

# **TOWN OF OLD ORCHARD BEACH**



**Old Orchard Beach's New Train Station**

**F.Y. 2002 ANNUAL REPORT**

## ☀Dedication☀



**Aline Fontaine**

The Old Orchard Beach 2002 Annual Report is being dedicated to Aline Fontaine in honor of her 30 years of service to the voters of Old Orchard Beach.

In December 2002, Aline Fontaine retired as Registrar of Voters after 30 years of service. Beginning in the early 70's, she was appointed by three Governors, starting with Governor Kenneth Curtis, James Longley, and Joseph Brennan, when Registrars were appointed by the Governor. Following that time she was reappointed by Town Clerks Barbara Lord and Maureen O'Leary. Prior to becoming a Member of the Board of Registration in 1970, Aline served as Chair of the American Legion Women's Auxiliary.

Aline was born in Kennebunkport in 1925 and attended school in Biddeford. In 1942 she married Paul Fontaine. With the help of her father-in-law, Paul and Aline built a house on Old Salt Road where they have resided ever since. In the years that followed they built cabins, one at a time, with the profits from the older cabins.

Aline had three children Gloria, Judy and Guy. She was very active in their school lives. She was a member of St. Margaret Sodality (a Catholic ladies group) which visited the elderly in hospitals and nursing homes bringing gifts and flowers during the holidays.

Aline has been a 'fixture' in the Town Hall for many years and her diligent service to the community will be missed by all.

(Special thanks to John Frenette, 102 Ross Road, for helping to write the dedication)



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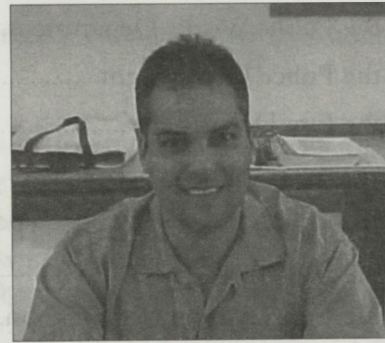
# MEMBERS OF TOWN COUNCIL



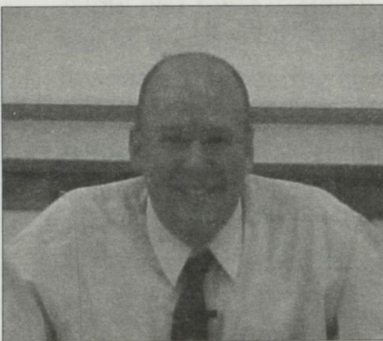
Sonia Simpson Gardner, Chairwoman



Darryl Chandler, Vice-Chair



Joseph Kline



Shawn E. O'Neill



Eber K. Weinstein



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## Report of the

### ◆ TOWN COUNCIL CHAIRWOMAN

Hello and welcome to the presentation of our annual report.

Over the past year I was delighted to be your Town Council Chairperson and am honored to present you with this year's annual report.

It's been a long and tedious road for the past three years with many negative forces plaguing us here in Old Orchard Beach, but I don't want to focus on that. I want to give you some of the beauty and wonders that have happened here, such as the long awaited arrival of Amtrak, the platform, the purchase of the Smithwheel Road Corridor to widen the road, issues being brought forward that have been on a back burner for years such as sewer problems, blighted conditions, and the lack of accountability concerns being brought forth by you, the citizens. I have always felt that we, the Council, should be working for you and once that focus is gone we are no longer of any value, as these last elections have proven.

What some of us lose focus on along the way is to appreciate and thank the numerous people who are there for you during your learning process. I have seen a lot over the past three years and cannot thank all of the employees and staff members enough, who assisted me along the way.

I thank Vice-Chair Chandler and Councilors Weinstein, O'Neill, and Kline for allowing me at times to express my innermost feelings and I want them to know they are all super representatives to the citizens within. I will cherish serving with these gentlemen forever and I use the word gentle easy (Ha, Ha).

A special thanks must go out to my dearest friend, Maureen O'Leary, who got frustrated at me at times and screamed, but always supported my decisions and a special thanks to Mr. Ron Boutet and my husband, family, and friends for allowing me to stress them out at times.

God Bless All and God Bless America.

Respectfully yours,

Sonia Simpson Gardner  
Council Chairwoman



**TOWN OF OLD ORCHARD BEACH  
2001-2002 TOWN OFFICIALS**

**COUNCIL PERSONS**

*Sonia Simpson Gardner, Chairwoman*

Darryl Chandler, Vice-Chairman  
Shawn E. O'Neill

Joseph Kline  
Eber K. Weinstein

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

Richard E. Haberman  
Kim McLaughlin  
Jeff Thompson  
Peter Cook  
Kristen Fogg  
Barbara DiModica  
Curtis Koehler  
Margaret C. Smith  
Nan Leveris  
Dana M. Kelley  
Red Doane  
John A. Glass  
James Nagle  
Kathy Newell  
Tad Redway  
Cari-Lyn Lane  
Deborah M. Mulherin  
Terry Turcotte

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

Patricia Saunders  
Patricia Saunders  
Bernstein, Shur, Sawyer & Nelson  
Richard Eldridge  
Timothy Braun  
Sheila Lauzon  
James Bergeron  
Bruce Savoy  
James Nagle  
Reny Remillard  
William Southwick  
Aline Fontaine  
Rick Towle  
Marc Picard  
Jay Bartner  
Paul Inkpen  
Sharon Inkpen  
Stephen Leary  
Cheryl A. Rague  
Roger M. Reny



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Planning Board

Robert LoPresti, Chairman  
Stephen Huot  
Nicholas Vorias  
Mike Tousignant  
James Long  
Kenneth Blow, Alternate  
Tim Perrigo, Alternate  
Cari-Lyn Lane

Planning Board Secretary

Design Review Committee

Katy Gannon-Janelle, Chairwoman  
Gail Domin  
Cyndi Bolduc  
Lee Koenigs  
Cynthia Nye  
Donald Comoletti, Alternate  
Mireille Willette, Alternate

Zoning Board of Appeals

Marc Bureau, Chairman  
Ronald Regis  
Patricia Kessler  
Laurie Manchester  
William Murphy  
James Dyer, Alternate  
Michael Mezoian, Alternate  
Carol Kingsbury

Zoning Board of Appeals Secretary

Recreation Committee

Donna Stearns  
Keith Babin  
Alfred Doane  
Mary Beth Robillard

Conservation Commission

Parker Van Hoogenstyn/Chairman  
Robert Hills  
Virginia Noyes  
Eileen Payette  
Jonathan Wells, Alternate

Memorial Park Advisory Committee

Eileen Payette, Chair  
Andrea Berlin  
Mike Dickinson  
George Hartley  
Jeffrey Thompson  
Robert Pettengill  
Parker Van Hoogenstyn

Registration Board of Appeals

Kathleen Donnellon  
Anne Pomroy  
Robert McNally

Finance Committee

Norma P. Baker, Chairwoman  
Roxanne Frenette  
James F. Long  
Robert Quinn  
Brian McDermott

Community Development Block Grant Committee

Susan Atwood  
Timothy Perrigo  
David Sears



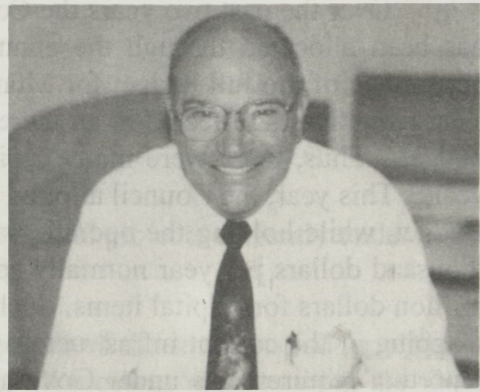
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**Report of the**

**♦ TOWN MANAGER**

This has been another eventful year. While much of the media focus has been less than flattering, there have been many solid strides forward that the Town of Old Orchard Beach can rightly be proud of.

We were able, on July 12, 2002, to mark the return of train service to the Town. This project has been much promised, much talked about, and represented a significant amount of work by your administrative staff. Perhaps none on my staff represents the dogged determination nor the consistent battle to ensure Old Orchard Beach not only participated in the return of train service, but participated in the allocation of funds for station improvements, as much as our Town Planner, Tad Redway. Mr. Redway has been a part of this project literally from day one. Even today, he is working regularly with the Architect and Contractor as the finishing touches are put on the platform.



Richard E. Haberman, Town Manager

This year, perhaps more than any year since I have been your Town Manager, I have heard good comments on the improved appearance of our community. I have even heard many positive comments from our full time residents. While I would like to thank all of the individual property owners for taking renewed pride in their properties, but I also want to give kudos to our Code Enforcement Officer, Mr. James Nagle. Mr. Nagle and his staff have worked diligently with local property owners to ensure our property maintenance ordinances are being diligently followed. This is an ongoing effort that seemingly has no end. However, the results so far point to a community that is attracting new investment and even new development. All of these types of improvements have resulted in an increase in overall property values and this increase has allowed the Town to reduce its mil rate significantly this year. If you compare our tax rate with our neighbors, you will find it among the lowest, even before you realize that over 12% of your tax bill represents an ad valorem sewer user fee. That is something new for Old Orchard Beach.

Speaking of finances, one thing taxpayers recognize at the local level is that it is their demand for service that drives the local budget. Perhaps that was best illustrated by the change of policy for handling trash. While the pay per bag system would have allocated higher costs to those who throw away more trash, taxpayers in Old Orchard Beach wanted to maintain the current level of service and pay for it through the local property taxes. Similarly, it is our demand for increased Police protection, paramedic ambulance services, increased repair and replacement of bad streets, sidewalks, and sewer lines, improved services from our Public Works Department, improvement of the quality of waste water treatment, environmental concerns, and quality schools that literally drive local tax levels. While the Town enjoyed many years of flat tax rates and minimal increases in valuation, that changed this past year. The recently completed reevaluation of all properties in the Town resulted in an overall increase in the valuation of all properties in the Town. In spite of a 17.6% reduction in the mil rate, taxes, for most property owners in Town, went up. This followed an increase in the mil rate in the previous year. While much of the increases can be shown through the increased costs of handling trash, there were other areas that were dramatically affected this year.



Over the past two years the Council has been shown a disturbing trend in how our money has been allocated through the annual budget process. Essentially, for nearly a decade, the percentage of the full budget for Municipal Operations and Capital has been reduced each year. That reduction is reflected in an increase in the Education Budget as a percentage of the overall budget. Thus, there were many capital items that have not been funded over the past several years. This year, the Council allotted a significant increase in the Capital expenditure lines of the Budget, while holding the operations to a 2% increase. Thus, instead of three to four hundred thousand dollars per year normally spent for Capital, this year's Budget will have just over one million dollars for Capital items. Included in the Capital expenditures will be an assessment and mapping of the current infrastructure to bring the Town into compliance with the new financial reporting requirements under Government Accounting Standards Board publication number 34 (also known as GASB 34) and the requisite computer hardware and software systems to support the data. While this seems like a lot of money to spend (estimated to exceed \$300,000) to bring us into compliance for financial reporting, we do reap many other benefits as well. Among these are a complete map identifying proper boundaries for all streets and drainage systems and a complete map of the existing sewer system. Amazingly, the Town does not have a complete map of the sewer system, there is not a complete drainage system map, nor does it possess a street map that lays out the boundaries or rights-of-way. It is very difficult to solve problems involving infrastructure problems without these basic tools. In addition, there will be an economic analysis of the condition of all of our infrastructure so we will know where the worse problems lie and be able to accurately estimate the cost of repair or replacement. This will greatly help us to plan for needs and keep up with the ongoing infrastructure need of the community.

We, as many communities across the country, will face many budget challenges in the future. Unfortunately, unlike the past, we cannot look to Augusta or Washington, DC for assistance. We will have to begin to think creatively and look to local solutions. The key will be financing the needs of this community. I would suggest, in closing, that we need to reassess our thinking with respect to continuing dependence on the property taxes as a way to fund our needs.

Respectfully submitted,

Richard E. Haberman  
Town Manager



## Report of the ♦ TOWN CLERK

To the Citizens of Old Orchard Beach:

I am truly honored to provide you with information, activities and projects currently underway at the Town Clerk's Office.

The Office of the Town Clerk is responsible for all the records of the town, including all birth, death and marriage records, issuance of marriage licenses, all meeting minutes from the Town Council, School Board, as well as all appointed boards by the Town Council. This Office is also responsible for hunting and fishing licenses, as well as dog licenses, transfer station and parking permits.

The breakdown of licenses issued are as follows:

Dog Licenses	Transfer Station Permits	Parking Permits	Hunting/Fishing Licenses	Non-resident Hunting & Fishing Licenses
650	1055	865	633	23

This year the Town Clerk's Office recorded 77 births, 81 deaths and 134 Marriages. Sadly, our town lost Roger Hanson, a lifelong resident, who worked for the Public Works Department for over 30 years. The Public Works garage is now named the "Roger P. Hanson Public Works Facility". The Town also lost Robert Corliss, who was our Code Enforcement Officer for many years. These residents will be sadly missed, as well as the following:

### RECORDED DEATHS

<u>DATE OF DEATH</u>	<u>JULY 1, 2001 TO JUNE 30, 2002</u>	<u>AGE</u>	<u>PLACE OF DEATH</u>
2001			
July 3	Alex Pockriss	85	Biddeford
July 4	Gertrude Lillian Valade	72	Biddeford
July 5	May Evelyn Glass	94	Scarborough
July 16	Irene Veronica Peck	90	Augusta
July 18	Viola B. Trask	81	Biddeford
July 25	Samuel Gerald Lerlo	46	Biddeford
August 2	William Frost	74	Portland
August 6	Margaret Wilson Putnam	95	Scarborough
August 9	Clare M. Anderson	84	Ocean Park
August 13	Cleo M. Dick	74	Biddeford
August 14	Wayne Arey	75	Biddeford
August 18	Sylvia Anita Menendez	66	Portland
September 1	Alberta S. Shaner	79	Biddeford
September 4	Francis A. Furman	75	Scarborough
September 8	Francis L. Ciullo	84	Biddeford
September 10	Edmond M. Dubois	73	Biddeford



September 16	Peter Aris Mantis	78	Biddeford
September 20	Jeannette F. Gagnon	96	Saco
September 23	Juliette P. Martin	68	Old Orchard Beach
September 28	Robert J. Brochu	66	Biddeford
September 29	Robert O. Summey	85	Old Orchard Beach
October 5	Michael Edward Murano	33	Old Orchard Beach
October 6	Robert Milton Corliss	79	Biddeford
October 12	George James Gentile	76	Saco
October 15	Roxanne Daniell Ross	35	Old Orchard Beach
October 19	Hilda M. McNally	99	Biddeford
October 20	Roger Paul Hanson	67	Biddeford
November 10	Claudia L. Johnson	91	Portland
November 10	Aaron Paul Harmon	22	Casco
November 16	Richard M. Doe	81	Biddeford
November 21	Donald R. Roy	61	Old Orchard Beach
November 24	Philip Irving Nason	67	Portland
November 28	June Elizabeth Rogers	77	Portland
November 28	Olga Pearl Dayton	86	Scarborough
November 29	Oliver P. Lamarre	80	Biddeford
December 1	Cheryl L. Arey	51	Old Orchard Beach
December 15	Helen V. Sherry	100	Scarborough
December 22	Scott James Kittredge	37	Biddeford
December 25	Wayne Walter Whittemore	31	Old Orchard Beach
December 28	Maria Tzvetanova Nikova	43	Portland

## 2002

January 1	Angelica Soule	67	Old Orchard Beach
January 1	James Joseph Allix	59	Togus
January 16	Joseph M.A. Frechette	65	Biddeford
January 24	Frances Joan Hart	65	Portland
February 16	Jacqueline D. Northway	81	Biddeford
February 19	Robert Joseph Melnick	84	Old Orchard Beach
February 20	Helen Crowley	77	Saco
February 21	Susan T. Campisi	93	Saco
February 24	Bruce Carter	64	Portland
February 25	Thelma M. Smart	80	Topsham
March 1	Alec J. Garon	79	Biddeford
March 1	Arnold Groves	69	Biddeford
March 2	Leonard Arthur Badgery	80	Biddeford
March 4	Margaret Rose Murphy	85	Biddeford
March 18	William N. Lane	74	Scarborough
March 23	Raymond P. Sylvester	81	Biddeford
March 24	Ruth Azalia Strong	94	Portland
March 27	Bailey Elizabeth-Evelyn Franco	5 hrs	Portland
March 30	Dorothy Marston Roy	85	Old Orchard Beach
April 3	Jeannette L. Huot	80	Bridgton
April 9	Dorothy B. Tripp	87	Cape Elizabeth
April 11	Paul E. Caron	56	Lewiston



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April 17	Lawrence Joseph Busque	67	Biddeford
April 28	Allan Sydney Paley	60	Old Orchard Beach
May 10	Ruby L. Bouchard	76	Biddeford
May 13	Vivian R. Beggs	90	Cape Elizabeth
May 13	Margaret F. MacGraham	91	Saco
May 13	Edwina Mary Jordan	70	Biddeford
May 17	Christopher Rocheleau	2 mins	Portland
May 30	William C. Kellerman	79	Biddeford
June 2	Beryl E. Earl	77	Biddeford
June 8	Veronia Fedelia Coulombe	93	Biddeford
June 9	June Arey	71	Old Orchard Beach
June 10	Robert William Thurston	68	Old Orchard Beach
June 22	Marie Blanche Gadbois	81	Portland
June 23	Helen E. Cyr	68	Biddeford
June 24	Joseph Owen Allen	40	Old Orchard Beach
June 25	Lester Leo O'Rourke	58	Bridgton
June 26	Joseph Leo Boudreau	81	Biddeford
June 26	Gordon J. Milliken	71	Biddeford
June 30	George Bradbury Hussey	79	Biddeford

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This year we had two elections. The election in November brought forth 1616 voters, and a June primary, which brought forth 520 voters.

I have initiated many new activities during this past year. A grant to archive the oldest birth, death and marriage records was completed this year. As part of the grant, the Town Clerk's office now has a microfilm reader. This allows residents to do limited research on genealogy records. In the future, I plan to apply for more grant funding to preserve town records.

This year, I have also continued the work on codifying all of the ordinances for the Town of Old Orchard Beach. This is a long and arduous process. I expect this project to be complete during the next year. It is my hope that I will be able to provide all town ordinances electronically, as well as post the codification of the ordinances on our website.

Also, I have been trained and certified by the United States Department of State as a Passport Agent. This means that residents can now get passports renewed or apply for a passport at the Town Clerk's Office. We forwarded 31 applications this year, to the U.S. Department of State.

I have also requested that the Office of the Town Clerk be considered as a Department of Motor Vehicle driver's license issuing site. This will be an involved process, but I will keep all of you posted in the upcoming year as to our progress.

I must give my thanks to many people who have helped: Jeff Thompson, the Deputy Town Clerk for his loyalty, patience and professionalism; Aline Fontaine, Registrar of Voters, for her commitment to helping me learn information about her aspect of the job; Alfred Hills, the Election Warden; and Jerome Plante, the Deputy Election Warden. I would also like to thank all the ballot clerks that have given of their time and expertise to work at the election polls.



As many of you know I am available to issue hunting, fishing, and dog licenses at anytime. Please feel free to contact me at the Town Clerk's Office or at my home 934-7181. If you are unable to make it to the town hall during business hours, I would be more than happy to accommodate you.

In closing, I would like to thank all of the residents of Old Orchard Beach for their trust and confidence. I am working hard to keep that trust and confidence.

Warmest regards,

Kim



Town Clerk Kim McLaughlin



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## *Report of the*

### ◆ REGISTRAR

At the start of preparation of the November Election the work to be done was quite usual, state reports, nomination papers, and so forth. Then we had six state referendum questions that got some voters to the school to vote. It all progressed very well. The work that followed was mostly to the changes of addresses mandated by E- 911, Assessor Peter Cook, and the U.S. Post Office which is a major undertaking, still in progress.



Aline Fontaine, Registrar

After the beginning of the 2002 year, the office got very busy. First came all the nomination papers for the state offices for certifying and getting ready for the primary caucuses, preparing the voting lists, attending the caucuses and giving the voting lists for the three major political parties, then in June the usual average June primary election.

Words cannot express my gratitude to everyone I have worked with all these thirty-one years. I've had the best of friends, some are gone now and some I still see and it's the good old days all over again. Of course there were a few challenges along the way, but we persevered and overcame the problems. I wish I could name each deputy by name but it would take up too much space. It took great people to gather all the federal, state, and town laws to do this work well.

I have been proud to serve this Town population with honesty and devotion but eventually a time arrives to pass on to the next generation and wish them all the luck in the world. Please give the new Registrar, Claudette Boudreau, the dignity and support the office deserves. I know the Council Members will be very pleased with her pleasant disposition and efficient work.

New Registrations	340
Moved out of Town	308
Deceased	43
Changes:	
Names 28	Addresses 232
	268
Removed from list: Active to Inactive	676
Changes of Enrollment:	
22 to Green Party	
28 to Democrat	
26 to Republican	

Respectfully submitted,

Aline Fontaine, Registrar



## Report of the

### ♦ FINANCE DIRECTOR

As I write this, we are almost halfway through the next Fiscal Year already so it's tough to focus on just the problems and accomplishments up to last June 30. The year was very challenging in several respects and the challenges have continued, with brightness finally showing over the horizon.

Financially, the year was very good for the Town despite what was happening around us at the State and Federal levels. Our Fund Balance is up, our past due taxes are down and we are positioning ourselves to achieve several important strategic goals for the Town as a whole. The year we have entered looks promising as well.

The full audited financial statements are printed at the end of these reports for all to see. I am proud to be the author of that document for the second year and to have had the independent auditors confirm my figures without changes once again. My thanks go to my Deputy Peg Smith for consistent hard work throughout the year and to all Town employees and Department Heads, a majority of whom have expressed to me their support through some trying times.

Whatever changes the next year brings, I know that it will only be better and better.

Respectfully submitted,

A. Curtis Koehler III  
Treasurer/Finance Director



A. Curtis Koehler, III  
Finance Director



## **Report of the**

### **◆ ASSESSOR**

This past year has been quite hectic, a challenge, and a learning experience. This office took on one of the largest tasks the Assessor's Office can encounter, a complete revalue of all properties. The entire town was revalued to meet the State of Maine quality guidelines, resulting in assessing all properties in town at fair and equitable values. This encompassed most of the year, with a staff of two people, myself as the Assessor, and my assistant, Barbara DiModica. Hopefully, the real estate market will level off this year, making it unnecessary for another revaluation for several years.

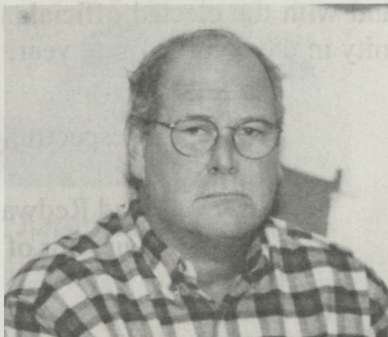
I would like to thank all the taxpayers in town for being so understanding throughout this lengthy process, and also thank my assistant, Barbara DiModica, for her time and effort in the revaluation process, showing professionalism to everyone, even during some tense heated moments.

TOTAL VALUE OF TAXABLE REAL ESTATE	\$734,333,200
TOTAL VALUE OF TAXABLE PERSONAL PROPERTY	19,692,966
TOTAL COMMITMENT TO TAX COLLECTOR	14,923,630
TOTAL VALUE OF EXEMPT PROPERTY	37,438,900

The tax rate for F.Y.'03 is .02010

Respectfully submitted,

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



**Peter H. Cook, Assessor**



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*Report of the*

◆ **DEPARTMENT OF PLANNING**

Paralleling the supercharged real estate market in Old Orchard Beach, the number of development applications issued by the Planning Board, Architectural Review Committee, and the Planning Department nearly doubled from last year. Development activity was particularly strong in the downtown districts with remodeling and new sign permits accounting for nearly half of the permits issued for the year. A summary of all permitting activity handled by the Department in the past twelve months is tabulated below:

**SUMMARY OF LAND USE DECISIONS**  
**Planning Board & Planning Department**

<b>Application</b>	<b>Approved</b>	<b>Denied</b>	<b>Pending</b>
Conditional Use Permits	13	1	0
Site Plan Permits-Administrative	13	0	0
Site Plan Permits Plenary	19	1	5
Subdivision Reviews	6	0	3
Design Review Permits-Administrative	34	1	1
Design Review Permits-Plenary	15	0	0
Private Way Permits	2	0	3
<b>Total</b>	<b>102</b>	<b>3</b>	<b>12</b>

In addition to the project review, the Department has been continuing in its mission to improve the economic stability and the quality of life in Old Orchard Beach. Of particular note, the department spearheaded the development and construction of the Old Orchard Beach AMTRAK Train station which now provides passenger rail service via to Boston four times a day between May 30<sup>th</sup> and October 15<sup>th</sup>. The Old Orchard station was one of only two stations in the entire *Downeaster* line that was designed and implemented by local authorities and was constructed within a narrow 7-month window.

The staff of the Planning Department look forward to working with townspeople, our volunteer committee and board members, and with the elected officials to continue to make Old Orchard Beach a more prosperous community in the coming fiscal year.



Tad Redway

Respectfully submitted,

Tad Redway  
Director of Planning



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## Report of the

### ◆ BUILDING DEPARTMENT

The following is a summary of the permit activity from July 1, 2001 to June 30, 2002:

<i>Building permits issued:</i>	374
<i>Construction value</i>	<i>\$11,876,265.00</i>
Building permit fees collected	\$22,088.10
New Construction permits	44
Sewer Impact Fees Collected	\$131,643.00
Zoning Board of Appeals	7
Plumbing Permits	\$8,509.00
Electrical Permits	\$4,370.00
Business Licenses	\$69,964.00
After-The-Fact Fines	\$400.00

The fiscal year ending June 30, 2002, has proven to be a very busy year. New construction had a big increase in multi-family units and a significant increase in building permits for small repairs and additions.

Because of the increase in new construction, we also saw a large increase in sewer impact fees and plumbing and electrical permits.

Respectfully submitted,

James H. Nagle  
Code Enforcement Officer



James Nagle, CEO

## **Report of the**

### **♦ WASTE WATER TREATMENT DEPARTMENT**

During the Fiscal Year 2002, the Old Orchard Beach Wastewater Treatment Plant was in substantial compliance with all federal and state water quality regulations. During this period the plant treated 413 million gallons of wastewater containing approximately 32,000 pounds of suspended pollutants. On the average, the plant removed 95.6% of these pollutants to produce 2,196 cubic yards of sludge. This sludge was turned into pathogen free compost by our Dirigo Drive Compost Facility.



**Rick Eldridge, Supt.**

Dan LaFlamme resigned as mechanic electrician. A new position of maintenance foreman was created. Tim Hardy, Master Electrician, was hired to fill this position.

In response to odor complaints received by the plant staff, an odor control system is being designed and built. This system uses low operating cost biofiltration technology. A contractor has been hired on a per diem basis to construct the biofilter system. Completion is expected sometime in December 2002.

Respectfully submitted,

Rick Eldridge, BSET, EIT  
Superintendent



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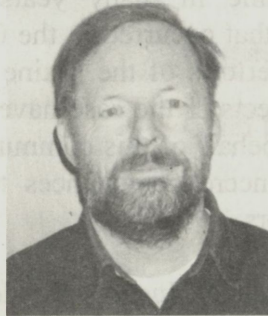
## Report of the

### ◆ DEPARTMENT OF PUBLIC WORKS

The Department of Public Works was involved in a very active year in which many projects were initiated and several completed.

The Public Works crew reconstructed six blocks of sidewalk along West Grand Ave. between Hampton Ave and Odessa Ave. Our work brought roadway and improved drainage Ave. It is interesting to note that sidewalk that settled as much as

Recognizing the need to repair system in town, DPW sewer along Free St. between Ave. An ancient cesspool that was eliminated. We have herbicides to control roots in our Additionally, a monthly which we flush locations where problems. These proactive eliminate difficulties before they



Tim Braun, Director

and improve the sanitary sewer reconstructed four blocks of Randall Ave. and Connecticut was constantly blocking our line established a program of using most serious problem areas. maintenance program began in we have had a history of measures are intended to become costly problems.

The Department installed drainage drywells at Puffin St., Bay Ave., Union Ave., Fern Park Ave., and Glenwood Lane. To a large measure, they succeed in their purpose. Our intent is to continue with this technique in areas remote from a catch basin system.

DPW is involved with other projects. The Hobson Ave. inflow study was completed and presented to Town Officials. The reconstruction of Cascade Road began in the spring. This project will include reconstruction and improvements to the sanitary sewer along Portland Avenue from Town Hall to Lewis Ave. Work will continue on Cascade Rd. well into the fall of 2002 and spring of 2003. Due to EPA requirements, the Roger Hanson Facility went through an environmental audit. It was determined that no environmental damage occurs due to DPW operations at the facility.

Public Works made improvement to beach cleaning operations by procuring a New Holland tractor. The new tractor works much faster than the old Ford 7700. Our vendor has told us that along the East Coast Old Orchard Beach is a leader among communities in equipment and beach cleanliness.

Aside from this year's positive action, the department bid farewell to two of its long-standing employees. Mr. Norman Andrews departed this past spring. He was involved in beach operations during the summer and operated one of our loader/plows during the winter. Norman was employed by the Town DPW since 1975. Employees and town residents were deeply saddened last October, to learn of the passing of Mr. Roger Hanson. Mr. Hanson was bedrock at Public Works where he was employed for over thirty years. Roger served as the Assistant Director of Public Works at the time of his death. Every member of this department feels a loss with his passing.

Accepting the bad with the good is part of life and this department is preparing for the future. Plans are underway to adjust our work force in light of our new circumstance. Members of our staff will be asked to accept new responsibilities. New employee members will be hired to bring DPW to its full staffing level.

With the ongoing support of the Town Council and Town Manager, we anticipate continuing a general improvement to the level of services that we provide to the residents of Old Orchard Beach.

Respectfully submitted,

Timothy B. Braun, MA, Director



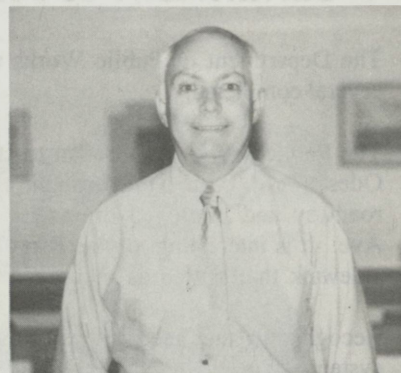
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## *Report of the*

### ◆ POLICE DEPARTMENT

Once again it is my pleasure to submit the annual report of the Police Department for the fiscal year 2001-2002.

Unfortunately and for the first time in many years, our community experienced a homicide that occurred in the Ocean Park area. Thankfully through the efforts of the Maine State Police and this department, the suspects in the case have been arrested and are awaiting trial. On behalf of this community I would like to express our most sincere condolences to the family of the victim, Mr. Derek Rogers.



Dana Kelley, Police Chief

Through a grant from the Department of Justice, the department has purchased a new radar board. This device has proven to be an effective tool in reducing speeds in the areas of town that we have placed it. The objective of the radar board is to obtain voluntary compliance of speed regulations. I would encourage anyone who feels that the radar board would be of benefit in your neighborhood to call and we will make arrangements to place the device in your area. This year we also purchased a Chevrolet van that will be converted into a prisoner transport vehicle. The vehicle will be used to transport prisoners here in town and also to the county jail. This vehicle gives us the ability to keep a patrol car free and out on patrol. It will also reduce the amount of damage sustained by our patrol cars due to unruly prisoners. We are also awaiting another grant from the Department of Justice. The funds from this grant will be used to purchase safety equipment for the officers.

This year all members of the department were trained in the response to weapons of mass destruction and response to the consequences of terrorism. This is training that we hope we will never have a need for but in the event that an incident does occur the department will be equipped, trained and well prepared to respond.

This year saw few personnel changes. In the dispatch center two new employees were hired. Emily McCullum and Sasha Beaulieu are now certified public safety dispatchers. Both Emily and Sasha have been doing an excellent job and are a welcome addition to the dispatching staff. There was one promotion this year. In August, Sgt. Keith Babin was promoted to Lieutenant. Lieutenant Babin is responsible for, among other duties, the patrol division, detectives and the school resource officer program. In addition to all of this, he still finds time to participate in many boards and committees that are centered around helping the young people of this community resolve some of the many issues facing them today. Lieutenant Babin continues to be an outstanding mentor and role model for many of the young people in our community and his work and dedication is very much appreciated. Also this year, Jerry Hamilton returned to the department after completion of his assignment to the Maine Drug Enforcement Agency. Jerry has been assigned to the detective division and is concentrating his efforts on drug interdiction. Corporal Chris Gray is currently in the training process as a Police K-9 handler. Chris and his German Shepherd, Sparta, recently completed certification in tracking and are in the process of becoming drug certified. All indications are that Sparta and Chris will make an excellent team. We are in hopes that the K-9 program and the assigning of Detective Hamilton to drug interdiction will further enhance our enforcement efforts in the sale and use of illegal drugs.



Through the coming year, we encourage you to bring your individual or collective concerns to our attention as we continue to refine existing programs and examine new ones that will allow us to serve you better and more efficiently. On behalf of the personnel of the Old Orchard Beach Police Department, I would like to thank all of our citizens for your much appreciated support and cooperation during the past year.

Respectfully submitted,

Chief Dana Kelley



Public Safety Complex



Old Orchard Beach  
Department of Public Safety

POLICE STATISTICS (2001-2002)		Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Total
Category														
Arrests (Adults)		190	162	51	48	49	52	38	44	41	36	72	111	894
Arrests (Juveniles)		33	60	12	19	15	6	7	10	12	8	17	28	227
Traffic Citations		121	94	39	25	31	50	51	146	95	79	98	99	928
Traffic Warnings		657	571	189	173	165	201	204	225	201	154	339	479	3558
Murder/Manslaughter														0
Arson			1	1	1					1				4
Rape		1	1		3	2				1	1	1	2	12
Robbery(Armed)		1						1						2
Burglary(Residential)		10	15	7	7	4	10	6	3	3	6	1	5	77
Burglary(Vehicle)		7	3	6	3	2	6	1	1	6	7	17	2	61
Theft/Forgery/Fraud		59	79	33	38	19	33	19	12	19	16	24	49	400
Vehicle Theft		1	2		4	1	2	2	4	5	2	2	1	26
Simple Assault		16	25	15	9	9	10	4	3	2	5	5	6	109
Domestic Disturbance		160	101	40	27	24	15	10	5	14	12	17	22	447
Disorderly Conduct		38	19	7					1	1		2	3	71
Criminal Mischief		42	45	18	36	29	15	17	8	18	9	22	21	280
Harassment		8	6	5	14	6	3	9	16	11	8	15	14	115
Noise Complaints		35	64	29	15	18	8	7	12	22	11	21	29	271
Liquor Violations		53	51	6						2	1	6	13	132
Drug Offenses		33	48	8	10	2	9	6	7	10	10	16	15	174
Parking Complaints		66	38	21	12	14	18	13	18	13	29	55	46	343
Alarms (Bank, Res, Bus)		53	50	43	41	41	26	45	31	30	37	37	34	468
Traffic Accidents		65	51	24	23	19	24	25	18	25	19	25	45	363
Drunk Driver Arrests		10	19	2	2	4	7	5	3	8	4	8	17	89
Animal Calls		61	42	36	46	66	94	112	113	72	65	42	22	771
Building Checks		104	61	66	49	25	20	46	105	69	111	58	68	782
Other Calls for Service		886	844	677	622	579	453	580	370	488	471	666	824	7460
Total Calls for Service		2710	2452	1335	1227	1124	1062	1208	1155	1169	1101	1566	1955	18064



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## **Report of the**

### **♦ FIRE/RESCUE/LIFEGUARD DEPARTMENTS**

The Department again focused upon equipment procurement this year. Acquisition of three used vehicles from Mr. Brian Hogan has allowed us to replace an aging brush/tanker vehicle. The additional two fire vehicles will be used for a reserve apparatus and a special operations vehicle. We were able to purchase two Bullard thermal imaging cameras also this year and are excited about the ability of our personnel to operate safer and the enhancement of our victim search capabilities. I wish to again take this opportunity to thank the citizens, businesses, and organizations who donated thousands of dollars to this project. Their donations enabled us to purchase the cameras without using Town revenues. Our lifeguard staff also benefited from the rehabilitation of their response vehicle and six lifeguard towers were replaced this year.

The thirteen (13) person fulltime staff have continued to attend training sessions and remain dedicated to professional service in their chosen public safety career. Our thirty (30) person callforce train monthly at joint and individual company training sessions to remain at a high level of readiness. Part-time EMS personnel continue to professionally assist the fulltime EMS personnel to provide the highest level of emergency medical service to Town citizens and seasonal visitors. Certified seasonal lifeguards from our community maintain a constant watch along our beautiful beachfront for patrons in need of their services.

The requests for services of our fire prevention education program have again increased this past year and we continue to see positive results from this vital program. The fire inspections division has also been very busy this year enforcing life safety and fire protection codes to make residential and commercial structures as fire safe as possible.

Our goals for next year include the purchase of another water rescue craft, updated personal protective fire gear, additional self contained breathing equipment, and a more advanced accountability system.

I personally invite you to view our department computer website at [www.olderchardbeachfd.org](http://www.olderchardbeachfd.org). This site can also be reached through a link on the Town's website.

Respectfully submitted,

John A. Glass, Fire Chief



John A. Glass, Fire Chief



# **OLD ORCHARD BEACH FIRE/RESCUE** **FISCAL YEAR 2002** **RUN REPORT**

STRUCTURE/BUILDING FIRES	0008
TRAFFIC ACCIDENT	0058
VEHICLE FIRES	0005
GRASS/BRUSH FIRES	0011
EMERGENCY MEDICAL CALL	1160
MALICIOUS FALSE ALARMS	0004
ALARM EQUIPMENT MALFUNCTION	0032
MUTUAL AID	0016
FIRE INSPECTIONS	0064
FIRE PREVENTION DETAILS	0013
ALL OTHER CALLS FOR SERVICE	<u>0507</u>
TOTAL CALLS	<u>1878</u>



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## **Report of the**

### **◆ RECREATION DEPARTMENT**

This past year has been one marked with fluctuations in programs and personnel. The one constant has been the tremendous support from volunteer coaches, parents and participants.

In March, Rick Towle resigned as Recreation Director to accept a similar position in Biddeford. We wish him good fortune with his new job and thank him for his forceful leadership and untiring efforts to promote new and exciting programs for the Old Orchard Beach community.

Jean Schroeder became the Interim Recreation Director continuing to provide strong leadership and guidance to paid/volunteer staff. Unfortunately, Jean had to return to Minnesota to care for her mother. We wish her well with her new challenges and thank her for her leadership, loyalty and dedication to the Recreation Department.

During the past fiscal year, there has been a continual increase in the number of programs offered and participants. The following table reflects participation figures for the year:

<b>Program</b>	<b>FY02</b>	<b>Program</b>	<b>FY02</b>
Girls Basketball	63	Tennis, Youth/Adult	15
Boys Basketball	92	Co-Ed Volleyball, Adult	20
Girls Soccer	60	Co-Ed Softball, Adult	93
Boys Soccer	71	Ski Club Trips	40
Soccer Camp	33	Karate, Youth/Adult	56
Football	41	Baton Twirling, Youth	27
Football Camp	7	Summer Camp	116
Cheerleading	85		

Play Soccer and British Soccer conducted soccer instructional camps during the summer months. The camps provided professional instruction on soccer skill development and game strategy resulting in greater self-esteem and confidence in players.

With the completion of the Loranger Middle School Athletic Field Upgrade Project (Freedom Field), girls and boys recreational soccer teams, grades 1-6, enjoyed the benefit of having their practices and games on this well prepared surface. Parents and spectators were also appreciative. Portable soccer goals were purchased to save wear and tear on the middle school field hockey goals and to enhance the program.

Summer camp received many laudatory comments on the overall program offering and the excellent job done by the entire camp staff.

Upcoming projects include developing a web site specifically for the Recreation Department, hiring an part-time assistance program director, expanding current adult leisure classes, developing adventure-based recreation activities, creating a volunteer base to assist in implementing programs and fund raising, and seeking grant money to expand recreational facilities and open areas.



Better, more efficient, use of technology will enable the Recreation Department to reach more of our citizens. The web site will provide information on present and future programs, announce cancellations of recreation programs due to weather, provide hyperlinks to other recreation information sites, allow 24-hour access, and provide more timely evaluation and feedback on recreation programs/activities.

There is critical shortage of storage area for recreational equipment and supplies. All sports and summer camp equipment is presently stored in the attic over the Recreation Department Office at Town Hall. This limits the type of equipment that can be purchased and hinders program expansion and development. More efficient utilization of current space and locating additional storage areas is paramount to program expansion and upgrade.

Finally, the Recreation Department must reach more of its clientele and will develop an advertising plan to publicize programs utilizing radio and CATV public service announcement and local newspapers.

In closing, I would like to add that many of our local businesses and citizens have generously donated funds, merchandise or services to support our youth recreation programs over the past year. Their generosity and community spirit has afforded many children the opportunity to participate in recreation programs and is greatly appreciated. Thank you.

Respectfully submitted,

Dick Albee  
Recreation Director



## Report of the

### ◆ LIBBY MEMORIAL LIBRARY

#### Old Orchard Beach Free Public Library Financial Statistics for F.Y. 2001-2002

Beginning Balance	\$ 1,820.13
Town Appropriation	109,621.74
Medical Insurance	16,650.62
Money Mkt Interest	370.70
Fines	1,887.05
Copies & Inter-library loan fees	587.40
Lost/Damaged materials	229.00
Replacement & Non-resident cards	1,550.00
Donations	2,131.50
Floppy Disks	9.75
Misc (stamps, recycled cards, raffle. etc.)	354.91
Total Income	\$ 135,212.80

#### Disbursements:

Wages & Workers Comp	\$ 66,414.81
Payroll Taxes & Insurance	16,716.68
Books, magazines & newspapers	15,827.55
Videos & audio tapes	737.27
Supplies	3,630.80
Library Improvements	6,082.00
Repairs, maintenance & equipment	3,424.88
Office operating expenses	1,200.00
Library programs, & administration	2,368.11
Security System	254.16
Utilities	5,242.34
Computer (upgrades, software, & maintenance)	4,175.15
Total Expenses	\$ 126,073.75

Ending Balance \* \$ 9,139.05

\*The above figure includes funds set aside to cover increases in insurance costs not covered by projected budget for FY 02/03.



## REPORT OF THE EDITH BELLE LIBBY MEMORIAL LIBRARY

With the use of C.I.P funds, the Library continues its progress on a program of much needed physical improvements. These are intended to make the facility as comfortable and welcoming as possible for library users, and improve the general work environment for staff members. This fiscal year the Council approved funds that made it possible to replace outdated, wasteful plate glass windows with new thermo-pane, safety glass windows, which are more energy efficient and comply with codes. The installation of new double hung units in the juvenile room allows cross ventilation during the heat of the summer months and the addition of two new banks of book shelves at the north and east ends of the Children's Room, has finally relieved some of the overcrowding in that area.

Aside from making the physical surroundings of the library more practical and attractive, we continue to expand and develop programs and services to the extent that finances allow. The audio book and video collections have grown, from almost nothing just a couple of years ago, to more than 800 videotapes and 500 audio books. The computer area, including internet access and word processing units, remains one of the most heavily used sections of the library, especially during the tourist season. The Adult Reading and Discussion Group continues to meet once a month; occasionally viewing and discussing films as well as books, and whenever possible hosting guest speakers. The Library also sponsors organizational membership in both the Portland Museum of Art and The Children's Museum. These memberships allow library cardholders to attend either facility for free – please come into the library and ask us about them.

A new member was added to the 'library family' in January, when Kim McLaughlin took over as head of Juvenile Services. Kim was employed in the Dyer Library Children's Room and Bookland before accepting her position here at the Libby Library. Her experience and initiative are already making an impact in the children's room. We are delighted to welcome her to our staff.

The children's summer reading club continues to receive generous support from local businesses, such as: Saco Biddeford Savings, Bill's Pizza, Pier Fries, Pic's Pizza, Dairy Twirl, Old Orchard Beach House of Pizza, A Z's Market, and Palace Playland. Their assistance helps the library encourage children to keep reading throughout the summer months.

Finally, we would like to say 'Thank-you' to all those whose efforts and support are so essential to the operation of the public library. The contributions of community businesses (listed above) and service organizations, such as the Women's E. & I., that has long given so generously to the children's room, can never be overestimated, nor can the dedication of our faithful volunteers (Alice Langdon, Lois Benway, Rab St.Germain, Sylvia Vincent, Pam McGill, and all the Boy Scouts who help deliver books to Pinewood and Ocean Pines every month!). Thank you also to the trustees and regular staff, whose work, both with the public, and behind the scenes, benefits every library user. Most of all a special thanks to the people of this community, who are our reason for being here; it is their varied interests and concerns that keep our jobs challenging and rewarding.

Respectfully submitted,  
Eileen McNally, Director  
Edith Belle Libby Memorial Library

### COLLECTION STATISTICS

LIBRARY HOLDINGS 6/2001	24,248
WITHDRAWN – ALL MATERIAL, ADULT & JUVENILE	
LOST, OUT-DATED OR DAMAGED	696
ADDED BY GIFT &/OR PURCHASE – ADULT 721; JUVENILE 471;	1,192
LIBRARY HOLDINGS 6/2002	24,744

### CIRCULATION STATISTICS

ADULT – NON-FICTION - 6,642; JUVENILE - 1,661; TOTAL NON-FICTION	8,303
ADULT – FICTION - 16,016; JUVENILE - 6,450; TOTAL FICTION	30,769
ILL, STATE LITE, READING GROUP & PERIODICALS	2,751
TOTAL CIRCULATION	33,520
PROGRAMS ADULT & JUVENILE	1,288
AVERAGE MONTHLY TRAFFIC	1,549
MUSEUM PASSES (ART & CHILDREN'S) 6 PEOPLE PER PASS 38	
MEMBERSHIP ADULT - 2,950; CONGREGATE HOUSING	
FACILITIES –9; STUDENTS (HIGH SCHOOL) 325; STUDENTS (K-8) - 1,039;	
NON-RESIDENT - 483 TOTAL MEMBERSHIP	4,806



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*Report of the*

◆ **HISTORICAL SOCIETY**

The Old Orchard Beach Historical Society a.k.a. The Harmon Memorial, is again glad to report another successful season with over five hundred sixty visitors.

One hundred eighteen items of historical interest were donated to the museum by nineteen donors.

For the fifth year in a row, the entire fourth grade school children have toured the museum.

Starting in the spring of 2002, all the Council meeting VHS tapes are transferred to the Historical Society for permanent storage. The previous five years are stored at the Town Clerk's office which will be released by law one year at a time.

Our summer feature was our fire related room, the aviation room, and the big band display. We've had a new vertical display case made to display our post card collection.

Interior renovations have been the refurbishing of two rooms with fresh paint and new floor tiles. Our research room has been of great assistance to people researching and just seeing our resources.

Again, the board of trustees would like to thank all our volunteers and officers for all their efforts.

A special thanks to Marianne Powell and Pris Gallant, for their outstanding work.

Keeping up with accessions and cataloguing is a full-time job.

Finally, "thanks" to the Town Manager and Council for their support.

President: Charles Davis  
Vice-President: Rev. Ted Poland  
Secretary: Lee Koenigs  
Treasurer: Priscilla Gallant  
Curator: Marianne Powell

Board of Trustees:  
Daniel E. Blaney  
Charles Davis  
Richard Haskell

Respectfully submitted,

Daniel Blaney



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## **Report of the**

### **◆ CONSERVATION COMMISSION**

A survey was made of the condition of the dunes from Union Avenue to Goosefare Brook. It was found that where dune fencing was missing, the dune grass has disappeared in many areas. This happens especially in the front of the dunes where there isn't sufficient berm to hold the grass. The grass has retreated 10-15 feet from its former forward position.

There is a difference of opinion regarding the need for dune fencing. It is evident from the damage to the grass and dunes that it is needed. The differences can be observed in the sections where fencing is intact where the grass is abundant.

In an effort to restore the Jordan Park Marsh back to a salt water marsh, a panel type gate is being installed at Goosefare Creek at New Salt Road. However, there is much more that can be done to convert the marshes back to their original salt water state.

Beach erosion is evident at Googins Rocks in Old Orchard Beach, where dunes have been damaged. In addition, the dunes in Ocean Park have been fertilized and the flourishing of the dune grass in these areas is evident.

A great deal of planning has been done to develop Memorial Park by Chair Eileen Payette and her committee. Andrea Berlin is working on these plans with the help of Town Planner Tad Redway. Grants are being developed to facilitate these plans.

Respectfully submitted,

Parker VanHoogenstyn  
Chairman



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*Report of the*

♦ **MEMORIAL PARK ADVISORY COMMITTEE**

The Committee met often in 2001 working on a redesign of the park to provide more recreational area for Town residents.

The design proposal which includes a playground for toddlers and adolescents, a dog park, picnic space, a gazebo for an ice cream fountain, making the Veteran's Monument handicapped accessible, and a stage for musical performances was presented to the Council for preliminary approval in June and was well received.

Besides the new design concepts, the committee worked on a State Land and Water Conservation Fund Grant proposal to build the playground part of the design. We were notified in September that we were awarded the grant and are now working on that aspect of the park design.

Respectfully submitted,

Eileen Payette, Chairwoman

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*Report of the*

♦ **BEACH CLEANERS**

I do not have a lot to report for the beach cleaners. I had an excellent crew.

I had no absentees and all worked as requested right through Labor Day. Besides being present and accounted for, they did a real good job. Fifty percent of the work crew this year were women. They did a good housekeeping job.

The unfortunate casualty at the Ocean Park end of the beach highlights one of my policies particularly as regards to our female segment. My role is don't go early when the days are short and especially if you are alone – wait for the light of day or sunrise.

My carry over inventory is small: one and one half boxes of bags; 1 square point shovel; 1 corn broom;

Next season we will need hats and gloves as well as bags.

Respectfully submitted,

George Shorey  
Supervisor



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## *Report of the*

### ♦ SUPERINTENDENT OF SCHOOLS

Two weeks into the school year the tragic events of September 11<sup>th</sup> suddenly became the focal point in all of our lives. The joyous beginning of a new year for our staff and students was instantly replaced by fear of the unknown and mourning for those lost. None of us were prepared to deal with the immediate impact of this horrific act but we all knew that together, we had to move forward.

Through an array of activities, I am pleased to report that our staff did an exceptional job in helping our students cope with this tragedy. The Loranger Middle School students, after writing a letter of support to the New York firefighters, were honored to receive a personal response that now proudly hangs within the school as a reminder of the events of that fateful day.

Safety in our schools has always been a priority for us, but suddenly there was a real urgency to address issues that were both new and complex. Throughout this review process, it was gratifying to know that the Old Orchard Beach Police and Fire Departments were there to guide us. Their concern and expertise in crisis management was truly appreciated. Through training, drills, proactive planning and the review of our crisis plan, policies and procedures, I feel that our schools and staff are well prepared for the future. Our students through surveys and focus groups, continue to tell us that they feel both safe and secure in our schools.

Our work and commitment in meeting the Maine Learning Results State Mandate continues to move forward in a timely fashion. This year, our curriculum alignment work nears completion as we began to focus in on developing our local comprehensive assessment system (CAS). As a result of new Federal and State mandates, for the first time, we have a specific educational accountability system that must be put into place. This accountability will be highlighted in 2007 when each high school graduate must meet specific local and state standards to receive an Old Orchard Beach High School diploma. I feel that we are well positioned to meet all of the deadlines in this rigorous and challenging process.

As you read the District Reports, I hope you share the same pride and enthusiasm that radiates throughout our school system. I am particularly pleased to report that 85% of our 2002 graduating class have been admitted to college and other post secondary programs to continue their formal education. This is a remarkable figure and certainly a tribute to our students and staff, all working together with a common sense of purpose.

I would like to take this opportunity to thank the Old Orchard Beach School Board, entire staff and our school volunteers for your genuine support. Your tireless work and dedication makes all the difference in the lives of the children within our community.

Respectfully submitted,

Jay Bartner  
Superintendent of Schools



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## *Report of the*

### ♦ JAMESON SCHOOL

Jameson School began the school year in September 2001 with 345 students and ended the year in June with 338 students. From June of 2001 to June of 2002, however, 49 students moved in to our school and a total of 56 students transferred to other communities. This transient population is a typical representation of the student body that we work with each year.

We welcomed a few new staff members this year. These included: Stephanie Morris, Special Education Teacher; Cari Skolnik, Reading Recovery Teacher in the morning, First Grade Teacher in the afternoon; and Kurt Grindatti, Special Education Ed Tech.

Several programs are offered each year at Jameson to help students stay connected to school and to provide summer activities during the summer months. This year the Rec Department had over 150 students in their program. Jackie Tselikis and James Freundlich offered the Monday Funday program to approximately 30 students in order to reinforce social skills and maintain a connection with the school over the summer months. Nadean Record offered a six week Jameson School Summer Library Program to students who were entering grades K-3. Due to the great success of these programs they will be offered again this summer at Jameson School.

This year we received a grant from the Galen Cole Foundation to begin a Reading Recovery program at Jameson. Reading Recovery offers intense, one on one instruction, and the program has been very successful and effective in supporting struggling readers in first grade.

This fall we created the Jameson Post Office, and classrooms cast their ballots to give each hallway its own street name. Every room within our school now has a street address. Students and staff can write to one another and drop off their letters in the mailbox at the office. Classrooms alternate weekly to deliver the mail. This program has been very successful this year. The creation of the Jameson Post Office has launched a love of letter writing and has helped to foster writing skills in the classroom, as well as helping to build our school community.

Many classrooms were involved with the Junior Achievement Program this year. Junior Achievement provides volunteers from the community who help students understand economic and business concepts and how these concepts relate to what they are learning in the classroom. The students have enjoyed these visits and have learned a lot about the benefits of lifelong achievement and being successful in the workplace.

We have continued to focus this year on our social skills curriculum and our good behavior program. James Freundlich, our guidance counselor, has continued to present weekly morning announcements to introduce classroom units that encourage students to learn to develop good social behaviors. This year we added six new units to this teacher-developed program. As part of the district's Character Education grant, we have been able to recognize students who have displayed good, or "All Pink", behavior each trimester and at the end of the year. Our school-wide "All Pink" behavior plan has worked well with students. We hope that this added recognition will encourage even more students to be "All Pink".



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This year, Jameson School students collected money to help the children of Afghanistan. The American Legion Ladies Auxiliary was pleased that Jameson students were participating in this project, and added to our donation by sending a check for \$180.00 to be included with our donation.

Darlene Boissonnault was honored as Teacher of the Year by Walmart at their grand opening on June 12<sup>th</sup>. Darlene was nominated by the parent of a student she works with. Darlene was presented with a check for \$500 for Jameson School. The money will be used to purchase a digital camera for the Jameson special education classes.

After school time continues to be a favorite time for students to participate in enrichment activities of all kinds. After school violin lessons helped interested students to refine their musical skills through individual and small group lessons with Margaret Hopkins. The Jameson Singers Chorus, under the direction of Rita Smith, was popular with approximately 40 students in grades 1-3. The YMCA after school program enrolled approximately 35 students this year.

Cheryl Rague continues to volunteer to coordinate our volunteer program at Jameson. Cheryl's dedication and hard work have organized 70 volunteers who have donated over 3,000 hours to working with Jameson staff and students this year. We truly appreciate Cheryl's commitment to our school and the volunteer program. A special thanks, too, to all of the parents and community members who volunteered their time and energy to help our students.

The Jameson PTO has been active throughout the year with fundraisers that have provided for a variety of enrichment programs for our students. During the school year, members organized a pumpkin sale, a fall fundraiser, and a t-shirt sale. As a result of their fund raising efforts, the PTO was able to sponsor a visit by "Rhythms from Around Our World" this year. The PTO also contributes to our artist in residence program. We appreciate the hard work of this organization throughout the year and invite other parents to become active members.

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

Respectfully submitted,

Pamela Mullen, Principal



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## *Report of the*

### ♦ **LORANGER MIDDLE SCHOOL**

The 2001/02 school year was an exciting school year for our students with new learning and lessons; and it was one that was filled with heightened awareness of national and international issues. After September 11<sup>th</sup>, our school went through a time of anxious waiting, to see what world events would unfold, and it went through a time of national patriotism to show our support for our country and our fellow Americans. Posters of American themes were displayed proudly in our hallways and windows, letters of support were written to our President and the New York Fire Department by classrooms, and many fundraisers were held by our students and staff to support the victims of the September 11<sup>th</sup> tragedy. Creating a keen sense of patriotism was a good thing for our students, and we held many food drives, bottle drives and collections for various charities. Some of the beneficiaries were as follows: The American Red Cross, the Afghanistan Children's Relief Fund, the OOB Fire Department, Hearts for Horses, the Salvation Army, the United Methodist Church Food Pantry, the US Fund for UNICEF, and Cancer Research. In all, over \$2,000 was donated this year, along with over fifteen big boxes of food. Our students are to be congratulated on learning a valuable lesson of helping by giving at a time of need and most importantly, of patriotism for our country.

There were some new staff additions during the 2001/02 school year at the middle school: Nikki MacDonald – grade 8 language arts; Michelle Stone – Grade 7 language arts; Dean Morin – grades 6-8 foreign language; Karyn Blacker – Grades 4-8 Guidance Counselor; Dotty Spencer – Secretary; and two student teachers – Ellen Stevens and Tom Stott. Our new staff members made some positive contributions to our school, and we are looking forward to their continued contributions to our students' education.

This year the middle school staff concentrated on developing a Comprehensive Assessment System (CAS) for gauging student progress, and for aligning our local OOB curriculum with the State of Maine's Learning Results' content standards and learning targets. This will be an ongoing process, and we will continue to dedicate workshop and early release time to this effort.

Some of our student highlights are as follows: Luke Nye won the school Geography Bee and represented LMS at the State Bee; Carly Wittman won the school Spelling Bee and represented LMS at the York County Bee; Joe Valliere won the school French Spelling Bee for the 8<sup>th</sup> graders, and Henry McPherson won the French Spelling Bee for our 7<sup>th</sup> graders. Elyse Tourangeau won the DAR essay contest; Kaylee Godan won the VFW essay contest; and Elizabeth Medevielle won the Rotary essay contest. We are proud to announce that Tammi MacDonald was honored as our Volunteer of the Year for 2001/02, and Lili Valencia was honored as our Student Volunteer of the Year.

With the upcoming 2002/03 school year, the State of Maine will be implementing a Laptop Computer initiative where all 7<sup>th</sup> graders will receive a laptop computer of their own to use for school. With that new program, some classrooms were worked on this year to have wireless Internet access set up for all of the students in all of the 7<sup>th</sup> grade classrooms. This should be an innovative and exciting program, and we are looking forward to using the laptops as a learning tool for our students.

With the 2001/02 school year behind us, we are looking forward to an enriching and positive school year for 2002/03 filled with learning and enthusiasm.

Respectfully submitted,

Michael Pulsifer, Principal



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## ***Report of the***

### **◆ HIGH SCHOOL**

The following is the year in review for the 2001-2002 school year at Old Orchard Beach High School:

The Old Orchard Beach High School enrollment began in September, 2001 at 384 students and ended in June, 2002 at 348.

The summer of 2001 was full of school activity. Many of our staff continued to be involved in professional development activities. The school's Philosophy Committee met during the summer to continue its work of revising the school's mission statement. The school year was off to a very smooth start. The master schedule and individual teacher and student schedules were among the best that has been seen in recent years.

Our Student Orientation Day went very well. By meeting with each class individually, it helps us to get all new information out to students and really helps us to be organized for the opening of school the next day. Students meet with their individual class advisors for a half hour session and then meet with their whole class with Mrs. Lapointe and Mr. Matthews.

Our first teacher workshop day went well again from an organizational stand point. We talked about setting goals for the year as a school which include our preparation for the new accreditation process. It also includes continued work with developing Core Values as an extension of our Character Education Grant.

Our Open House was held on Wednesday, September 26<sup>th</sup>, and had parents following their student's schedule. The parents got to hear brief seven minute presentations from their student's teachers on what their class was like and what materials they would be covering during the year. We had about one hundred parents participate in the evening. While parents followed their students schedule when their student had either a study hall or lunch, parents could go to the main office to schedule appointments for November Parent Conferences. This seemed to be a very popular move amongst the parents and we believe that this will be a time saver later in the year when scheduling the rest of the parent conferences.

October is traditionally the month of Homecoming Activities and Sophomore Awareness. Spirit week was 10/9 through 10/12/01. The students showed good school spirit throughout the week which culminated with the decorating of the halls, pep rally and Homecoming Dance.

Sophomore Awareness was held on October 23<sup>rd</sup> and 24<sup>th</sup>. This program has been a successful venture for years in helping our Sophomores and equipping them with the tools and skills to deal with the many problems they face in this day and age. This was year sixteen of the program headed by Jackie Tselikis. Students are exposed to the realities of peer pressure and substance abuse while being given strategies to deal with these problems.

Our school received a letter approving our continued accreditation from the New England Association of Schools and Colleges. The letter highlights the positive educational efforts we are making along with suggestions and expectations for our pending 2004 visitation. The letter was very encouraging to us and we look forward to the coming challenges that the accreditation process has to offer.



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Ms. Twombly held a Parent Information Night for Senior parents in the high school library. This meeting was to share information to the college admissions process and provide a brief overview of financial aide.

Our Parent/Teachers Conferences were held on November 15<sup>th</sup> in the evening and November 20<sup>th</sup> during the entire school day and went into the evening. This is the first time that we had two evening sessions for conferences and we saw an increase in parents taking advantage of these opportunities.

Our staff workshop on November 19<sup>th</sup> dealt with a morning session of Maine Education Assessment (MEA) analysis with all content areas and an afternoon session of developing Expectations of Student Learning as part of the revised New England Association of Schools and Colleges (NEAS&C) process that we are now in the midst of.

Enrollment figures have shifted during the month of January for the second straight year. Students have been promoted to the next higher grade due to first semester success and others have either been removed from our inactive roles or have officially terminated from school.

The budget process went well and I was proud of our staff for their realistic requests during strained economic times.

Our student early release day on Thursday, January 31<sup>st</sup>, enabled staff to work within their content areas and align their specific curriculum with the Maine Learning Results (MLR's). This work will be lined up with future alignment work in workshops to come but also is linked with work done in November on Expectations of Student Learning. This is part of the revised NEAS&C process that we are now in the midst of. This continues to be an effective activity as it puts us in position to take the next step in the accreditation process.

We are taking a serious look at 120 minute extended block classes. We surveyed all of our students and made every effort to collect data to make sure that we are providing services for our students in the best way possible. It also seems that long range planning for our Comprehensive Assessment System (CAS) plays into our decision. For us to effectively cover the MLR's in all content areas it seems that we need the time given to extended block classes to be put back into the master schedule to free it up. Mr. Matthews, Mrs. Lapointe and Ms. Twombly met through January in preparation for the 2002-2003 Master Schedule. We met with individual departments to seek their input into this process. We were specifically looking for new ideas from the departments on how they would like to see their departments using some of this freed up time along with how it may fit into a new CAS.

The 8<sup>th</sup> Grade Transition Team met for the first time this year in February. This group of 8<sup>th</sup> and 9<sup>th</sup> grade teachers and administration have been meeting since 1999. Over the years our meetings have focused on a successful transition of 8<sup>th</sup> graders into the high school. Although this continues to be an important part of our work, we are all seeing the need to use this forum in a way that will promote aligned curriculum that will benefit both schools and ultimately the students of Old Orchard Beach.

A Financial Aid Night was held and Ms. Twombly presented information on the financial aid process and went over the FAFSA with the parents and students. In addition, she met with each



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POD class to distribute the FAFSA to all students who still needed them and again reviewed the financial aid and scholarship process.

Music department had three groups play at the Berklee Jazz Festival: the Jazz Choir, the Jazz Lab and the Jazz Ensemble.

The early release and workshop day of March 21 and 22 was a continuation of our schools work on the Course/Unit Framework Template. This work is giving teachers the opportunity to align our curriculum with the Maine Learning Results (MLR). This work is necessary for quality instruction and as you'll remember it is very important to our accreditation work in preparing for the NEAS&C visit but also to our Comprehensive Assessment System (CAS). We are compulsive about our CAS. I was very pleased with quality of work done by all of our teachers.

We moved forward with student scheduling for next year. Part of this process is scheduling next year's Freshmen. This process started with Ms. Godfrey going down to the middle school and meeting with 8<sup>th</sup> grade students and teachers. Scheduling information had been given to students and parents to help in this process. On April 11 we held our annual 8<sup>th</sup> Grade Parent Night. Our students, department coordinators, and administration were on hand to further explain the scheduling process, give tours of the school and answer general questions about the high school.

We anticipate changes to our master schedule for next year as we look to meet the personal needs of our students. Our staff prepared their curriculum for the elimination of extended block classes and the addition of new elective courses for next year. This falls in line with the surveys conducted for over a year now. I reported the fall results from both student and faculty surveys on this topic and we believe that we are moving in a direction that supports those results. We believe that this will free up the master schedule and allow for more flexibility in student's personal schedule. We are also looking at reducing our lunch time from 40 to 30 minutes and using this time for an advisor/advisee period. Both of these steps are being taken to personalize the learning experience for our students.

The Jazz Ensemble received a 1 rating at the State Jazz Festival in Houlton. The group placed 4<sup>th</sup> in the state, missing the trophy for 3<sup>rd</sup> by one point! The band played excellently, and with only two seniors in the group looks to be solid for the future.

On April 11 we held our annual 8<sup>th</sup> Grade Parent Night and about half of the 8<sup>th</sup> grade students and their parents took advantage of this opportunity to learn more about the high school scheduling process, to receive tours of the school and have general questions answered about the high school. Our Drama Club did a great job of play acting out various scenarios of common questions that 8<sup>th</sup> grade students and parents have. This made for a more interesting presentation.

The National Honor Society induction ceremony was held on May 8<sup>th</sup>. Donna der Kinderen was the speaker as nine students were formally inducted into our local chapter.

The Prom was held on May 10<sup>th</sup> at the Nonantom in Kennebunkport. This year, 158 students attended the seaside event and it was a most enjoyable evening!



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The Assistant Principal was pleased to announce that we have received notification that we have been accepted to a summer program at Acadia University in Wolfville, Nova Scotia. The program is sponsored by the Libra Foundation. Three teachers, two students, and one administrator will take part in this program. The team includes: teachers Stephanie Babin, Kathy Camire and Jane Kerry; students Lindsay Bolduc and Katie McCafferty; and Assistant Principal, Margaret Lapointe.

A three member team visited OOB High School and spent two hours with Mrs. Lapointe and Mrs. Camire. They wrote in an e-mail, "We would like to offer you and your school the opportunity to secure a place in the program because of your help and willingness to shape the program and share with us the needs, from your perspective, of your school." They further stated, "It was a great pleasure to meet you last week on our trip through southern Maine to launch the Libra teacher training program. We have returned with a much better understanding of the work that is going on in Maine schools to enhance learning with technology and our visit to Old Orchard Beach High School gave us many good ideas in the creation of this new program."

The team was very impressed with our school, our student body, the willingness of the faculty to discuss technology education and curriculum, and our discussion with them revolving around the Chapter 127 guidelines. We should be very proud that they offered us to be the first team of an eight team program. We were the only team offered a secured spot. All other teams must put in a special application to be accepted to this program.

Award's Night was held at the high school on June 5<sup>th</sup> and culminated into Class Night for Seniors. Dinner was held for Senior students, their parents, and high school staff at The Cascade Inn with Seniors then going to Saco Sport's and Fitness for an all night activity fest with their classmates.

The Class of 2002 held their graduation ceremony at The Pavilion in Old Orchard Beach. Sixty-seven seniors received their diplomas. Erin Stone, Kathleen Sullivan and Stacey Cyr delivered student messages in the keeping with our tradition of having only student messages. Our philosophy continues to be to keep the focus on our students during this time. The three messages were thought provoking, humorous and insightful. They did a great job! The band did an outstanding job as Seniors were featured throughout the playing of their feature and Lauren O'Neil sang "Hero". It was a beautiful graduation enhanced by the wonderful facility that is made available to us by The Salvation Army. The school board attendance and participation was greatly appreciated.

"Life is a succession of making choices and education will help you make wise ones"

Respectfully submitted,

Eric A. Matthews, Principal



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## **Report of**

### **♦ SPECIAL EDUCATION**

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

Autism	Deafness
Other Health Impairment	Emotional Disability
Specific Learning Disability	Traumatic Brain Injury
Speech & Language Impairment	Hearing Impairment
Orthopedic Impairment	Mental Retardation
Deaf-Blindness	Multiple Disabilities
Visual Impairment including Blindness	

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

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

#### **Jameson School**

Darlene Boissonault  
Joanne DuMais  
Stephanie Morris

#### **Loranger Middle School**

Jane Allen  
Ed Bogh  
Bill Mullen  
Mary Feigenbaum  
Barbara Roberge  
Anna Cutler

#### **High School**

Maureen Holland  
Jack Thompson  
Holly Donovan  
Carla Barron

In addition, speech and language therapy is provided to eligible students in grades K-12 by Deborah Maksut, Maureen Butler and Sandra Welzel. Lisa Kurtz and Molly Arnold provide occupational therapy, and Jen Corbeil is our physical therapist. Dr. Linda Naaman is the consulting psychologist who provides evaluation and consultation for our special education students.

A total of seven students were placed in special programs outside of our public schools in order to receive appropriate special education programs. The following represents the number of students placed in these special programs:

Sweetser Children's Services – 3  
Saco Behavior Program – 1  
Saco Island School – 2  
R.E.A.L. – 1



The Old Orchard Beach Schools also provide Title I services to students in grades K-8 who could benefit from remediation in reading and in math. Title I personnel provide these services through the direction of classroom teachers to approximately 100 students. Our Title I personnel are as follows:

**Jameson**

Marcia Foote

Kristine Maturo (1/2 time)

Stephanie Hill (1/2 time)

**Loranger Middle School**

Diane Picard

Pat Howe

The Old Orchard Beach Schools also serve students who are gifted and talented in what is now known as the Skylight Program. Mrs. Peggy Marchand serves these students within their regular classrooms and/or on a pull-out basis. She has developed procedures for identifying students who are advanced learners, and she continues to provide professional development workshops for our faculty.

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

1. Local Entitlement, P.L. 101-476 IDEA	\$143,572.00
2. Title I, Part A, Improving America's Schools Act	\$167,162.00
<b>TOTAL</b>	<b>\$310,734.00</b>

Respectfully submitted,

Donna M. Ford

Director of Special Education



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*Report of the*

♦ **CURRICULUM COORDINATOR**

This past school year saw the end of the Electronic Learning Marketplace Grant in our district. The ELM grant provided a tremendous opportunity to build a technology infrastructure that would not have been possible under local funding. All of our teachers have desktop computers, labs were upgraded, mobile labs were made available in each of the schools, instructional viewing systems were installed in some classrooms or made available through the libraries, and the schools and superintendent's office have been connected. All of our staff uses e-mail for communication, not only within the district, but also with parents and other community members. Many staff members are beginning to use the Internet in a meaningful way to enhance instruction. The challenge over the coming years will be to maintain the infrastructure that has been built and keep current with the evolving technology through prudent stewardship of our resources.

Students currently in this year's seventh grade will be the first class graduating under the revised state laws requiring districts to certify achievement of the learning results. To that end we have been diligently working to develop the local Comprehensive Assessment System. The state Department of Education has provided a great deal of assistance through regional workshops and statewide meetings. Much of what we are being required to do is still in the development stage at the state level and we must wait to see what support they will provide.

In addition to completing ELM and focusing on the state requirements for building a local comprehensive assessment system, the Old Orchard Beach Schools have spent a considerable amount of time working in the area of character education. We were fortunate to receive grant support for the past two years and this funding will continue for another two years. Using programs developed at Jameson, we have built upon those successes and implemented continuing programs at Loranger and the High School. Another state requirement this year was for the districts to develop a Code of Conduct. Our School Improvement Team worked on that task in the spring and wrote behavior statements that demonstrate the core values adopted the previous year. The core values and behavior statements will be distributed in brochure format during the next school year. Efforts will also continue to educate students and staff about harassment, bullying, appropriate behavior, diversity and how to take a stand against negative behaviors.

Old Orchard Beach received the following grants: Maine Math and Science Alliance to support the purchase of materials and staff training; and a state grant to support a mentoring program for new teachers. We continue to seek out grant opportunities that will enhance our educational efforts.

Since I am retiring effective June 30, 2002, I'd like to take this opportunity to thank the Old Orchard Beach School Department for the privilege of working in the district. There has been some extraordinary work accomplished over the past fourteen years and I've been pleased to be a part of it. I wish the best to the incoming Curriculum Coordinator, Patricia Hayden.

Respectfully submitted,  
Kathleen Lee  
Curriculum Coordinator



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*Report of the*

♦ **TAX COLLECTOR**

***I WOULD LIKE TO TAKE THIS OPPORTUNITY TO THANK MY STAFF, PAT SAUNDERS AND TERRY TURCOTTE FOR THEIR EXCELLENT WORK AND DEDICATION.***

***ON A SAD NOTE, I WOULD LIKE TO EXPRESS OUR SINCERE SADNESS OVER THE PASSING OF PATRICIA (PAM) BLAKE, WHO WAS AN INTRICAL PART OF THIS OFFICE, AND THE TOWN OF OLD ORCHARD BEACH FOR MANY YEARS. SHE WILL BE GREATLY MISSED.***

***RESPECTFULLY SUBMITTED,***

***DEBORAH M. MULHERIN  
TAX COLLECTOR***

**OUTSTANDING 2002 REAL ESTATE TAXES  
AS OF 6/30/2002**

ALLEN, KENNETH	104-1-18	614.99
ALLEN, KENNETH	104-1-17	1037.92
ANDREWS, NANCY F	324-13-6	2754.59
AVCO INC*	306-1-2	14915.47
AVERY, VIRGINIA	311-11-1	1491.32
AYOTTE, RENALD & JO*	211-1-9-5	1110.20
BALTES, BONNIE	T1075	462.68
BANVILLE, DAVID*	T0305	769.87
BARLOW, JOSEPH	206-7-6	687.57
BARR, DAVID A & ROBERTA	302-10-4	2613.03
BEAN, MARY	210-11-2	1299.07
BEAUDOIN, EDWARD	403-7-1	1952.18
BEGIN, DEBRA L & HEATHER*	305-3-2	3177.95
BELLA VISTA PROPERTIES	107-2-17	671.78
BELLA VISTA PROPERTIES	107-2-20	650.70
BERRY, BERYL B	403-1-6	68.29
BIRCH RIDGE LAND PARTNERS*	105A-1-300	60.06
BIRCH RIDGE LAND PARTNERS	105A-1-500	140.00
BLAKE, WENDY L*	308-1-13	768.33
BLOW, BRUCE WAIN	107-2-23	1977.57
BLOW, CHESTER	107-2-6	478.40
BONITZ, RAYMOND	T0335	297.47
BOUTET, BARBARA A	105A-1-11	1443.63
BOUTET, BARBARA A*	105A-1-600	212.75
BOUTET, BARBARA A	105A-4-9	1345.54
BOUTET, RONALD A (TRUSTEE)	310-6-1-1B	5924.61
BOUTOT, CLAIRE	314-14-12	2065.34
BRADY, KRISTOPHER*	205-7-11	2075.67



BRESSETTE, ALBERT	309-4-2	581.00
BROCHU, DAVID J	311-24-5	1507.75
BROCHU, DAVID W & ANNE M	T1645	1262.93
BROUSSEAU, SUZANNE	211-14-3	2620.35
BRUDER, RAYMOND*	317-8-8	823.85
BUONOPANE, ANGELO & DAVID*	316-13-13	3994.11
BYRNE, EDITH	T0055	155.49
CF INVESTMENTS INC*	205-19-11	21.60
CAMERON, JAMES A	206-24-48	1099.88
CAPDEVILLE, LAWRENCE J	308-4-4	1363.61
CARPENITO, JOSEPH*	105-4-18	570.68
CLOUTIER, ANNE M*	T1780	475.59
COLLINS, SONDR A*	204-3-11	1676.38
COLLINS, SUE TR	201-1-7-4C	5622.58
COOK, JAMES	T1340	519.47
COPP, RAYMOND H	313-2-1-24	2535.16
COPP, RAYMOND H	205-19-28	2070.50
COUTU, DENISE F	103-5-1	2617.77
COUTURE, RUDOLPH R	315-5-1	1027.02
CRAIG, DAVID	T1970	922.18
CROMWELL, GEORGE W II	314-17-2	3110.83
CUSTEAU, ALPHONSE C	404-5-6	101.28
CYR, HELEN	211-8-19	1353.28
DAIGLE, BRENDA	T0880	632.63
DAILLAIRE, ANDRE & MURIEL	103-1-5-8	1391.58
DANTON, WILLIAM A	202-2-6	8077.55
DANTON, WILLIAM A	202-2-3-8A	3177.95
DANTON, WILLIAM A	202-2-3-8B	5596.77
DANTON, WILLIAM M	205-6-8	2855.26
DARLING, FRANKIE A & DIANE	311-16-2	61.67
DAVIS W & HART MAUREEN	202-3-2	279.40
DECATA, JOHN & CRYSTAL	T0615	764.71
DECOSTA, DANIEL	105A-1-1	4546.12
DEDOVIC, DRAGANA*	105-3-14	1163.31
DESROCHERS, CHAD J	207-2-13104	797.66
DEYOUNG, DEBBIE	T2010	756.97
DIKEMAN, JAMES E	205-19-23	2594.54
DION, CAROL	206-12-6	1714.69
DOHERTY, JOHN C	312-15-16	1032.07
DOYER, KRISTY	305-2-1-24	3343.16
DUDEVOIR, TERRY W	311-2-9	1198.39
DUMONT, LINDA	T0140	232.93
DUNKLEY, KENNETH J	403-18-3	101.28
DUPRAS, SANDRA A*	205-12-16-4	1732.33
DUTTON, DANIEL J	211-7-42	2421.58
ELLERY, RAYMOND L	314-15-4	2338.97
EMMONS, JOSEPH D	107-2-30	314.36
FAIRLEY, COLIN H	104-2-14404	1422.56
FARRELL, CAROL A	206-24-28	618.32



FENTON, IRENE K	205-3-3	379.89
FLANIGAN, BASIL S*	305-2-1-63	3353.49
FOLEY, JOHN	T1910	767.29
FREGEAU, STEVEN T	204-1-17	1313.47
FRENETTE, JEANETTE*	105-4-16	432.92
GALLAGHER, SANDRA J	205-6-13	987.31
GARMON, GARY & LISA*	201-1-8-4A	4559.02
GAUDREAU, LARRY	206-30-3	1004.36
GILHOLM, DIANE	T0710	183.88
GLEASON, WAYNE E	206-13-6	1676.10
GRADY, KENNETH TR*	319-15-6-4	859.19
GRANT, KAREN	210-1-15-1	1461.28
GREENLAW, PATRICK*	313-3-8	7292.78
GREENLEE, SUZANNE R	210-2-17	297.41
GUERETTE, NORMAN	403-15-5	74.29
GWOSTZ, THEODORE	308-1-9	2132.46
HAMBLETON, JESSIE	206-28-15	953.16
HANKINS, MISS CLARA MAY	403-7-3	101.28
HARDING, KATHRYN R*	205-13-5	759.55
HAYES, EDWARD S	206-12-5	1370.93
HEBERT, CONRAD & JOANN	314-6-3	298.78
HEBERT, JEFFREY & JENNIE	311-13-8	760.76
HENNINGSSEN, BARBARA	T0155	608.55
HERTZ, IRVING	205-8-2	1328.94
HIRST, IRVING R JR	210-2-57	736.31
HOOD, RONALD H & KRISTEN	403-16-8	2279.60
HORWOOD, WILLIAM BURDEN	311-23-4	1133.86
HOWARD, LUCRETIA R	T1115	327.93
HURON, HELEN	404-8-9	101.28
HURON, JOHN & HELEN	404-9-8	101.28
J BOUTET INC & KIRBY ENT	102-2-10	3947.22
JACOBSEN, JOHN & JANET	404-3-5	101.28
JOHNSON, FRED H	206-28-8	698.15
JOHNSON, GLORIA*	T0625	369.75
JOHNSON, ROBERT P	107-3-4	2912.06
KACZMARSKI, FRANK	206-29-6	1239.70
KEARNEY, JOHN J	319-12-5	772.45
KEENE, JULIETTE ET ALS	312-3-13	1549.47
KEENE, KAREN C	314-2-4	4502.23
KERAGHAN, KEVIN J	312-11-16	2682.73
KERRY, DAVID T*	310-6-1-22	1144.38
KILEY, LAURIE	T1745	380.07
KNOWLTON, DONALD & JEANNETTE	201-1-10512	2122.95
LAFRENIERE, GLADYS	T1095	513.89
LAMANTIA, SALVINA	403-4-22	573.68
LANE, STANLEY E JR*	205-19-3	480.62
LARRIVEE, SHAWN	T1480	720.83
LARSON, ROBERT E*	308-4-5	801.14
LAUBER, JOSEPH L	402-1-10	101.28



LEBRUN, TERRY PHILLIPS	312-14-8	1417.47
LEGERE, EMILE E	404-3-3	101.28
LEGERE, EMILE E & ANITA	404-7-12	101.28
LIBBY, DONALD	T0015	245.84
LOCALS INC	307-3-1	6730.03
LOUPIN, DEAN	211-10-1	2220.23
LUCAS, JAMES H	316-13-1-5	2147.95
LUSCOMBE, JAMES & JENNIFER	T1590	700.17
MACQUARRIE, DONALD J	309-7-2	428.74
MARSHALL, W & AMADEI	206-31-16	1463.86
MARTIN, BRENT*	T1730	372.33
MATTHEWS, KIMBERLY*	323-11-2	63.79
MCAULIFFE, MICHAEL*	T0105	674.36
MCDOW, JAMES B	103-1-36	1208.30
MILLER, FREDERICK M*	206-24-5	1085.07
MOULTSATSOS, DONNA N*	309-5-3	934.80
MOULTSATSOS, DONNA N*	309-3-1	1107.81
MURRAY, ANTHONY & JULIE	T0970	284.93
NADEAU, PETER JOHN	319-16-3	797.57
NASON, JERRY C & MARY LOU	315-9-7	1330.05
NEW ENGLAND CONTRACTORS*	103-1-3	142.16
NEW HERITAGE BUILDERS*	206-27-5-6	34.16
NICHOLS, EUGENE B & SUSAN	T2009	935.09
NILSEN, GLORIA A	309-4-1	1463.86
NOILES, PAUL R & ALICE R	206-16-4	1487.09
OBRIEN, TIMOTHY & TAMMY	T1015	341.35
OCEAN PIZZA INC*	210-2-51	3361.23
OLDE SALT VILLAGE ASSOC	211-1-1	576.26
PENDLETON, EDWARD A	T0905	534.96
PERKINS, ALFRED D	101-2-3	1497.84
PERKINS, DAVID	315-16-1	250.96
PHILLIPS, ELIZABETH C	206-24-26	616.31
PHILLIPS, ROBERT H	1874.74	1879.48
PIACITELLI, JOHN*	101-1-13	864.96
PINEO, ROBERT	403-7-14	519.47
PINNELL, RALPH H	T1840	537.54
PIPER, RICHARD C JR	205-10-5	3226.99
POLLACK, GERALD M*	201-1-10707	53.51
PONDANT, MITZI D*	211-7-46	745.61
PORTLAND AVENUE ASSOC	307-4-1	224.09
POWER, JENNIFER	T0520	189.05
PYLE, LARRY R	311-16-15	1363.61
QUINN, IRENE G TRUSTEE	305-2-1-60	3560.42
RAFORTH, JOHN E	T0480	369.32
RAY, KENNETH	206-1-17	118.92
REAL MANAGEMENT CORP	211-9-17	3206.34
RELYEA, HAROLD F HEIRS	404-3-1	101.28
REMILLARD, RICHARD & JOAN	T1275	741.48
RHEAUME, JONATHAN	403-6-20	1834.34



RICE, DEAN L	205-9-7	2222.81
RICHARD, RAYMOND E	401-8-7	101.28
RIOUX, DENIS E & DAPHNE*	305-5-7	6455.71
ROE, MICHAEL R	314-15-9	1187.65
RUMERY, ARTHUR H	105-4-1	59.97
SARGENT, ROGER D	314-3-3	1257.77
SCHAFER, RAYMOND & BENITA	T0780	591.75
SCOTT, BEVERLY A	315-3-2	1600.68
SCOTT, KAREN A	205-12-13	855.71
SHELTRA, CLAUDETTE*	304-2-9	2931.23
SHELTRA, CLAUDETTE*	304-2-4	701.45
SHELTRA, CLAUDETTE*	304-2-1	8884.86
SHELTRA, CLAUDETTE*	201-1-10404	1179.71
SHUSTER, STEWART F*	322-10-5	587.78
SKILLINGS, PAULA J	205-7-1-7	1461.28
SMALL, RALPH L & CONSTANCE	309-9-33	3521.70
SMITH, BONNIE J	309-4-3	1191.38
SMITH, TIMOTHY J	105-1-16	2629.97
SNELL, WAYNE R*	307-1-7-33	748.45
SOULEMER*	211-9-1	15256.57
SPEAR, ROBERT & KAY	312-9-2	1699.20
ST PIERRE, ALLEN	T1220	689.85
STEEVES, DAVID *	T1345	519.47
STEWART, CLARENCE	308-4-3	1178.37
STROUMBAS, PETER A JR	101-1-20	553.03
SULLIVAN, KEVIN B	206-27-14	8180.80
SWETT, ROBERT A	309-1-2	1724.59
TARBOX, CARL H	101-1-14	3590.98
THAYER, WILLIAM H	T0230	1324.89
THOMPSON, DALE & JOYCE	T1485	286.20
TIFFANY VILLAGE INC	206-28-2	3492.88
TOUSSAINT, ROGER J*	210-1-26	1325.13
TURNER, JAMES A JR	308-1-3	1456.12
TYLER, DOUGLAS A SR	105A-1-29	5090.80
UNKNOWN OWNER	309-10-9	83.21
VALADE, GERTRUDE	205-16-3-8B	1257.34
VALENTINO, LINDA M	206-2-6	126.67
VALLIERE, GERALDINE	210-4-1	1131.91
VEILLEUX, RAYMOND	T1215	513.89
VIKING PROPERTY GROUP*	313-7-1	2320.47
VIRE, LOUIS P	210-11-3	2300.68
VIRE, PATTI	T1690	1518.49
WALL, JOSEPH V*	304-1-2-4	598.28
WEINSTEIN, BEATRICE S	301-5-2	15.58
WEINSTEIN, KING*	104-2-13-20	39.75
WEINSTEIN, KING*	104-2-13-17	39.46
WEINSTEIN, KING*	206-27-5-11	1185.06
WEINSTEIN, KING*	211-11-3-5	110.71
WEINSTEIN, LEONARD & BERGE	202-2-1	15750.05



WEINSTEIN, STANLEY TR  
 WILLIAMS, ANN W  
 WILLIAMS, JOHN  
 WINHA CORP  
 WISE, DOROTHY HEIRS\*  
 ZAHARES, DONALD & MARK G TR\*  
 ZAHARES, LIDA MAE  
 ZERILLO, ANTHONY & ROSE  
 ZWEYGARTT, ROBERT L

202-3-6 58.43  
 403-7-2 534.96  
 T0430 49.88  
 206-26-4 4608.07  
 324-16-4 2964.11  
 309-9-1 5715.52  
 206-27-13 6338.34  
 402-2-8 101.28  
 105-4-13 2083.41

**\* PAID IN FULL AFTER 6/30/2002.**



# OUTSTANDING 2002 PERSONAL PROPERTY TAXES

## AS OF 6/30/2002

AGNEW, LEO	168.36	ALLEN, WILLIAM	58.56
ALLWOOD, CHARLENE	56.12	AMARAL, GEORGE	124.44
AMSBERRY, DANIEL F	43.92	ANDERSON, RONALD	195.20
ANDREWS, NORMAN	21.96	ANDRUSKIELWICZ, JOHN	80.52
BABCOCK, KEVIN & ROBIN	407.48	BAIRD, HELEN	97.60
BARRAR, MARGARET M	46.36	BASSMA, ANN MURTAGH	390.40
BELEZOS, BILL	78.08	BENEDICT, JIM & CLAIRE	146.40
BERMINGHAM, MARK	139.08	BERRELLI, JOHN	156.16
BIRON, THERESA	192.76	BLODGETT, RICHARD & BETTY	163.48
BOB WINTERGREEN CO	122.00	BOISVERT, LISE	24.40
BOSAK, JOSEPH	241.56	BOTTOMLY, ALEC	24.40
BOUTWELL, DONALD & ALICE	131.76	BRADY, KRISTOPHER	73.20
BRANNELLY, MATT	370.88	BRAY, FRANK & ELIZABETH	14.64
BREGGIA, MARIANNE D*	46.36	BRENNAN, THOMAS	280.60
BROCK, DONALD	183.00	BRONZO, DANIEL & JOYCE	24.40
BROOKS, THOMAS & JEAN	58.56	BRUNSWICK HOTEL CORP	34.16
BUCKLEY, EDWARD	329.40	BURGESS, RICHARD JR	21.96
BURNS, JOSEPH & DORIS	209.84	BURNSIDE, JOSEPH M	36.60
BURNSIDE, JOSEPH M	36.60	BYRNES, MARGARET A	21.96
BYRNES, THOMAS & KATHLEEN	46.36	CAMERON, JAMES	109.80
CAMPBELL, DALE	75.64	CAPALDO, ANTHONY	97.60
CARIDEO, CHARLES M	178.12	CARMAN, JOHN E & DORIS	136.64
CARTER, GENEVA	19.52	CELESTE, SUSAN & BOB	56.12
CENTAUR FINANCIAL SER	492.88	CHAFFEE, ED	61.00
CHAMBERLAND, CARL & EILEEN	26.84	CHANTIGNY, JASON	207.40
CHAREST, CINDY	424.56	CHEVALIER, DONALD	522.16
CIAMPA, FREDERICK A	46.36	CIRAS, SUSAN	231.80
COCHRANE, DAVID	439.20	COCO, ORAZIO	283.04
CONTY, STACY & ROBERT	280.60	COOKSHAW, CINDY B	14.64
COX, CARLTON & LOIS	422.12	CROMWELL, GEORGE W II	14.64
CROWELL, BETTY	617.32	CUSTODIO, JAMES	141.52
DAVIS, BISHOP & CHARLENE	114.68	DAVIS, RUPERT H	24.40
DERAMO, WILLIAM	143.96	DEVANEY, EDWARD	80.52
DEVLIN, DANIEL & DONNA	248.88	DINICOLA, ROCKEY & EILEEN	161.04
DIONNE, GARY	190.32	DOANE, RONALD J	36.60
DORSEY, THOMAS	29.28	DORSEY, THOMAS	29.28
DOUBLEDAY, DONALD	156.16	DOW, TIMOTHY	475.80
DRISCOLL, CHERI	248.88	DUBIN, MARCIE	226.92
FALKE, ERNEST	117.12	FEDERATED CAPITAL CORP	1815.36
FIELD, MICHAEL & NANCY	124.44	FIETZ, DONALD & PATTY	178.12
FINNERAN, MICHAEL	109.80	FIRST CARE HEALTH CENTER	224.48
FLAHERTY, PETER & KATHY	268.40	FLEET LEASING CORP	212.28
FLOOD, SEAN & SHARON	183.00	FLYNN, WALTER	207.40
FRABOTA, CHRIS	75.64	FRANCES, PAMELA F	14.64
FREGEAU, STEPHEN	190.32	FREITAS, DEBBIE & SILVINO	261.08
FRENETTE, ROBERT	470.92	GADOUA, MARK & LINDA	395.28
GAGNE, JAMES & PAULA	143.96	GALLAGHER, CHRISTOPHER	73.20
GALLIEN, RICHARD E SR	65.88	GARBRIEL, GABRIEL*	253.76
GARRITY, STEVE & JANE	202.52	GAUDREAU, LARRY & DONNA*	595.36
GEORGE & PAT DIGHTON	109.80	GIAROLO, JOHN B & SUSAN	43.92
GIGUERE, GARY	97.60	GIRARD, KIM	87.84



GLADDING, FRANCINE	546.56	GODIN, JAY & KAREN	380.64
GODIN, LUCIENNE & JOSEPH	434.32	GODIN, PAUL & MICHELLE	124.44
GRAHAM, FRED	273.28	GRIFFIN, CHRISTINE	97.60
HAMILTON, STEVEN & ROBIN	21.96	HARGOOD, PETER	207.40
HARPER JN COMPANY	36.60	HEGLEY, D*	51.24
HENDERSON, ROBERT	163.48	HINDLE, ROBERT	244.00
HINDLE, ROBERT	156.16	HODGKINS, BILL	102.48
HOPKINS, JEAN	578.28	HORNTRICH, PETER & HELEN	117.12
HOUSTON, BRIAN	24.40	HUNTLEY, MEREDITH	12.20
HUOT, DONALD	324.52	HURLEY, LYNNE	124.44
HUSSIAN, JULIE	87.84	JACE, ROBERT	24.40
JACKMAN, BERRY C & DONNA	46.36	JAMAL, RICHARD	126.88
JAMES BOUTET INC	75.64	JAMES, MICHAEL	231.80
JANOWSKI, JOSEPH & JONI	270.84	JENKINS, DAWN M	102.24
JN COMPANY USA LTD	36.60	JOHNSON, FRED	17.08
JOHNSON, HOMER & MARYANNE	117.12	JOHNSTON, MARK	141.52
JORDAN, BILL	241.56	JORDAN, SHAYNE	161.04
KELLY, DIANA	102.48	KELLY, NANCY	87.84
KENNEY, JOSEPH	119.56	KERRY, RICHARD R	46.36
KMBJ CORP*	363.56	KNISKERN, ROBERT	190.32
KOORYENGA, GLEN & MILLIE	39.04	LABOVICH, JASON & NANCY	356.24
LACOMFORA, AINE	56.12	LAMBERT, SUSAN A*	36.60
LANKIEWICZ, THOMAS	73.20	LAPLANTE, BETTY A	90.28
LAROCHE, DAVID & MICHELLE	24.40	LEBLANC, JOHN & GINETTE	63.44
LEBLANC, PAUL	56.12	LEE, ROBERT & CATHRYN	92.72
LEHMAN BROS HOLDINGS	419.68	LELAND, MURRAY & WOLF M	36.60
LEMIEUX, DONALD & JEANNETTE	168.36	LEMIEUX, GLENN	58.56
LAVASSEUR, SANDY & PHIL	283.04	LILLYBRIDGE, MICHAEL	87.84
LOCKE, HENRY	249.71	LOMBARD, DONNA	26.84
LOMBARD, KIM	31.72	LOPEX, STEVEN	204.96
LUCKERN, JEFF	122.00	LUCKERN, MAURICE	146.40
MACKELL, FRANCIS	46.36	MAGRATH, BRIAN & TERRY	280.60
MAHONEY, DIANE	168.36	MAHONEY, JOSEPH & RITA	239.12
MALER, PATRICK & SUSAN	283.04	MANCHESTER JEWELRY INC	21.96
MANCHESTER JEWELRY INC	70.76	MANCHESTER JEWELRY INC	34.16
MANKIEWICZ, BLANCHE	51.24	MANSFIELD, JAMES	248.88
MARA, KEVIN	204.96	MARTIN, AIDA	46.36
MAYER, SUSAN D	34.16	MCCLELLAN, EILEEN*	214.72
MCCORMACK, JAY & MARIA*	200.08	MCGEE, BRIAN	326.96
MCGEE, THOMAS	75.64	MCGONAGLE, ALBERT	217.16
MCGRADE, THERESA	61.00	MCKENNA, JOHN	297.68
MCLAUGHLIN, JOHN	78.08	MCLAUGHLIN, JOHN & MARY	378.20
MCLAURIN, SANDRA	21.96	MCLYNCE, KATHARINE	19.52
MCPHETERS, AMY C	29.28	MESSIER, MICHAEL	136.64
MICHAUD DIST	39.04	MICHAUD, RONALD D	39.04
MITCHELL, CAROL	175.68	MONTEIRO, ANTHONY	156.16
MONTEIRO, TONY H	114.68	MORETTI, WILLIAM*	161.04
MOREY, MICHAEL	102.48	MORRISON, LISA	36.60
MORTON, RON	48.80	MOY, ERIC	14.64
MURACA, JOSEPH & MADELEINE	24.40	NACEWICZ, EDWARD	107.36
NADEAU, PETER & DENISE	90.28	NATIONAL PROPANE	41.48
NICKERSON, ROBERT	39.04	NOONAN, BRIAN	187.88
NORTON, JEAN	80.52	NORWEST FINANCIAL LEASING	158.60



NOVAK, JOHN & GAIL	104.92	OBERHIST, BARBARA	41.48
OCEAN HERITAGE BUILDERS*	29.28	OCONNELL, CYNTHIA	151.28
OKEEFE, MARY	107.36	OLSON, CARL	34.16
OLSON, JOHN	41.48	OMEGA CORP	200.08
OROURKE, MARTY	109.80	OROURKE, MICHELLE	229.36
OTENTI, AL	143.96	OTENTI, TOMMY	261.08
OTOOLE, CHRIS & DONNA	165.92	OUELLETTE, CHARLES	114.68
PANAGAKOS, PETROS*	43.92	PAQUETTE, RONALD	124.44
PARDYSZ, DAVID & HOPE	395.28	PARKS, DORA N*	14.64
PETERSON, CHRIS*	373.32	PITRE, MARY	29.28
POCCIO, ANTHONY	87.84	POULIN, ROMEO & KAREN	519.72
POWERS, ARMAND	12.20	PULSIFER, BERNARD	261.08
PYHEHON, SUSAN	74.42	QUIGLEY, JOHN	43.92
QUINLAN, TIMOTHY	36.60	QUINN, ERIC	80.52
QUINN, IRENE G	46.36	RAFI, JACOBI	131.76
REBOVICH, ANDREA	258.64	REPPUCCI, DAWN	353.80
REYNOLDS, CRAIG & DIANNE	12.20	RICHMOND, HARVEY & ANITA	119.56
RICKER, ANDREA	87.84	RIELLO, ANTHONY J	46.36
RIESS, DEBORAH	136.64	RILEY, RAY	146.40
RINGUETTE, LOUIS	314.76	ROBERGE, RICHARD	36.60
ROBERTS, WILLIAM & KRISTEN	414.80	ROGERS, MIKE*	261.08
ROSSELLI, SCOTT	197.64	RUNYAN, RICHARD & HELEN	53.68
RYAN, JERRY & PATRICIA	256.20	SALISBURY, WILLIAM	146.40
SANTIAGO, VICTOR & MARTHA	34.16	SAWYER, ROBERT & MARILYN	65.88
SCARMEAS, CHRIS & JUNE	295.24	SCHNEIDER, THOMAS	114.68
SCIENTIFIC GAMES INC	148.84	SEAGRAVE, JOHN & ROXANNE	268.40
SEQUEL CAPITAL CORP	65.88	SHEA, JOSEPH	90.28
SIMBA MVSANGE	12.20	SINNOTT, MARY	36.60
SMALL, CRAIG	209.84	SMITH, CAROL & CALDWELL	61.00
SMITH, THOMAS	214.72	SMITH, WILLIAM	46.36
ST LOUIS, MIKE & BEV	51.24	STANLEY, CINDY	600.24
STASULIS, JOHN*	39.04	STOCKMAR, KEITH	68.32
STOTT, HENRY	19.52	SWEET, CURTIS	17.08
SWIFT, ROBERT E SR	34.16	SWISSIER, TJ	183.00
T & W FINANCIAL SERV	595.36	TARBOX, DAVID & PEGGY	39.04
TATE, ROBERT*	19.52	TAYLOR, RICHARD C	78.08
TELAUTOGRAPH CORP	24.40	THE VILLAGE INN PARTNERSHIP	5045.92
TIERNEY, JACKLYN	65.88	TIMMONS, TERRANCE	261.08
TOWNE, ROBERT & LORRAINE	468.48	TRAMONTOZZI, JANICE	136.64
TRASK, DEBORAH & ROBERT	151.28	TREVITHICK, EARLE	36.60
UPHAM, RICHARD	46.36	VALLE, NORMAN J*	46.36
VAUTOUR, GARY F	429.44	VIEGAS, STEVE	302.56
WAITKUS, MICHAEL	75.64	WALSH, DENNIS & LAUREN	268.40
WALSH, RICHARD	107.36	WARD, MARK	590.48
WARMING, DONALD	231.80	WEAKERBEE, RAY*	95.16
WELLS FARGO FINANCIAL LEAS	246.44	WHEELER, ELEANOR	12.20
WHIPPLE, ARTHUR & JOANN	36.60	WHITE, ANN	104.92
WHITE, JAMES & DOLORES	261.08	WICKHAM, ROBERT	46.36
WILLIAMS, PAUL	429.44	WILSON, STEVE	380.64
WOMARK, DONALD & BARBARA	68.32		

\* PAID IN FULL AFTER 6/30/2002





# STATE OF MAINE

## HOUSE OF REPRESENTATIVES CLERK'S OFFICE

2 State House Station  
Augusta, Maine 04333-0002

**Millicent M. MacFarland**  
*Clerk of the House*

**TO:** Municipal Officers - Old Orchard Beach\*\*  
Editor, Annual Report

**FROM:** *m.m.*  
Millicent M. MacFarland  
Clerk of the House

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:

### **Representative to the Legislature** **(Term exp. 12/1/04)**

**District: 20**

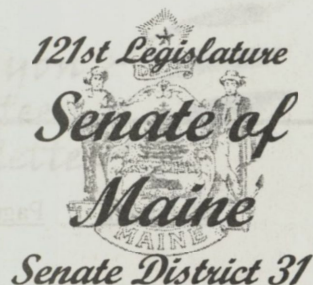
**State Representative:** Hon. David G. Lemoine  
**Home Address:** 48 Date Street  
Old Orchard Beach, ME 04064  
**Residence:** (207) 934-4146  
**Business:** (207) 282-5966  
**Fax:** (207) 282-5968  
**E-Mail:** dgl@gwi.net

**Capitol Address:** House of Representatives  
2 State House Station  
Augusta, ME 04333-0002

**Capitol Telephone:** 207-287-1400 (Voice) 207-287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900  
Maine Legislative Internet Web Site - <http://janus.state.me.us/legis>





**Senator Peggy A. Pendleton**

3 State House Station

Augusta, ME 04333-0003

(207) 287-1515

110 Holmes Rd.

Scarborough, ME 04074

(207) 883-5414

Spring 2003

Dear Friends:

I am honored to once again be representing the communities in Senate District 31 – Dayton, Old Orchard Beach, Saco and parts of Buxton and Scarborough in the Maine State Senate. Public service is truly rewarding. In the 121<sup>st</sup> Legislature, I serve as the Chair of the Judiciary Committee and am also a member of the Marine Resources Committee. My days are busy!

With the enormous budget deficit the State of Maine is facing, there will be many difficult decisions made in Augusta this year. While the State has significant revenue shortfalls, I am hopeful that we will be able to pass a budget that does not put more of a burden on local property tax payers. I will do my best to ensure that your hard earned dollars stay in your pockets. At the same time, we must be ever mindful of the need to ensure that all of Maine's children receive the best education possible and that we are able to adequately renovate those schools that are not safe for our children.

Health care continues to be an issue on the minds of many citizens. Too many Maine people work hard yet do not have adequate health care coverage and cannot afford the prescription drugs necessary to keep themselves healthy. This is a grave concern to both workers and employers who want to provide good benefits to their employees but face ever-increasing health insurance premiums. The fight in this regard must, and will, continue!

Again, it is an honor to serve you in Augusta. Please feel free to contact me about any issues of concern to you or for assistance in dealing with any state regulations that you may be having difficulty with. I can be reached at the Legislature at 287-1515, at home 883-5414, or by email at [senpeggy.pendleton@legislature.maine.gov](mailto:senpeggy.pendleton@legislature.maine.gov). To view legislation and find out about public hearings and other legislative meetings, you may visit the state website at <http://janus.state.me.us/legis>, or call the Legislative Information Office at 1-800-301-3178.

Best wishes,

Senator Peggy Pendleton  
Senate District 31



# TOWN OF OLD ORCHARD BEACH, MAINE

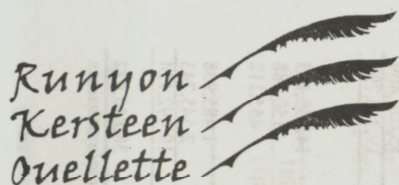
## Annual Financial Report

Year ended June 30, 2002

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Certified Public Accountants and Business Consultants

## Independent Auditor's Report

Town Council

Town of Old Orchard Beach, Maine:

We have audited the accompanying general-purpose financial statements of the Town of Old Orchard Beach, Maine, as of and for the year ended June 30, 2002, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Old Orchard Beach, Maine as of June 30, 2002, and the results of its operations and cash flows of its proprietary fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 4, 2002 on our consideration of the Town of Old Orchard Beach's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The additional information included in Exhibits A-1 through F are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Town of Old Orchard Beach, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole. The information in Tables 1 through 8 has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on them.

*Runyon Kersteen Ouellette*

October 4, 2002  
South Portland, Maine



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Combined Balance Sheet**  
**All Fund Types and Account Groups**  
**June 30, 2002**  
(with comparative totals for June 30, 2001)

	Account Groups										Totals	
	Governmental Fund Types					Fiduciary Fund Types		General Fixed Assets		General Long-term Debt		(Memorandum Only)
	General	Special Revenue	Capital Projects	Proprietary Fund Type Enterprise	Trust Agency	Trust	Agency	Assets	Debt			
<b>ASSETS</b>												
Cash and cash equivalents	\$ 2,258,135	331,274	-	-	-	-	78,789	-	-	-	2,668,198	1,968,320
Investments	2,678,412	200,469	-	-	239,938	-	-	-	-	-	3,118,819	3,853,088
Receivables:												
Taxes receivable	170,937	-	-	-	-	-	-	-	-	-	170,937	639,455
Tax liens	727,216	-	-	-	-	-	-	-	-	-	727,216	344,768
Accounts receivable	54,047	-	-	-	-	-	-	-	-	-	54,047	15,984
Due from other governments	16,681	225,105	-	-	-	-	-	-	-	-	241,786	261,016
Other receivables	-	-	55,287	-	-	-	-	-	-	-	55,287	57,989
Interfund loans receivable	752,217	6,562	11,295	-	-	-	-	-	-	-	770,074	817,894
Prepaid expenditures	13,044	1,250	-	-	-	-	-	-	-	-	14,294	9,605
Inventory	4,553	3,581	-	-	-	-	-	-	-	-	8,134	11,809
Fixed assets (net of accumulated depreciation, where applicable)	-	-	-	479,755	-	-	-	15,122,768	-	-	15,602,523	15,352,242
Amount to be provided for capital lease	-	-	-	-	-	-	-	-	324,103	-	324,103	417,836
Amount to be provided for accrued sick leave	-	-	-	-	-	-	-	-	162,000	-	162,000	168,000
Amount to be provided for landfill closure and postclosure costs	-	-	-	-	-	-	-	-	13,904,562	-	13,904,562	14,741,192
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 6,675,242</b>	<b>768,241</b>	<b>66,582</b>	<b>479,755</b>	<b>239,938</b>	<b>78,789</b>	<b>15,122,768</b>	<b>14,390,665</b>	<b>37,821,980</b>	<b>38,810,922</b>		
<b>LIABILITIES AND FUND EQUITY</b>												
Liabilities:												
Accounts payable	380,561	5,578	1,721	-	-	-	-	-	-	-	387,860	878,750
Accrued expenses	760,588	39,808	-	-	-	-	-	-	-	-	800,396	760,966
Interfund loans payable	17,858	695,978	51,980	4,258	-	-	-	-	-	-	770,074	817,894
Taxes collected in advance	22,279	-	-	-	-	-	-	-	-	-	22,279	20,402
Deferred tax revenue	762,003	-	-	-	-	-	-	-	-	-	762,003	804,102
Other deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-
Due to student groups	-	-	-	-	-	-	78,789	-	-	-	78,789	57,062
Refundable deposits	168,968	-	-	-	-	-	-	-	-	-	168,968	26,562
Accrued vacation and sick leave	158,717	-	-	-	-	-	-	-	324,103	-	482,820	558,867
Obligation under capital lease	-	-	-	-	-	-	-	-	162,000	-	162,000	168,000
Estimated liability for landfill closure and postclosure costs	-	-	-	-	-	-	-	-	13,904,562	-	13,933,568	15,074,469
General obligation bonds and notes payable	-	-	-	29,006	-	-	-	-	-	-	-	-
Total liabilities	2,270,974	741,364	53,701	33,264	-	-	78,789	-	14,390,665	-	17,568,757	19,318,798
Fund equity:												
Investment in general fixed assets	-	-	-	-	-	-	-	15,122,768	-	-	15,122,768	14,855,143
Retained earnings	-	-	-	446,491	-	-	-	-	-	-	446,491	150,188
Reserved fund balance	-	-	-	-	-	-	-	-	-	-	337,267	455,112
Unreserved fund balance:												
Designated	1,450,330	-	-	-	-	-	-	-	-	-	1,450,330	1,485,938
Undesignated	2,621,161	22,387	12,881	-	239,938	-	-	-	-	-	2,896,367	2,545,743
Total fund equity	4,404,268	26,877	12,881	446,491	239,938	-	-	15,122,768	-	-	20,253,223	19,492,124
<b>Total liabilities and fund equity</b>	<b>\$ 6,675,242</b>	<b>768,241</b>	<b>66,582</b>	<b>479,755</b>	<b>239,938</b>	<b>78,789</b>	<b>15,122,768</b>	<b>14,390,665</b>	<b>37,821,980</b>	<b>38,810,922</b>		

See accompanying notes to general purpose financial statements.



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**

Year ended June 30, 2002

(with comparative totals for the year ended June 30, 2001)

	Governmental Fund Types			Fiduciary Fund Types		Totals	
	General	Special Revenue	Capital Projects	Trust	(Memorandum Only)	2002	2001
<b>Revenues:</b>							
Taxes	\$ 14,680,682	-	111,573	-	-	14,792,255	13,626,733
Licenses and permits	575,411	103,439	-	-	-	678,850	249,430
Intergovernmental	4,452,570	1,252,621	863	-	-	5,706,054	5,963,425
Investment income	160,005	11,267	-	(8,177)	-	163,095	426,838
Other revenues	51,589	689,548	-	7,840	-	748,977	1,051,968
<b>Total revenues</b>	<b>19,920,257</b>	<b>2,056,875</b>	<b>112,436</b>	<b>(337)</b>	<b>-</b>	<b>22,089,231</b>	<b>21,318,394</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	2,242,861	-	-	-	-	2,242,861	888,028
Public works	714,867	-	-	-	-	714,867	672,082
Sanitation	1,400,267	-	-	-	-	1,400,267	1,301,527
Public safety	2,662,228	-	-	-	-	2,662,228	2,708,389
Recreation, culture & agencies	274,752	152,773	-	-	-	427,525	161,575
Health and welfare	55,649	322,558	-	-	-	378,207	374,377
Education	9,749,470	1,301,641	-	-	-	11,051,111	10,458,197
Intergovernmental	379,118	-	-	-	-	379,118	232,371
Abatements, write offs & overlay	65,509	34,762	-	11,400	-	111,671	1,293,306
Debt service	1,635,917	44,997	-	-	-	1,680,914	2,831,490
Capital outlays	533,291	-	-	-	-	533,291	1,430,952
<b>Total expenditures</b>	<b>19,713,929</b>	<b>1,856,731</b>	<b>-</b>	<b>11,400</b>	<b>-</b>	<b>21,582,060</b>	<b>22,352,294</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>206,328</b>	<b>200,144</b>	<b>112,436</b>	<b>(11,737)</b>	<b>-</b>	<b>507,171</b>	<b>(1,033,900)</b>
<b>Other financing sources (uses):</b>							
Operating transfers - in	304,869	46,000	-	-	-	350,869	769,357
Operating transfers - out	(356,000)	(193,296)	(111,573)	-	-	(660,869)	(1,079,357)
Utilization of prior year designated	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(51,131)</b>	<b>(147,296)</b>	<b>(111,573)</b>	<b>-</b>	<b>-</b>	<b>(310,000)</b>	<b>(310,000)</b>
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	<b>155,197</b>	<b>52,848</b>	<b>863</b>	<b>(11,737)</b>	<b>-</b>	<b>197,171</b>	<b>(1,343,900)</b>
<b>Fund balances, beginning of year</b>	<b>4,249,071</b>	<b>(25,971)</b>	<b>12,018</b>	<b>251,675</b>	<b>-</b>	<b>4,486,793</b>	<b>5,830,692</b>
<b>Fund balances, end of year</b>	<b>\$ 4,404,268</b>	<b>26,877</b>	<b>12,881</b>	<b>239,938</b>	<b>-</b>	<b>4,683,964</b>	<b>4,486,792</b>

See accompanying notes to general purpose financial statements.



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Budgetary Basis**  
**General Fund**  
**Year ended June 30, 2002**

	Budget	Actual	Variance favorable (unfavorable)
<b>Revenues:</b>			
Taxes	\$ 14,457,575	14,680,682	223,107
Licenses and permits	497,000	575,411	78,411
Intergovernmental	3,433,087	3,420,726	(12,361)
Investment income	240,000	160,005	(79,995)
Other revenues	108,000	51,589	(56,411)
Total revenues	18,735,662	18,888,413	152,751
<b>Expenditures:</b>			
Current:			
General government	2,324,879	2,242,861	82,018
Public works	816,391	714,867	101,524
Sanitation	1,368,008	1,400,267	(32,259)
Public safety	2,723,306	2,662,228	61,078
Recreation, culture & agencies	271,977	274,752	(2,775)
Health and welfare	49,829	55,649	(5,820)
Education	8,653,720	8,545,141	108,579
Intergovernmental	379,119	379,118	1
Abatements, write offs & overlay	45,000	65,509	(20,509)
Debt service	1,635,917	1,635,917	-
Capital outlays	735,084	533,291	201,793
Total expenditures	19,003,230	18,509,600	493,630
Excess (deficiency) of revenues over (under) expenditures	(267,568)	378,813	646,381
<b>Other financing sources (uses):</b>			
Operating transfers - in	297,000	304,869	7,869
Operating transfers - out	(356,000)	(356,000)	-
Utilization of prior year fund balance	326,568	-	(326,568)
Total other financing uses	267,568	(51,131)	(318,699)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses		327,682	327,682
<b>Reconciliation to GAAP (Statement 2):</b>			
Less: Prior year encumbrances		(320,548)	
Less: Increase in school summer salaries		(10,161)	
Add: Current year encumbrances		158,224	
Excess (deficiency) of revenues and other financing sources under expenditures and other uses - GAAP basis		155,197	
Fund balance, beginning of year		4,249,071	
<b>Fund balance, end of year</b>	<b>\$</b>	<b>4,404,268</b>	

*See accompanying notes to general purpose financial statements.*



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Revenues, Expenses, and Changes in Retained Earnings (Deficit)**  
**Proprietary Fund**  
**Years ended June 30, 2002 and 2001**

	2002	2001
Operating revenues:		
Other income	\$ 7,500	5,000
Total operating revenues	7,500	5,000
Operating expenses:		
Depreciation	17,344	17,634
Total operating expenses	17,344	17,634
Operating loss	(9,844)	(12,634)
Nonoperating expenses:		
Interest expense	(3,853)	(36,071)
Total nonoperating expenses	(3,853)	(36,071)
Loss before operating transfers	(13,697)	(48,705)
Other financing sources:		
Operating transfers - in	310,000	310,000
Total other financing sources	310,000	310,000
Net income	296,303	261,295
Retained earnings (deficit), beginning of year	150,188	(111,107)
Retained earnings (deficit), end of year	\$ 446,491	150,188

*See accompanying notes to general purpose financial statements.*

#### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

##### A. Basis of Presentation

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are maintained with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred fund expenditures, revenues,



## TOWN OF OLD ORCHARD BEACH, MAINE

## Statement of Cash Flows

## Proprietary Fund

Years ended June 30, 2002 and 2001

	2002	2001
Cash flows from operating activities:		
Cash received from operating revenues	7,500	5,000
Cash payments for operating expenses	-	-
Net cash provided by (used in) operating activities	7,500	5,000
Cash flows from noncapital financing activities:		
Operating transfers from other funds	310,000	310,000
Interfund transactions with General Fund	(7,500)	(5,000)
Net cash provided by noncapital financing activities	302,500	305,000
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(304,271)	(269,231)
Interest paid on long-term debt	(5,729)	(40,769)
Net cash used in capital and related financing activities	(310,000)	(310,000)
Net increase in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	\$ -	-
Reconciliation of operating income to net cash provided by operating activities:		
Operating loss	(9,844)	(12,634)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	17,344	17,634
Net cash provided by (used in) operating activities	\$ 7,500	5,000

See accompanying notes to general purpose financial statements.



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

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**THE REPORTING ENTITY AND ITS SERVICES**

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The Town of Old Orchard Beach, Maine was incorporated in 1883 and is located in southeastern Maine, 12 miles south of Portland. A popular summer resort with 7 miles of sandy beaches, the Town encompasses 7.8 square miles. Its year round population of approximately 8,800 expands to 100,000 during the summer. The Town has operated under a Council-Manager form of government since 1950.

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

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

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

**Biddeford-Saco-Old Orchard Beach Transit Committee** - The Town is a member of the Biddeford-Saco-Old Orchard Beach Transit Committee, which is a jointly governed organization. The Committee operates a public mass transit passenger bus service within and between the three municipalities under a voluntary interlocal agreement. The Town of Old Orchard Beach's contribution to the committee for the year ended June 30, 2002 was \$45,000. The Transit Committee does not meet the definition of a component unit or a joint venture because there is no ongoing financial interest or responsibility by the participating governments.

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

---

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

**A. Basis of Presentation**

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



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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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

**GOVERNMENTAL FUND TYPES**

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

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

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

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

**PROPRIETARY FUND TYPE**

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

**Enterprise Fund** - this fund is established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing services on a continuing basis be financed or recovered primarily through user charges.

**FIDUCIARY FUND TYPES**

Trust Funds account for assets held by the Town in a trustee capacity. All are Expendable Trust Funds and are accounted for in essentially the same manner as governmental funds.

Agency Funds are used to account for assets that the government holds on behalf of others as their agent.



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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**ACCOUNT GROUPS**

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

**General Fixed Assets Account Group** - this account group is maintained to account for the fixed assets of the Town, other than those accounted for in the proprietary funds.

**General Long-term Debt Account Group** - this account group is established to account for the Town's long-term debt, other than debt accounted for in the proprietary funds.

**B. Basis of Accounting**

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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

Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to the general rule include: principal and interest on long-term debt which is recognized when due; and prepaid expenses, which are recorded when paid.

**C. Investments**

Investments are stated at fair value.

**D. Inventory**

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



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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**E. Fixed Assets**

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

Real property and equipment owned by the Proprietary Funds are stated at the lower of cost to acquire or construct the asset or net realizable value. Routine maintenance and repairs are charged against income. Expenditures that materially increase values, change capacities or extend useful lives are capitalized. The Town depreciates the sports stadium facility over 30 years and various improvements to the building over 10 years.

**F. Vacation and Sick Leave**

Under terms of personnel policies and union contracts, vacation and sick leave are granted in varying amounts according to length of service. In some cases, employees are entitled to payment for unused vacation and a percentage of sick leave upon termination or retirement.

At June 30, 2002, the accumulated vacation cost was \$158,717 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$324,103 and is disclosed in the general long-term debt account group because it is not expected to be liquidated with expendable available resources.

**G. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriations, is employed in the governmental funds. Encumbrances do not constitute expenditures or liabilities, except that they are included as expenditures for budgetary purposes (Statement 3).

**H. Interfund Transactions**

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

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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**A. Budgetary Information**

A budget is formally adopted for the General Fund each year through the passage of the Town budget and is prepared on a basis consistent with generally accepted accounting principles with the exception that encumbrances are treated as expenditures for budgetary purposes. The Town's other funds do not have legally adopted budgets but have adopted budgets through formal authorizations by the Town Council, School Committee and through grant agreements.

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



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

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED**

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

**B. Budgetary vs. GAAP Basis of Accounting**

As required by generally accepted accounting principles (GAAP), the Town has recorded a revenue and expenditure for Maine State Retirement contributions made by the State of Maine on behalf of the Old Orchard Beach School Department. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting vs. reporting under accounting principles generally accepted in the United States of America of \$1,031,844. These amounts have been included as an intergovernmental revenue and an education expenditure in the General fund on Statement 2 (GAAP basis). There is no effect on the fund balance at the end of the year.

Additionally, the School Department compensates its teachers under a contract for services rendered between the months of September and June. However, compensation is remitted over a twelve-month period, September through August. At June 30, 2002, the balance on such contracts amounted to approximately \$599,161 and is fully accrued and reflected in the financial statements.

**C. Excess of Expenditures Over Appropriations**

For the year ended June 30, 2002, expenditures exceeded appropriations in the following departments:

Legal	\$ 88,006
Code Enforcement	1,809
Fire/Rescue Department	37,630
Compost Facility	24,810
Solid Waste	18,247
Comfort Station	50
Recreation	3,773
Memorial Parking Lot	3,984
General Assistance	5,820
Tax Abatements	47,577
T.I.F. District	3,777

**D. Deficit Fund Equity**

The Rescue Call Fees Fund deficit of \$197,120 is due to the purchase of a ladder tower truck for the Fire Department that was financed by General Fund cash and will be repaid from Rescue billing revenues over the next two years. This obligation is accounted for as an interfund liability in the Rescue Call Fees Fund and an interfund asset in the General Fund.

The Sewer Special Revenue Fund deficit of \$17,353 is due to Capital Improvement outlays and will be funded through sewer impact fees in future years. This obligation is accounted for as an interfund liability in the Sewer Special Revenue Fund and an interfund asset in the General Fund.



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

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED**

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**E. Ballpark Update**

On April 15, 2001 the Town entered into a lease with Seacoast Sports, LLC for the Ballpark. The lease was renewed in 2002, is renewable for up to 18 years in total and includes a right of first refusal in case a sale of the Ballpark is contemplated.

On November 1, 2002, the Town will make the final payment of approximately \$30,000 on the Ballpark construction debt. This payment will be funded out of Ballpark assets and not by a General Fund transfer.

**F. New Accounting Pronouncement – GASB No. 34**

The Governmental Accounting Standards Board (GASB) issued Statement No. 34 in June 1999. This statement will require the Town to change the format and contents of its financial statements. Statement No. 34 requires that, at a minimum, the Town's basic financial statements include Management's Discussion and Analysis (MD&A) as a component of required supplementary information (RSI), both government-wide and fund financial statements, notes to the financial statements and RSI other than MD&A. The Town intends to continue presenting appropriate combining and individual fund statements and schedules for purposes of additional analysis. The Town will also be required to report infrastructure assets – assets that are immovable and only of value to the Town (e.g. roads, bridges, dams, etc.). Infrastructure assets are not currently reported in the Town's financial statements.

The Town is required to implement GASB Statement No. 34 for its fiscal year ending June 30, 2003. GASB Statement No. 34 also requires retroactive reporting of its general infrastructure assets that were acquired in fiscal years beginning after June 15, 1980. The Town is required to include this retroactive reporting beginning with the fiscal year ending June 30, 2007.

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**DEPOSITS AND INVESTMENTS**

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

**A. Deposits**

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

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



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

**DEPOSITS AND INVESTMENTS, CONTINUED**

At June 30, 2002 cash and cash equivalents consisted of:

	Carrying amount	Bank balance	Category		
			1	2	3
Petty cash	\$ 1,615	-	-	-	-
Checking and savings accounts	178,121	715,546	335,629	379,918	-
Certificates of deposit	2,382,985	2,386,236	2,383,000	-	3,236
<b>Totals</b>	<b>\$ 2,562,721</b>	<b>3,101,782</b>	<b>2,718,629</b>	<b>379,918</b>	<b>3,236</b>

Certificates of deposit totaling \$2,382,985 have been reported as investments in the general-purpose financial statements.

**B. Investments**

Maine statutes authorize the Town to invest in obligations of the U. S. Treasury and U. S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests such excess funds in a government money market mutual fund account.

Investments are classified into three categories. Category 1 includes investments which are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments held by the financial institution's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent, but not in the Town's name.

At June 30, 2002 investments consisted of the following:

	Carrying amount (market)	Category		
		1	2	3
Mutual Funds (1)	\$ 2,488,462			
Government Agency securities	495,427	-	495,427	-
Corporate stocks	240,407	240,407	-	-
<b>Totals</b>	<b>\$ 3,224,296</b>	<b>224,777</b>	<b>495,427</b>	<b>-</b>

Mutual funds totaling \$2,488,462 have been reported as cash equivalents in the general-purpose financial statements.

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



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

**PROPERTY TAX**

Property taxes for the current year were committed on August 15, 2001 on the assessed value listed as of the previous April 1 for all real and personal property located in the Town. All real property taxes were due in two installments, 50% on August 30, 2001 and 50% on February 28, 2002. All personal property taxes were due in full on August 30, 2001. Interest at the rate of 11.5% per annum was charged on any amounts remaining unpaid after these respective due dates. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. A revaluation was completed for the list of April 1, 1990. On February 19, 2002, the Town Council approved a contract for a revaluation to be conducted to be effective April 1, 2002 for the 2002-2003 fiscal year. The assessed value was 95% of the estimated market value and 92.8% of the 2002 state valuation of \$623,600,000.

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 \$27,068 for the year ended June 30, 2002.

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

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

The following summarizes the 2002 and 2001 levy:

	<u>2002</u>	<u>2001</u>
Valuation:		
Land	\$ 226,058,900	212,905,500
Buildings	347,719,000	320,587,400
Personal property	18,432,350	17,620,800
Less - Exemptions & tax-exempt property	(48,114,400)	(13,706,600)
<b>Total assessed valuation</b>	<b>\$ 544,095,850</b>	<b>537,407,100</b>
Total assessed valuation	544,095,850	537,407,100
Tax rate (per \$1,000)	24.40	23.40
Commitment	13,275,939	12,575,326
Supplemental taxes assessed	20,507	4,600
	13,296,446	12,579,926
Less - collections and abatements	12,876,295	12,066,392
<b>Receivable at end of year</b>	<b>\$ 420,151</b>	<b>513,534</b>
Consisting of:		
Taxes	53,460	513,534
Liens (see note)	366,691	-
<b>Receivable at end of year</b>	<b>\$ 420,151</b>	<b>513,534</b>
Collection rate	96.83%	95.92%



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

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**PROPERTY TAX, CONTINUED**

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Note: Due to computer system upgrades, the 2001 real estate tax liens were not placed in June as usual, but were placed in July. Therefore, all unpaid amounts at June 30, 2001 are listed as taxes.

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**REVISED BUDGET**

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

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other financing sources and (uses)</u>
2001-2002 budget as originally adopted	\$19,138,958	(19,138,958)	-
Approved adjustments	1,500	(1,500)	-
Designated carry forward balances:			
Various capital improvements	-	(326,568)	326,568
Interfund budgeting:			
Ballpark fund	-	310,000	(310,000)
TIF property taxes	(107,000)	107,796	(796)
Downtown TIF fund	(107,796)	-	107,796
Rescue equipment fund	(190,000)	-	190,000
School Adult Education fund	-	46,000	(46,000)
<b>Totals</b>	<b>\$ 18,735,662</b>	<b>(19,003,230)</b>	<b>267,568</b>

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**INTERFUND BALANCES**

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Individual interfund receivables and payables (due from/to other funds) at June 30, 2002, were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
<b>General Fund</b>	<b>\$ 752,216</b>	<b>17,858</b>
Special revenue funds:		
Rescue call fees	-	522,502
Sewer special revenue	-	17,353
Police grants fund	4,547	-
Recreation	-	3,581
Beautification	1,314	-
School categoricals	-	27,675
Adult education	-	124,867
Conservation tree grant fund	702	-
<b>Total special revenue funds</b>	<b>6,563</b>	<b>695,978</b>



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

**INTERFUND BALANCES, CONTINUED**

Capital project funds:		
Downtown TIF District	\$ -	51,980
East Grand Ave. improvements	602	-
FEMA fund	8,167	-
Landfill closure fund	2,526	-
Total capital project funds	11,295	51,980
Enterprise funds:		
Ballpark facility	-	4,258
<b>Totals</b>	<b>\$ 770,074</b>	<b>770,074</b>

**LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2002:

	General long-term debt	Proprietary Fund	Total
Long-term debt payable at June 30, 2001	\$14,741,192	333,277	15,074,469
Debt issued	-	-	-
Debt retired	836,630	304,271	1,140,901
<b>Long-term debt payable at June 30, 2002</b>	<b>\$ 13,904,562</b>	<b>29,006</b>	<b>13,933,568</b>

Long-term debt payable at June 30, 2002 is comprised of the following:

	Interest rate	Final maturity date	Balance end of year
General long-term debt:			
1986 Capital improvement bond	9.2 - 9.25%	2006	\$ 280,000
1989 Capital improvement bond	Varies	2009	320,000
1992 General obligation bond	Varies	2012	5,325,000
1996 Sewer improvement bond	4.875%	2024	2,829,562
1998 General obligation refunding bond	Varies	2018	5,150,000
Total general long-term debt			13,904,562
Proprietary Fund:			
1987 general obligation security	Varies	2002	29,006
<b>Total general obligation debt</b>			<b>\$ 13,933,568</b>

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



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

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**LONG-TERM DEBT, CONTINUED**

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The annual requirements to amortize all debt outstanding as of June 30, 2002 are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine (currently there are none).

Year ended June 30,	General long-term debt		Proprietary funds		Total
	Principal	Interest	Principal	Interest	
2003	\$ 870,122	750,924	29,006	153	1,650,205
2004	958,784	699,028	-	-	1,657,812
2005	1,002,625	643,216	-	-	1,645,841
2006	1,036,653	584,458	-	-	1,621,111
2007	1,010,877	522,622	-	-	1,533,499
2008-2012	6,180,320	1,631,689	-	-	7,812,009
2013-2017	1,486,474	484,592	-	-	1,971,066
2018-2022	980,558	226,891	-	-	1,207,449
2023-2024	378,149	27,380	-	-	405,529
<b>Totals</b>	<b>\$ 13,904,562</b>	<b>5,570,800</b>	<b>29,006</b>	<b>153</b>	<b>19,504,521</b>

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**CAPITAL LEASE**

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The School Department paid off their existing capital lease during the fiscal year. There are currently no capital lease obligations for the Town or the School Department.

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**STATUTORY DEBT LIMIT**

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In accordance with Maine law, no municipality shall incur debt for specified purposes in excess of certain percentages of State valuation of such municipality. At June 30, 2002, the Town was in compliance with these limitations.

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**OVERLAPPING DEBT**

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The Town is subject to an annual assessment of its proportional share of York County expenses, including debt repayment, as determined by the percentage of the Town's State valuation to the County's State valuation. At June 30, 2002 the Town's State valuation of \$623,600,000 was 4.27% of the County's State valuation of \$14,590,700,000. The Town's share is 4.27% or \$359,264 of York County's \$8,413,673 long-term debt outstanding as of June 30, 2002.



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

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**STATE REIMBURSEMENT FOR DEBT SERVICE EXPENDITURES**

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The Town currently has no debt service for Schools and is therefore not participating in this program at this time.

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**RESERVED/DESIGNATED FUND BALANCES**

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At June 30, 2002 portions of fund balance were reserved and designated for future periods as follows:

	General Fund	Special Revenue Funds
Reserved:		
Education:		
Special education tuition	\$ 150,000	-
MSMA unemployment fund	10,000	-
System support recertification	10,000	-
Encumbrances	158,224	909
School lunch inventory	-	3,581
Town inventory	4,553	-
<b>Totals</b>	<b>\$ 332,777</b>	<b>4,490</b>

	General Fund
Unreserved - designated:	
East Grand Avenue - Harrisburg to Walnut	\$ 245,128
Cascade Road project	318,404
Public Safety building improvements	116,894
Dirigo Drive project	110,000
Sewer projects	98,329
Economic development	14,660
Temple Ave./Manor St. improvements	62,222
Ocean Park tidal gates	75,000
Town report printing	3,800
Town Hall improvements	49,184
CDBG grant - local match	40,000
Public Works building improvements	37,848
Milliken St.	9,000
Comprehensive plan update	3,500
Rescue billing software	3,196
Transfer station site improvements	22,250
Memorial Park	24,871
AED defibrillator	2,500
Public works excavator	20,000
Testing of sewer lines	10,997
Libby Library capital improvements	6,657
Wastewater influent grinder	29,000
Leaf composting facility	12,000



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

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**RESERVED/DESIGNATED FUND BALANCES, CONTINUED**

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Train platform design	\$ 68,079
GIS system	18,000
Paving/tarring projects	2,825
Fuel tank replacement	10,000
Public works dept. vehicles	11,862
Compost preliminary design	1,027
Sidewalk repairs	3,349
Public works signage	5,661
Tri-Community camera reserve	825
ATV purchase	3,000
Communications system training	1,779
Public safety building signs	1,400
WWTP odor control	3,754
WWTP equipment repair	3,316
Flower donation	3
Police Block Grants, Town Share	10
<b>Total</b>	<b>\$ 1,450,330</b>

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**CONTINGENT LIABILITIES**

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

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**LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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Under existing state law, Maine communities are required to close existing landfills under a state approved plan and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The Town presently has two landfills that have been closed under an approved plan and one additional landfill whose closure was completed during fiscal year 1998. The only additional costs that remain are postclosure care costs on all three of the landfills. The estimated remaining postclosure care costs are \$162,000, which would include two mowings of each site during the year and well monitoring. This amount has been accrued in the general long-term debt account group and is being amortized over 30 years, as it is not expected that any of these costs will be funded with current financial resources. The actual cost of postclosure care may be higher due to inflation, changes in technology, engineering estimates, or changes in landfill laws and regulations.

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

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



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

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

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**Funding Policy** - Plan members are required to contribute 6.5% of their annual covered salary and the Town is required to contribute an actuarially determined rate. The current rate is .35% of annual covered payroll.

The contribution rates of plan members and the Town are established and may be amended by the Maine State Retirement Board of Trustees. The Town's contributions to the Maine State Retirement System Consolidated Plan for the year ended June 30, 2002 were \$1,677.

**Teacher Group** - All school teachers, plus other qualified educators, participate in the Maine State Retirement System's teacher group. The teacher's group is a cost-sharing plan with a special funding situation, established by the Maine State legislature. The Maine State Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State Legislature. The Maine State Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Teacher's Group. That report may be obtained by writing to Maine State Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

**Funding Policy** - Plan members are required to contribute 7.65% of their compensation to the retirement system. The same statute requires the State of Maine Department of Education to contribute the employer contribution, which amounts to \$1,031,844 (18.93%) of the covered payroll of \$5,450,838 for the fiscal year 2002. This amount has been reported as an intergovernmental revenue and education expenditure in the GAAP basis financial statements (Statement 2). There is no contribution required by the School except for federally funded teachers, for which the School contributed 18.93% of their compensation. This cost is charged to the applicable grant.

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**457 RETIREMENT PLAN**

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

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

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**RISK MANAGEMENT**

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

Based on the coverage provided by the pools, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2002.



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

**GENERAL FIXED ASSETS**

The following is a summary of the components of general fixed assets at June 30, 2002:

	<u>Land</u>	<u>Buildings</u>	<u>Furniture and equipment</u>	<u>Vehicles</u>	<u>Total</u>
Police Department	\$ 63,727	163,868	328,257	242,502	798,354
Waste Water Trtmt. Plant	146,866	1,321,797	3,243,717	139,894	4,852,274
School Department	1,165,324	2,534,140	1,033,367	245,103	4,977,934
Public Works	62,217	26,664	626,142	747,471	1,462,494
Fire/Rescue	-	-	276,385	1,470,376	1,746,761
Town Hall	72,611	734,177	185,319	-	992,107
Compost/Transfer Facility	152,275	-	-	-	152,275
Comfort Station	26,708	113,861	-	-	140,569
<b>Totals</b>	<b>\$ 1,689,728</b>	<b>4,894,507</b>	<b>5,693,187</b>	<b>2,845,346</b>	<b>15,122,768</b>

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



## TOWN OF OLD ORCHARD BEACH, MAINE

## General Fund

Comparative Balance Sheet  
June 30, 2002 and 2001

	2002	2001
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,258,135	1,484,286
Investments	2,678,412	3,500,958
Receivables:		
Taxes receivable	170,937	639,455
Tax liens	727,216	344,768
Accounts receivable	54,047	15,984
Due from other governments	16,681	122,005
Prepaid license fees & mailers	13,044	9,605
Inventory	4,553	4,773
Interfund loans receivable	752,217	652,859
<b>Total assets</b>	<b>\$ 6,675,242</b>	<b>6,774,693</b>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable and payroll withholdings	380,561	714,702
Accrued expenses	760,588	738,886
Accrued vacation and sick leave	158,717	141,031
Interfund loans payable	17,858	79,937
Taxes collected in advance	22,279	20,402
Deferred tax revenue	762,003	803,278
Other deferred revenue	-	824
Refundable deposits	168,968	26,562
<b>Total liabilities</b>	<b>2,270,974</b>	<b>2,525,622</b>
Fund equity:		
Reserved	332,777	440,322
Unreserved:		
Designated	1,450,330	1,485,938
Undesignated	2,621,161	2,322,811
<b>Total fund equity</b>	<b>4,404,268</b>	<b>4,249,071</b>
<b>Total liabilities and fund equity</b>	<b>\$ 6,675,242</b>	<b>6,774,693</b>



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**Year ended June 30, 2002**  
**(with comparative actual amounts for the year ended June 30, 2001)**

	2002		Variance favorable (unfavorable)	2001 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 13,248,871	13,269,378	20,507	12,390,737
Less TIF financing	(107,796)	(111,573)	(3,777)	(107,796)
Change in deferred property tax revenue	-	41,275	41,275	(47,995)
Excise taxes	1,151,500	1,231,583	80,083	1,153,859
Interest and costs on taxes	90,000	165,521	75,521	102,343
Cable television franchise taxes	50,000	58,349	8,349	51,572
Contributions in lieu of taxes	25,000	26,149	1,149	27,789
Total taxes	14,457,575	14,680,682	223,107	13,570,509
Licenses, permits and fees:				
Business licenses	70,000	69,964	(36)	67,531
Building, plumbing and electrical permits	18,500	46,138	27,638	18,746
Town Clerk fees	8,000	7,916	(84)	7,705
Town Agent fees	30,000	29,289	(711)	31,002
Parking fees	45,000	69,083	24,083	50,109
Parking meters and fines	205,000	241,382	36,382	217,653
Sewer impact fees	31,500	31,500	-	31,500
Sewer user & dumping fees	70,000	49,834	(20,166)	60,726
Other permits & fees	19,000	30,305	11,305	27,123
Total licenses, permits and fees	497,000	575,411	78,411	512,095
Intergovernmental:				
State Revenue Sharing	920,000	882,548	(37,452)	934,457
State education subsidies	1,977,548	1,995,926	18,378	1,968,255
Homestead exemption	288,539	287,962	(577)	279,723
M.D.O.T. block grant	79,000	78,598	(402)	79,096
Human services reimbursement	8,000	14,003	6,003	8,351
Community billings - compost facility	130,000	126,330	(3,670)	125,207
Other federal revenue	30,000	23,155	(6,845)	73,230
Other state revenue	-	12,204	12,204	12,952
Total intergovernmental	3,433,087	3,420,726	(12,361)	3,481,271
Investment income	240,000	160,005	(79,995)	355,894
Other revenues:				
School Department	93,000	21,043	(71,957)	32,337
Miscellaneous	15,000	30,546	15,546	15,798
Total other revenues	108,000	51,589	(56,411)	48,135
Total revenues	18,735,662	18,888,413	152,751	17,967,904



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

	2002		Variance favorable (unfavorable)	2001 Actual
	Budget	Actual		
Expenditures:				
Current:				
General government:				
Town Council	\$ 32,150	28,064	4,086	30,908
Administration	187,494	183,367	4,127	182,864
Legal	70,000	158,006	(88,006)	79,496
Tax collector	71,936	70,490	1,446	72,428
Finance Director/Treasurer	92,784	88,761	4,023	94,789
Assessor	118,716	116,172	2,544	101,575
Town Clerk	65,254	64,876	378	75,152
Elections	8,547	4,913	3,634	5,430
Planning	80,228	79,070	1,158	79,138
Code enforcement	120,983	122,792	(1,809)	112,000
Building maintenance	62,961	55,769	7,192	54,248
Planning, Zoning and Registration Boards	18,186	15,449	2,737	15,938
Miscellaneous	25,000	17,129	7,871	11,209
Contingency	72,840	3,970	68,870	-
Employee benefits and insurances	1,297,800	1,234,033	63,767	1,136,922
Total general government	2,324,879	2,242,861	82,018	2,052,097
Public works:				
General	707,888	615,738	92,150	572,796
Winter maintenance	41,343	35,153	6,190	33,089
Downtown & beach cleaning	67,160	63,976	3,184	66,197
Total public works	816,391	714,867	101,524	672,082
Sanitation:				
Treatment plant	526,167	515,319	10,848	477,423
Compost facility	195,221	220,031	(24,810)	220,887
Solid waste	643,620	661,867	(18,247)	599,423
Comfort station	3,000	3,050	(50)	3,794
Total sanitation	1,368,008	1,400,267	(32,259)	1,301,527
Public safety:				
Police department	1,145,321	1,102,927	42,394	1,143,304
Parking enforcement	35,900	34,533	1,367	29,003
Communication center	311,001	308,597	2,404	296,107
Emergency management	700	270	430	-
Animal control	39,392	34,773	4,619	34,243
Public safety complex	44,390	36,234	8,156	37,843
Lifeguards	80,878	77,934	2,944	80,306
Fire/Rescue department	737,724	775,354	(37,630)	791,452
Hydrants	108,000	106,195	1,805	105,930
Street lights	220,000	185,411	34,589	190,201
Total public safety	2,723,306	2,662,228	61,078	2,708,389



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

	2002		Variance favorable (unfavorable)	2001 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
Recreation, culture & agencies:				
Recreation	60,257	64,030	(3,773)	48,766
Parking lot	19,200	23,184	(3,984)	17,430
Conservation Commission	3,750	738	3,012	2,121
Donations to provider agencies	17,500	15,530	1,970	17,089
Memorial Library	126,270	126,270	-	122,595
Transit Committee subsidy	45,000	45,000	-	45,000
Total recreation, culture & agencies	271,977	274,752	(2,775)	253,001
Health and welfare:				
General assistance	49,829	55,649	(5,820)	41,116
Total health and welfare	49,829	55,649	(5,820)	41,116
Education	8,653,720	8,545,141	108,579	8,406,308
Intergovernmental - county tax	379,119	379,118	1	232,371
Abatements, write offs and overlay	45,000	65,509	(20,509)	(146,262)
Debt service:				
Principal	836,314	836,630	(316)	916,699
Interest	799,603	799,287	316	849,518
Total debt service	1,635,917	1,635,917	-	1,766,217
Capital outlays:				
Parking meter upgrades	10,000	9,839	161	10,000
Fire/Rescue software	13,196	9,700	3,496	-
Rescue vehicle	115,000	115,000	-	-
Beach tractor	25,000	25,000	-	-
Cascade Road project	130,000	10,124	119,876	5,185
Communications recorders	4,600	4,297	303	-
Comprehensive Pan update	3,500	-	3,500	-
GIS program	6,000	-	6,000	-
Basketball court repairs	3,500	3,105	395	-
AED defibrillator	2,500	-	2,500	-
CDBG grant Town share	40,000	-	40,000	-
Glock handguns	5,000	5,000	-	-
RAD women's defense suit	1,200	1,200	-	-
Police block grant Town share	2,000	2,000	-	-
Leaf compsting facility	12,000	-	12,000	-
Tidal gates	15,000	1,500	13,500	-
Police cruiser equipment	13,370	13,308	62	9,191
Town Hall computer system	6,650	6,650	-	4,000
Expenditures from designated fund balance	244,326	244,326	-	915,893
Expenditures from undesignated fund balance	82,242	82,242	-	-
Other improvements & equipment	-	-	-	192,890
Total capital outlays	735,084	533,291	201,793	1,137,159
Total expenditures	19,003,230	18,509,600	493,630	18,424,005



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

	2002		Variance favorable (unfavorable)	2001 Actual
	Budget	Actual		
Excess (deficiency) of revenues over (under) expenditures	\$ (267,568)	378,813	646,381	(456,101)
Other financing sources (uses):				
Operating transfers - in	297,000	304,869	7,869	445,037
Operating transfers - out	(356,000)	(356,000)	-	(634,320)
Utilization of prior year fund balance	326,568	-	(326,568)	-
Total other financing sources (uses)	267,568	(51,131)	(318,699)	(189,283)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	327,682	327,682	(645,384)
Reconciliation to GAAP (Statement 2):				
Less: Prior year encumbrances		(320,548)		(162,122)
Decrease (increase) in school summer salaries		(10,161)		(22,358)
Add: Current year encumbrances		158,224		320,548
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses - GAAP basis		155,197		(509,316)
Fund balance, beginning of year		4,249,071		4,758,387
Fund balance, end of year	\$	4,404,268		4,249,071



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2002**  
(with comparative totals for June 30, 2001)

	School Categorical Funds	Adult Education Fund	School Lunch Fund	Rescue Call Fees	Recreation Fund	Special Dog Fund	Police Grants Fund	Sewer Special Revenue	Beautifi- cation Committee	Conservation		
										Tree Grant Fund	Totals	
											2002	2001
ASSETS												
Cash and cash equivalents	\$ 24,550	133,590	47,752	125,382	-	-	-	-	-	-	331,274	426,972
Investments	469	-	-	200,000	-	-	-	-	-	-	200,469	100,455
Accounts receivable	24,006	5,741	-	-	5,655	-	-	-	-	-	35,402	-
Due from other governments	185,150	-	4,553	-	-	-	-	-	-	-	189,703	139,011
Prepaid expenditures	-	-	-	-	1,250	-	-	-	-	-	1,250	-
Inventory	-	-	3,581	-	-	-	-	-	-	-	3,581	7,036
Interfund loans receivable	-	-	-	-	-	-	4,547	-	1,314	701	6,562	153,716
Total assets	\$ 234,175	139,331	55,886	325,382	6,905	-	4,547	-	1,314	701	768,241	827,190
LIABILITIES AND FUND EQUITY												
Liabilities:												
Accounts payable	3,372	-	-	-	531	-	1,675	-	-	-	5,578	160,838
Accrued wages	37,973	1,835	-	-	-	-	-	-	-	-	39,808	20,204
Interfund loans payable	27,675	124,867	-	522,502	3,581	-	-	17,353	-	-	695,978	672,119
Total liabilities	69,020	126,702	-	522,502	4,112	-	1,675	17,353	-	-	741,364	853,161
Fund equity:												
Reserved for inventory	-	-	3,581	-	-	-	-	-	-	-	3,581	7,036
Reserved for encumbrances	909	-	-	-	-	-	-	-	-	-	909	7,754
Unreserved:												
Undesignated	164,246	12,629	52,305	(197,120)	2,793	-	2,872	(17,353)	1,314	701	22,387	(40,761)
Total fund equity	165,155	12,629	55,886	(197,120)	2,793	-	2,872	(17,353)	1,314	701	26,877	(25,971)
Total liabilities and fund equity	\$ 234,175	139,331	55,886	325,382	6,905	-	4,547	-	1,314	701	768,241	827,190



TOWN OF OLD ORCHARD BEACH, MAINE  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Equity  
Year ended June 30, 2002  
(with comparative totals for the year ended June 30, 2001)

(With comparative totals for the year ended June 30, 2001)												
Revenues:	School Categorical Funds	Adult Education Fund	School Lunch Fund	Rescue Call Fees	Recreation Fund	Special Dog Fund	Police Grants Fund	Sewer Special Revenue	Beautification Committee	Conservation Tree Grant	Totals	
											2002	2001
Licenses and permits:												
Dog fees	-	-	-	-	-	3,296	-	-	-	-	3,296	3,565
Sewer ordinance fees	-	-	-	-	-	-	-	100,143	-	-	100,143	1,532
Total licenses and permits	-	-	-	-	-	3,296	-	100,143	-	-	103,439	5,097
Intergovernmental:												
Federal grants and commodities	1,041,012	28,257	134,187	-	-	-	21,357	-	-	-	1,224,813	1,170,800
State grants	-	27,808	-	-	-	-	-	-	-	-	27,808	52,257
Total intergovernmental	1,041,012	56,065	134,187	-	-	-	21,357	-	-	-	1,252,621	1,223,057
Investment income	14	-	-	11,253	-	-	-	-	-	-	11,267	26,280
Other revenues:												
Rescue unit call fees	-	-	-	151,440	-	-	-	-	-	-	151,440	150,079
School lunch sales	-	-	97,535	-	-	-	-	-	-	-	97,535	180,615
Recreation programs	-	-	-	-	128,826	-	-	-	-	-	128,826	91,179
Other	-	221,611	86,336	-	-	-	3,800	-	-	-	311,747	215,265
Total other revenues	-	221,611	183,871	151,440	128,826	-	3,800	-	-	-	689,548	637,138
Total revenues	1,041,026	277,676	318,058	162,693	128,826	3,296	25,157	100,143	-	-	2,056,875	1,891,572
Expenditures:												
Health and welfare	-	-	322,558	-	-	-	-	-	-	-	322,558	333,261
Education	990,445	311,196	-	-	-	-	-	-	-	-	1,301,641	1,229,957
Recreation	-	-	-	-	152,773	-	-	-	-	-	152,773	93,258
Unclassified	-	-	-	-	-	-	33,683	-	1,079	-	34,762	73,665
Capital outlay	-	-	-	15,757	-	-	-	29,240	-	-	44,997	1,065,273
Total expenditures	990,445	311,196	322,558	15,757	152,773	-	33,683	29,240	1,079	-	1,856,731	2,795,414
Excess (deficiency) of revenues over (under) expenditures	50,581	(33,520)	(4,500)	146,936	(23,947)	3,296	(8,526)	70,903	(1,079)	-	200,144	(903,842)
Other financing sources (uses):												
Operating transfers - in	-	46,000	-	-	-	-	-	-	-	-	46,000	324,320
Operating transfers - out	-	-	-	(190,000)	-	(3,296)	-	-	-	-	(193,296)	(238,496)
Total other financing sources (uses)	-	46,000	-	(190,000)	-	(3,296)	-	-	-	-	(147,296)	85,824
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	50,581	12,480	(4,500)	(43,064)	(23,947)	-	(8,526)	70,903	(1,079)	-	52,848	(818,018)
Fund equity, beginning of year	114,574	149	60,386	(154,056)	26,740	-	11,398	(88,256)	2,393	701	(25,971)	792,047
Fund equity, end of year	\$ 165,155	12,629	55,886	(197,120)	2,793	-	2,872	(17,353)	1,314	701	26,877	(25,971)



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

June 30, 2002

(with comparative totals for June 30, 2001)

		East Grand Avenue	Landfill Closure	Downtown TIF	FEMA Fund	Totals
					2002	2001
<b>ASSETS</b>						
Accounts receivable	\$	3,307	-	51,980	-	55,287
Interfund loans receivable		602	2,526	-	8,167	11,295
						11,319
<b>Total assets</b>	<b>\$</b>	<b>3,909</b>	<b>2,526</b>	<b>51,980</b>	<b>8,167</b>	<b>69,308</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable		-	1,721	-	-	1,721
Interfund loans payable		-	-	51,980	-	51,980
<b>Total liabilities</b>		<b>-</b>	<b>1,721</b>	<b>51,980</b>	<b>-</b>	<b>53,701</b>
<b>Fund equity:</b>						
<b>Unreserved:</b>						
Undesignated		3,909	805	-	8,167	12,881
<b>Total fund equity</b>		<b>3,909</b>	<b>805</b>	<b>-</b>	<b>8,167</b>	<b>12,881</b>
<b>Total liabilities and fund equity</b>	<b>\$</b>	<b>3,909</b>	<b>2,526</b>	<b>51,980</b>	<b>8,167</b>	<b>69,308</b>



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Capital Project Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

Year ended June 30, 2002

(with comparative totals for the year ended June 30, 2001)

	East Grand Avenue	Landfill Closure	Downtown TIF	FEMA Fund	Totals 2002	Totals 2001
<b>Revenues:</b>						
Property taxes	\$ -	-	111,573	-	111,573	107,796
Intergovernmental	-	-	-	863	863	301,097
Investment income	-	-	-	-	-	-
Other revenues	-	-	-	-	-	43,240
<b>Total revenues</b>	-	-	111,573	863	112,436	452,133
<b>Expenditures:</b>						
Capital improvements:						
Construction costs	-	-	-	-	-	292,304
Miscellaneous	-	-	-	-	-	1,489
Debt service	-	-	-	-	-	-
<b>Total expenditures</b>	-	-	-	-	-	293,793
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	-	111,573	863	112,436	158,340
<b>Other financing sources (uses):</b>						
Operating transfers - in	-	-	-	-	-	-
Operating transfers - out	-	-	(111,573)	-	(111,573)	(206,541)
<b>Total other financing sources (uses)</b>	-	-	(111,573)	-	(111,573)	(206,541)
<b>Excess (deficiency) of revenues and other sources over (under) expenditures</b>	-	-	-	863	863	(48,201)
<b>Fund balances, beginning</b>	3,909	805	-	7,304	12,018	60,219
<b>Fund balances, ending</b>	<b>\$ 3,909</b>	<b>805</b>	<b>-</b>	<b>8,167</b>	<b>12,881</b>	<b>12,018</b>



## TOWN OF OLD ORCHARD BEACH, MAINE

## Capital Project Funds

## Cumulative Statement of Revenues and Expenditures

Beginning of project to June 30, 2002

	East Grand Avenue	Landfill Closure	Downtown TIF	FEMA Fund
Revenues:				
Property taxes	\$ -	-	1,245,314	-
Grant proceeds	-	186,681	628,115	975,621
Investment income	-	3,624	121,511	-
Sewer reimbursements	17,101	-	-	-
Other revenues	7,193	150	183,671	12,620
Total revenues	24,294	190,455	2,178,611	988,241
Expenditures:				
Capital improvements:				
Engineering costs	7,289	2,282	360,124	198,171
Consultant costs	-	18,900	-	-
Construction costs	260,770	122,513	3,762,086	701,792
Equipment and associated expenses	-	41,631	-	4,850
Town labor and equipment	-	61,231	-	-
Miscellaneous	5,377	4,746	292,293	126,325
Debt service	-	-	2,243,798	-
Total expenditures	273,436	251,303	6,658,301	1,031,138
Deficiency of revenues under expenditures	(249,142)	(60,848)	(4,479,690)	(42,897)
Other financing sources:				
Operating transfers - in	253,051	61,653	1,079,690	51,064
Proceeds of general obligation bonds	-	-	3,400,000	-
Total other financing sources	253,051	61,653	4,479,690	51,064
Cumulative excess of revenues and other sources over expenditures	\$ 3,909	805	-	8,167



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Enterprise Fund - Ballpark Facility**  
**Comparative Balance Sheet**  
**June 30, 2002 and 2001**

	2002	2001
<b>ASSETS</b>		
Interfund loans receivable	\$ -	-
Total assets	-	-
Property, plant and equipment:		
Fixed assets	993,250	993,250
Accumulated depreciation	(513,495)	(496,151)
Net property, plant and equipment	479,755	497,099
Total assets	\$ 479,755	497,099
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Current portion of long-term debt	29,006	302,548
Interfund loans payable	4,258	11,758
Accrued interest	-	1,876
Total liabilities	33,264	316,182
Long-term liabilities:		
General obligation notes payable (less current portion)	-	30,729
Total long-term liabilities	-	30,729
Fund equity:		
Retained earnings (deficit)	446,491	150,188
Total fund equity	446,491	150,188
Total liabilities and fund equity	\$ 479,755	497,099



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Enterprise Fund - Ballpark Facility**  
**Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)**  
**Years ended June 30, 2002 and 2001**

	2002	2001
Operating revenues:		
Other revenues	\$ 7,500	5,000
Total operating revenues	7,500	5,000
Operating expenses:		
Utilities and building maintenance	-	-
Depreciation	17,344	17,634
Total operating expenses	17,344	17,634
Operating income (loss)	(9,844)	(12,634)
Nonoperating revenues (expenses):		
Interest expense	(3,853)	(36,071)
Total nonoperating expense	(3,853)	(36,071)
Loss before operating transfers	(13,697)	(48,705)
Other financing sources:		
Operating transfers - in	310,000	310,000
Total other financing sources	310,000	310,000
Net income	296,303	261,295
Retained earnings (deficit), beginning of year	150,188	(111,107)
Retained earnings (deficit), end of year	\$ 446,491	150,188



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Enterprise Fund - Ballpark Facility**  
**Statement of Cash Flows**  
**Years ended June 30, 2002 and 2001**

	2002	2001
Cash flows from operating activities:		
Cash received from operating revenues	\$ 7,500	5,000
Cash payments for operating expenses	-	-
Net cash provided by (used in) operating activities	7,500	5,000
Cash flows from noncapital financing activities:		
Operating transfers from other funds	310,000	310,000
Interfund transactions with General Fund	(7,500)	(5,000)
Net cash provided by noncapital financing activities	302,500	305,000
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(304,271)	(269,231)
Interest paid on long-term debt	(5,729)	(40,769)
Net cash used in capital and related financing activities	(310,000)	(310,000)
Net increase in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	\$ -	-
Reconciliation of operating income to net cash provided by operating activities:		
Operating loss	(9,844)	(12,634)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	17,344	17,634
Net cash provided by (used in) operating activities	\$ 7,500	5,000



TOWN OF OLD ORCHARD BEACH, MAINE  
Trust Funds  
Combining Balance Sheet  
June 30, 2002  
(with comparative totals for June 30, 2001)

	Alumni Scholarship	Brandy Butterfield Scholarship	Centennial Golf Fund	David Jordan Scholarship	E. Emerson Cummings Scholarship	George C. Grover Golf Scholarship	Gilbert C. McBay Scholarship	Gladys Tarbox Scholarship	H.E. & S.M. Mullen Scholarship
<b>ASSETS</b>									
Cash and cash equivalents	\$ 19,218	10,175	1,168	7,462	1,440	1,558	5,037	14,462	14,426
Investments	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 19,218</b>	<b>10,175</b>	<b>1,168</b>	<b>7,462</b>	<b>1,440</b>	<b>1,558</b>	<b>5,037</b>	<b>14,462</b>	<b>14,426</b>
<b>FUND EQUITY</b>									
Fund equity:									
Unreserved:									
Principal	6,903	5,255	2,899	6,145	1,780	1,426	3,916	1,980	9,903
Unexpended income	12,315	4,920	(1,731)	1,317	(340)	132	1,121	12,482	4,523
<b>Total fund equity</b>	<b>19,218</b>	<b>10,175</b>	<b>1,168</b>	<b>7,462</b>	<b>1,440</b>	<b>1,558</b>	<b>5,037</b>	<b>14,462</b>	<b>14,426</b>
<b>Total fund equity</b>	<b>\$ 19,218</b>	<b>10,175</b>	<b>1,168</b>	<b>7,462</b>	<b>1,440</b>	<b>1,558</b>	<b>5,037</b>	<b>14,462</b>	<b>14,426</b>

	John Trull Scholarship	Melanie Cook Scholarship	Ola Brownrigg Scholarship	Ralph Perreault Scholarship	Susan Powers Scholarship	W. Warren Harmon Scholarship	W. & R. Murphy Scholarship	Totals
<b>ASSETS</b>								
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-
Investments	2,849	6,128	6,616	108,698	3,920	29,740	7,041	239,938
<b>Total assets</b>	<b>\$ 2,849</b>	<b>6,128</b>	<b>6,616</b>	<b>108,698</b>	<b>3,920</b>	<b>29,740</b>	<b>7,041</b>	<b>251,675</b>
<b>FUND EQUITY</b>								
Fund equity:								
Unreserved:								
Principal	2,085	7,228	6,664	62,691	1,009	30,180	6,210	156,274
Unexpended income	764	(1,100)	(48)	46,007	2,911	(440)	831	95,401
<b>Total fund equity</b>	<b>2,849</b>	<b>6,128</b>	<b>6,616</b>	<b>108,698</b>	<b>3,920</b>	<b>29,740</b>	<b>7,041</b>	<b>251,675</b>
<b>Total fund equity</b>	<b>\$ 2,849</b>	<b>6,128</b>	<b>6,616</b>	<b>108,698</b>	<b>3,920</b>	<b>29,740</b>	<b>7,041</b>	<b>251,675</b>



**TOWN OF OLD ORCHARD BEACH, MAINE**  
Trust Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Equity**

Year ended June 30, 2002

	Fund balances beginning of year		Investment income	Unrealized gains and (losses)	Contributions and other receipts	Expenditures	Fund balances end of year	
	Principal	Unexpended income					Principal	Unexpended income
Alumni Scholarship	\$ 6,903	9,314	1,640	(447)	2,558	750	6,903	12,315
Brandy Butterfield Scholarship	5,255	3,500	643	(1,197)	1,974	-	5,255	4,920
Centennial Scholarship	2,899	(1,132)	68	(417)	-	250	2,899	(1,731)
David Jordan Scholarship	6,145	2,228	568	(1,299)	620	800	6,145	1,317
E. Emerson Cummings Scholarship	1,780	96	1,876	(457)	-	150	1,780	(340)
George C. Grover Golf	1,426	726	69	(263)	-	400	1,426	132
Gilbert C. "Sonny" McBay Scholarship	3,916	1,546	351	(26)	-	750	3,916	1,121
Gladys Tarbox Scholarship	1,980	12,351	1,041	(110)	-	800	1,980	12,482
Harold E. & Shirley M. Mullen Scholarship	9,903	3,173	1,118	(68)	1,000	700	9,903	4,523
John Trull Scholarship	2,085	(221)	237	(499)	1,247	-	2,085	764
Melanie Cook Scholarship	7,228	858	505	(1,663)	-	800	7,228	(1,100)
Ola Brownrigg Scholarship	6,664	867	416	(772)	441	1,000	6,664	(48)
Ralph Perreault Scholarship	62,691	53,496	5,920	(10,709)	-	2,700	62,691	46,007
Susan Powers Memorial Scholarship	1,009	3,196	245	(30)	-	500	1,009	2,911
W. Warren Harmon Kiwanis Scholarship	30,180	4,778	1,729	(5,747)	-	1,200	30,180	(440)
William & Robert Murphy Scholarship	6,210	625	485	321	-	600	6,210	831
<b>Totals</b>	<b>\$ 156,274</b>	<b>95,401</b>	<b>15,206</b>	<b>(23,383)</b>	<b>7,840</b>	<b>11,400</b>	<b>156,274</b>	<b>83,664</b>
		<b>251,675</b>						<b>239,938</b>



TOWN OF OLD ORCHARD BEACH, MAINE  
Statement of Changes in General Long-term Debt  
Year ended June 30, 2002

Year ended June 30, 2002										
	Interest rate	Final maturity date	Annual principal payments	Amounts authorized	Issued previous years	Retired previous years	Current Period		Balance beginning of year	Balance end of year
							Issued	Retired		
<u>General Obligation Bonds</u>										
Town issues:										
1986 Capital improvement bond	8.6 - 9.75%	2006	70,000	1,410,000	1,410,000	1,060,000	-	70,000	350,000	280,000
1989 Capital improvement bond	Var.	2009	40,000	1,840,000	1,840,000	1,480,000	-	40,000	360,000	320,000
1992 General obligation - refunding bond	Var.	2012	Various	8,145,000	8,145,000	2,445,000	-	375,000	5,700,000	5,325,000
1996 Sewer bond	4.875%	2024	Various	3,217,500	3,217,500	316,308	-	71,630	2,901,192	2,829,562
1998 General obligation - refunding bond	Var.	2018	Various	5,975,000	5,975,000	545,000	-	280,000	5,430,000	5,150,000
Total general obligation bonds					20,587,500	5,846,308	-	836,630	14,741,192	13,904,562
Total long-term debt			\$		20,587,500	5,846,308	-	836,630	14,741,192	13,904,562



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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002*
<b>Revenues:</b>										
Property taxes	\$ 11,927,522	11,946,778	12,024,132	11,735,061	12,001,791	11,967,648	11,852,519	12,020,115	12,234,946	13,199,080
Other taxes	940,410	901,261	937,558	960,770	1,038,803	1,064,228	1,127,566	1,251,905	1,283,991	1,481,602
Licenses and permits	129,699	137,009	165,529	144,731	195,379	189,224	202,942	199,398	244,333	575,411
Intergovernmental revenues	1,408,239	1,474,329	1,645,681	1,936,953	1,947,444	2,413,806	3,104,596	3,451,608	3,481,271	3,420,726
Investment income	106,242	92,104	182,654	161,832	156,419	207,376	240,533	284,785	355,894	160,005
Other revenues	256,050	275,529	241,704	252,408	322,061	369,790	478,485	368,800	367,469	51,589
<b>Total revenues</b>	<b>14,768,162</b>	<b>14,827,010</b>	<b>15,197,258</b>	<b>15,191,755</b>	<b>15,661,897</b>	<b>16,212,072</b>	<b>17,006,641</b>	<b>17,576,611</b>	<b>17,967,904</b>	<b>18,888,413</b>
<b>Expenditures:</b>										
General government	647,681	673,678	750,073	790,041	732,252	748,502	851,250	827,762	888,028	2,242,861
Public works	502,629	518,187	718,181	588,441	533,390	431,559	546,817	595,624	672,082	714,867
Sanitation	979,030	1,015,333	1,091,739	1,149,930	1,088,353	1,089,096	1,174,603	1,228,623	1,301,527	1,400,267
Public safety	1,709,829	1,803,707	1,898,771	1,943,906	1,919,953	1,992,483	2,179,117	2,254,987	2,708,389	2,662,228
Recreation, culture & agencies	31,106	50,169	42,951	42,788	41,596	46,076	57,789	54,812	68,317	274,752
Health and welfare	83,580	68,689	58,070	61,004	66,065	50,725	36,470	43,477	41,116	55,649
Education	6,187,249	6,265,438	6,511,989	6,662,624	6,760,092	7,065,356	7,568,922	7,980,650	8,270,240	8,717,626
Debt service (excluding education)	1,805,606	1,779,664	1,752,675	1,687,604	1,608,443	1,768,122	1,688,498	1,577,472	1,766,217	1,635,917
Employee benefits and insurance	909,571	956,037	975,364	920,670	870,559	873,280	851,424	927,214	1,136,922	-
Capital outlays	476,525	904,071	123,616	216,481	308,430	246,690	357,896	535,167	1,137,159	533,291
Other	420,102	423,121	413,217	446,471	533,994	410,826	423,560	481,960	297,940	444,627
<b>Total expenditures</b>	<b>13,752,908</b>	<b>14,458,094</b>	<b>14,336,646</b>	<b>14,509,960</b>	<b>14,463,127</b>	<b>14,722,715</b>	<b>15,736,346</b>	<b>16,507,748</b>	<b>18,287,937</b>	<b>18,682,085</b>
<b>Other financing sources</b>	<b>54,100</b>	<b>70,594</b>	<b>32,995</b>	<b>49,599</b>	<b>67,433</b>	<b>163,523</b>	<b>50,000</b>	<b>204,000</b>	<b>445,037</b>	<b>304,869</b>
<b>Other financing uses</b>	<b>(436,006)</b>	<b>(284,933)</b>	<b>(520,732)</b>	<b>(1,179,418)</b>	<b>(593,111)</b>	<b>(693,543)</b>	<b>(722,194)</b>	<b>(522,529)</b>	<b>(634,320)</b>	<b>(356,000)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>633,348</b>	<b>154,577</b>	<b>372,875</b>	<b>(448,024)</b>	<b>673,092</b>	<b>959,337</b>	<b>598,101</b>	<b>750,334</b>	<b>(509,316)</b>	<b>155,197</b>
<b>Fund balances, beginning</b>	<b>1,791,465</b>	<b>2,424,813</b>	<b>2,579,390</b>	<b>2,952,265</b>	<b>2,504,241</b>	<b>3,177,333</b>	<b>3,409,952</b>	<b>4,008,053</b>	<b>4,758,387</b>	<b>4,249,071</b>
<b>Fund balances, ending</b>	<b>\$ 2,424,813</b>	<b>2,579,390</b>	<b>2,952,265</b>	<b>2,504,241</b>	<b>3,177,333</b>	<b>4,136,670</b>	<b>4,008,053</b>	<b>4,758,387</b>	<b>4,249,071</b>	<b>4,404,268</b>

\* Beginning in 2002, some classifications have been changed to better conform to reporting requirements under GASB 34.



Table 2

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

Year	Current tax levy	Collection		Total year collections as a percent of total tax levy	Total collections as a percent of total tax levy	Total outstanding June 30,	Percent of delinquent taxes and liens to tax levy
		Current tax levy	Delinquent tax				
1993	\$ 12,044,900	10,992,295	1,065,115	91.26%	100.10%	1,853,226	15.38%
1994	11,988,224	11,010,389	1,162,825	91.84%	101.54%	1,840,496	15.35%
1995	11,963,953	11,119,733	1,012,806	92.94%	101.41%	1,668,770	13.95%
1996	11,741,393	10,938,527	877,938	93.16%	100.64%	1,593,698	13.57%
1997	11,794,891	11,061,724	834,244	93.78%	100.86%	1,400,752	11.88%
1998	11,932,837	11,312,987	766,333	94.81%	101.23%	1,175,483	9.85%
1999	11,867,245	11,399,713	710,574	96.06%	102.05%	1,011,121	8.52%
2000	12,031,301	11,578,169	551,756	96.23%	100.82%	912,496	7.58%
2001	12,579,926	12,066,392	381,531	95.92%	98.95%	984,499	7.83%
2002	13,296,446	12,876,295	504,220	96.84%	100.63%	898,153	6.75%



Table 3

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

Year	Assessed Value		Total	Estimated actual value		Ratio of total assessed value to total estimated actual value		State equalized valuation	Ratio of total assessed value to state equalized value	
	Real	Personal		Actual	Value	Actual	Value			
1993	\$ 549,185,900	11,042,000	560,227,900	560,227,900		100.00%		607,400,000	92.23%	
1994	545,427,500	11,073,500	556,501,000	530,000,950		105.00%		569,900,000	97.65%	
1995	544,373,400	11,270,200	555,643,600	529,184,381		105.00%		529,000,000	105.04%	
1996	480,466,600	11,789,400	492,256,000	460,052,336		107.00%		521,750,000	94.35%	
1997	485,725,900	12,585,500	498,311,400	483,797,476		103.00%		489,900,000	101.72%	
1998	489,690,300	14,357,200	504,047,500	471,072,430		107.00%		504,350,000	99.94%	
1999	486,237,200	15,024,348	501,261,548	511,491,376		98.00%		499,750,000	100.30%	
2000	506,579,300	15,989,927	522,569,227	533,233,905		98.00%		533,700,000	97.91%	
2001	531,735,300	17,620,800	549,356,100	560,567,449		98.00%		560,550,000	98.00%	
2002	560,259,200	18,432,350	578,691,550	609,149,000		95.00%		623,600,000	92.80%	



Table 4

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

Year		Total	Town	School	County	Water quality control
1993	\$	21.50	9.97	9.90	0.37	1.26
1994		21.50	9.69	10.06	0.43	1.32
1995		21.50	9.81	9.97	0.37	1.35
1996		23.85	10.83	11.06	0.43	1.53
1997		23.65	8.34	13.65	0.45	1.21
1998		23.65	7.81	14.19	0.47	1.18
1999		23.65	6.86	15.14	0.47	1.18
2000		23.65	10.48	11.52	0.44	1.21
2001		23.40	10.66	11.21	0.31	1.22
2002*		24.40	8.68	11.87	0.68	3.17

\* Beginning in 2002, the rate for Water Quality Control is calculated on all expenses related to Wastewater Treatment, including related debt service.



Table 5

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

Last ten fiscal years							
	Estimated population	Assessed value (in thousands)	Gross bonded debt (1)	Ratio of gross bonded debt to assessed value	Gross bonded debt per capita	Estimated average population (2)	Gross bonded debt per estimated average population
1993	7,790	560,228	21,707,112	3.87%	2,787	24,457	888
1994	7,790	556,501	20,315,673	3.65%	2,608	24,457	831
1995	7,790	555,644	21,898,775	3.94%	2,811	24,457	895
1996	7,790	492,256	20,829,096	4.23%	2,674	24,457	852
1997	7,790	498,311	19,559,705	3.93%	2,511	24,457	800
1998	7,790	504,047	18,852,568	3.74%	2,420	24,457	771
1999	7,790	501,262	17,539,700	3.50%	2,252	24,457	717
2000	7,790	522,569	16,313,185	3.12%	2,094	24,457	667
2001	8,800	549,356	15,074,469	2.74%	1,713	25,467	592
2002	8,800	592,210	13,904,562	2.35%	1,580	25,467	546

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

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



Table 6

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

Year	Principal	Interest	Total debt service	Total General Fund expenditures	Ratio of debt service to total General Fund expenditures
1993	\$ 1,257,924	1,279,698	2,537,622	14,128,810	17.96%
1994	1,242,223	1,263,426	2,505,649	14,743,027	17.00%
1995	1,162,280	1,296,674	2,458,954	14,857,378	16.55%
1996	1,143,137	1,217,568	2,360,705	15,688,786	15.05%
1997	1,089,882	950,067	2,039,949	15,128,778	13.48%
1998	1,105,143	885,538	1,990,681	15,230,226	13.07%
1999	900,524	787,974	1,688,498	15,788,701	10.69%
2000	938,538	638,934	1,577,472	16,455,506	9.59%
2001	916,699	849,518	1,766,217	18,424,005	9.59%
2002	836,630	799,287	1,635,917	18,509,600	8.84%



Table 7

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

Fiscal year	(1) Net assets available for benefits (at market)	(2) Pension benefit obligation/Actuarial accrued liability (post 1998)	(3) Percentage funded (1) / (2)	(4) Unfunded pension benefit obligation/Actuarial accrued liability (Post 1998) (2)-(1)	(5) Annual covered payroll	(6) Unfunded pension benefit obligation/ actuarial accrued liability (Post 1998) as a percentage of covered payroll (4) + (5)	(7) Town's contribution as a percentage of covered payroll
1992	\$ 3,726	3,828	97.34%	102	1,040	9.81%	15.04%
1993	4,258	4,116	103.45%	-	871	0.00%	14.20%
1994	4,432	4,342	102.07%	-	832	0.00%	14.31%
1995	5,197	4,500	115.49%	-	836	0.00%	13.31%
1996	5,971	4,826	123.73%	-	872	0.00%	11.91%
1997	6,834	4,874	140.21%	-	707	0.00%	9.98%
1998	7,780	5,411	143.78%	-	696	0.00%	0.35%
1999	7,571	5,487	137.98%	-	677	0.00%	0.47%
2000	8,965	5,747	155.99%	-	702	0.00%	0.35%
2001	8,448	6,131	137.79%	-	592	0.00%	0.35%



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Ten Largest Taxpayers**  
**Year ended June 30, 2002**

Name	Type of Operation	Taxes	% of Net Tax Levy
Wild Acres T&T Park, Inc.	Tenting Park	\$ 5,701,500	1.05%
Central Maine Power	Utility	3,691,800	0.68%
Seagate Limited Partnership	Mobile Home Park	3,358,700	0.62%
Pinehurst Tent & Trailer	Resort	3,245,700	0.60%
Pine Ridge Realty Corp.	Golf Course	3,214,800	0.59%
Birch Ridge LTD.	Apartments	3,068,300	0.56%
Lafayette Old Orchard LLC	Motels	2,768,000	0.51%
Palace Playland Association	Amusements	2,538,700	0.47%
Biddeford & Saco Water Co.	Utility	2,499,400	0.46%
DEL Associates	Housing	2,022,900	0.37%



# NOTES



### **❖Town Hall Office Information❖**

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

*Tuesday – 8:00 a.m. – 6:00 p.m.*

*Mailing Address: 1 Portland Avenue, Old Orchard Beach, ME. 04064*

*Telephone Number: (207)934-5714 Town Clerk: (207)934-4042*

### **❖Public Safety Information❖**

*Mailing Address: 136 Saco Avenue, Old Orchard Beach, ME. 04064*

*Telephone Number: (207)934-4911*

*Emergency: 911*

### **❖Public Works Information❖**

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

*Mailing Address: P.O. Box O, Old Orchard Beach, ME. 04064*

*Telephone Number: (207)934-2250*

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

### **❖Waste Water Treatment Plant❖**

*Hours: Monday – Thursday - 6:30 a.m. – 3:30 p.m.*

*Friday – 6:30 a.m. – 1:00 p.m.*

*Mailing Address: 1 Portland Avenue, Old Orchard Beach, ME. 04064*

*Telephone Number: (207)934-4416*

### **❖Edith Belle Libby Memorial Library❖**

*Hours: Wednesday - 2:00 p.m.8:00 p.m.*

*Tuesday, Thursday, and Fri - 10:00 a.m. –5:30 p.m.*

*Saturday – 10:00 a.m. – 3:00 p.m.*

*Mailing Address: Staples Street, Old Orchard Beach, ME. 04064*

*Telephone Number: (207)934-4351*



