500
Little League field lights	-	-	-	-	-	-	120,119	109,831
Program expenditures	107,942	-	10,977	1,200	-	-	-	8,985
Assessors revaluation	-	-	-	-	-	-	-	9,989
Police vehicle purchase	-	-	-	-	-	-	120,119	142,305
	<u>107,942</u>	<u>-</u>	<u>10,977</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>120,119</u>	<u>142,305</u>
Excess revenues over (under) expenditures	(17,054)	1,100	(3,173)	(1,200)	4,445	-	(15,882)	(21,737)
Other sources (uses) of funds:							(7,000)	69,374
Transfer from (to) General Fund	-	-	(7,000)	-	-	-	(7,000)	69,374
Fund balances, beginning of year	<u>36,051</u>	<u>2,000</u>	<u>10,996</u>	<u>3,000</u>	<u>56,763</u>	<u>-</u>	<u>108,810</u>	<u>61,173</u>
Fund balances, end of year	\$ <u>18,997</u>	<u>3,100</u>	<u>823</u>	<u>1,800</u>	<u>61,208</u>	<u>-</u>	<u>85,928</u>	<u>108,810</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE
 Combining Balance Sheet - All Capital Project Funds

December 31, 1985
 with comparative totals for December 31, 1984

<u>Assets</u>	Sewer Expansion and Rehabilitation Fund	EPA Fund	1984 Capital Improvements	Dump Closing Fund	<u>Totals</u>	
					1985	1984
Cash	\$ <u>734,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>734,120</u>	<u>75,571</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	31,516	-	-	-	31,516	103,853
Bond anticipation note payable	-	-	-	-	-	<u>123,000</u>
Total liabilities	<u>31,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,516</u>	<u>226,853</u>
Fund balances (note 11)	<u>702,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>702,604</u>	<u>(151,282)</u>
Total liabilities and fund balances	\$ <u>734,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>734,120</u>	<u>75,571</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balance - Capital Project Funds

For the year ended December 31, 1985
with comparative totals for the year ended December 31, 1984

	Sewer Expansion and Rehabilitation Fund	EPA Fund	1984 Capital Improvements	Dump Closing Fund	Totals	
					1985	1984
Revenues:						
Interest income	<u>49,966</u>	<u>-</u>	<u>627</u>	<u>171</u>	<u>50,764</u>	<u>4,473</u>
	<u>49,966</u>	<u>-</u>	<u>627</u>	<u>171</u>	<u>50,764</u>	<u>4,473</u>
Expenditures:						
Construction and engineering costs	796,559	-	13,998	1,116	811,673	1,536,680
Miscellaneous	<u>8,063</u>	<u>-</u>	<u>12</u>	<u>12</u>	<u>8,087</u>	<u>42</u>
	<u>804,622</u>	<u>-</u>	<u>14,010</u>	<u>1,128</u>	<u>819,760</u>	<u>1,536,722</u>
Excess of revenues over (under) expenditures	(754,656)	-	(13,383)	(957)	(768,996)	(1,532,249)
Other sources (uses) of funds:						
Bond proceeds	1,500,000	-	-	-	1,500,000	1,510,000
Transfer from (to) from other funds	<u>(42,740)</u>	<u>122,882</u>	<u>25,410</u>	<u>17,330</u>	<u>122,882</u>	<u>5,000</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>702,604</u>	<u>122,882</u>	<u>12,027</u>	<u>16,373</u>	<u>853,886</u>	<u>(17,249)</u>
48 Fund balances, beginning of year	<u>-</u>	<u>(122,882)</u>	<u>(12,027)</u>	<u>(16,373)</u>	<u>(151,282)</u>	<u>(134,033)</u>
Fund balances, end of year	\$ <u>702,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>702,604</u>	<u>(151,282)</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Project-Length Statement of Construction Projects -
Capital Project Funds

Beginning of Projects to December 31, 1985

	1984 Capital Improvements (Completed)	Transfer Station Fund (Completed)	Dump Closing Fund (Completed)	Sewer Expansion and Rehabilitation Fund
Total project authorization	\$ <u>1,410,000</u>	<u>512,350</u>	<u>100,000</u>	<u>8,848,271</u>
Revenues:				
Interest income	<u>3,764</u>	<u>5,373</u>	<u>612</u>	<u>49,966</u>
	<u>3,764</u>	<u>5,373</u>	<u>612</u>	<u>49,966</u>
Other financing sources:				
Bond proceeds	1,410,000	512,350	100,000	1,500,000
Transfers from other funds	<u>25,410</u>	<u>15,000</u>	<u>17,330</u>	<u>-</u>
	<u>1,435,410</u>	<u>527,350</u>	<u>117,330</u>	<u>1,500,000</u>
Total revenues and other financing sources	<u>1,439,174</u>	<u>532,723</u>	<u>117,942</u>	<u>1,549,966</u>
Expenditures:				
Engineering costs	-	88,544	-	796,559
Construction costs	1,439,128	444,156	117,923	-
Miscellaneous	<u>46</u>	<u>23</u>	<u>19</u>	<u>8,063</u>
	1,439,174	532,723	117,942	804,622
Other financing uses:				
Transfer to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,740</u>
Total expenditures and other financ- ing uses	<u>1,439,174</u>	<u>532,723</u>	<u>117,942</u>	<u>847,362</u>
Cumulative excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>702,604</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - Trust Funds

December 31, 1985
with comparative totals for December 31, 1984

	<u>Wm Murphy Scholarship</u>	<u>Gladys Tarbox Scholarship</u>	<u>Gilbert McBay Music Scholarship</u>	<u>Totals</u>	
				<u>1985</u>	<u>1984</u>
<u>Assets</u>					
Certificates of deposit and savings accounts	\$ <u>4,624</u>	<u>9,215</u>	<u>3,381</u>	<u>17,220</u>	<u>15,610</u>
	\$ <u>4,624</u>	<u>9,215</u>	<u>3,381</u>	<u>17,220</u>	<u>15,610</u>
 <u>Liabilities and Fund Balances</u>					
Due to other funds	<u>-</u>	<u>200</u>	<u>-</u>	<u>200</u>	<u>-</u>
Fund balances:					
Principal	3,956	5,995	2,171	12,122	12,122
Unexpended income	<u>668</u>	<u>3,020</u>	<u>1,210</u>	<u>4,898</u>	<u>3,488</u>
	<u>4,624</u>	<u>9,015</u>	<u>3,381</u>	<u>17,020</u>	<u>15,610</u>
	\$ <u>4,624</u>	<u>9,215</u>	<u>3,381</u>	<u>17,220</u>	<u>15,610</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

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

For the year ended December 31, 1985
with comparative totals for the year ended December 31, 1984

<u>Assets</u>	<u>Wm Murphy</u>	<u>Gladys Tarbox</u>	<u>Gilbert McBay</u>	<u>Totals</u>	
	<u>Scholarship</u>	<u>Scholarship</u>	<u>Music Scholarship</u>	<u>1985</u>	<u>1984</u>
Revenues:					
Contributions	\$ -	-	580	580	-
Interest	<u>412</u>	<u>923</u>	<u>245</u>	<u>1,580</u>	<u>1,601</u>
	412	923	825	2,160	1,601
Expenditures:					
Scholarships awarded	<u>-</u>	<u>500</u>	<u>250</u>	<u>750</u>	<u>700</u>
	-	500	250	750	700
Excess of revenues over expenditures	412	423	575	1,410	901
Fund balances, beginning of year	<u>4,212</u>	<u>8,592</u>	<u>2,806</u>	<u>15,610</u>	<u>14,709</u>
Fund balances, end of year	\$ <u>4,624</u>	<u>9,015</u>	<u>3,381</u>	<u>17,020</u>	<u>15,610</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Changes in General Long-term Debt

For the year ended December 31, 1985

	Interest rate	Final maturity date	Annual principal payments	Amounts authorized	Amount issued	Retired previous years	Balance beginning of year	Current Period		Balance end of year
								Issued	Retired	
<u>General Obligation Notes</u>										
1975 Mrs. Doris M. Angell	6.00%	1985	16,500	\$ 200,000	200,000	183,500	16,500	-	16,500	-
1984 Bond anticipation note--Dump Closing	7.56%	1985	-	100,000	100,000	-	100,000	-	100,000	-
1984 Bond anticipation note--Transfer Station	6.75%	1985	-	512,350	512,350	-	512,350	-	512,350	-
1984 Bond anticipation note--Capital improvements	9.12%	1986	-	1,410,000	1,410,000	-	1,410,000	-	-	1,410,000
1985 Bond anticipation note--capital improvements	6.75%	1986	-	<u>7,500,000</u>	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>
				<u>9,722,350</u>	<u>3,722,350</u>	<u>183,500</u>	<u>2,038,850</u>	<u>1,500,000</u>	<u>628,850</u>	<u>2,910,000</u>
<u>General Obligation Bonds</u>										
Town issues:										
1973 Municipal purpose bond	Var.	1993	100,000	2,000,000	2,000,000	1,100,000	900,000	-	100,000	800,000
1982 Capital improvement bond	10.40%	1992	105,000 (100,000 in 1985-1992)	1,010,000	1,010,000	210,000	800,000	-	100,000	700,000
1983 Capital improvement bond	10.29%	1998	110,000 (100,000 in 1994-1998)	1,600,000	1,600,000	110,000	1,490,000	-	110,000	1,380,000
1985 General obligation bonds	9.125%	1995	80,000 (75,000 in 1988-1989) (50,000 in 1990-1995)	610,000	610,000	-	-	610,000	-	610,000
School issues:										
1965 High School gymnasium bond	3.40%	1985	10,000	120,000	120,000	110,000	10,000	-	10,000	-
1967 High School bond	4.50%	1987	25,000	550,000	550,000	475,000	75,000	-	25,000	50,000
1978 School bond	Var.	1998	150,000 (145,000 in 1989-1998)	2,950,000	2,950,000	900,000	2,050,000	-	150,000	1,900,000
1978 School renovation bond	Var.	1998	105,000 (100,000 in 1986-1988)	<u>1,035,000</u>	<u>1,035,000</u>	<u>630,000</u>	<u>405,000</u>	<u>-</u>	<u>105,000</u>	<u>300,000</u>
				<u>9,875,000</u>	<u>9,875,000</u>	<u>3,535,000</u>	<u>5,730,000</u>	<u>610,000</u>	<u>600,000</u>	<u>5,740,000</u>
				\$ <u>19,597,350</u>	<u>13,597,350</u>	<u>3,718,500</u>	<u>7,768,850</u>	<u>2,110,000</u>	<u>1,228,850</u>	<u>8,650,000</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements

December 31, 1985

1. Summary of Significant Accounting Policies

The Town of Old Orchard Beach, Maine was incorporated in 1883 and is located in Southeastern Maine, 12 miles south of Portland. A popular summer resort with 7 miles of sandy beaches, the Town encompasses 7.8 square miles. Its year round population of 6,500 expands to 100,000 during the summer. The Town has operated under a Council-Manager form of government since 1950.

The accounting policies of the Town of Old Orchard Beach 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 or account groups, each of which is considered a separate accounting entity. Each fund is operated and accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Funds - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

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 special assessments or enterprise operations.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for assets received by the Town and held in the capacity of trustee, custodian or agent.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

ACCOUNT GROUP

General Long-term Debt Account Group - This account group is established to account for the long-term debt that is backed by the Town's full faith and credit.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash unless susceptible to accrual, i.e., measurable and available to finance the Town's operations or of a material amount and not received at the normal time of receipt. As more fully described in note 3, property tax revenues are recorded as deferred tax revenues unless collectible within 60 days of the end of the fiscal year. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

C. Investments

Investments are stated at cost, which approximates market unless otherwise indicated.

D. General Fixed Assets

The Town does not maintain a general fixed asset group of accounts. Expenditures for property and equipment are charged to departmental operations whenever such items are purchased. The Town does maintain an inventory of fixed assets for insurance purposes.

E. Long-term Liabilities

Long-term liabilities that will be financed from governmental funds are accounted for in the general long-term debt group of accounts. Such long-term liabilities include long-term general obligation notes and bonds and accrued vacation and sick leave.

Under the terms of personnel policies and union contracts, vacation and sick leave are granted in varying amounts according to length of service. At December 31, 1985, it was determined that total accruable accumulated vacation and sick leave was \$134,852; \$44,121 being the current portion recorded in the General Fund and \$90,731 recorded in the long-term debt group of accounts.

F. Comparative Data

Comparative data for the prior year have been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, complete comparative data have not been presented in those instances where their inclusion would not provide meaningful comparisons.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

G. Total Columns on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. Property Tax

The Town's property tax is levied on the assessed value listed as of the prior April 1 for all real and taxable personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. Each property must be reviewed no less than once every four years. Assessed values must be at least 70% of full valuation. The assessed value for the list of April 1, 1985, upon which the levy for the year ended December 31, 1985 was based, was \$223,195,650. This assessed value was 100% of the estimated market value and 119% of the 1985 state valuation of \$187,300,000.

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 \$109,773 for the year ended December 31, 1985.

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 tax liens and associated costs remain unpaid.

The following summarizes the 1985 and 1984 levies:

	<u>1985</u>	<u>1984</u>
Assessed value	\$ 223,195,650	214,877,000
Tax rate (per \$1,000)	<u>23.00</u>	<u>23.00</u>
Commitment	5,133,500	4,942,171
Supplemental taxes assessed	<u>7,631</u>	<u>634</u>
	5,141,131	4,942,805
Less:		
Collections and abatements	<u>4,523,556</u>	<u>4,259,091</u>
Receivable at December 31	\$ <u>617,575</u>	<u>683,714</u>
Dues date(s)	8/9/85	8/17/84
Interest rate on delinquent taxes	13.5%	15%
Collection rate	88.0%	86.2%

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

3. Long-term Debt

During the year ended December 31, 1984, the Town issued three bond anticipation notes for \$100,000, \$512,350 and \$1,410,000. The notes for \$512,500 and \$100,000 used to finance the dump closing and transfer station were permanently financed in 1985. The note for \$1,410,000 is anticipated to be permanently financed in 1986.

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

The annual requirements to amortize all debt outstanding as of December 31, 1985, are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine.

<u>Year ending December 31,</u>	<u>Bond Participation Notes Principal</u>	<u>General Obligation Bonds and Notes Principal</u>	<u>Interest</u>	<u>Total</u>
1986	\$ 2,910,000	665,000	424,988	3,999,988
1987	-	665,000	378,613	1,043,613
1988	-	635,000	331,438	966,438
1989	-	530,000	285,406	815,406
1990	-	505,000	244,105	749,105
1991	-	505,000	206,695	711,695
1992	-	505,000	167,626	672,626
1993	-	405,000	127,748	532,748
1994	-	295,000	99,575	394,575
1995	-	295,000	76,625	371,625
1996	-	245,000	53,210	298,210
1997	-	245,000	34,055	279,055
1998	-	245,000	14,438	259,438
	<u>\$ 2,910,000</u>	<u>5,740,000</u>	<u>2,444,522</u>	<u>11,094,522</u>

4. State Reimbursement for Debt Service Expenditures

The State of Maine currently reimburses the Town for financing costs of school building and school bus purchases. Continuation of such reimbursements is dependent upon continued appropriation by the state legislature.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

5. Statutory Debt Limit

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. A summary of the Town's legal debt margin is as follows:

	<u>Outstanding Bonds and Notes</u>	<u>Percent of State Assessed Value of \$187,300,000</u>	<u>Amount</u>	<u>Margin</u>
For school purposes	\$ 2,250,000	10%	18,730,000	16,480,000
For sewer purposes	5,224,150	7.5%	14,047,500	8,823,350
For other purposes	<u>1,175,850</u>	7.5%	14,047,500	12,871,650
Total	<u>\$ 8,650,000</u>	15%	28,095,000	19,445,000

6. Overlapping Debt

The Town's proportionate share of York County's debt (determined by the percentage of the Town's state valuation to the county's state valuation) is not reported in the Town's financial statements. Debt service is included in the annual county assessment to the Town. At December 31, 1985 the Town's share is 4.98% (\$17,928) of York County's outstanding debt of \$360,000.

7. Employee's Retirement System

Eligible Town employees, including school bus drivers and school custodians, are covered under either or both the Maine State Retirement System and the Social Security System. Other eligible school employees are covered under the Maine State Retirement System only. The Town's contribution to Maine State Retirement and Social Security was approximately \$166,540 for the year ended December 31, 1985.

Employees participating in the Maine State Retirement System are eligible for normal retirement upon attaining the age of sixty and early retirement after completing twenty-five or more years of creditable service. As of June 30, 1985, the unfunded accrued liability approximated \$138,339 and is being amortized over a five-year period. The unfunded accrued liability increased significantly during 1983 due to a change in the plan increasing cost of living benefits.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

8. Designated Fund Balances

At December 31, 1985 and 1984, portions of the General Fund fund balance (deficit) were designated to future period as follows:

	<u>1985</u>	<u>1984</u>
Assessor's revaluation	\$ 500	500
Treatment Plant	-	4,330
Pumping Station equipment	-	6,539
Employee benefits	-	20,000
Government study	-	10,000
Education	(16,852)	46,325
	<u>\$(16,352)</u>	<u>87,694</u>

9. Beginning Fund Balances

The December 31, 1983, Special Revenue Fund and Trust Fund fund balances have been restated to comply with a change in reporting certain special revenues and funds held by the Town in a trustee capacity. The total beginning fund balances, \$61,173 and \$14,709 respectively, were previously reported as other liabilities in the General Fund.

10. Bonds Authorized and Unissued

The Town has authorized \$7,500,000 of bonds for a capital improvement project for future sewer rehabilitation, reconstruction, expansion and storm water separation. Of these bonds authorized, \$1,500,000 of bond anticipation notes were issued in 1985.

11. Contingent Liabilities

The Town participates in a number of Federally-assisted grant programs, principal of which are the General Revenue Sharing, Community Development Block Grant Programs, Department of Environmental Protection and the Environmental Protection Agency (DEP/EPA). These programs are subject to financial and compliance audits by the grantors or their representatives.

To date, audits of the DEP/EPA programs have given rise to ineligible costs of \$115,700 as determined by the respective grantors. The Town disagrees with this determination and is currently in negotiation with the grantor to receive all or part of the disallowed costs. The Town, nevertheless, appropriated \$123,000 in its 1985 budget to finance this deficit.

The Town has also been named as defendant in several lawsuits seeking damages ranging from \$100,000 to \$1,000,000. Legal counsel has been unable to make a determination as to the possible liability to the Town; therefore, no amounts have been accrued for any possible judgment against the Town.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

The Town has entered into an agreement with the Finance Authority of Maine (FAME) to purchase a Triple A ballpark if the current operators default on a \$2,200,000 loan and the property is obtained by foreclosure. In such an event, the agreed purchase price would be the outstanding principal balance due after foreclosure. The Town sold land to the operators of the ballpark and intends to keep the proceeds in escrow until their contingent obligation passes. At December 31, 1985 and 1984, the balances in the escrow account were \$61,208 and \$56,763 respectively.

TOWN OF OLD ORCHARD BEACH, MAINE
 Combining Schedule of Revenues, Expenditures, and Changes in Fund
 Balances -- School Department Special Revenue Funds

For the year ended December 31, 1985

	Chapter I	Title I- Special	Title IV	Title VI	Early Childhood Education Program	Chapter II	School Dental Program	Voco Program	Career Education	Humanities Grant	Refugee Children	Innovative Grant	Totals		
													1985	1984	
<u>Assets</u>															
Cash	\$ 2,028	764	-	4,866	188	5,993	1,709	324	390	450	-	2,285	18,997	70,573	
Due from General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	150	
Total assets	\$ <u>2,028</u>	<u>764</u>	<u>-</u>	<u>4,866</u>	<u>188</u>	<u>5,993</u>	<u>1,709</u>	<u>324</u>	<u>390</u>	<u>450</u>	<u>-</u>	<u>2,285</u>	<u>18,997</u>	<u>70,723</u>	
<u>Liabilities and Fund Balances</u>															
Due to General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	34,671	
Fund balances-- December 31, 1984	15,031	2,019	469	4,222	2,693	3,079	1,100	4,799	669	450	1,521	-	36,052	38,941	
Program entitlements	50,167	-	-	28,038	-	9,328	1,070	-	-	-	-	2,285	90,888	106,942	
Operating expenditures	(63,170)	(1,255)	(469)	(27,394)	(2,505)	(6,414)	(461)	(4,475)	(279)	-	(1,521)	-	(107,943)	(109,831)	
Fund balances-- December 31, 1985	<u>2,028</u>	<u>764</u>	<u>-</u>	<u>4,866</u>	<u>188</u>	<u>5,993</u>	<u>1,709</u>	<u>324</u>	<u>390</u>	<u>450</u>	<u>-</u>	<u>2,285</u>	<u>18,997</u>	<u>36,052</u>	
Total liabilities and fund balances \$	<u>2,028</u>	<u>764</u>	<u>-</u>	<u>4,866</u>	<u>188</u>	<u>5,993</u>	<u>1,709</u>	<u>324</u>	<u>390</u>	<u>450</u>	<u>-</u>	<u>2,285</u>	<u>18,997</u>	<u>70,723</u>	

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TOWN OF OLD ORCHARD BEACH, MAINE

Revenues, Expenditures and Changes in Fund Balances -
General Fund

Last Ten Fiscal Years

	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985
Revenues:										
Property taxes	\$ 2,025,000	2,421,800	2,499,636	2,898,102	3,080,148	3,762,895	3,848,142	4,459,226	4,862,805	5,226,131
Other taxes	133,250	150,084	184,038	191,045	202,751	211,377	266,080	336,679	421,806	510,277
Licenses and permits	11,030	11,535	11,535	12,132	22,875	25,837	37,795	37,244	39,618	40,718
Intergovernmental revenues	1,115,634	834,499	856,686	1,243,348	1,281,415	1,336,568	1,481,824	1,518,026	1,650,537	1,856,905
Interest earned	86,420	47,954	35,015	14,341	72,865	154,301	142,608	70,062	108,492	86,034
Other revenues	35,476	82,240	102,381	66,776	98,699	99,171	129,825	265,980	128,006	198,193
	<u>3,406,810</u>	<u>3,548,112</u>	<u>3,689,291</u>	<u>4,425,744</u>	<u>4,758,753</u>	<u>5,590,149</u>	<u>5,906,274</u>	<u>6,687,217</u>	<u>7,211,264</u>	<u>7,918,258</u>
Other financing sources	-	-	-	96,332	373,946	-	-	-	-	7,000
Budgeted use of prior years' surplus	53,357	8,973	32,600	-	-	-	-	6,469	138,892	-
	<u>3,460,167</u>	<u>3,557,085</u>	<u>3,721,891</u>	<u>4,522,076</u>	<u>5,132,699</u>	<u>5,590,149</u>	<u>5,906,274</u>	<u>6,693,686</u>	<u>7,350,156</u>	<u>7,925,258</u>
Expenditures:										
General government	208,817	266,658	300,997	237,392	239,545	262,409	295,603	408,357	457,403	416,619
Public Works	309,591	387,831	449,878	339,141	302,452	295,247	331,659	358,800	341,603	343,309
Sanitation	150,544	160,273	212,289	218,590	264,143	302,302	345,409	381,719	556,282	587,919
Public safety	572,350	552,280	670,154	553,284	690,267	687,674	748,419	774,068	832,662	894,524
Parks and recreation	22,189	54,089	40,299	26,556	25,965	27,492	35,239	31,078	37,185	35,732
Health and welfare	22,190	25,017	13,246	38,128	39,097	37,664	37,453	39,169	52,300	55,320
Debt service	322,631	319,226	337,223	355,874	501,983	565,284	668,711	874,697	979,733	831,444
Education	1,915,608	1,515,603	1,705,877	2,216,772	2,390,087	2,646,737	2,753,571	3,029,794	3,157,942	3,524,891
Employee benefits	158,109	157,516	229,414	265,808	275,338	293,476	362,944	348,037	366,048	458,145
Capital outlays	-	-	-	-	-	-	-	-	238,227	150,793
Unclassified	171,887	151,387	182,331	200,008	179,587	205,065	232,554	-	238,227	150,793
	<u>3,853,916</u>	<u>3,589,880</u>	<u>4,141,708</u>	<u>4,451,553</u>	<u>4,908,464</u>	<u>5,323,350</u>	<u>5,811,562</u>	<u>6,520,619</u>	<u>7,257,463</u>	<u>7,582,096</u>
Other financing uses	-	-	-	-	-	31,140	-	167	74,374	122,882
	<u>3,853,916</u>	<u>3,589,880</u>	<u>4,141,708</u>	<u>4,451,553</u>	<u>4,908,464</u>	<u>5,354,490</u>	<u>5,811,562</u>	<u>6,520,786</u>	<u>7,331,837</u>	<u>7,704,978</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(393,749)	(32,795)	(419,817)	70,523	224,235	235,659	94,712	172,900	18,319	220,280
Fund balance--beginning	300,693	(146,413)	(188,181)	(647,956)	34,536	258,771	494,430	(72,858)	45,655	(74,918)
Budgeted use of surplus	(53,357)	(8,973)	(32,600)	-	-	-	-	-	(138,892)	-
Prior year adjustments	-	-	(7,358)	1,969	-	-	(662,000)	(54,387)	-	-
Fund balance provided by deficit bonds	-	-	-	610,000	-	-	-	-	-	-
	<u>\$ (146,413)</u>	<u>(188,181)</u>	<u>(647,956)</u>	<u>34,536</u>	<u>258,771</u>	<u>494,430</u>	<u>(72,858)</u>	<u>45,655</u>	<u>(74,918)</u>	<u>145,362</u>

Note: Certain intergovernmental revenues and education expenditures have been reclassified from annual financial statements to reflect education revenues previously netted against expenditures.

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

Year	Current tax levy	Collections		Total	Total collections as a percent of total tax levy	Total outstanding taxes and liens December 31.	Percent of delinquent taxes and liens to tax levy
		Current tax levy	Delinquent tax				
	\$ 2,020,448	1,736,576	240,273	1,976,849	97.84%	374,124	18.52%
1976	2,421,800	2,079,445	236,441	2,315,886	95.63%	480,038	19.82%
1977	2,499,636	2,124,418	356,362	2,480,780	99.25%	498,894	19.96%
1978	2,890,212	2,528,637	385,898	2,914,535	100.84%	454,170	15.71%
1979	3,076,113	2,740,415	346,544	3,086,959	100.35%	443,324	14.41%
1980	3,744,747	3,261,404	246,563	3,507,967	93.68%	680,104	18.16%
1981	4,024,116	3,371,552	426,108	3,797,660	94.37%	926,560	23.03%
1982	4,323,652	3,779,158	635,401	4,414,559	100.02%	835,653	19.33%
1983	4,942,171	4,259,091	491,427	4,750,518	96.12%	1,027,787	20.80%
1984	5,133,500	4,515,925	701,447	5,217,372	101.63%	943,915	18.39%

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

Year	Assessed Value			Estimated actual value	Ratio of total assessed value total total estimated actual value	State equalized valuation	Ratio of total assessed value to state equalized value
	Real	Personal	Total				
1976	\$ 99,278,450	5,960,500	105,238,950	105,238,950	100.00%		
1977	100,374,950	4,744,850	105,119,800	109,499,792	96.00%	62,050,000(1)	169.60%
1978	101,718,000	6,947,750	108,665,750	120,739,722	90.00%	89,500,000	117.45%
1979	104,191,600	6,970,400	111,162,000	123,513,333	90.00%	108,300,000	100.34%
1980	106,489,800	7,440,300	113,930,100	151,906,800	75.00%	112,050,000	99.21%
1981	109,953,100	7,070,200	117,023,300	156,031,067	75.00%	122,750,000	92.81%
1982	111,512,200	6,844,150	118,356,350	157,808,467	75.00%	131,350,000	89.09%
1983	112,960,200	7,141,250	120,101,450	184,771,462	65.00%	148,350,000	79.78%
1984 (revaluation)	208,442,450	6,434,550	214,877,000	214,877,000	100.00%	164,650,000	72.94%
1985	217,275,500	5,920,150	223,195,650	223,195,650	100.00%	175,750,000	122.26%
					100.00%	187,300,000	119.16%

(1) State valuation prior to 1977 was bi-annual, thus the 1976 valuation represents the 1975 value.

TOWN OF OLD ORCHARD BEACH, MAINE

Property Tax Rates - All Overlapping Governments
(Per \$1 of Assessed Value)

Last Ten Fiscal Years

<u>Year</u>	<u>Total</u>	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Water quality control</u>
1976	.0190	.0090	.0096	.0004	-
1977	.0230	.0110	.0112	.0008	-
1978	.0230	.0098	.0125	.0007	-
1979	.0260	.0103	.0129	.0008	.0020
1980	.0270	.0110	.0131	.0009	.0020
1981	.0320	.0146	.0146	.0009	.0019
1982	.0340	.0156	.0156	.0009	.0019
1983	.0360	.0161	.0170	.0009	.0020
1984 (revaluation)	.0230	.0113	.0092	.0005	.0015
1985	.0230	.0117	.0098	.0005	.0010

TOWN OF OLD ORCHARD BEACH, MAINE

Ratio of General Bonded Debt to Assessed Value
and General Bonded Debt Per Capital

Last Ten Fiscal Years

<u>Year</u>	<u>Census population</u>	<u>Assessed value (in thousands)</u>	<u>Gross bonded Debt (1)</u>	<u>Ratio of gross bonded debt to assessed value</u>	<u>Gross bonded debt per Capita</u>	<u>Estimated average population (2)</u>	<u>Gross bonded debt per estimated average population</u>
1976	5,800	\$ 105,239	\$ 2,254,622	2.14%	\$ 389	22,467	\$ 100
1977	5,800	105,120	2,068,622	1.97%	357	22,467	92
1978	5,800	108,666	4,804,811	4.42%	828	22,467	214
1979	5,800	111,162	5,139,094	4.62%	886	22,467	229
1980	6,300	113,930	5,707,402	5.01%	906	22,967	248
1981	6,300	117,023	5,323,987	4.55%	845	22,967	232
1982	6,300	118,356	6,368,532	5.38%	1,011	22,967	277
1983	6,300	120,101	7,011,035	5.84%	1,113	22,967	305
1984 (revaluation)	6,500	214,877	7,768,850	3.62%	1,195	23,167	335
1985	6,500	223,196	8,650,000	3.86%	1,331	23,167	373

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

TOWN OF OLD ORCHARD BEACH, MAINE

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

Last Five Fiscal Years

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total debt service</u>	<u>Total General Fund expenditures</u>	<u>Ratio of debt service to total General Fund expenditures</u>
1981	\$ 537,915	524,112	1,062,027	5,354,490	19.83%
1982	535,452	624,342	1,159,794	5,811,562	19.96%
1983	670,349	700,065	1,370,414	6,520,786	21.02%
1984	752,185	682,413	1,434,598	7,331,837	19.57%
1985	616,500	647,398	1,263,897	7,704,978	16.40%

TOWN OF OLD ORCHARD BEACH, MAINE

Ten Largest Taxpayers

1985

<u>Name</u>	<u>Type of Operation</u>	<u>Taxes</u>	<u>% of net tax levy</u>
Berger, Natalie	Motel Units	\$ 62,865	1.2%
Metropolitan Corp.	Amusements	56,720	1.1
Biddeford/Saco Water Co.	Utility	44,758	.8
Triple A Baseball Association	Sports Facility	38,929	.7
Central Maine Power Co.	Utility	35,390	.6
Donovan, Thomas	Motel Units	35,268	.6
Seabreeze Cabins	Motel Units	32,967	.6
Beaulieu, Pierre	Motel Units	29,689	.5
Begin, Fregeau & Mokarzel	Business Partners	27,445	.5
Bureau, Inc.	Motel Complex	<u>27,083</u>	<u>.5</u>
Total		\$ <u>391,114</u>	<u>7.1%</u>



Report on Compliance with Federal Revenue Sharing
Act and Regulations

Town Council
Town of Old Orchard Beach, Maine:

RUNYON
KERSTEEN
OUELLETTE
& Co.

We have examined the combined financial statements of the Town of Old Orchard Beach, Maine for the year ended December 31, 1985, and have issued our report thereon dated January 16, 1986. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our examination, we also (1) performed tests of compliance with the Revenue Sharing Act and regulations issued by the Office of Revenue Sharing, U. S. Department of the Treasury, and (2) compared the data on the appropriate Bureau of Census form with the audited records of the Town of Old Orchard Beach, Maine.

In our opinion, for the items tested, the Town of Old Orchard Beach, Maine complied with the aforementioned provisions of the Revenue Sharing Act and regulations, except for the following matter.

- . The Town had not completed a self-evaluation plan (Section 51.55(C)) or a transition plan (Section 51.55(iii)(b)). However, these plans continue to be in progress as of the date of this report.

Further, based on our examination and the procedures referred to above, nothing, except as noted above, came to our attention to indicate the Town of Old Orchard Beach, Maine had not complied with the aforementioned provisions of the Revenue Sharing Act and regulations.

Runyon, Kersteen, Ouellette & Co.

January 16, 1986

Certified
Public
Accountants

482 Congress St.
Portland, Maine 04101
207 773 2986



Report on Compliance with U. S. General Accounting Office
Audit Standards

Town Council
Town of Old Orchard Beach, Maine:

RUNYON
KERSTEEN
OUELLETTE
& Co.

We have examined the general purpose financial statements of the Town of Old Orchard Beach, Maine for the year ended December 31, 1985, and have issued our report thereon dated January 16, 1986. Our examination was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audits of Governmental Organizations, Programs, Activities, and Functions, issued by the U. S. General Accounting Office, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Town of Old Orchard Beach is responsible for the Town's compliance with laws and regulations. In connection with our examination referred to above, we selected and tested transactions and records to determine the Town's compliance with laws and regulations noncompliance with which could have a material effect on the general purpose financial statements of the Town.

The results of our tests indicate that for the items tested, the Town of Old Orchard Beach, Maine, complied with those provisions of laws and regulations noncompliance with which could have a material effect on the general purpose financial statements. Nothing came to our attention that caused us to believe that for the items not tested the Town of Old Orchard Beach, Maine, was not in compliance with laws or regulations noncompliance with which could have a material effect on the Town's general purpose financial statements.

Runyon, Kersteen, Ouellette & Co.

January 16, 1986

Certified
Public
Accountants

482 Congress St.
Portland, Maine 04101
207 773 2986

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