



TOWN OF OLD ORCHARD BEACH ANNUAL REPORT



F.Y.
1997



The photographs on the cover were taken
during the flood of October 21, 1996.



❖ *Dedication* ❖

The 1997 Old Orchard Beach Annual Report is dedicated to two individuals who have contributed significantly to the community over the years.



Lorraine Wyman

Webster's definition of dedication is: "self sacrificing devotion". This certainly applies to Lorraine, a dedicated mother, grandmother, wife of Leslie Wyman for over fifty years, Worthy Matron of Eastern Star, volunteer for the Retired & Senior Volunteer Program, active member of her church and the retirement complex where she now resides, and for twenty-seven years as a Town employee.

It is often said that a community is only as vibrant, energetic, resilient and honorable as its inhabitants. Lorraine, a longtime resident of Old Orchard Beach, has lived up to those qualities. Always ready to assist anyone who called on her, Lorraine was the link between the ever inquiring resident and all those in search of the services available at the Town Hall. It is with great pride and respect that we dedicate this year's Town Report to Lorraine Wyman.



❖ *Dedication* ❖

The 1997 Old Orchard Beach Annual Report is dedicated to two individuals who have contributed significantly to the community over the years.



Conrad "Gil" Gilbert

In July '97, our community lost one of its most respected and well-liked town employees. Conrad "Gil" Gilbert had been a member of the Police Department in one capacity or another since 1984. He started as a volunteer coming out at all hours of the day or night to interpret for our French speaking visitors. Gil moved on from there and was hired to make and erect signs for the Public Works Department. A new parking division was created and he was made supervisor responsible for several seasonal employees who enforced the Town's parking regulations. When Gil developed problems with his legs, he moved inside to the Police Department's lobby where he greeted people and assisted them with directions or whatever information they needed, a job he held right up until his death. Everyone looked forward to the summer season when Gil would begin work. He was a constant source of stories and always enjoyed the good natured ribbing that he received from his many friends at the police and fire departments. Those of us that had the good fortune to know and work with Gil will always have fond memories of him.

Most of all, Gil should be remembered as a dedicated Town employee who was always willing and ready to do whatever job he was asked to do and help whenever and whomever he could. It was a pleasure and an honor to have known and worked with Gil for so many years. We will all miss him very much.

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❖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: P. O. Box O, 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: P. O. Box O, Old Orchard Beach, ME. 04064

Telephone Number: (207)934-4416

❖Edith Belle Libby Memorial Library❖

Hours: Monday and Wednesday - 2:00 p.m. - 8:00 p.m.

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

Saturday - 10:00 a.m. - 12:00 noon

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

Telephone Number: (207)934-4351

Report of the ◆ **TOWN COUNCIL**

To The Citizens of Old Orchard Beach:

Perhaps the most significant accomplishment for fiscal 1997 by this Council was the approval of a budget with no increase in taxes (the mil rate) and, most importantly, no decrease in services to the residents.

Other accomplishments include approval of the upgrade of East Grand Ave. from Walnut St. to the Scarborough line to be funded primarily by MDOT; provided a skateboard park for our younger residents; approved a new Ordinance for the upkeep of Memorial Park; rewrote the policy for the issuance of parking permits for Memorial Park; authorized the rebuilding of the Milliken Mills dam; attempted to pass various, necessary changes to the Zoning Ordinance—hopefully the next Council will pass these changes.

Although there was considerable damage caused by the flood of October 1996, the Town was most fortunate in that there was no loss of life. Our thanks to all the Town residents who helped and especially to all the Town employees who worked so hard during and after the flood. The majority of the damage has been repaired—funded mostly by FEMA and MEMA.

We appointed a new Town Manager, Norman J. F. Marquis, a new Assessor, Peter Cook, and a new Code Enforcement Officer/Building Inspector, Jim Nagle.

I would like to thank my fellow Councilors, Vice Chairman Brian McDermott, Joseph Kline, Kim McLaughlin and Joseph Mokarzel for their cooperation and assistance in and over the bumpy road we have traveled.

Also my thanks to all the Town employees for their every day assistance which has made the work of the Council a lot easier. A very special thanks to Terry Turcotte, Secretary to the Council, and to Nan Leveris, Administrative Assistant to the Town Manager, for their outstanding work for the Council.

Sincerely,

Norma P. Baker
Chairwoman, Town Council

TOWN OF OLD ORCHARD BEACH 1996-97 TOWN OFFICIALS

COUNCIL PERSONS

Norma P. Baker, Chairwoman

Brian McDermott, Vice-Chairman

Joseph Kline

Joseph D. Mokarzel

Kim M. McLaughlin

Town Manager

Norman J.F. Marquis

Town Clerk

Maureen M. O'Leary

Deputy Town Clerk

Arlene (Alys) LeBreton

Assessor

Peter Cook

Lister/Appraiser

William Healey

Assessing Technician

Barbara DiModica

Treasurer

Lois A. Benway

Deputy Treasurer

Margaret C. Smith

Administrative Assistant

Nan Leveris

Public Safety Director

Dana M. Kelley

Building Inspector/C.E.O.

James Nagle

Director of Planning

Tad Redway

Planning Administrative Assistant

Dawn Emerson

Tax Collector

Deborah M. Mulherin

Tax Clerks

Patricia Blake

General Assistance Director

Patricia Saunders

Town Counsel

Patricia Saunders

Superintendent of Waste Water Treatment Plant

Bernstein, Shur, Sawyer & Nelson

Director of Public Works

Roger Goodwin

Secretary to Town Council

Ann Archino Howe

Receptionist

Terry Turcotte

Lifeguard Captain

Lorraine Wyman

Animal Control Officer

James Bergeron

License Inspector

Bruce Martin

Electrical Inspector

Peter Cook

Assistant Electrical Inspector Registrar

Reny Remillard

Registrar

William Southwick

Recreation Director

Aline Fontaine

Maintenance Supervisor

Debbie Gendreau

Superintendent of Schools

Jacques Levesque

School Committee Members

Jay Bartner

Stephen Leary

Susanne Ampuja

Stephen Bergeron

Sharon Inkpen

Peter Warren

Sealer of Weights and Measures
Charter Revision Commission

Bruce Brodeur
Marc Bourassa, Chairman
Kelly Raye
Laura Bolduc
Judith George
Debbie MacDonald
Kelly Raye
F. William Schlatterer
Richard Skillin
Richard Smith, Jr.
Charlene Weinstein

Planning Board

Katy Gannon-Janelle, Chairperson
Nicholas Vorias
Robert LoPresti
Arthur MacDonald
Paul Pulchaski
Roger Ralph, Alternate
Dawn Emerson

Planning Board Secretary

Design Review Committee

Cyndi Bolduc
Katy Gannon-Janelle
Paul Wood
Fred Hinkel
Robert LoPresti

Zoning Board of Appeals

Eber Weinstein, Chairman
Marc Bureau, Vice-Chairman
Alex Pockriss
Alice Langdon
Laurie Manchester
Digby Clarke, Alternate
Dawn Emerson

Zoning Board of Appeals Secretary

Recreation Committee

James Bouchard, Chairman
Linda Murray Roy
Barbara Roberge
Donna Steams
Parker VanHoogenstyn/Chairman
Robert Hills
Virginia Noyes
Theodore Wells

Conservation Commission

Report of the

◆ TOWN MANAGER

To the Town Council and Citizens of the Town of Old Orchard Beach:

I submit to you this letter of transmittal for your consideration and review. In this letter, I will cover some major topics and issues. I will also discuss the Town's financial condition. I will offer some thoughts relative to the future of our community. I ask you all, Council and citizens, to read this report to offer opinions, and in particular, to discuss my comments relative to the future of our Town.

I would like to return to October 21, 1996, the day my appointment as Interim Town Manager became effective. If I seem to digress slightly, it is done with a sense of intent. The intent is to let you all know that, without the dedicated and professional staff we have on board, the disastrous week could have been a catastrophic series of events. When called to the task, each and every individual rose to the occasion. Their skills seemed to constantly be stretched to the limit. However, they always seemed to reach down further within themselves and achieve tasks and take risks that at times were near life threatening.

Along those lines, there were private citizens who, during and after the disaster, stepped forward to assist. Offers of heavy construction equipment were accepted, some had expertise in road construction, and some simply offered to do manual labor to help assist Town crews. All of the private volunteering was gratis to the Town.

As history now tells us, it was the worst rain storm ever. We received approximately eighteen inches of rain in approximately a twenty-four hour period. It was the worst disaster in nature that I ever witnessed in my lifetime. Along with accepting the most responsible position in this community, I was faced with the task of dealing quickly and effectively with the disaster at hand.

To all of the municipal employees, the reserve police, the volunteer fire force, and those private citizens, on behalf of the Town and myself, we extend to you our gratitude and respect.

As I ponder the capital improvement projects accomplished over this past year, I must say that the closing of the "stump dump" was a strong priority on my list. At this time the project is virtually complete except for hydro-seeding the surface. Again, through the diligence of Ann Archino Howe, our Public Works Director, and her crew, this task is completed.

Other large projects that were storm related were the replacement of the bridge and dam at Milliken Mills Pond (in process), a new culvert on Ross Road, and the rebuilding of a portion of Cascade Road.

On the financial side, the Council voted to adopt a budget with no increase in the mil rate, which caused only minor adjustments in services.

The staff embarked on a rigorously successful campaign to collect long term over due taxes both on the real estate and personal property side. With that program, along with the staff's diligence in handling their budgets prudently, we managed a surplus this year of \$381,583.

The Council undertook a moderate capital improvement approach. Not knowing what the Town's share of disaster costs would be, they opted to be conservative and deal primarily with emergency items first and then proceed on an as needed basis for capital improvement projects. One of these projects was replacing a portion of the sewer collection system along East Grand Avenue in conjunction with the East Grand reconstruction project.

The following items, not storm related, were completed: Minor paving and sewer and culvert replacement projects.

Our next project will be to aggressively market the "Ballpark". The tenant that has been leasing the facility for concert and other minor events has opted not to renew the contract. We are presently marketing the facility as a multi-use complex. Our target areas for marketing will be Florida, Georgia, New York and Massachusetts. We have developed several marketing packages so that any interested party will have options depending upon the intended use of the facility.

As we move forward to the next year, there are several projects that need to be brought to the forefront and dealt with.

- A. A plan to maintain the downtown area must be developed and implemented.
- B. A serious look at two municipal buildings (Public Works and Public Safety); both complexes are in dire need of serious repairs.
- C. Our approach to municipal recreation must change. The demand for programs, services, and facilities is such that a serious reexamination of our commitment to the Town's recreation program must be done soon.
- D. Finally, we must refocus on our commitment in terms of economic development. The fact that we have limited resources, i.e., developable land, funding, and marketing strategies, makes the commitment all the more challenging.

We are presently encouraging the private business sector of our community to form an industrial development corporation. I firmly believe that a collaborative effort of the private and public sector is the only road for success for economic development in our community. Our present economy is primed for development and we must take advantage of the times.

As this letter comes to an end, I would like to devote this portion as a personal thank you to my staff, whom without, I truly am nothing. Peter Cook, who by Council action was elevated to Assessor and who I chose as my replacement in my absence, along with his wife Carmen, suffered the tragic loss of their daughter, Melanie. He has always maintained his focus on public service. He has served the Town well.

And for those who in the beginning doubted the ability of Ann Archino Howe, Public Works Director, doubt no more. She has a true focus and a vision for this Town.

Respectfully submitted,
Norman J.F. Marquis, Town Manager

Report of the

◆ TOWN CLERK

YEAR ENDING JUNE 30, 1997

Maureen Mokarzel O'Leary, Town Clerk

A. Arlene LeBreton, Deputy Town Clerk

OATHS ADMINISTERED AND RECORDED	155
DOG LICENSES ISSUED AND RECORDED	448
RESIDENT HUNTING & FISHING LICENSES ISSUED	720
NON-RESIDENT HUNTING & FISHING LICENSES ISSUED	27
DUCK STAMPS—27; MUZZLE LOAD LICENSES—32	
PHEASANT STAMPS—1	
UCC FILING	0
BUSINESS LICENSE REVENUE	\$59,058.

VITAL RECORDS FILED

JULY 1, 1996 TO JUNE 30, 1997

	<u>96/97</u>	<u>95/96</u>	<u>94/95</u>
BIRTHS	111	86	84
MARRIAGES	125	128	129
DEATHS	61	76	75

DEATHS

JULY 1, 1996 TO JUNE 30, 1997

PLACE OF DEATH

RECORDED

DATE OF DEATH

NAME

AGE

(Maine unless otherwise noted)

1996

July 11	Josephine M. Inkpen	81	Falmouth
July 12	Patrick Pasquale Caporino	69	Portland
July 15	Henriette L. Bonneau	56	Old Orchard Beach
July 28	Faith Ayres	90	Biddeford
July 30	Katherine Elinor Miller	64	Ocean Park
July 31	Eleanor C. Lothrop	87	Scarborough
August 1	Elva M. Frizzle	89	Biddeford
August 20	Shirley Parker Doe	75	Biddeford
August 27	Virginia Mae Quinn	72	Old Orchard Beach
September 1	Marlene R. Cromwell	49	Portland
September 9	Blanche Y. Neault	78	Scarborough
October 8	Raymond Leo Dubuc	75	Old Orchard Beach
October 11	Rowland D. Hughes	94	Biddeford
October 22	Lillian McGee	70	Biddeford
October 23	Richard W. Anderson	52	Old Orchard Beach
October 26	Helen G. Curry	90	Old Orchard Beach
October 27	Marjorie F. Nelson	81	Biddeford

October 31	Lillian Marie Latno	75	Biddeford
November 1	Esther Mary Taylor	86	Scarborough
November 1	Leslie Everett Wyman	86	Portland
November 3	Geraldine A. Morrow	65	Portland
November 5	Russell Kenney Smith	80	Westbrook
November 6	Marie Antoinette Demers	79	Saco
November 8	Raymond A. Goudreau	63	Biddeford
November 27	Gilbert J. Martin	59	Biddeford
November 28	Frank W. Aalto	53	Biddeford
November 29	Pauline Inez Cote	78	Biddeford
December 7	Herbert R. Alfreds	68	Portland
December 7	Charles Edward LaCroix	76	Togus
December 9	Barbara J. Freeman	62	Portland
December 18	Jeannette M. Bolduc	76	Biddeford
December 18	Joann H. Drury	67	Biddeford
December 20	Doris Mae Beaufort	62	Biddeford
December 20	Lila Harvey	65	Biddeford
December 29	Robert W. Mitchell	51	Portland
1997			
January 1	William K. Lynes	63	Old Orchard Beach
January 6	William Arno	91	Biddeford
January 10	Rita Boisvert	79	Scarborough
January 13	Daniel A. McGlew	58	Biddeford
January 13	Beatrice B. Flannery	84	Biddeford
January 28 (found)	Earl C. Brown	54	Old Orchard Beach
February 1	Fernand D. Loranger	68	Portland
February 2	Pauline Bella Alix	66	Biddeford
February 16	Jean G. Hodsdon	102	Scarborough
February 21	Melanie A. Cook	22	Portland
March 4	Blanche Yvonne Chasse	74	Old Orchard Beach
March 11	Jeannine M. Semo	53	Biddeford
March 13	Mae Elizabeth Raye	77	Scarborough
April 8	Reginald E. Vance	66	Portland
April 17	Theodore Wells	70	Portland
May 9	Raymond Ernest Plourde	88	Biddeford
May 15	Conrad H. Beaupre	78	Old Orchard Beach
May 16	Jeannette Adeline Morin	93	Biddeford
May 25	Fleur Ange C. Lachance	91	Saco
June 4	Edna May Goodale	85	Biddeford
June 6	Loomis E. Young	86	Biddeford
June 11	Anne O'Brien	85	Biddeford
June 17	Aristedes Tsomides	74	West Scarborough
June 19	Janet B. Abbott	82	Saco
June 26	Marsha (aka Marcellene) D. Lyons	48	Portland
June 26	Dorothy Tarbox	93	Portland

TO THE CITIZENS OF OLD ORCHARD BEACH

It always gives me great pleasure to write the Report of the Office of the Town Clerk. Though this office is continually growing, gets busier and busier, I must say that I simply love serving as your Town Clerk.

As I reiterate each year, the Office of the Town Clerk is responsible for all of the records of a town and I do like you to be aware of new Ordinances and amendments to existing Ordinances that the Town Council either enacts or changes. Those new Ordinances enacted this year are: The Ordinance Governing Commercial Body Piercing; The Town of Old Orchard Beach, Maine Cardboard Recycling Ordinance; Ordinance to Regulate Street Naming and Numbering; An Ordinance to Regulate Fire and Security Alarms. Those Ordinances which were amended are: the License Ordinance of the Town; the Ordinance to Regulate the Storage and Collection of Solid Waste, and the Traffic Ordinance. The General Assistance Ordinance and the National Electrical Code were both repealed and the new editions were adopted, mandated because of laws passed by the Legislature. In 1988, the voters approved the bill which enacted the State Wide 911 Enhancement Program. Because of that law, and because so many municipalities have inconsistent numbering of lots or similar sounding street names, it is necessary that each town adopt an Ordinance of this type in order to facilitate the rapid location of properties by law enforcement, fire, rescue and emergency medical services.

The year had only one election, but it was as usual a very busy one including the Presidential, State and State Referendum Election which was held on November 5, 1996. This election brought forth only 4,298 voters to the Polls in comparison with 5,608 voting in the Presidential Election of 1992. I once again thank the loyal Election Workers for their true dedication to our Town and the process. I would like to acknowledge Shirley P. Doe, who passed away on August 20, 1996. Shirley was my Clerk for Election purposes since 1982 and served in that position many years before I was elected in 1981. She was loyal and did a fine job. I and the election workers will always miss Shirl and the good coffee she made to keep us awake on these tough election days. During this past year, our Town lost three citizens who served their Community well and will be never forgotten. They are Patrick Caporino, who served as the Chief of the Police Department, Esther Snow Crowley Taylor who served as the Town Clerk from 1955 to 1965, retiring and becoming a Councilor, and then working with the children in the school system and Leslie Wyman who served on many boards and as a Town Councilor for many years. It is always one of the difficult parts of my report to list those who have died during the year. Another death which occurred November 14, 1995 is that of Todd Kozlowski, who died in Pordenone, Italy while serving in the U. S. Army. Though he was a local boy, born and brought up in Old Orchard Beach, I was unable, by law, to list his death in the record of the Town because he died out of the country.

I must give my thanks to the Police Department, Public Works Department, School Department, Workers at the High School for their continuing help whenever it is needed. I thank Aline Fontaine, Registrar of Voters and her Deputies Tony Bill, Elaine Fletcher and Alice Langdon for their cooperation throughout the year. Though mentioned last, certainly not least, kudos to my Deputy, Arlene LeBreton who does a wonderful job in the Office of the Town Clerk. I have the utmost trust and confidence in Arlene and am grateful for her work and help to me. She is kind, courteous and most of all, loyal. Thank you, Deputy Arlene.

Herschel Bates is no longer the License Inspector and I was extremely sorry to no longer have him work with me in that capacity. He did serve well, and not once did he ever shirk his responsibility, always working, even on evenings. Hersch, I thank you so very much for all you did.

In closing, please know that I especially thank YOU, the citizen, for the continued trust and confidence that you give to your Town Clerk. It is a privilege and I feel honored to serve you.

Sincerely,

Maureen Mokarzel O'Leary, Town Clerk

Report of the

♦ REGISTRAR'S OFFICE

FISCAL YEAR 1996 — 1997

It is the duty of the Registrar to keep a current, updated voting list at all times as well as certify petitions for the various and numerous petitions. This task is accomplished by working approximately two days a week, except during election time when more time is needed to prepare for the elections and be available to the voting public. November 1996 election was extremely busy since it was a presidential election.

By state mandate, we are required to purge our voting list by the year 2000. I am pleased to report that we have completed approximately two-thirds of the purge for the Town of Old Orchard Beach. The end result will produce a more accurate voting list that will be beneficial to all concerned, e.g. Town Clerk, candidates, local party committees, etc.

We would like to take this opportunity to thank and recognize the loyal part-time deputies who help during the elections as well when needed during the purging process. The part-time deputies are as follow, Elaine Fletcher, Antoinette Bill and Edward Jurberg.

The following are the figures for the fiscal year ending June 30, 1997:

Registrations	930
Enrollments	38
Changes	
Withdrawals	2
Removals	674
Change of Name	50
Change of Address	264
Deceased	76

Respectfully submitted,

Aline L. Fontaine, Registrar

Alice T. Langdon, Deputy Registrar

Report of the

◆ ASSESSOR

Total Value of Real Estate	\$485,725,900
Total Value of Taxable Personal Property	\$ 12,585,500
TIF District Recapture Fund	\$ 72,148
Increase of valuation for 1997	\$ 6,055,400

Total Commitment to Tax Collector	\$ 11,785,065
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The tax rate is .02365 per thousand.

PERSONNEL: Peter H. Cook, Chief Assessor
William H. Healey, Appraiser
Barbara P. DiModica, Clerk/Secretary

Respectfully submitted,
Peter Cook, Chief Assessor

Report of the

◆ SEALER OF WEIGHTS AND MEASURES

The activities of the Sealer of Weights and Measures for the period of July 1, 1996 through June 30, 1997 are as follows:

- 28 Scales were tested
- 28 Scales passed
- 35 Gas Pumps were tested
- 29 Gas Pumps passed
- 6 Gas Pumps failed and repaired
- 13 Taxicabs were tested
- 11 Taxicabs passed
- 2 Taxicabs failed

The taxicab course laid out on Portland Avenue was washed out in the flood of October, 1996. When the bridge is repaired, a new course will be laid out.

Respectfully submitted,
Bruce H. Brodeur
Sealer of Weights and Measures

Report of the

◆ DEPARTMENT OF PLANNING

Planning & Project Review

In contrast to last year's explosive growth, FY '97 has witnessed a moderation in the number of commercial site plan and conditional use permits granted by the Planning Board.

Summary of Land Use Decisions Planning Board & Planning Department

<i>Application</i>	<i>Approved</i>
Conditional Use Permits	7
Site Plan Permits- Administrative	13
Site Plan Permits- Plenary	6
Site Plan Amendments	5
Subdivision Preliminary/Sketch	4
Subdivision- Final	2
Design Review- Administrative	15
Design Review- Plenary	1
Mineral Extraction	1
Private Way Permits	2

This year's slow-down in permit activity appears to be attributable more to absorption of existing capacity than to a dip in the Old Orchard Beach real estate market. Several larger subdivision and commercial projects are currently in the design and review phase, and we expect permit activity to increase in the next fiscal year as these projects are approved.

During the past year, the Department has continued with its efforts to upgrade Town infrastructure, diversify the Town's economy, and position the community in a competitive stance for the marketplace of the next century. Completed and on-going efforts include:

- Continued development of Master Plans for Memorial Park in conjunction with the Memorial Park Advisory Committee and consulting Landscape Architecture firms.
- Preliminary design development and negotiations with Saco City officials and property owners to develop an inter-community industrial park with direct vehicular access to the spur.
- Site investigation, preliminary design, and cost estimates for construction of the Dirigo Industrial Park.
- Securing of NRCS Hazard Mitigation Grant used to reconstruct eroded stream banks and road crossings resulting from the October storm;
- Representing the Town and property-owner's interests in the DEP Coastal Resources Stakeholder Group-an appointed panel of officials and citizens charged to reexamine the Sand Dune Rules and overall Shoreline policy.
- Review and revisions to the current Zoning Ordinance

The Planning Department looks forward to continuing to assist the citizens of Old Orchard Beach in the upcoming year and working to improve the Town's future growth potential.

Respectfully submitted,
Tad Redway, Director of Planning

Report of the

◆ **CODE ENFORCEMENT OFFICER**

The following is a summary of the permit activities from July 1, 1996 to June 30, 1997:

Building Permits Issued	296
Construction Value	\$4,783,296.00
New Dwelling Units	17
Building Permit Fees	\$11,835.87
Sewer Impact Fees	38,000.00
Plumbing Permit Fees	\$2,257.00
Electrical Permit Fees	\$2,175.55
Zoning Board Appeals heard	64

Although I have only witnessed the last six months of the fiscal year ending June 30, 1997, it appears to have been every bit as active as the preceding two years. With a continued growth and a strong local economy, perhaps we will witness more of the same in the coming year.

With that thought and the help and insight of Tad Redway, Reny Remillard, Dawn Emerson, along with the addition of Jodine LoPresti Adams to the staff, I hope to make this office more accessible to the public and make the permit process easier.

I would like to thank the entire staff of the Town Office, including the Fire Department, Council, Planning Board and Zoning Board of Appeals for all the help and guidance they have given me.

Respectively submitted,
James H. Nagle, C.E.O.

Report of the

◆ **RECREATION DEPARTMENT**

The fiscal year was a successful one for the Recreation Department. I am happy to report that participation in recreation programs by both children and adults is growing tremendously.

The Recreation Department is a one person department. The director's responsibilities include budgeting, program coordinating, secretarial duties and maintenance. All programs that are offered are self supporting. The monies generated by our programs are used to support other programs by paying for the coordinator of the program, equipment, facility cost, bus mileage, the bus driver, or custodial duties.

Although the Recreation Department is fortunate to have use of the School facilities and fields to run most of its programs, it sometimes gets difficult to run many of them at a cost that the parents can afford. This is due to the fact that it is required that the Recreation Department pays a custodian time and a half to be at the school weekends or on vacation weeks which increases the cost of the program.

RECREATION DIRECTOR'S REPORT

Throughout the school year, the Recreation Department made quarterly brochures with all the programs and activities that were provided to the community and handed them out to all the students in the Jameson and Loranger School system. The parents and children then signed up for these programs in the Town Hall at the Tax Office.

The summer camp season again was a big success and got high reviews from the parents of the community. With a staff of five counselors and one coordinator, the camp ran smoothly. In all, we had 70 children that participated in the recreation summer camp program. There were approximately 40 to 45 youngsters from the ages of 5 through 13 that participated daily. Camp ran for eight weeks from 8:30 a.m. till 3:00 p.m. There also was the opportunity to take part in the before care and after care program that ran from 7:30 to 8:30 a.m. and 3:00 to 5:30 p.m. Participants had a wonderful time at the Jameson School playing many outdoor and indoor sports and games as well as cooking and arts and crafts projects. On many days, the kids left the school and headed down to camp Oceanwood to get some free swimming lessons. Once a week, we hopped on a bus and went on a field trip. Some of the trips included Aquaboggan, Rotary Park, Bradbury Mountain, Smiling Hill Farm, and Happy Wheels. A GREAT SUCCESS!! Summer also included many sports camps. There was an array of interest in the youth basketball, soccer, and tennis camps.

In the fall, programs like youth soccer, flag football, swimming at the YMCA, martial arts coordinated by Ko Shu Karate, horse back riding and golf were offered to all children in the community. Early release field trips were always a big hit. In the 1996 fall season the Recreation Department took a bus load of children on an early release school day and brought them to Happy Wheels and the Maine Mall Movies. Thanks to the many volunteers whom helped out.

This past winter was the biggest success ever! The five week Sunday River ski program filled up fast. The six week youth basketball program had 100 participants in which I thank the volunteers who coached these teams. Other programs included swimming lessons, ice skating on the pond at the Ballpark, Happy Wheels and Seacoast Snow Park. The adult programs were also a great success. Basketball and coed volleyball were the two favorites. Because these programs are self supporting, most of them came out even in cost or generated a few dollars.

The spring season program consisted of girls youth softball, tennis lessons, horseback riding, a gymnastics program, a Shawnee Peak ski trip, swimming lessons, parent/child basketball and an April vacation field trip to Hot Shots. What a great season for all. As for the adults, the coed softball program ended up with five teams (Vacancy Pub, Apple Blossoms/Coastal Awards, The Crew, Astro Waste, and Rent -A- Center). The teams had a great season. And finally, the coed volleyball program was again such a big hit that it will be run on the beach throughout the 1997 summer season.

Again, thanks to the many volunteers whom helped out in the 1996/97 fiscal year. Don't forget, quarterly brochures are available in the Town Hall. If you have any questions or concerns, please don't hesitate to call me at the Town Hall.

Respectfully submitted,

Debbie Gendreau, Recreation Director

Report of the

◆ WASTEWATER TREATMENT PLANT ◆

During fiscal year 1997 the wastewater treatment plant processed over 568 million gallons of wastewater and removed 96.3% of pollutants, far exceeding the 85% required by state and federal standards.

This past year the disinfection system, aeration system, and dewatering systems were all upgraded. This upgrade will help to hold operating costs down and will improve the treatment process.

We have continued with a number of other electronic upgrades that will improve the reliability of the process. The Milliken Street Pump Station has been rebuilt and modified to withstand any flooding that may occur in the future. This project was accomplished by the very talented staff of the wastewater treatment plant (*rather than contracting out the work*) which saved thousands in tax dollars.

I would like to commend the entire wastewater treatment staff for its handling of the "October Flood". The time and effort exhibited by the staff in dealing with the 22" rain storm allowed us to get through the storm event without a discharge violation which is a major accomplishment. I also would like to give a special "thanks" to the crew at McDonald's Garage for their help in removing, at no cost to the Town, pumps from the flooded Milliken Street Pump Station during the "October Flood".

I would also like to mention that Carl Sawyer and Dan LaFlamme upgraded their State wastewater treatment license to the next level which benefits the entire operation.

I want to congratulate Larry Thomas, our chief operator, for being named "Maine's Operator of the Year" by the Maine Wastewater Control Association. This award is given out each year to an operator who has demonstrated outstanding job performance over many years.

The compost facility continues to run well and the operation was given high marks from the Department of Environmental Protection during a recent inspection. The revenues generated by the composting operation have grown to over \$94,000 for this fiscal year.

Our goals for the future are to search for ways to reduce operational costs and improve treatment quality and reliability.

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

Respectfully submitted,
Roger Goodwin, WWTP Superintendent

Report of the

◆ DEPARTMENT OF PUBLIC WORKS

When the staff of the Department of Public Works was asked about the most significant accomplishment of the 1997 fiscal year, the response was - "surviving the October, 1996 storm". Cleaning up during and after the storm, and rebuilding infrastructure as quickly as possible have, indeed, dominated the Department's work in the last year. It is a tribute to the skill and dedication of the staff that most of the damage to the infrastructure was cleaned up very quickly; roads were opened; drains and culverts were cleared of debris, and sewer lines were working again within weeks of the storm.

In addition to the storm related work, the Department of Public Works responded to over 600 work requests, some of which were emergencies, during the year.

Sewer	98	Flooding	23
Trees/Grass/Lawn care	56	Sweeping	30
Pot Holes	115	Sidewalks	16
Storm Drains	43	Plow Damage	26
Rubbish barrels	14	Parking Meter Repair	6
Beach/Fencing/Dunes	26	Manhole repair	14
Dead animals/debris on road	51	Signs	143
Washed out areas	16		

The Department also dug the foundation hole for the music room addition, built the skateboard park, installed a dry well at Grove and Girard Avenues, installed the sidewalk on Imperial Street, completed the sidewalk on Union Avenue, replaced a culvert on Free Street and, of course, handled all of the routine tasks of maintaining the public infrastructure. We have instituted a preventive maintenance program to try to keep some of our older sewer lines clear of roots and other blockages, which has already resulted in a reduction in emergency calls.

The new dump truck, complete with plow and sander set-up, arrived in time for the winter season, and is a welcome addition to our fleet of trucks. We have invested in tires for several of the trucks, a major overhaul for the beach rake, and rebuilt the grader engine, so that these machines can give the Town many more years of service.

With the help of funds from the Federal Emergency Management Agency (FEMA) and Maine Emergency Management Agency (MEMA), the Town has replaced large culverts at the Saco line on Ross Road and New Salt Road in Ocean Park. The engineering is currently being completed so that the dam and bridge on Portland Avenue will be replaced by the end of 1997.

Our goal is to maintain the infrastructure and provide service to the residents of Old Orchard Beach at the highest level that is attainable within the constraints of the budget. We will continue to seek better ways to meet this challenge over the coming year.

Respectfully submitted,

Ann Archino Howe
Director of Public Works

Report of the

◆ PUBLIC SAFETY DEPARTMENTS

Over the past year, the departments have been busy and experienced many changes. Beginning with the Police services, I am pleased that several of our Police Officers, Sgt. Keith Babin, Sgt. Vincent Mattia, Cpl. John Nicholas and Officer Gerard Hamilton have all completed the State Certified Fire Fighter I course. These officers now have a better understanding of what a firefighter's responsibilities at a fire scene are and, because they are usually first on a scene and are cross trained, they will be able to not only assist the firefighters but relay pertinent information to firefighters as they respond. Also receiving cross training as an Emergency Medical Technician was Officer Kevin Riordan. Again, because Officer Riordan in his role as police officer will usually be first on scene, he will now be able to provide treatment to patients in those first few critical moments of a medical emergency as well as provide responding rescue personnel with valuable information.

There has also been some movement within the ranks of the department. In December, Officer Robert Rullo resigned and returned to his former place of employment as a Police Officer in Massachusetts. Reserve Officer Robert Simmons was hired to replace Officer Rullo. Officer Simmons reported to the Maine Criminal Justice Academy in March and graduated this past June. Sgt. William Corcoran, a twenty year veteran of the department, retired after twenty years of service and was replaced by Peter Schimek who came over to the police services from his position as full-time fire department Lieutenant assigned as a paramedic on the rescue. We all wish Bill (BUG) well in his retirement. Officer Schimek, who will attend the Police Academy this fall, will be a valuable asset with his experience as a paramedic firefighter. Once again, his cross training will be invaluable as a first responder. There were several promotions made throughout the year. Corporal Vincent Mattia was promoted to Sergeant, Detective John Nicholas was promoted to Corporal and Officer David Hemingway was promoted to Detective. All of these officers have adapted well to their new assignments and are doing an excellent job. All of the officers, under the direction of Captain Allen Holmes, have been working diligently with our community policing initiatives and should be commended.

In the communications division there have been some changes as well. In March Mrs. Bertha Fortman, the department secretary and dispatcher, retired after twenty years of service and was replaced by dispatcher Suzanne Coreau. We also wish Bert well and hope she is enjoying her retirement. Former rescue member Deborah Tripp was hired to replace dispatcher Coreau. Debbie is also an EMT and once again will be able to assist those in need of medical assistance through her duties as a dispatcher. Dispatch is also preparing for the Enhanced 911 System that will be in place in January of 1998. This program has necessitated some new street names and the correct numbering sequence of all residences. This new system, among other things, will provide a name, number, and address of persons calling which will help us better serve you.

The parking enforcement division has assumed the responsibility of installing and repairing the parking meters as well as collecting meter funds and enforcing the parking ordinances. Douglas Holmes, a retired Maine State Police Sgt., has assumed the duties of parking supervisor and has

been trained in the repair of the meters. He replaces long time former supervisor Patrick (Cappy) Caporino who passed away last July and is sorely missed by all.

In the fire division, former Captain John Glass was promoted to Deputy Chief and has assumed a much needed five day a week schedule that allows him to be more hands on for all shifts and has improved the overall daily operation tremendously. Former Lieutenant Normand Gendron was promoted to the position of Captain, Craig Collins to Lieutenant, and John Goulet to Lieutenant replacing Lieutenant Schimek. All of the officers have been assigned to their respective shifts and are adapting well to their new duties. The department as a whole has really come together in the past year and is working very hard at providing you with the very best service possible. Also in the fire division, former part-time rescue employee Ernie McVane was hired as a Paramedic/Firefighter and Nancy Piche, also a former rescue employee, was hired as a full-time firefighter paramedic. Both Nancy and Ernie recently received their paramedic licenses and are a welcome addition to the department.

In the call department division, several members received promotions which include: Ronnie Vire to Lieutenant, Tim Gagne to Lieutenant, Mike Tousignant to crew leader, Tim Berry to crew leader, Dave Morrow to crew leader and Rick Gallant to crew leader. The call department currently has twenty-eight dedicated members who are striving towards providing the best service possible.

Also supervised by Deputy Chief Glass and the fire department are the lifeguards, headed by new Captain Jim Bergeron. Jim was promoted to Captain with the resignation of Jim Boisvert who gave this community many years of dedicated service for which we are grateful. Also assisting Captain Bergeron are Assistant Captain Curt Chretien and newly promoted Assistant Captain David Begin. The lifeguards, as always, have been an invaluable asset to our residents and visitors who enjoy our beach. I would like to acknowledge the efforts of Deputy Chief Glass and thank him for his efforts over the past year.

All of the changes that have been made over the last year have been designed to serve as a catalyst for the department to renew its dedication to serve faithfully and professionally. I must tell you that the transformation to a department of Public Safety has been difficult and, in hindsight, there are some things that, had I known what I know now, I would certainly have done differently. Change is difficult and it is hard to change long standing tradition. I can only hope that those who have had a difficult time accepting this change will some day come to understand that we have made these changes with the best interest of the department and community in mind. I feel confident in reporting to you that, although it has been difficult, we are now over the worst of the growing pains and are moving forward to continue to improve and build upon our current system. I think that we have proven that Public Safety can work and that by all of us working together we will be able to say that we have done everything possible within our resources to serve our residents and tourists to the best of our ability.

I want to acknowledge the entire public safety staff and thank them all for being the biggest reason why public safety in Old Orchard Beach works. And also a thank you to former Town

Manager Jim Bennett who recognized the value in Public Safety and was a constant supporter and influence in its creation. Finally an acknowledgment to Alfred Doane, Assistant Director of Public Safety. Red, along with all of his other responsibilities, has taken on the title of systems administrator for the entire town's computer systems and, by doing so, has saved this community thousands of dollars with his expertise. Although it may not always seem like it, we do appreciate your efforts.

Respectfully submitted,

Dana Kelley, Public Safety Director

ACTIVITY STATISTICS FOR POLICE

Rape	7
Robbery	7
Assault	151
Domestic Assault	69
Burglary	143
Theft	475
Motor Vehicle Theft	23
Arson	155
Family Fights	155
Criminal Mischief	515
Telephone Harassment	126
Alarms	452
Accidents	336
Operating Under the Influence	37
Traffic Citations Issued	815
Traffic Warnings Issued	3608
Animal Complaints	540
Miscellaneous	30,923
Total Calls for Service	38,394

**OLD ORCHARD BEACH
FIRE DEPARTMENT
REPORT FOR FISCAL YEAR 1997**

	CALLS
TRAFFIC ACCIDENT	62
LIFELINE ALARM	2
STRUCTURE FIRE	19
OUTSIDE OF STRUCTURE FIRE	9
VEHICLE FIRE	8
TREES, GRASS, BRUSH FIRE	18
REFUSE FIRE	3
EXPLOSION, NO AFTER FIRE	0
OUTSIDE SPILL, LEAK WITH ENSUING FIRE	21
FIRE, EXPLOSION NOT CLASSIFIED ABOVE	1
STEAM RUPTURE	1
AIR, GAS RUPTURE	0
OVERPRESSURE RUPTURE NOT CLASSIFIED ABOVE	0
RESCUE CALL	0
EMERGENCY MEDICAL CALL	1066
LOCK-IN	0
SEARCH	1
EXTRICATION	0
RESCUE CALL NOT CLASSIFIED ABOVE	1
SPILL LEAK WITH NO IGNITION	0
EXPLOSIVE, BOMB REMOVAL	0
EXCESSIVE HEAT	1
POWER LINE DOWN	20
ARCING SHORTED ELECTRICAL EQUIPMENT	4
AIRCRAFT STANDBY	0
CHEMICAL EMERGENCY	1
HAZARDOUS CONDITION, STANDBY NOT CLASSIFIED ABOVE	0
LOCK OUT	22
WATER EVACUATION	25
SMOKE, ODOR REMOVAL	4
ANIMAL RESCUE	0
ASSIST POLICE	4
UNAUTHORIZED BURNING	11
COVER, MUTUAL AID ASSIGNMENT	6
SERVICE CALL, NOT CLASSIFIED ABOVE	1
SMOKE SCARE	13
WRONG LOCATION	0
CONTROLLED BURNING	4
VICINITY ALARM	0

	calls
STEAM, OTHER GAS MISTAKEN FOR SMOKE	2
GOOD INTENT CALL NOT CLASSIFIED ABOVE	3
MALICIOUS, MISCHIEVOUS FALSE CALL	4
BOMB SCARE, NO BOMB	0
SYSTEM MALFUNCTION	66
UNINTENTIONAL FALSE CALL	1
FALSE CALL, NOT CLASSIFIED ABOVE	0
INSPECTION	246
WATER PROBLEM	166
TREE DOWN	7
CARBON MONOXIDE PROBLEM	9
SMOKE, CARBON MONOXIDE, DETECTOR MALFUNCTION	8
ODOR OF BURNING WIRES	4
FURNACE PROBLEM	15
ODOR OF PROPANE - NATURAL GAS	3
APPLIANCE, FIRE, PROBLEM	4
NON-EMERGENCY ASSISTANCE	6
TYPE OF SITUATION FOUND NOT CLASSIFIED ABOVE	0
TOTAL	1872

Report of the

♦ **LIFEGUARDS**

RULES INFRACTIONS: Swimmer too deep, dog on beach, Jetski/boat too close, bicycle on beach, alcohol on beach, swimmer too close to pier 1,082

First Aid administered 82

Lost Child 44

Respectfully submitted,

James Bergeron, Captain

Report of the

◆ HISTORICAL SOCIETY

The Harmon Memorial Museum is operated by the Old Orchard Beach Historical Society. Many visitors from all over the U.S. and Canada enjoyed our summer feature of antique items from yesteryear.

Also on display was our popular fire room display, school room display, and our aviation pictures and memorabilia.

Several people were pleased to see many pictures of their earlier visits to Old Orchard.

Spring of '97 saw the final coat of paint on the rear of the Harmon Museum, plus three rooms inside freshly painted.

Our thanks this year goes to the Old Orchard Beach Fire Department for all their help in pumping out 36 inches of water in our cellar during the great flood of October 1996. Again, thanks.

Also, thanks to all who helped out as volunteers during our summer hours.

Respectfully submitted,

Daniel E. Blaney

President: Susan Roberge
Vice President Charles Davis
Secretary: Dorothea Spencer
Treasurer: Ann Mullen

TRUSTEES

Daniel E. Blaney
Bessie Pipinias
Susan Roberge

Report of the

♦ BEACH CLEANERS

I would like to dedicate this report to the beach cleaners for their dedication to their job and the community.

As supervisor of this group, I represent the Town as a member of the Town Manager's staff. It is my duty to see that all workers report for duty to their respective stations, clear the beach (over a 2 1/2 mile stretch) of some forty different types of materials that make the beach unsightly.

These workers, friend, and neighbors of many of you have a pride in their community - most are long time residents. They are up each morning at 4:30 a.m. to 4:45 a.m. seven days a week all summer long to be on the job by 5:30 a.m.

Even though their primary responsibility is to clear the beach, they have voluntarily picked up along some streets, cleaned the lower square and cleaned up fenced dune areas as added without any complaint. This has all been accomplished with over a 10% reduction in cost of wages and up to 30% reduction in cost of materials.

F.Y. '97 Budget:

Appropriated for labor	\$15,500	Materials(appropriated)	\$250	Previous years-\$750
Spent	<u>\$13,840</u>	Spent	<u>\$158</u>	
Unexpended	\$1,660		\$92	

Respectfully submitted,

George Shorey, Supervisor

Report of the

◆ CONSERVATION COMMISSION

This year was dominated by the devastating nineteen inch October rainfall in one day. Roads were flooded, cars were lost, people had to be evacuated by boat. Brooks became rivers. Property damage was excessive. Police and firemen worked around the clock. Since then, some residents are raising their homes to a higher level. More interest in conservation has been engendered. Residents on East Grand Avenue, New Salt Road and Sandpiper Road asked for dune grass plantings. Twenty-four hundred plants were dug into the sand by resident volunteers, students, and public works personnel. Also, all the dune fencing removed by public works has been gradually replaced. The Conservation Commission is grateful because they didn't believe signs would be a sufficient deterrent for trespassers.

Another concern of the Conservation Commission is the closed tidal gates at the New Salt Road location. Adjoining marshes are becoming solidified with fresh water plants due to the absence of salt water exchange. We fear greater flooding in the near future since marsh storage capacity will shrink.

The Memorial Park Advisory Group was given extensive plans to create a model town park for the benefit of all. Unfortunately, the Town needs the parking revenue for its general fund. Improvements will come gradually. The Veterans of Foreign Wars volunteers have removed trees blocking the view of the war memorial, planted large flower boxes, improved lighting and are policing the area daily. Much more has to be done. Picnic tables have been ordered however, and more plantings are in the discussion stage. Signs are needed to encourage users not to litter, etc.

Respectfully submitted,

Parker Van Hoogenstyn, Chairman

Report of the

♦ LIBBY MEMORIAL LIBRARY

It has been a busy year here at the Library. An increase in the number of new books, more programming for adults as well as children, the addition of videos, computers and access to the internet, have all contributed to larger circulation figures and more patron use of the Library and library services. The much needed improvements which have been made to the building itself over the last couple of years have also created a more cheerful and welcoming atmosphere. This year Mrs. Capizzo spent several months away at school and while she was gone we were pleased to have the help of Mary Emerson Parker, who was the Children's Librarian at the Lithgow Public Library in Augusta for many years; she created a seamless transition in the children's room during her stay here with us. All the regular children's programs were held as usual and some special programs such as a violin concert and a week of art in the library for young people. The adult Afternoon of the Arts was well attended and everyone enjoyed the visual art, poetry, music, food and company. The adult reading group now meets once a month year round; we are now reading along with Oprah and the members of her book club. We welcome new members to this group at any time, so come on down!

Although the Library is rapidly running out of room for the additional books and activities, and staff is running out of inventive ways around that problem, we are pleased that more people are taking advantage of the services and materials here at the Libby Memorial Library, and hope the trend will continue in the years to come. Please come in and see what we have to offer.

Respectfully submitted,

Eileen McNally, Director

COLLECTION STATISTICS

LIBRARY HOLDINGS 6/96				22,616
ADDED BY GIFT		BOOKS		75
		VIDEOS		47
		AUDIO TAPE		10
FICTION	LOST	23	WITHDRAWN 24	47
NON-FICTION:		18		176
RECORDS				194
VIDEOS	LOST	4	DAMAGED &/OR WITHDRAWN	71
			DAMAGED/WITHDRAWN 1	5
			TOTAL WITHDRAWN	317
HOLDINGS	6/97			23,173

LIBRARY COLLECTION ALSO INCLUDES: 2 DAILY NEWSPAPERS, 4 WEEKLY NEWSPAPERS, AND 46 OTHER PERIODICAL PUBLICATIONS FOR BOTH ADULTS AND CHILDREN

CIRCULATION STATISTICS

BOOKS: NON-FICTION	3,079
FICTION	16,776
PERIODICALS	3,357
AUDIO TAPES (BOOKS & MUSIC)	153
VIDEO TAPES	1,296
OTHER (GAMES, PUZZLES & TEMP.)	123
TOTAL CIRCULATION	24,784
PROGRAM ATTENDANCE (ADULT & JUVENILE)	1,468
CHILDREN'S MUSEUM FAMILY PASS (UP TO 6 PER PASS)	92

LIBBY MEMORIAL LIBRARY OLD ORCHARD BEACH FREE LIBRARY ASSOCIATION FINANCIAL STATISTICS F/Y 1996-1997

BEGINNING BALANCE	2,377.27
TOWN APPROPRIATION	84,178.08
MEDICAL INSURANCE (2 FULL-TIME EMP.)	3,321.92
JUNE BILLS PAID	3,227.51
STATE AID	NONE
MONEY MARKET INTEREST	700.25
FINES & POSTCARDS	959.15
COPIES & ILL	586.50
FEES FOR LOST/DAMAGED LIBRARY MATERIALS	215.05
REPLACEMENT & NON-RESIDENT CARDS	42.00
DONATIONS	1,413.88
PODAS FUND [3 YEAR C.D. INTEREST]	816.89

TOTAL INCOME 1996/1997	\$97,838.50
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DISBURSEMENTS:	
WAGES [INC. WORKER'S COMP.]	58,005.42
BOOKS/MAGAZINES/NEWSPAPERS	16,407.50
VIDEO & AUDIO TAPES	1,800.00
UTILITIES	4,939.00
REPAIRS, MAINTENANCE JINC. NEW COPIER & BOOKCASES]	4,374.93
OFFICE - OPERATING EXP.	2,425.40
COMPUTER SYSTEM [MAINT. & OPERATING EXP.]	4,374.93
LIBRARY PROGRAMS	284.12
MEMBERSHIPS/WORKSHOPS/CLASSES	593.00
TRUSTEES EXP.	221.93
TOTAL EXPENDITURES 1996/1997	\$93,284.54
ENDING BALANCE	4,553.96
OUTSTANDING BILLS	2,500.00
BALANCE	2,053.96

Report of the

◆ SUPERINTENDENT OF SCHOOLS

The 1996-1997 school year was extremely productive. The year began with an announcement by the United States Department of Education that the Old Orchard Beach School Department was one of 26 school districts in the country to be awarded a Technology Challenge Grant. This prestigious award of 3.5 million dollars will permit our schools, in partnership with the University of Southern Maine and five neighboring school districts, to develop a web site on the internet that will enable teachers to communicate with each other on educational issues involving the instruction and assessment of students. The entire project is directly tied to the Maine Learning Results. This five year grant has already permitted all of our schools to become networked and wired to the Internet. Needless to say, we are all very proud to be involved in this exciting venture.

The Loranger Middle School was identified five years ago by the State of Maine to be placed on a waiting list for the construction of a new music room, expanded library and art room. State funds for construction remain stagnant. With little hope that our project would be funded, we decided to create our own solution. The Biddeford Center for Technology Building Trades Program graciously agreed to build a new music room for us. The money for materials is being donated by local fund raising projects. To date, we have raised over \$35,000. We are hopeful that the music room will be completed by early fall.

Student enrollment in the district continues to increase. In the past six years our student population has grown by 15%. We are expecting an additional fifty students to enter our district when we open school in September. Enrollment increases of this magnitude have put a strain on our facilities. Fortunately, our new students seem to be spread out over the various grade levels and schools. However, each of our buildings are now at capacity and if our population continues to increase, it could force us to look at either portable classrooms or classroom construction.

Our students continue to excel in the classroom, on the athletic field and in music. Our recent 4th grade Maine Educational Test scores were the highest ever. The high school football team placed second in the Class C State Championship, the high school marching band placed first in the State and the junior high school marching band placed number one in the Maine Stage Parade. A special congratulations to the graduating senior class with over 60% going on to post secondary schooling.

During the 1996-1997 school year, our Adult Education Program successfully consolidated with Saco. Sharon Ultsch, our long time Director, was able to double the program offerings and operate in a more fiscally efficient manner. This creative approach to providing our adult population with academic, vocational and enrichment classes will undoubtedly be a model for other communities to emulate.

I would like to take this opportunity to thank the School Committee for their ongoing dedication. Their positive leadership makes all the difference in providing the children of Old Orchard Beach with a quality educational experience. I would also like to thank Norman Marquis, our new Town Manager, and the entire Town Council for their encouragement and support of the schools.

As you read the following school reports, I hope you are able to share with us our enthusiasm and pride as we continue to strive toward achieving the mission of our school system:

The Old Orchard Beach School System is committed to developing a personalized educational experience that raises the aspirations and meets the academic, social, emotional and physical needs of all citizens.

Respectfully submitted,

Jay Bartner

Superintendent of Schools

Report of the

◆ JAMESON SCHOOL

The following is a report of the Jameson School for the year beginning July 1, 1996 and ending June 30, 1997.

Pre-Kindergarten(I Session)	12
Kindergarten(4 Sessions)	79
Grade 1(3 Classrooms)	71
Multiage (2 Classrooms)	43
Grade 2(4 Classrooms)	85
Grade 3 (5 Classrooms)	106
Total	396

We welcomed several new staff members this year. These included: Bill Mullen, special education teacher; Alice Davis, special education ed tech; Pat Sweeney, half-time reading teacher; Elizabeth Cabot, first grade ed tech; and Cecile Lemons, Title I ed tech and ESL teacher.

In October, Jameson School participated in Maine's Net Day '96. A number of volunteers from the school and community volunteered their time to wire the school for Internet access. Three local organizations, Saco & Biddeford Savings Institution, North East Insurance Company in Scarborough, and the Jameson PTO sponsored our efforts by donating the cost of Net Day wiring kits that allowed us to wire two drops in each of 18 classrooms, four drops in the library, and four drops in the school offices. We would like to offer a special thanks to all of those who volunteered to help us on Net Day. We couldn't have completed our projects without the help of everyone who participated in the day.

When the district was awarded, the Electronic Learning Marketplace (ELM) Grant this fall, we were able to wire the remainder of the rooms at Jameson. Fourteen Power Macintosh computers were purchased for classrooms through the grant. This provided connection to the Internet for each classroom and the technology necessary to continue with the scope of the grant in coming years. The ELM grant has also provided for some staff training this year and teachers are learning how to use their new computers, E-mail, and the Internet to aid in their instructional programming. Next year we will be working with the university to post exemplary projects and assessments on the ELM website to share with other schools in the state.

We were fortunate to have CTV30 tape two informational programs about Jameson during the past school year. The programs on Channel 30 offered staff and students an opportunity to share things that are happening in our school with the community.

Members of the Old Orchard Beach Fire Department and their guest, Officer Phil, visited Jameson in October. Officer Phil is a ventriloquist, and has visited for several years with a different animated character to teach the students about fire safety. Officer Phil is sponsored by the Old Orchard Beach Fire Department, and paid for in part by local organizations and businesses.

Rick Charette performed his "I've Got Super Powers" concert for Jameson students this spring. The concert was sponsored in part by the York County Child Abuse and Neglect Council. The program is very popular with students and offers Mr. Charette's original song material that focuses on building *self esteem and assertiveness skills* in children so they will be less vulnerable to child abuse.

Several classrooms at Jameson participated in "TV Turn Off Week" during April this year. They joined thousands of Maine students who accepted Governor Angus King's challenge to turn off the television and participate in fun and educational activities during the two week period. Participating students agreed to watch four or fewer hours of TV, encourage others to do the same, engage in productive substitute activities, and develop new skills.

The Portland Sea Dogs and WCSH TV Channel 6 joined forces for a special salute to students who have shown the greatest improvement in their work this year. Teachers at Jameson each selected their most improved student based

on behavioral, social or academic improvement throughout the year. Students who were nominated for the award were guests of honor at a spring ceremony at Hadlock Field prior to a Sea Dogs game.

Members of the Jameson PTO were very active throughout the year. During the school year members organized a pumpkin sale, fall fund-raiser, annual Christmas fair, and a spaghetti supper. As a result of their fund raising efforts, the PTO was able to sponsor "Tall Pine", who offers a hands-on learning experience to students about Native Americans; Keith Johnson, who performed his "Lets Talk Trash" program; Mr. & Mrs. Fish, who teach children about sea animals that are native to the area; the Maine State Ballet, who performed their version of "Peter and the Wolf" and "Radical Radio" who performed a musical theater production. The PTO sponsored a buffet for teachers on "Teacher Appreciation Day", Custodian Appreciation Day, and an end of the year school picnic. We appreciate the hard work of this organization throughout the year and invite other parents to become active members.

The Jameson Library, under the direction of Nadean Record, our school librarian, continues to be an important part of our instruction for students each year and helps promote reading for pleasure for our students. Students visit the library each week to hear a story, learn about how to use the library, and borrow books to read at home. Staff members rely on Nadean to gather library materials which help in their instruction in the classroom.

Our music program, which offers general music instruction while students learn to play the violin, has been a positive experience for all our students this year under the direction of Debby Dabczynski. Parents were able to share in their child's progress in the spring by attending a music class for students in Kindergarten through second grade classrooms or evening performances by third grade students. We continue to sponsor after school violin lessons for interested students. Our string ensemble group, made up of students in Jameson and Loranger Schools, is in its second year. We are pleased with the overall music program offered to our students and are excited about their progress each year.

Our Kaleidoscope Program of after school enrichment activities continues to be successful under the direction of Kate Shaw this year. Teachers, parents, and community members offered workshops for students on a variety of topics from first aid to sign language. The sessions have been very popular with the students in grades 1 through 3. Kaleidoscope offers students a productive and fun way to spend part of their afternoon.

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

We have received several donations to our school during the school year. Friends and family of Esther Taylor donated a total of \$ 1,000.00 to the Jameson library for the purchase of books in her memory. The American Legion Post #57 donated the cost of parenting skills workbooks for an evening parent group at school. Many community members and parents volunteered their time to work with teachers and students in the classroom throughout the year.

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

Respectfully submitted,

Pamela Mullen, Principal

Report of the

◆ LORANGER MIDDLE SCHOOL

The 1996/97 school year was a fun filled and exciting one for our students. There was a lot of academic growth with the programs provided for our students, and many school activities which enhanced their extracurricular participation. There were approximately 485 students enrolled in grades 4-8 during the school year. There was a high turnover at the Loranger Middle School this year with over 100 students either registering or leaving during the year.

New Staff

Andrea Mabee was the new Guidance Counselor at the middle school. She had worked previously at Marshwood Junior High and at Rochester Junior High School in New Hampshire. She had done a long term placement at Biddeford High School during the 95/96 school year.

Denise Warren was the new 8th grade Science teacher. Before Loranger Middle School, she worked in the New York City School system as an Alternative Education Science Teacher. She has a masters degree from Columbia and she comes to us with approximately two years of teaching experience.

Bonnie Spencer was the new Social Worker at the middle school. Ms. Spencer has most recently completed an internship at an alternative school in Colorado and was the summer teacher in the Massachusetts Outward Bound program.

Valerie Markgren, the new secretary to the principal, comes to us from Massachusetts. She has an extensive office experience gained through working as an administrative assistant in a busy paper company. She has also spent six years working as a child care provider.

David Petterson was the new special education teacher at the middle school. His specialty is behavior disabilities and he comes to us after working at the Spurwink School and at the middle school in Oxford Hills. He had a wealth of information in the behavior classroom and we put him to work quickly working with other teams and teachers.

Newsletter Information

During the 96/97 school year the middle school implemented a newsletter to keep parents and the community updated on what was going on at the school. All the feedback that the principal received was positive and it was a very good communication tool. It highlighted activities that occurred during school, upcoming events, allied art information, guest speakers coming in, field trips that students would be going on and included student recognition. The production of the newsletter will continue in the years to come at the middle school.

Ultra Trans Passes

The Student Council at the Loranger Middle School created an Ultra Trans Pass for all students making the honor roll. The pass gave the students special privileges that they would ordinarily not have. Each student who made it on the honor roll was issued an Ultra Trans Pass in a plastic clip with their picture and grade level on it. Some of the extra privileges students have were as follows: They may enter and exit by any door in the building, with permission they may leave a classroom and travel in the halls without a pass, they may attend school functions at reduced rates, they may enjoy special seating in the lunch room, and with supervision they may go outside (weather permitting) after lunch. It was our hope that the extra incentives were enough to get students to try harder to attain honor roll status and to encourage positive study habits.

Naturalization Ceremony

On April 17, an Immigration and Naturalization Ceremony was held in the middle school gymnasium. This event was coordinated by the 8th grade social studies teacher, Mr. Regula. The ceremony was very emotionally moving. Over 50 new citizens from 20 different countries took part in this ceremony and took the Oath of Allegiance in front of the entire middle school student body. This was an opportunity to bring government into the school for our

students and it gave them a first hand look at the responsibilities of citizenship and the importance with which it must be observed.

Conflict Resolution Training

The new guidance counselor at the middle school, Andrea Mabee, put together a Conflict Resolution Program for our students in the 4th and 5th grade. Ten 5th grade students had special training to learn how to mediate problems among students. Problems of a greater magnitude were still handled by teachers and administrators, but minor student disagreements were mediated by ten student mediators. We found the program to be an overwhelming success. It gave students an opportunity to sit down with another student and discuss their problems in a very adult-like manner. Hopefully, this is the first step in the learning process for handling differences and to settle small disputes. This program will be put into the 6th grade next year and will continue on until all the grade levels are covered.

Band Room Addition

For a number of years our band program at the middle school has been growing. Our numbers are going up and participation is at its highest level in years. Unfortunately, the music room is the same size it has always been, which is that of a regular sized classroom. The band students meet on the stage once a day to have practice. The gymnasium and stage were separated by a curtain which did not adequately mute the sound of the physical education classes. Under the direction of a band room committee that was set up, a new addition was started at the middle school. Without any school or town money, a fund raising effort was put together to build the band room addition. It was a very successful year and some very innovative ideas were used and hard working people stepped forward to help with this worthwhile project. The majority of the work was completed by two alternative schools working free of charge. The Biddeford Vocational School came over during the school year and started the project by framing the addition and putting on the roof. Future Builders, out of Southern Maine, came during the last two weeks of June and worked over the summer completing the task. They completed the inside of the building after the framework was put together. A big thank you goes to both of those groups and to the committee for all of their hard work in this endeavor.

As an added note, the middle school band and color guard participated in the Maine State Parade in Lewiston/Auburn this spring. Our band and color guard competed against many larger schools and they won the first place trophy. This is just an example of all of the hard work that goes into the program by Mr. Shabo and all of our color guard and band students.

Graduation

This year the graduation program at the middle school took on some changes. There had been some discussion that our graduation was too similar to a high school ceremony. We made our new ceremony slightly less formal and turned it into a recognition evening for all of the students promoted to 9th grade. Quite a few awards were given out by the teachers on this evening, and there was a large group of parents, relatives and friends on hand to watch. Some of the awards given out were as follows:

Jakeman Award - for the highest academic averages during 8th grade:
Danielle Bourassa, David Nelson and Geoffrey Bergeron

The Charles Fortier, Jr. Music Award - for the 8th grade band students went to:
Jessica Doane and Geoffrey Bergeron

Many other students were recognized for all of their efforts and contributions during the school year. It was a very positive evening and we would like to continue with this type of celebration in the years to come.

Respectfully submitted,

Michael Pulsifer, Principal

Report of the

◆ OLD ORCHARD BEACH HIGH SCHOOL

It is my pleasure to submit the Old Orchard Beach High School Annual Report for the 1996-1997 school year. The enrollment at the conclusion of the school year was as follows: Grade 9: 122, Grade 10: 78, Grade 11: 75, Grade 12: 44 TOTAL 319.

The faculty at Old Orchard Beach High School submitted their two year New England Association of Schools and Colleges Accreditation Report on October 1, 1996. The follow-up committee that finalized the report consisted of the following members: Donna der Kinderen, Paul Bilotta, Don Maheu, Kathy Lee, Larry Frank, Grace Ward, and Nancy Ray served as the Chairperson. The New England Association of Schools and Colleges Commission accepted the report during March of 1997 and commended us for the following: 1) The implementation of a process for ongoing and regular review of the school's statement of purpose and expectations of students and school performance. 2) The steps taken to assure that the school's statement of purpose and expectations of students and school performance are used to guide the entire school program and on the basis of the curriculum and instruction decision making within the school. 3) The clarification of the role and responsibility of all students and support service personnel to ensure that the guidance counseling and health needs of all students are being met. 4) The involvement of library media specialists and curriculum planning, development, and implementation. 5) The progress to establish and improve interpersonal relationships and team building. 6) The implementation of a preventive maintenance plan. 7) The improvement made to the heat and air ventilation system. 8) The provisions made for appropriate handling, storage, and disposing of hazardous material and chemicals. 9) The implementation of a long range technology plan. 10) The steps taken to ensure the consistent, fair, and equitable enforcement of all school rules and regulations.

The five year progress report will be due on March 1, 1999 and the following five areas will need to be implemented and validated. 1) Report and assess the adequacy of student/teacher/parent community involvement and ongoing and regular review and revision of School Statement of Purpose and Expectations of Students and School Performance. 2) Provide examples to document the use of wide range instructional strategy which reflect current research on teaching and learning. 3) Update the progress and complete curriculum guides in all instructional areas which articulates academic expectations for students performance and which are consistent with expectations of students performance identified in the School Statement of Purpose. 4) Update the status of long range capital improvement plan. 5) Explain and provide specific examples and document how assessment results are used to determine the effectiveness of curriculum and instructional practice. 6) Develop strategies for improving student learning and to measure the attainment of student performance and expectations.

During the fall of 1996, twelve students arrived from France and spent from October 18 through November 3 with students and families of Old Orchard Beach High School. The twelve students from Old Orchard Beach that departed for France for three weeks during the month of February included: Sandra Marshall, Tracey Garon, Brad Beals, Meg Evans, Dean Baker, Danielle Melancon, Ryan Prosser, Jillian Cote, Heather Duquette, Shawna Bean, Heather Theriault, and Mindy Boutot. They were accompanied by Mr. Maheu and Mrs. Gierie.

George Shabo directed the High School Music Program this year while Marilyn Goodnite was on sabbatical. The 1996 Marching Band Program performed an incredible show which was featured at the Maine State Championship Competition in early November and was awarded State Championship Trophy in Division II. Working with George this year was Scott Thurston and Drill Instructor Chuck Painchaud, Percussion - Mike Murphy, Auxiliary Coaches Margaret Pitt and Gloria Johnson.

The Academic Decathlon Team, coached by Jeff Morris, had individual place winners this year. The team included: Lauren Asperschlager, Sarah Lunn, Jamie L'Heureux, Rose Gordon, Bill Adams, Kathleen McPherson, Lucy Couthard, David McCullum. Competition medals this year went to Lauren Asperschlager - Gold in the essay division A, Rose Gordon - Bronze in the essay division B, Bronze in the interview in division B, Bill Adams - Bronze in math in division B, and Lauren Asperschlager finished first in the essay division in all divisions.

PACT 2000 Championship competition was held in Old Town this year and our teams were coached by Mike Aaskov. Three teams had qualified at the regional championship and our number two team, Mike Billingslea, Jon Goulet, and Dave Glaude were crowned State Champs and will have an opportunity this summer to sail on the America's Pact 2000 sailboat.

"WE THE PEOPLE ... THE CITIZEN AND THE CONSTITUTION" competition was held March of 1997 and the team included the following members: Bill Adams, Christine Bergeron, Jim Bickford, Mark Belanger, Ralph Dubois, Erik Flanagan, Eric Garon, Meredith Holmes, Jamie L'Heureux, Alicia Rogers, Melissa Warren, Khara Lobao, Jennifer Buzzell. The team coached by Mike Angelosante finished state runner up and were presented with a plaque.

Girls State/Boys State recipients for the school year 1997 were selected in the spring. For the boys they include: David McCullum, Nathan Yerxa, Sam Tarbox, Justin Caylor. They attended Boys' State at Maine Maritime Academy during June of 1997 and sponsors for the boys were the American Legion, Knights of Columbus, and Biddeford-Saco Savings Bank. The four girls attending Girls' State held during June of 1997 at Hesser College include: Sarah Lunn, Rose Gordon, Sharon Wilson, and Sandra Marshall. They were sponsored by the American Legion Auxiliary.

The football team finished their season as Class C State Runner Up. The game was close all the way with strong, aggressive play from both teams. There were many tense and exciting moments. Both teams and coaches displayed wonderful sportsmanship and our kids played their hearts out to the end with a final score of Dover Foxcroft - 15, Seagulls - 14. David Girard was elected the semi-finalist for the Fitzpatrick Award.

Field Hockey coached by Carolyn McMenemy made it to the Field Hockey playoffs and Dean Plante's Girls Basketball made it to the Girls Basketball Championship playoffs. During the spring, coach McMenemy's track team had many outstanding individuals. At the State Championship, Gerry Hubbard was crowned State Champion in the shot-put and Jennifer Buzzell finished third in 100 meter hurdles.

The 1996-1997 School Year concluded with its Annual Awards Night Ceremony for the Class of 1997. They distinguished themselves to further their education as sixty (60) percent of the class plans to attend either a post secondary graduate school, a technical school, a two or four year college, while the remaining forty (40) percent are either deferring acceptance to fall of 1998, entering the armed forces, or planning to work in the area. Many of our seniors were recognized for academics, athletics, and musical achievements. Jamie L'Heureux was the Valedictorian and also the Math Award recipient and the Principal's Award recipient. The Salutatorian, Christine Bergeron, received the Social Studies Award, Foreign Language Award, and Science Award. Meredith Holmes was the recipient of the English Award. The John Philip Sousa Award went to Sarah Lunn this year and the Louis Armstrong Award went to Nathan Yerxa. Both music recipients were juniors. Nicole Drapeau and Erik Flanagan were both the recipients of the Physical Education Award. Graphic Arts Award went to Mark Belanger and the Technology Award went to Ralph Dubois.

Old Orchard Beach High School Class of 1997 Top Ten Seniors:

Jamie Alison L'Heureux, daughter of Gary and Nancy L'Heureux of Adelaide Road. She is the Class Valedictorian; Christine Marie Bergeron, daughter of Brian and Frances Bergeron of Bay Avenue. She is the class Salutatorian; Steve Brannelly, son of William Brannelly of Dayton and Marcia Nason of Garden Street and stepson of Greg Nason; William Zachary Adams, son of Autumn Dawn and Donald Mark Adams; Erik Richard Flanagan, son of Dorothy Klimoff and Richard Flanagan of Park Avenue; Agnieszka Domunika Waszczuk, daughter of Marek and Jadwiga Waszczuk of Jeanette Avenue; Meredith Nissa Holmes, daughter of Leanne and Charles Holmes of Banks Brook Road; Eric Steven Garon, son of Laura and Norman Bergeron of Reserve Avenue and of Steve Garon of Biddeford; Melissa Ann Warren, daughter of Peter and Diane Warren of Easy Street; and Mark Nicholas Belanger, son of Paul and Paulette Belanger of Walnut Street.

Respectfully submitted,

Dr. Grace J. Ward, Principal

Report of the

◆ CURRICULUM COORDINATOR

What a year this has been! It started off rather normally and then in September we learned that our school district was selected as a recipient for one of 24 (out of 600+ applicants) Federal Technology Challenge Grants awarded nationwide. The Electronic Learning Marketplace is a partnership with Old Orchard Beach, the University of Southern Maine and the Southern Maine Partnership. In the first round 19 out of 500+ applicants were awarded, so you can see we are part of a very select group of Challenge Grant recipients. This means that we will be studied closely to determine that, in fact, what we propose to do will impact student learning. The grant total is \$3.5 million over five years; Old Orchard Beach will receive approximately \$800,000 to upgrade our schools and develop a K-12 system of assessment.

The Electronic Learning Marketplace is designed to support student learning toward challenging standards through the development of an interactive, multimedia web site built around the Maine Learning Results. The site will include teacher-developed performance assessments, examples of student work, scoring guides and other relevant resources linked to content standards and performance indicators for Maine students. In addition, there will be links to work world applications and other web sites; tutorials; a resource library; and interactive opportunities for teachers, parents and students to communicate about student work, assessment and standards. The USM Engineering Department is responsible for development and maintenance of the web site. The Southern Maine Partnership coordinates the overall project. There are five studio sites in southern Maine that serve as resource centers collecting and producing work for the web site. Old Orchard Beach is the demonstration district, using the web site collection as a resource for the development of a K-12 system of assessment.

The outcomes for this project are: demonstrated improvement in student learning; demonstrated change in teacher assessment practices; permanent, self-sustaining web site that focuses on performance assessments geared to Maine's Learning Results; an established network of web site users and contributors; coherent K-12 systems of assessment and accountability; fully operational demonstration district (Old Orchard Beach) that models web site use to improve student learning and change assessment practices; and software processes and products that promote knowledge and use of performance assessments and learning resources related to the Learning Results.

For the first year of the ELM grant, we decided to focus on three major areas: Building awareness and capacity, developing processes and infrastructure and establishing baseline data. By concentrating in these areas initially we will then have a solid base on which to build toward the intended outcomes listed above.

During 1996-97 we were able to completely wire and network all the schools; purchase an Internet ready computer for each teacher; select printers, scanners, cameras and other peripheral equipment to use in the production of materials for the website; and provide multiple levels of training for staff. One of the many benefits of this grant is that we were able to hire a Technology Coordinator and a part-time secretary for the duration of the grant. Erich Reitenbach, the Technology Coordinator, started in January and he has been an invaluable addition to our staff.

In addition to the technology, we also are responsible for developing a K-12 system of assessment. An Assessment Committee comprised of administrators and teachers has been selected and will oversee the design of the assessment system. Curriculum committees have aligned OOB curriculum with the Maine Learning Results. An Assessment Case Study Group, consisting of several teachers throughout the district, will be looking at their teaching/assessment practice and discussing what they do. Up to this point, approximately one-third of our staff is involved in this project and we look to 100% involvement over the next few years.

We look forward to the continuation of this project over the next four years and the focus it will bring to Old Orchard Beach schools.

Besides the Technology Challenge Grant, we also received a Goals 2000: Implementing the Learning Results grant for \$15,000. This grant provided needed resources for staff development, curriculum redesign, and printing/dissemination of materials. Work for this grant and the Improving America's Schools Act has focused on four goals:

develop a process to ensure the internalization of the Mission Statement; to increase effective communication which will build a climate of trust among the community; to develop and implement an aligned curriculum, instruction and assessment process for K-12; and to provide a quality educational experience by having high expectations and ensuring learning for all students. We have used these four goals to direct all the work the district is doing including Learning Results, Improving America's Schools Act, Electronic Learning Marketplace and Goals 2000.

Whenever possible, staff development has focused on the four goals mentioned above. We worked cooperatively with Biddeford to provide a two district workshop day in March. There have also been cooperative efforts with Biddeford, Saco and other districts to provide other courses for our staff. In addition, there have been many opportunities provided for staff for computer training, accessing the Internet, using multi-media tools and understanding performance assessment.

All in all, this has been a very challenging year. It is exciting to be working with the people that I do and to be involved in the partnerships that we have forged. What is most pleasing and gratifying to me is that all of our work will benefit the students of Old Orchard Beach and support their learning to high standards.

Respectfully submitted,

Kathleen Lee
Curriculum Coordinator

Report of ♦ **SPECIAL EDUCATION**

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

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

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

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

Jameson School
Diana Marc-Aurele
Bill Mullen

Loranger Middle School
Jane Allen
Ed Bogh
Ana Cutler
Mary Feigenbaum
Jennifer Kenney

High School
Jennifer Murphy
Nancy Ray
Jack Thompson

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

A total of 12 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, Inc. Day School	4
Biddeford High School	1
Perkins School for the Blind	1
Spurwink School	2
Swansea Wood School	1
Portland Arts & Technical High School	1
Odessey House	1
Creative Work Systems	1

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

Jameson	Loranger Middle School
Marcia Foote	Robin Stinson
Cecile Lemons	Marianne Rice
	Pat Howe

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

1. Local Entitlement, P.L. 101-476 Part B, Individuals with Disabilities Act

\$53,920.00

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

\$115,807.00

TOTAL

\$169,727.00

Respectfully submitted,

Donna M. Ford
Director of Special Education

Report of

◆ OLD ORCHARD BEACH ADULT EDUCATION

On July 1, 1996, the Adult Education programs of Old Orchard Beach and Saco merged to create one program for both communities. The school committees of both communities voted and approved the merger and signed an agreement which stipulated the terms of the merger. The "Merger Agreement" was revised and signed again for the next two years through June 1999. Two important aspects of the merger were the pooling of resources and expenses (Old Orchard Beach School District is the fiscal agent) and the development of a governing board which represents both communities. The Governing Board is comprised of two school committee members, and the superintendents from both communities. The Governing Board oversees the management of the Adult Education program and develops policy for the program.

The Adult Education program of Old Orchard Beach and Saco serves a potential 14,000 households. This year we offered classes during the day at the Learning Center on School Street in Saco. Evening classes were held at the High School in Old Orchard Beach, and at the Burns School in Saco. For the 1997 school year we held 170 classes and workshops with a total enrollment of 1300 participants. This represents a 61% growth from the previous year's enrollment and is indicative that the combined program will continue to grow as we reach more households in both communities and are able to continue to expand our program offerings.

The first year of the merger was remarkably smooth and was well received by both communities. Mergers like this in the southern part of the state are not known and we are a model of a successful collaboration between two communities. The merger allows the Adult Education program to have access to resources in both communities which will enable the program to expand its offerings to the OOB/Saco community at large. Some examples of how the Adult Education program expanded this year because of the merger include classes we were able to offer at Dyer Library in Saco including a family reading program; a joint grant proposal written with the Caleb Foundation to establish a learning center in the low income housing development in Saco; and a community based coalition to address the literacy development needs of children and their families in OOB and Saco. The breath and scope of what Adult Education can do in both communities will expand due to this merger.

We were awarded a Barbara Bush Family Literacy grant which was a joint venture for Old Orchard Beach and Saco. We had two components to the program: Thursdays we held a reading hour at Dyer Library in Saco; Fridays we held a session for families who live in OOB and Saco and attend the Head Start program. The Friday program met at the Old Orchard Beach Head Start site and served 8-12 parents who brought their children to a Family Reading Program which included literacy development instruction for parents as well as early childhood instruction for the children. The Thursday program at Dyer served 12-15 families weekly who brought their children for a story hour and activity. Following a story hour, parents met to discuss their child's literacy development. This family literacy project demonstrates the benefits of the merger and has enabled Adult Education to spearhead additional joint projects for the upcoming school year.

Respectfully submitted,

Sharon Ultsch, Adult Education Director

Report of the TAX COLLECTOR

OUTSTANDING 1997 REAL ESTATE TAXES AS OF 6/30/97

ALLEN, DANIEL & ARCHAMBAULT, DAWN	1 WALNUT ST.	498.40
ALLEN, HELEN D.	146 PORTLAND AVE	752.87
ALLEN, KENNETH R	148 PORTLAND AVE	598.59
ALLEN, KENNETH R & JEANNIE	144 PORTLAND AVE	1010.87
ALLEN, KENNETH R 2/3/INT OROUKE, SYLVIA	PORTLAND AVE	80.05
AVCO INC.	2 OLD ORCHARD ST.	14468.97
AVERY, VIRGINIA B.	35 FIFTEENTH ST.	932.62
AYRES, FAITH	5 SOCIETY AVE	783.22
BADONE, ROBERT & KATHERINE	47 W OLD ORCHARD AVE	1263.80
BALDWIN, DANIEL	6 RYEFIELD DR.	216.63
BALTES, BONNIE	6 GOOSEFARE DR.	717.45
BARANOSKY, CLAIRE E	2 FOOTE ST.	30.39
BARRETT, CHARLES A.	77 OCEAN AVE.	1969.50
BEAN, MARY	4 OLD ORCHARD RD	1448.45
BEAROR, SUZANNE M. & RUSSELL	4 MARINE DR. OOV	692.16
BEAUDOIN, EDWARD	2 OLD CASCADE RD	1913.85
BEGIN, CHARLES E & DEBRA L	9 BOISVERT ST.	3110.24
BELFANCE, JEFFREY & STEARNS SHANNON	5 WILLOW AVE	2040.31
BELL, SCOTT SUSAN & DARLENE	26 FIFTEENTH ST	1123.57
BERNIER, JANE E & ROGER H.	20 FERN AVE	1873.36
BIARRITZ INC	78 E GRAND AVE	4899.79
BIARRITZ MOTEL INC.	5-7 WALNUT ST	2539.31
BIARRITZ MOTEL INC	63 E GRAND AVE	1351.10
BIARRITZ MOTEL INC	70 E GRAND AVE	3536.54
BIRD, JOHN RUSSELL	46 OCEANA AVE	919.80
BISSON, ROGER N. & MARIE	204 SAOC AVE	1714.68
BLAKE, WENDY L & HOGAN, GEORGE	16 PINE AVE	1111.19
BLANCHARD, PAUL R & DIANNE	1 BOISVERT ST	2002.38
BLANCHARD, ROBERT & VICTORIA	1 WILBUR AVE	2217.36
BLOW, BRUCE WAIN	77 SMITHWHEEL RD	2111.14
BOCCALARI, WILLIAM & CAROL	8 ELM ST	34.25
BOLDUC, DAVID A.	10 JEANNETTE AVE	1683.68
BONITZ, RAYMOND	39 GOOSEFARE DR	510.05
BONVILLE, JERE V & LARA M	30 SUMMIT ST	1314.36
BOUCHARD, RUBY L.	3 CENTER ST.	569.16
BOUTOT, CLAIRE	100 OCEAN AVE	2194.62
BROUSSEAU, SUZANNE	7 MICHAUD AVE	2743.47
BUONOPANE, ANGELO & DAVID	6 UNION AVE	3912.07
BURGESS, WALTER	37 FOOTE ST	598.47
C F INVESTMENTS INC	12 FOOTE ST	5300.69
CACACE, CAROL	41 SMITHWHEEL RD	1418.09
CAIAZZO, JOHN & SUSAN E	9-11 ST JOHN ST	1197.07
CALASKA PARTNERS LP	23 MILLIKEN ST.	970.32
CAMPBELL, FURMAN P JR & KIM E	SACO LINE	5.42
CANNON, PATRECE & MILLS, ARTHUR H	10 TEMPLE AVE	366.17
CANTRELL, JANE A.	5 DUROCHER ST	2783.97

CARL DUBOIS EXCAVATING INC	ROSS RD	4711.32
CARLIS, GEORGE & MAGGY	99 E GRAND AVE	1218.27
CARLSON, DAVID & PAULA	5 W GRAND AVE	13.63
CARLSON, ROBT B & SANDRA G	2 FOOTE ST	786.49
CARON, DANIEL	2 SCHOPPEE DR. OOV	606.14
CARRIER, LOUIS A JR.	189 E GRAND AVE	990.63
CARRIER, LOUIS A JR	189 E GRAND AVE	1010.86
CASCADE CORP	125 PORTLAND AVE	1562.25
CHARETTE, STEVEN & MARRIEL	46b ADELAIDE RD	1653.32
CHIEH, FRANCISCO & HSU DE CHEIH	56 E GRAND AVE	1911.48
CHRETIEN, MARCEL R	116 ROSS RD	3899.41
CIAMPI, LUCILLE D	61 E GRAND AVE	1200.55
CIAMPI, LUCILLE D	61 E GRAND AVE	1418.09
CLARK, DOLORES I	105 ATLANTIC AVE	2887.67
CLARK, JO ELLEN & ELLEN	88 TEMPLE AVE	2045.36
CLIFFORD, WILLIAM E & MARY A	101 SEAVIEW AVE	2184.51
CLOUTIER, ANNE M.	2 BAYBERRY DR	641.58
CLOUTIER PROPERTY MANAG	POPLAR ST	97.75
CLOUTIER PROPERTY MANAG	POPLAR ST	97.75
CLOUTIER PROPERTY MANAG	POPLAR ST	97.75
CLOUTIER PROPERTY MANAG	ELM ST	568.23
CLOUTIER PROPERTY MANAG	POPLAR ST	107.86
COLE, JAMES P	19 OLD SALT RD	1261.26
COLUMBO ENTERPRISES INC	1-3 CASCADE RD	3064.72
COPP, RAYMOND H	11 SMITH AVE	1010.94
COPP, RAYMOND H.	1 BAY AVE	1227.77
COUTU, DENISE F & PIERRE	84-10 MILLIKEN MILLS RD	2561.36
CREST MOTEL PARTNERS	35 E GRAND AVE	6920.10
CRICONES, APOLLO & BESSIE	10 CAMP COMFORT AVE	258.71
CUNNINGHAM, RALPH & LAURA	GARDEN ST	71.49
CYR, BRENT D & CARMEN	34 CHESTNUT ST	2556.30
CYR, HELEN	10 GOODWIN AVE	1324.51
CYR, LANCE & DONNA	6 MAYFLOWER DR OOV	760.46
DANTON, FRANCES	207 E GRAND AVE	4524.18
DANTON, FRANCES	207 E GRAND AVE	3120.34
DANTON, WILLIAM	207 E GRAND AVE	4559.57
DAVIS, EDWARD & CAROL	2 PINE AVE	1665.96
DAVIS, ROBERT Y	5 MYRTLE AVE	1827.84
DEAN, CHARLES & LIZETTE	GARDEN ST.	365.23
DECKER, LORETTA M.	38 GARDEN ST	817.37
DEERING, DAVID N & DIANE B	13 MAPLEWOOD AVE	1104.44
DELAGE, MICHAEL & ROBIN M	4-6 WILDWOOD LN	2639.78
DESMOND, IONA E.	19A COTTAGE AVE	315.95
DESROCHERS, JOSEPH	142 ROSS RD.	1341.68
DIKOS, DEMETRIOS & CHRYSANTHE	18 SMITHWHEEL RD	1122.14
DION, CAROL	16 IVY LN	902.64
DOANE, RONALD J	10 PINE LA	2412.11
DOE, RONALD P & REBECCA	16 HAMPTON AVE	600.46
DOODY, JOHN E & DONNA	1 CLEAVES ST.	12.45
DRAPEAU, RICHARD J & JACQUELINE	146 W GRAND AVE	963.99
DRURY, JOANN H	146 W GRAND AVE	1936.61
DUDEVOIR, TERRY W & HAZEL J LIFE ESTATE	4 SIXTEENTH ST	1172.75
DUHAMEL, RICHARD B.	31 LINDEN AVE	1595.14
DUMONT, LINDA	4 WATSON DR OOV	204.31

DUNPHY, RALPH JR & MARLENE	26 SCHOOL ST	1058.93
ELLERY, RAYMOND & CAROLE	93 UNION AVE	2467.77
FENTON, IRENE K	VETERANS SQ	2310.96
FORD, ADAM & STEWART	LARCH ST	69.03
FORTIER, PRISCILLA L TR	47 ADELAIDE RD	639.37
FOSS, WILLIAM G	255 TEMPLE AVE	1767.15
FOSTER, CHARLES W & ETHEL	JUNIPER ST	97.75
FREEMAN, BARBARA	21 CASCADE RD	244.97
FROST, WILLIAM	31 RYEFIELD DR	568.23
FULLER, ROBERT TRUSTEE OF CF REALTY	51 PORTLAND AVE	1643.21
FULLER, ROBERT TRUSTEE OF CF REALTY	51 PORTLAND AVE	1600.22
FULLER, ROBERT TRUSTEE OF CF REALTY	51 PORTLAND AVE	1600.22
FULLER, ROBERT TRUSTEE OF CF REALTY	51 PORTLAND AVE	1643.21
FULLER, ROBERT TRUSTEE OF CF REALTY	51 PORTLAND AVE	1600.22
FULLER, ROBERT TRUSTEE OF CF REALTY	51 PORTLAND AVE	1600.22
FULLER, ROBERT TRUSTEE OF CF REALTY	51 PORTLAND AVE	1643.21
GAGNE, DONNA A	69 SMITHWHEEL RD	2169.32
GALLAGHER, CHRISTOPHER P & PATRICIA	22 CEDAR AVE	252.14
GARON, GUY J. & KATHERINE M.	1 BOISVERT ST	1929.02
GARON, GUY J. & KATHERINE M.	1 BOISVERT ST	2816.83
GARON, GUY J. & KATHERINE M.	128 W SURF & ODENA ST	3512.04
GARON, GUY J. & KATHERINE M.	39 W GRAND AVE	1199.48
GAUTHIER, ROGER A & JUDITH D	6 CARLL AVE	580.58
GEYER THOMAS HEIRS	59 FERN PARK AVE	568.82
GILHOLM, DIANE	10 RYEFIELD DR OOV	229.27
GIROUX, THOMAS E	2 FERNALD ST	732.31
GIURLEO, DANIEL JOHN & ROSEMARY	31 E GRAND AVE	75.23
GLOMSKI, THOMAS	2 FERNALD ST	1612.84
GREENLAW, PATRICK E	103 W GRAND AVE	2447.54
GUARINO, JOSEPH	156 ROSS RD.	581.19
GUERIN, ARTHUR R & JEANNE P	32 GARDEN ST	1158.85
HALIG, ERIKA	85 ATLANTIC AVE	836.98
HALIG, ERIKA	47-51 FERN AVE	1054.04
HALIG, ERIKA	55 FERN AVE	895.07
HALIG, ERIKA	54 FERN AVE	1051.56
HALIG, ERIKA	61 HIGHLAND AVE	793.94
HARDIN, ELIZA P & DORIS	40 RANDALL AVE	2525.96
HARMON, HOWARD	5 PINECONE DR. OOV	229.29
HART, WILLIAM M ETALS & HART MAUREEN	35 WALNUT ST	272.28
HAYES, EDWARD S & IVA F GOULD (HEIRS)	20 IVY AVE	119.65
HEBERT, CONRAD & JOANN M	31 PARK AVE	278.13
HENNINGSEA, BARBARA	23 ROCKLAND DR ATV	1238.50
HERWOOD, JAMES A & JOLINE A	23 OCEAN AVE	2073.17
HIRST, EDWARD J TRUSTEE OF REV LIVING TR	17 OLYMPIA AVE	719.98
HIRST, KENNETH R & DARLENE	6 HOBSON AVE	2814.31
HOGAN, GEORGE W SR & FAITH	126 W GRAND AVE	3641.42
HOGAN, GEORGE W SR & FAITH	20 CARLL AVE	872.93
HOLT, JEROME A	DUNGRASS	221.69
HOLT, RICHARD	18 SMITHWHEEL RD	1119.62
HOOPA INC.	87 UNION AVE	2670.13
HORWOOD, WILLIAM BURDEN & VIOLET M	13 THIRTEENTH ST	1109.51
IRVIN, JOHN A & IRENE G	1 BAYBERY DR. OOV	674.46
J BOUTET INC	3 ROSS RD.	1043.01
JENKINS, CAROL A	22 GOOSEFARE DR OOV	315.26

MACDONALD, JOHN R & JEAN S	52 WOODLAND AVE	1848.07
MACHILLO, MARY	16 PINECONE DR. OOV	5.70
MACK, RAYMOND JR	5 DEWEY AVE	1969.50
MACLEOD, KENT	125 PORTLAND AVE	1438.52
MACQUARRIE, DONALD J & MARION M	12 LONGWOOD AVE	37.41
MAESTRE, TONI I	64 SACO AVE	1559.73
MAHONEY, GRACE D & GREENLAW, PATRICK	102 W SURF ST	3489.69
MAHONEY, GRACE D & GREENLAW, PETER	ODENA AVE	2476.88
MAHONEY, GRACE D & GREENLAW, PATRICK	18 PEARL AVE	2748.54
MAINE URBAN PROPERTIES INC	177 E GRAND AVE	1668.50
MAINE URBAN PROPERTIES INC	177 E GRAND AVE	1886.02
MALLEY, WALTER & ELANE	19 PINECONE DR. OOV	699.73
MALONEY, ANTOINETTE	2 MELVIN AVE	3631.31
MARCOTTE, DONALD R	180 SACO AVE	7007.37
MARCOTTE, DONALD R	184 SACO AVE	1341.64
MARTELL, BARBARA & KENNEDY C	44 RANDALL AVE	552.78
MARTIN, BRENT	17 GOOSEFARE DR. OOV	315.57
MASON, BEVERLY A	191 E GRAND AVE	2080.77
MCALLISTER, BARBARA & RIDLEY	15 WASHINGTON AVE	2485.46
MCGINN, CORINNA	21 DEERISLE DR ATV	600.31
MELLEN, SCOTT & MARY	26 RYEFIELD DR. OOV	709.86
METHOT, NORMAND M AGENCY INC	161 SACO AVE	1057.61
METHOT, NORMAND M AGENCY	161 SACO AVE	1057.61
MILLER, FREDERICK & REBECCA	6 WATERMAN DR OOV	735.16
MINCHELLA, NELLO	35 SMITHWHEEL RD	1713.99
MINOR, NORMAN R	ODESSA AVE	6575.51
MOORE, ANDREW J	98 CASCADE RD	789.76
MORRIS, MARY JANE & VICTOR NANCY	151 PORTLAND AVE	2194.62
MOSSERI, ALAN J & JACQUELINE	38 STAPLES ST	2356.49
MOUTSATSOS, DONNA N & CRIBBY PATRICIA	42 CENTRAL PARK AVE	1290.01
MOUTSATSOS, DONNA N & CRIBBY PATRICIA	4 CAMDEN AVE	1934.08
MURDOCK, JUDITH A	60 HIGHLAND AVE	2052.97
MURPHY, BARRY L	43 SMITHWHEEL RD	2073.21
NASON, JERRY C & MARY LOU	35 SEAVIEW AVE	1296.69
NOILES, PAUL R & ALICE R	2 ARBUTUS AVE	1630.55
NOILES, PAUL R & ALICE R	23 WASHINGTON AVE	2412.14
NORTH AVE REALTY TRUST	2 FOOTE ST	1577.43
OBRIEN, TIMOTHY & TAMMY	37 GOOSEFARE DR OOV	325.43
OCEANSIDE LOUNGE TRUST	39 W GRAND AVE	5806.55
OLANOVICH, JEROME T & PATRICIA	135 PORTLAND AVE	1612.85
ONEILL, JOHN J	SAUNDERS AVE	29.24
OSGOOD, DEAN A & JANET	96 ROSS RD	2323.60
P R RHEAUME CO	153 PORTLAND AVE	2149.07
PAGE, DONNA	3 PINECONE DR. OOV	712.40
PANAGGIO, JOSEPH A SR & DONNA M	1 CLEAVES ST	599.70
PARENT, NANCY	114 UNION AVE	3274.03
PATTEN, ROBERT W & IVY S	42 DATE ST	1591.21
PATTERSON, VIVIAN	13 CASCADE RD	2371.67
PELKEY, D KURT & DEBRA J	33 ATLANTIC AVE	3416.30
PENDEXTER, GARY E	17 WILSON DR OOV	494.87
PERKINS, ALFRED DAVID	18-24 MILLIKEN MILLS RD	1643.21
PERKINS, DAVID	ALONG B&M RAILROAD	456.91
PETIT, CATHERINE DUFFY	1 FOURTH AVE	6694.37
PHILLIPS, CAROL & SPALLHOLZ OLIVIA	7 CASTINE DR ATV	1251.14

PHILLIPS, ROBERT H & MURIEL	83 CASCADE RD	2017.54
PHILLIPS, TERRY C	60 ATLANTIC AVE	1486.65
PINE RIDGE REALTY CORP	ROSS RD	19692.88
PINEO, ROBERT	CHESTNUT ST	474.63
PINKHAM, MARGARET & NEVERS	10 GLENWOOD LN	1284.01
PINKHAM, MARGARET A & NEVERS	88 UNION AVE	2386.84
PIONEER DEVELOPING CO INC	100 ROSS RD	553.05
PIPER, RICHARD C JR	6 WINTERGREEN	3158.30
PLANTE, JEROME G & PATRICIA	114 ROSS RD	3176.02
POOLER, GARY	14 MAYFLOWER DR. OOV	145.33
PORTLAND DORMITORIES	16 SEAVIEW AVE	2429.83
PRATT, DONALD A. & ELAINE	14 SUMMIT ST	3059.65
PSONAK, RAYMOND J & JANET	27 DATE ST	2650.63
QUINN, IRENE G TRUSTEE OF GARB	31 E GRAND AVE	3489.66
RAY VAC REAL ESTATE INC	36 W GRAND AVE	6864.70
REEVES, MINNA C	193 E GRAND AVE	2687.04
REEVES, MINNA C	196 E GRAND AVE	347.48
REEVES, MINNA C.	190 E GRAND AVE	15762.91
RELYEA, HAROLD F HEIRS	JUNIPER ST	97.75
RENZONI, MICHAEL	3 NANCY DR OOB TT	102.82
RICHARD, RAYMOND E	DOGWOOD ST	97.75
RIOUX, DENIS & DAPHNE	2 CLEAVES & E SURF ST	6265.09
ROGERS, PAUL	ROSS RD	1414.08
RUEL, RAYNALD & ALICE	2 FERNALD ST	944.29
SALIMI, ALI	207 E GRAND AVE	1803.43
SARNO, FRANK & CAROLYN	1 CLEAVES ST.	2619.90
SCHAFER, RAYMOND & BENITA	1 WILSON DR. OOV	325.43
SEALAND DEVELOPMENT CO INC	DUNEGRASS	219.15
SEALAND DEVELOPMENT CO INC	ROSS & CASCADE RD	4830.23
SEALAND DEVELOPMENT CO INC	DUNEGRASS	216.63
SEALAND DEVELOPMENT CO INC	DUNEGRASS	226.75
SEALAND DEVELOPMENT CO INC	DUNEGRASS	224.21
SEALAND DEVELOPMENT CO INC	DUNEGRASS	219.15
SEALAND DEVELOPMENT CO INC	DUNEGRASS	219.15
SEALAND DEVELOPMENT CO INC	DUNEGRASS	221.69
SEALAND DEVELOPMENT CO INC	DUNEGRASS	219.15
SEALAND DEVELOPMENT CO INC	DUNEGRASS	221.69
SEALAND DEVELOPMENT CO INC	DUNEGRASS	219.15
SEALAND DEVELOPMENT CO INC	DUNEGRASS	214.09
SEALAND DEVELOPMENT CO INC	DUNEGRASS	216.61
SEALAND DEVELOPMENT CO INC	DUNEGRASS	214.09
SEALAND DEVELOPMENT CO INC	DUNEGRASS	219.15
SEALAND DEVELOPMENT CO INC	DUNEGRASS	211.57
SEALAND DEVELOPMENT CO INC	DUNEGRASS	214.09
SEALAND DEVELOPMENT CO INC	DUNEGRASS	214.09
SERVADIO, AUDREY	5 WAVELET ST	4918.73
SHANKS, MARY D	72 TEMPLE AVE	2634.70
SHARKEY, GEORGE E	1 PEARL AVE	2644.82
SHAW, RICHARD M & YVONNE P.	32 TEMPLE AVE	3198.74
SHELTRA, CLAUDETTE	EAST GRAND & ROUSSIN	682.94
SHELTRA, CLAUDETTE	SURF & WALNUT ST	2859.81
SHELTRA, CLAUDETTE & BOUTOT CLAIRE	1 ROUSSIN ST	8675.45
SHELTRA, CLAUDETTE J	215 E GRAND AVE	1148.88
SHEPARD, ANNE E	161 SACO AVE	1337.15

SHERMAN, JOHN W & KATINA	24 CENTRAL AVE	2585.34
SHUSTER, F STEWART & MARGERY	73 MASSACHUSETTS AVE	723.57
SMALL, RALPH L & CONSTANCE C	HEATH ST	3449.19
SMITH, BONNIE J	1 CAMDEN AVE	2103.55
SMITH, DANIEL B	LONGWOOD AVE	358.28
SMITH, DARLENE M	ADELAIDE RD	210.80
SMITH, ROBERT J & DARLENE	58 PORTLAND AVE	383.36
SMITH, TIMOTHY J & KATHERINE	2 WHISPERING PINE DR	2380.88
SNOW, MICHAEL R LAURIE J	194 SACO AVE	1135.34
SORDILLO, ANGELO & VIRGINIA	TENTH & NINTH ST	453.63
SOUSA, JOSE & MARIE	10 EDEN LN	42.82
SPEAR, ROBERT KAY	32 W OLD ORCHARD RD	1840.50
SPIROUNIAS, ANTONIA	16 ATLANTIC AVE	854.29
SPIROUNIAS, CHARLES J & ANTONIA G	90 FIRST ST	2786.49
ST. PIERRE, ALLEN & DEBBIE	3 STAGECOACH DR. OOV	765.52
STASULIS, JOHN M MARQUIS, ELIZABETH TRUS	1 WALNUT ST	897.43
STEWART, CLARENCE	69 SACO AVE	1744.38
STROUMBAS, MARIA	6 OAKCREST DR	2513.32
STROUMBAS, PETER A JR	PORTLAND AVE	540.39
STROUT, RICHARD A SR BEULAH J	6 PROSPECT ST	1035.03
SULLIVAN, KEVIN B & GISELLE LUXOR MOTEL	3 HEATH ST	7905.95
SWENSON, TIMOTHY	LAURENE DR	118.00
THOMAS, PHILIP H MARLENE D	207 E GRAND AVE	3522.54
THOMPSON, DUANE TERRY	14 GOOSEFARE DR OOV	34.65
TIERNEY, BRIAN & JACKLYN	20 SEACLIFF AVE	1762.08
TOBEY, ERIC W.	2 WEYMOUTH AVE	6337.73
TOWNSEND CARL J ET AL	27-35 MILLIKEN MILLS RD	2561.38
TOWNSEND, PHILLIP F & BARBARA	85-11 MILLIKEN MILLS RD	5452.46
TSOULAS, GEORGE L TRUSTEE	1 SAUNDERS AVE	2166.80
TURNER, HERVEY R TINA M	28 SMITHWHEEL RD	1635.60
TURNER, JAMES A JR	87 ATLANTIC AVE	1600.20
ULDBJERG, DONALD L & CHARLENE	1 OCEAN PARK RD	80.98
UNKNOWN OWNER	SACO AVE	80.05
UTMAN, ROBERT T & BARBARA	42 TEMPLE AVE	1572.39
VACHON, ARMAND	43 W GRAND AVE	8631.89
VALENTINO, RICHARD	ROSS RD	1382.67
VALLIERE, GERALDINE	15 HARMON AVE	395.64
VENTURA VENTURES	88 SACO AVE	5685.16
VERREAULT, CLAIRE A & STEVEN J	29 PORTLAND AVE	2771.31
VIKING PROPERTY GROUP	80 W GRAND AVE	2263.20
VIRE, LOUIS P & NOELLA	2 OLD ORCHARD RD	2252.79
WALKER, GEORGE & GLORIA	22 RYEFIELD DR. OOV	340.72
WALL, JOSEPH V & SYLVIA M	1 WALNUT ST	271.69
WATSON, LAWRENCE	71 SMITHWHEEL RD	5234.92
WATSON, LAWRENCE W & PATRICIA A	45 SMITHWHEEL RD	1509.14
WATSON, PATRICIA A	45A SMITHWHEEL RD	2189.56
WATTERS, HOWARD A & AUDREY	34 TEMPLE AVE	35.62
WEINSTEIN, ALAN S CHARLENE J, EBER, NEAL	12 SEABREEZE AVE	3011.60
WEINSTEIN, BEATRICE S	E GRAND AVE	2123.80
WEINSTEIN, BEATRICE S	38 WAVELET ST	6537.56
WEINSTEIN, BEATRICE S	32 WAVELET ST	6775.31
WEINSTEIN, BEATRICE S	30 WAVELET ST	5632.04
WEINSTEIN, BEATRICE S	26-28 WAVELET ST	7979.30
WEINSTEIN, NEAL	129 PORTLAND AVE	1377.59

WEINSTEIN, NEAL	182 TEMPLE AVE	2055.47
WEINSTEIN, NEAL L	32 SACO AVE	3201.30
WEINSTEIN, NEAL L	1 KINNEY AVE	4514.05
WHITNER, DONNA & JOHN	19 RYEFIELD DR	808.50
WIGHT REALTY INC	125 W GRAND AVE	2166.78
WILCZYSNKI, STANLEY	SITE #25 PHST	160.99
WILLIAMS, KATHEE BOUTET DAN	30 GOOSEFARE DR OOV	608.68
WILLIAMS, MARK & SUE	8 BAYBERRY DR. OOV	262.16
WILLIAMS, MICHAEL R	9 OAKLAND AVE	1263.77
WILLIAMS, MICHAEL R	34 WASHINGTON AVE	1334.63
ZUB, KEITH A PATRICIA	1 CLEAVES ST	47.11
ZWEYGARTT, ROBERT L	94 ROSS RD	955.36

OUTSTANDING 1997 PERSONAL PROPERTY TAXES AS OF 6/30/97

A Z FRESH FOOD MARKET	1913.98	ALLEN, DAWN & DAN	41.50
ALOSA, SAL	264.53	AMARAL, GEORGE	181.54
AMORELLA, PATRICIA	158.21	ANDERSON, J & FARREN J TRUST	7.79
ANDREWS, NANCY ETALS	7.79	ANDREWS, NORMAN	23.35
ARTEAU, BENOIT	207.48	ASSELIN, ROGER	124.49
AT&T PARADYNE	25.93	AUSTIN, ANDREA	124.49
BAIRD, HELEN	121.90	BARRETT, ROBERT ANNE	145.23
BEAHN, WALTER	66.37	BEAUDOIN, BARRY	28.53
BEAUDOIN, BRADLEY	25.93	CARLIS, GEORGE MAGGY	38.91
CAVARETTA, FRANK	93.36	CHARBONNEAU, KENNETH R	49.28
CHAVES, ANTONIO R	316.40	CHENARD, MARIE	7.79
CHILDS, MICHAEL	300.84	CIAMPI, LUCILLE	36.31
CLEMONT, LEO & THERESA	25.93	CLOUTIER, GREGORY	25.93
COBUZZI, DIANE	28.53	COCHRANE, DAVID	466.82
COMEAU, KEITH	23.35	CONNELLY, HELEN & KATHLEEN	264.53
CONSTANTINE, RICHARD	150.42	CONTY, STACY & ROBERT	420.14
COURVILLE, RAYMOND	203.86	COX, CARLTON & LOIS	80.40
COZZOLINO, RICHARD J	199.70	CRAIG, DAVID & GAIL	98.55
CRANE, SUSAN	103.74	DAGOSTINO, FRANK & ELIZABE	7.79
DEAN, CHARLES	38.91	DEAN, MARGARET	142.65
DELAGE, MICHAEL	25.93	DER ANANIAN PAUL & PRICILLA	49.28
DESJARDINS, DOROTHY	78.22	DEVLIN, DANIEL & DONNA	389.02
DEYO, DANIEL	15.56	DEZIEL, JEAN	62.24
DIGHTON, PAT	194.52	DIMARE, SALVATORE	186.73
DINICOLA, EILEEN	204.89	DOANE, RONALD J	38.91
DOHERTY, BERNARD & PATRICIA	7.79	DONOHUE, WALTER JR	233.41
DOTY, TANI	101.15	DOWLING, ROBIN	98.55
DWYER, JIM	132.27	EMMONS, DAVID	25.93
ERICKSON, SCOTT	399.39	FAST, DELBERT & ALICE	93.36
FAY, CHUCK & NANCY	565.38	FINNERAN, MICHAEL	197.10
FLOOD, SEAN & SHARON	324.19	FLYNN, WALTER	147.83

FORTIN, DONALD & HARRIET	220.45	FOURACRES, SIMEON	145.23
FOX, LINDA	41.50	FREEMAN, RICHARD	228.22
GAETAN, ALBERT & MAUREEN	176.36	GALIPEAU, ROBERT W & LUCIA	49.28
GALLIEN, RICHARD	75.22	GARCIA, JOSEPH	51.87
GARCIA, SHANE	7.79	GARCIA, SHANE	106.34
GARDNER, RAYMOND & EUNICE	80.40	GARRITY, STEVE & JANE	344.94
GIGUERE, GARY	124.49	GIRARD, KIM	93.36
GODIN, JAY & KAREN	414.72	GOLDER, JOE	25.93
GOSSELIN, GILLES	111.52	GREELEY, MARY P	49.28
GREEN, DENNIS	25.93	GUYETTE, GLORIA	5.19
HALSTROM, JOE	12.97	HANNON, TIM	18.16
HAYES, JUDITH	25.93	HESELTON, RANDY	25.93
HIRST, KENNETH & DARLENE	46.68	HODGKINS, THOMAS	378.65
HOGAN, GEORGE	383.83	HOLLAND, GREGORY	171.17
HOUGH, BARRY	72.62	HURLEY, LYNNE	36.31
JACQUES, ROLAND R & IRENE	108.93	JALBERT, RENE JOYCE	106.34
JEFFREY, ERNEST D & SALLY	108.93	JENNESS, STEVEN SR	165.98
JOHNSON, ANNA	15.56	JOHNSON, ARTHUR & LORRAINE	49.28
JOHNSON, FRANCES	67.43	JOHNSON, HOMER	220.45
JOHNSON, KEVIN	160.79	JOHNSON, PAUL & BEVERLY	41.50
JOHNSON, TODD & MELISSA	194.52	KELLY, DIANA	108.93
KENNEY, JOSEPH	181.54	KERR, RITA & HUGH	23.35
KRE PROPERTIES INC	15.56	LABRECQUE, NEAL R	197.10
LAKE, JOHN	181.54	LAPOINTE, ARMAND B & LENA	477.20
LAROCHELLE, LEO F & ADRIENNE	51.87	LAROCHELLE, LEO F & ADRIENN	121.90
LARSEN, ROBERT E	165.98	LAUZIÈRE, EMMANUEL	59.66
LAVGILLE, WALTER	303.44	LAVIGNE, MARSHALL & CHRISTI	38.91
LEASE PARTNERS CORP	210.08	LEBEL, ED & JUDI	171.35
LEBRUN, GARY & GAIL	508.32	LEE, THOMAS	25.93
LEMIEUX, DONALD	38.91	LEMIEUX, GLENN	106.34
LEVESQUE, NORMAN & ALINE	567.97	LEWANDOWSKI, FRED	88.18
LINDBERG'S LANDING TRUST	181.54	LOCKHART, BRUCE E SR	233.41
LOMBARD, DONNA	28.53	LORETTE, WAYNE	176.36
LOVEY, RAMSFORD	67.43	LOYND, JOSEPH & LISA	38.91
LUCAS, ROBERT G. & BEVERLY	41.50	MACGILLIVARY, DAVID	108.93
MADSEN, RAYMOND P.	23.35	MAILHOT, MICHAEL	7.79
MALONEY, ANTOINETTE	142.65	MANGANELLI, JAMES	189.33
MARKWARTH, RONALD	124.49	MARLES, GREGORY A & NICOLE	7.79
MARLOW, ROSEMARY & DUSTIN	116.71	MARTEL, GEORGE & CORINNE	90.78
MCCLELLAN, EILEEN	316.40	MCCULLOUGH, JOSEPH H.	49.28
MCDONALD, TERRANCE	28.53	MC GEE, BRIAN	165.98
MCNEIL, JOHN	284.35	MCNULTY, CHARLES & JOANNE	25.93
MELRICK LEASING CO	10.37	MESARD, RENEE	25.93
MEUSE, WILLIAM & ELLEN	124.49	MICHAUD DIST	41.50
MICHAUD, RONALD D & JANET M	41.50	MITCHELL, CAROL	277.51
MOISAN, SUSAN J.	77.80	MOLLOY, JAMES JR	25.93
MONTAGUE, DANIEL	145.23	MONTOROY, CHARLES	319.00
MOORE, ANDREW & HITCHMAN	41.50	MOORE, DAVID & MITCHELL	132.27
MORIN, ERNEST & BARBARA	199.70	MORRISON, PETER & JUDITH	38.91

MOSKO, GLORIA	25.93	MOURA, TONY I	155.61
MURPHY, MICHAEL J	90.78	NACEWICZ, EDWARD	163.39
NANCY ANDREWS ETALS	25.93	NADEAU, PETER	178.95
NICHOLS, PAUL & LAURA	28.53	NORTHWAY, DARBY I	108.93
ODONNELL, KEVIN J	7.79	ONEIL, FRANCIS & PHYLLIS	544.63
PANAGAKOS, PETROS	46.68	PAPPAS, DELERA	38.91
PARILLO, ROBERT	181.54	PATALANO, NICK	339.58
PELKEY, D. KURT & DEBRA J.	72.62	PLANTE, DENYSE	49.28
PORTLAND DORMITORIES	62.24	PORTLAND VENDING CORP	49.28
POWERS, MARK	132.27	RJ RESTAURANT CORP	93.36
RADLEY, EDWARD D	116.71	REBIDUE, RAYMOND	23.35
REMILLARD, MICHAEL & MISSY	15.56	RENAUD, GILLE	124.49
REPPUCCI, MR & MRS RICHARD	418.61	RICHARDSON, BARD	51.87
RIESS, DEBORAH	246.38	RILEY, RAY	31.12
ROLLINS, SUSAN	106.34	ROTOLO, RAYMOND	38.91
RUMMEL, DAVID	181.54	RUMMEL, R E	181.54
RYAN, WILLIAM & JANICE	25.93	SALISBURY, WILLIAM	31.12
SALVI, FRANK G	41.50	SAUCIER, LORETTA	64.84
SCARMEAS, CHRIS & JUNE	72.62	SEALAND DEVELOPMENT CO INC	189.33
SEMO, GERARD E & YVONNE	38.91	SEMO, JOSEPH	260.35
SILVAR, STEVE	331.96	SMITH, CAROL & CALDWELL	38.91
SMITH, HILARY	25.93	SMITH, MARK	339.75
ST LOUIS, MIKE & BEV	116.71	ST LOUIS, RICHARD & MONA	212.66
ST PETERS, KEVIN	243.79	SULLIVAN, KEVIN & GISELLE	775.45
SURETTE, PAUL	256.76	SWANSON, ARVID	25.93
SWEET, CURTIS	18.16	SWEET, MARGARET	15.56
SWEET, RICHARD J	15.56	TAMAR, LUGASSY	57.06
TARBOX, DAVID & PEGGY	80.40	TELAUTOGRAPH CORP	25.93
THEODORE, PHILIP	28.53	TIBBETTS, HELEN	33.72
TIEBOUT, JULIE	77.80	TIERNEY, BRIAN & JACKLYN	70.03
TOUSIGNANT, ROGER A	64.93	TRAMONTOZZI, JANICE	184.14
VAUTOUR, GARY F	28.53	VAILLANCOURT, DAVID	49.28
VENTURA VENTURES	176.36	VENTURA VENTURES	67.43
VILLINEAU, WILLIAM	106.34	VITIKOS, STRATTON	41.50
VOLO, BRIAN	49.28	VOLO, BRIAN	173.77
WAITKUS, MICHAEL	134.86	WALL, PAULINE	41.50
WALLACE, GLENN	7.79	WARD, MARK	290.47
WARNER, ANGELA	23.35	WATSON, CORY	15.56
WATSON, LAWRENCE & PATRICIA	31.12	WATSON, LAWRENCE & PATRICI	7.79
WEINSTEIN, BEATRICE ET AL	116.71	WEINSTEIN, BEATRICE ET AL	124.49
WEINSTEIN, BEATRICE ET AL	230.82	WEINSTEIN, BEATRICE S	116.71
WEINSTEIN, BEATRICE S	132.27	WEINSTEIN, EBER,STANLEY	72.62
		ALAN NEAL	
WEINSTEIN, NEAL ESQ	163.39	WHELER, ELEANOR	12.97
WHITE, BILL & KATHI	28.53	WOMARK, DONALD & BARBARA	70.03
WOOFHAUS INC	173.77		

Senator Peggy A. Pendleton
District 31
3 State House Station
Augusta, Maine 04333
(207) 287-1540



THE SENATE OF MAINE
118th Legislature

110 Holmes Road
Scarborough, Maine 04074
(207) 854-5414

Dear Friends:

As the 118th Maine Legislature gets underway, I am honored to be serving you in the Maine State Senate. During this legislative session, we will be asked to find creative solutions to ongoing problems and to do more with less. Helping Maine families prosper by finding sensible ways to improve the Maine economy, stabilizing our state's revenue base, and lowering the property tax are top on my agenda this session.

In addition, we will work towards finding new ways to prepare our children today to meet the challenges of tomorrow in a global economy. And we hope to find a sensible balance between protecting our forests and other natural resources and our economy.

As always, my door is open to all of you. If I can be of assistance, please do not hesitate to contact me at the State Capitol (287-1515), by message on the Senate toll free line (1-800-423-6900) or at home (883-5414).

Best wishes for a healthy and prosperous 1997!

Very truly yours,

A handwritten signature in cursive script that reads "Peggy Pendleton".

Peggy Pendleton
State Senator, District 31



HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333-0002
287-1400

George J. Kerr
206 East Grand Avenue
Old Orchard Beach, Maine 04064

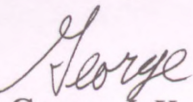
Dear Citizens of Old Orchard Beach:

My third term as your legislator has been eventful and a bit contentious. As you may know, redistricting created a new legislative district consisting entirely of our own community, Old Orchard Beach. I am pleased to be able to serve my fellow residents in the 117th Legislature and I've been working hard to do just that. Let me tell you of a few of the more notable highlights.

At the beginning of this legislative session, I was chosen to serve as House Chair of the Joint Standing Committee on Appropriations and Financial Affairs. I am the first York County representative to chair that committee since 1913. In that capacity, I have been deeply involved in the ongoing budget deliberations in Augusta. I have also been able to ensure that issues and events important to Old Orchard Beach are given appropriate priority. While we presently see Cascade Road being widened and a safe bike path included, the Deputy Commissioner of the Department of Transportation has recently let me know that East Grand Avenue will be completely renovated from Walnut Street northeasterly for over a mile to include resurfacing and a bike path there as well. The Department of Economic and Community Development has set aside \$37,000 for the proposed Old Orchard Beach Railroad Station. The same Department recently sent a check for \$5,000 to the town office to help us put on our volleyball tournament. Those are some of the pieces of good news for our town, but you need to know that statewide, things are not so well. Maine is still just beginning to come out from under the crippling recession of the late 80's. Many Maine families - many Old Orchard Beach families - are struggling to make it through these tough economic times. I will continue to fight to maintain the "Circuit Breaker" program which provides property tax relief to those who really need it. I remain committed to the York County Technical College and know it will help bring good jobs not only to our area, but to the entire state as well. I am committed to fiscal responsibility. I am doing all I can to make sure that Maine's hospitals do not shoulder a disproportionate part of the costs of the former administration's "tax and match" gimmick. I want to ensure that our welfare system becomes a helping hand up and not a lifelong crutch, and I am committed to balancing state spending with the needs of Maine people as we come through this rough recession together. I can report to you that our state's financial house may not be completely in order as I write this, but it is heading quickly and steadily in that direction.

I know that many of you may have other issues and concerns and I would ask you to feel free to contact me about any or all of them. I need feedback from you in order to best represent you. Call me at home at 934-7364 if you wish to voice your opinion or viewpoint to me. Don't hesitate, it's what I'm here to do. I am very proud to represent you and our community. I thank you for the opportunity to serve you in Augusta.

Sincerely,


George J. Kerr
State Representative

Certified
Public
Accountants

District 20 Old Orchard Beach



Independent Auditor's Report

General Purpose Financial Statements

Combined Balance Sheet - All Fund Types and Fund Types

Combined Statement of Revenues, Expenses, and Changes in Fund Balances

Governmental Fund Types and Expenses - All Funds

Statement of Revenues, Expenses, and Changes in Fund Balances

Actual - Budgetary Basis - General Fund

Statement of Revenues, Expenses, and Changes in Fund Balances

Fund

Statement of Cash Flows - Proprietary Funds

Notes to General Purpose Financial Statements

Combining and Individual Fund and Fund Type

General Fund

Comparative Balance Sheet

Statement of Revenues

Actual - Budgetary Basis

Special Revenue Funds

Combining Balance Sheet

Combining Statement of Revenues

Capital Project Funds

Combining Balance Sheet

Combining Statement of Revenues

Cumulative Statement of Revenues

Enterprise Fund - Ballpark Fund

Comparative Balance Sheet

Statement of Revenues, Expenses, and Changes in Fund Balances

Statement of Cash Flows

Trust Funds

Combining Balance Sheet

Combining Statement of Revenues, Expenses, and Changes in Fund Balances

Statement of Changes in General Long-Term Debt

Statement Section

General Fund Revenues, Expenses, and Changes in Fund Balances - Proprietary Funds

Property Tax Levies and Collections

Assessed and Estimated Actual Value of Taxable Property

Property Tax Rates - All Overlapping Governments

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

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

Fund Expenditures

TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

June 30, 1997

**Certified
Public
Accountants**

TOWN OF OLD ORCHARD BEACH, MAINE
Annual Financial Report
Year ended June 30, 1997

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Independent Auditor's Report

**Certified
Public
Accountants**

Town Council
Town of Old Orchard Beach, Maine:

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

We have audited the accompanying general purpose financial statements of the Town of Old Orchard Beach, Maine, as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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

As described in the notes, the general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles.

Also described in the notes, the Town accounts for teachers' summer salaries in the general purpose financial statements on the cash basis of accounting. Generally accepted accounting principles require that the cost of teachers' summer salaries be recorded at June 30, 1997.

In our opinion, except for the effect on the financial statements of the omissions described in the preceding paragraphs, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Old Orchard Beach, Maine as of June 30, 1997, and the results of its operations and cash flows of its proprietary fund for the year then ended, in conformity with generally accepted accounting principles.

In accordance with "Government Auditing Standards", we have also issued a report dated August 28, 1997 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.

20 Long Creek Drive
South Portland, ME 04106
207-773-2986
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<http://www.rko-cpas.com>

Branch Office: Camden, ME

*An Independently Owned Member of
The McGladrey Network
Worldwide Services through RSM International*

August 28, 1997

TOWN OF OLD ORCHARD BEACH, MAINE
Combined Balance Sheet
All Fund Types and Account Group
June 30, 1997
(with comparative totals for June 30, 1996)

	Governmental Fund Types			Proprietary Fund Type Enterprise	Fiduciary Fund Types		Account Group	Totals		
	General	Special Revenue	Capital Projects		Trust	Agency	General	(Memorandum Only)	1997	1996
							Long-term Debt			
ASSETS										
Cash and cash equivalents	\$ 19,435	532,764	-	-	6,214	34,120	-	592,533	742,854	
Investments	2,820,972	7,110	-	-	110,517	-	-	2,938,599	3,014,959	
Receivables:										
Taxes receivable	134,510	-	-	-	-	-	-	134,510	124,309	
Tax liens	1,266,242	-	-	-	-	-	-	1,266,242	1,469,389	
Accounts receivable	43,451	-	-	-	-	-	-	43,451	54,712	
Due from other governments	81,077	141,128	54,632	-	-	-	-	276,837	220,815	
Interfund loans receivable	232,614	701	78,501	58,033	-	-	-	369,849	807,267	
Inventory	1,984	16,029	-	-	-	-	-	18,013	16,217	
Fixed assets (net of accumulated depreciation)	-	-	-	1,817,209	-	-	-	1,817,209	1,872,709	
Amount to be provided for accrued sick leave	-	-	-	-	-	-	230,107	230,107	218,572	
Amount to be provided for landfill closure and postclosure costs	-	-	-	-	-	-	375,000	375,000	573,000	
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	18,307,281	18,307,281	19,397,163	
Total assets	\$ 4,600,285	697,732	133,133	1,875,242	116,731	34,120	18,912,388	26,369,631	28,511,966	
LIABILITIES AND FUND EQUITY										
Liabilities:										
Accounts payable	202,125	57,623	16,978	-	-	-	-	276,726	251,519	
Accrued expenses	81,340	14,019	-	15,178	-	-	-	110,537	91,494	
Interfund loans payable	120,438	110,327	139,084	-	-	-	-	369,849	807,267	
Taxes collected in advance	20,374	-	-	-	-	-	-	20,374	18,618	
Deferred tax revenue	1,063,970	-	-	-	-	-	-	1,063,970	1,342,087	
Other deferred revenue	-	20,679	-	75,000	-	-	-	95,679	84,182	
Due to student groups	-	-	-	-	-	34,120	-	34,120	38,675	
Refundable deposits	18,015	5,726	-	-	-	-	-	23,741	31,404	
Accrued vacation and sick leave	120,415	-	-	-	-	-	230,107	350,522	337,369	
Deferred compensation benefits payable	-	-	-	-	-	-	-	-	562,703	
Estimated liability for landfill closure and postclosure costs	-	-	-	-	-	-	375,000	375,000	573,000	
General obligation bonds and notes payable	-	-	-	1,252,424	-	-	18,307,281	19,559,705	20,829,096	
Total liabilities	1,626,677	208,374	156,062	1,342,602	-	34,120	18,912,388	22,280,223	24,967,414	
Fund equity:										
Retained earnings	-	-	-	532,640	-	-	-	532,640	415,441	
Reserved fund balance	524,518	16,029	-	-	-	-	-	540,547	512,314	
Unreserved fund balance:										
Designated	722,288	-	-	-	-	-	-	722,288	661,293	
Undesignated	1,726,802	473,329	(22,929)	-	116,731	-	-	2,293,933	1,955,504	
Total fund equity	2,973,608	489,358	(22,929)	532,640	116,731	-	-	4,089,408	3,544,552	
Total liabilities and fund equity	\$ 4,600,285	697,732	133,133	1,875,242	116,731	34,120	18,912,388	26,369,631	28,511,966	

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, 1997
(with comparative totals for the year ended June 30, 1996)

	Governmental Fund Types			Fiduciary	Totals	
	General	Special Revenue	Capital Projects	Fund Types Trust	(Memorandum Only) 1997	1996
Revenues:						
Taxes	\$ 13,040,594	-	72,148	-	13,112,742	12,768,997
Licenses and permits	195,379	6,533	-	-	201,912	154,646
Intergovernmental	2,785,263	721,194	962,775	-	4,469,232	4,574,793
Investment income	156,419	16,515	249	7,962	181,145	187,443
Other revenues	322,061	497,247	7,436	10,000	836,744	676,481
Total revenues	16,499,716	1,241,489	1,042,608	17,962	18,801,775	18,362,360
Expenditures:						
Current:						
General government	732,252	-	-	-	732,252	790,041
Public works	533,390	-	-	-	533,390	588,441
Sanitation	1,088,353	-	-	-	1,088,353	1,149,930
Public safety	1,919,953	-	-	-	1,919,953	1,943,906
Parks and recreation	41,596	35,172	-	-	76,768	64,690
Health and welfare	66,065	261,303	-	-	327,368	327,609
Education	7,597,911	757,796	-	-	8,355,707	7,735,170
Intergovernmental	225,954	-	-	-	225,954	208,561
Unclassified	1,178,599	28,909	-	4,727	1,212,235	1,227,648
Debt service	1,812,168	4,001	247,320	-	2,063,489	2,001,047
Capital outlays	308,430	-	1,340,218	-	1,648,648	2,383,177
Total expenditures	15,504,671	1,087,181	1,587,538	4,727	18,184,117	18,420,220
Excess (deficiency) of revenues over (under) expenditures	995,045	154,308	(544,930)	13,235	617,658	(57,860)
Other financing sources (uses):						
Operating transfers--in	67,433	47,040	356,071	-	470,544	1,135,457
Operating transfers--out	(593,111)	(67,433)	-	-	(660,544)	(1,335,457)
Proceeds from general obligation bonds	-	-	-	-	-	217,500
Total other financing sources (uses)	(525,678)	(20,393)	356,071	-	(190,000)	17,500
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	469,367	133,915	(188,859)	13,235	427,658	(40,360)
Fund balances, beginning of year	2,504,241	355,443	165,930	103,496	3,129,110	3,169,470
Fund balances (deficit), end of year	\$ 2,973,608	489,358	(22,929)	116,731	3,556,768	3,129,110

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, 1997

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 12,651,185	13,040,594	389,409
Licenses and permits	218,300	195,379	(22,921)
Intergovernmental	1,847,794	1,947,444	99,650
Investment income	155,000	156,419	1,419
Other revenues	293,950	322,061	28,111
Total revenues	15,166,229	15,661,897	495,668
Expenditures:			
Current:			
General government	823,525	732,252	91,273
Public works	559,707	533,390	26,317
Sanitation	1,129,982	1,088,353	41,629
Public safety	1,979,470	1,919,953	59,517
Parks and recreation	45,215	41,596	3,619
Health and welfare	59,356	66,065	(6,709)
Education	6,803,291	6,760,092	43,199
Intergovernmental	225,954	225,954	-
Unclassified	1,219,804	1,178,599	41,205
Debt service	1,808,243	1,812,168	(3,925)
Capital outlays	629,246	308,430	320,816
Total expenditures	15,283,793	14,666,852	616,941
Excess (deficiency) of revenues over (under) expenditures	(117,564)	995,045	1,112,609
Other financing sources (uses):			
Operating transfers--in	123,916	67,433	(56,483)
Operating transfers--out	(386,352)	(593,111)	(206,759)
Utilization of prior year designated	380,000	-	(380,000)
Total other financing sources (uses)	117,564	(525,678)	(643,242)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	-	469,367	469,367
Fund balance, beginning of year		2,504,241	
Fund balance, end of year	\$	2,973,608	

See accompanying notes to general purpose financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Revenues, Expenses, and Changes in Retained Earnings
Proprietary Fund
Years ended June 30, 1997 and 1996

	1997	1996
Operating revenues:		
Lease proceeds	\$ 75,000	50,000
Other income	10,212	5,791
Total operating revenues	85,212	55,791
Operating expenses:		
Utilities and building maintenance	12,237	6,360
Depreciation	55,500	55,500
Total operating expenses	67,737	61,860
Operating income (loss)	17,475	(6,069)
Nonoperating revenues (expenses):		
Interest expense	(90,276)	(102,545)
Total nonoperating revenues (expense)	(90,276)	(102,545)
Income (loss) before operating transfers	(72,801)	(108,614)
Other financing sources:		
Operating transfers--in	190,000	200,000
Total other financing sources	190,000	200,000
Net income	117,199	91,386
Retained earnings, beginning of year	415,441	324,055
Retained earnings, end of year	\$ 532,640	415,441

See accompanying notes to general purpose financial statements.

A. Basis of Presentation

The activities of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for in self-balancing accounts that measure its assets, liabilities, revenues, expenses and

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Cash Flows

Proprietary Fund

Years ended June 30, 1997 and 1996

	1997	1996
Cash flows from operating activities:		
Cash received from lease	\$ 75,000	75,000
Cash received from operating revenues	10,212	6,804
Cash payments for operating expenses	(12,237)	(6,361)
Net cash provided by operating activities	72,975	75,443
Cash flows from noncapital financing activities:		
Operating transfers from other funds	190,000	200,000
Interfund transactions with General Fund	7,025	(25,443)
Net cash provided by noncapital financing activities	197,025	174,557
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(179,510)	(144,042)
Interest paid on long-term debt	(90,490)	(105,958)
Net cash used in capital and related financing activities	(270,000)	(250,000)
Net increase (decrease) in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	\$ -	-
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	17,475	(6,069)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	55,500	55,500
Changes in assets and liabilities:		
Decrease in accounts receivable	-	1,012
Increase in deferred revenue	-	25,000
Net cash provided by operating activities	\$ 72,975	75,443

See accompanying notes to general purpose financial statements.

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

THE REPORTING ENTITY AND ITS SERVICES

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

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

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

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

Biddeford-Saco-Old Orchard Beach Transit Committee - The Town is member of the Biddeford-Saco-Old Orchard Beach Transit Committee which is a jointly governed organization. The Committee operates a public mass transit passenger bus service within and between the three municipalities under a voluntary interlocal agreement. The Town of Old Orchard Beach's contribution to the committee for the year ended June 30, 1997 was \$45,000. The Transit Committee does not meet the definition of a component unit or a joint venture because there is no ongoing financial interest or responsibility by the participating governments.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

GOVERNMENTAL FUND TYPES

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

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

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

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

PROPRIETARY FUND TYPE

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

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

FIDUCIARY FUND TYPES

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

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

ACCOUNT GROUPS

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

General Fixed Assets Account Group - The Town does not maintain this group of accounts which would otherwise account for the fixed assets of the Town, other than those accounted for in the proprietary funds.

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

B. Basis of Accounting

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

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

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

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of intergovernmental revenues currently being received by the Town:

- Monies must be spent for the specific purpose, or project, before any amount will be paid to the Town. These revenues are recognized based upon the expenditures recorded.
- Monies are virtually unrestricted as to purpose, and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier, if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 not generally recorded.

C. Investments

Investments are stated at cost.

D. Inventory

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

E. Fixed Assets

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

Real property and equipment owned by the Proprietary Funds are stated at the cost to acquire or construct the asset. Routine maintenance and repairs are charged against income. Expenditures which materially increase values, change capacities or extend useful lives are capitalized. The Town depreciates the sports stadium facility over 40 years and various improvements to the building over 10 years.

F. Vacation and Sick Leave

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

At June 30, 1997, the accumulated vacation cost was \$120,415 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$230,107 and is disclosed in the general long-term debt account group because it is not currently due.

G. Encumbrances

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

H. Interfund Transactions

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

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

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

B. Budgetary vs. GAAP Basis of Accounting

As required by generally accepted accounting principles (GAAP), the Town has recorded a revenue and expenditure for Maine State Retirement contributions made by the State of Maine on behalf of the Old Orchard Beach School Department. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting vs. reporting under generally accepted accounting principles of \$837,819. 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, 1997, the balance on such contracts amounted to approximately \$484,160 (unaudited) for which no accrual has been made in the financial statements. However, the School Department has partially funded \$358,667 of this accrual, which is shown as a reserved fund balance until such time as the liability is fully funded.

C. Excess of Expenditures Over Appropriations

For the year ended June 30, 1997, expenditures exceeded appropriations in the following departments:

Town Council	\$ 1,983
Building maintenance	3,829
Treasurer	3,247
Public works – snow and ice removal	4,440
Comfort station	918
Compost facility	32,739
Treatment plant	8,456
Parking enforcement	1,870
Public safety complex	1,227

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

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

Hydrants	\$ 537
Recreation	1,475
Parking lot	728
General assistance	6,709
Abatements	51,178
Debt service	3,925

D. Deficit Fund Equity

At June 30, 1997 the capital project fund Downtown TIF has a deficit fund balance of \$84,583, which will be funded by taxes raised from the TIF district in subsequent years.

DEPOSITS AND INVESTMENTS

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

A. Deposits

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

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

At June 30, 1997 cash and cash equivalents consisted of:

	Carrying amount	Bank balance	Category		
			1	2	3
Cash and Cash Equivalents:					
Checking and savings accounts	\$ 160,539	360,355	266,322	57,336	36,697
Certificates of deposit	431,994	432,127	101,454	-	330,673
Total	\$ 592,533	792,482	367,776	57,336	367,370

B. Investments

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

Investments are classified into three categories. Category 1 includes investments which are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2

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

DEPOSITS AND INVESTMENTS, CONTINUED

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, 1997 investments consisted of the following:

	Market value	Carrying amount	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
Investments:					
Cash management--repurchase agreements	\$ 1,471,794	1,427,077	-	1,427,077	-
Mutual funds(1)	203,650	203,650	-	-	-
Maine Class Trust investment pool(1)	1,190,245	1,190,245	-	-	-
Corporate stocks	204,894	117,627	117,627	-	-
total	\$ 3,070,583	2,938,599	117,627	1,427,077	-

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

PROPERTY TAX

Property taxes for the current year were committed on July 22, 1996 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 14, 1996 and 50% on February 14, 1997. All personal property taxes were due in full on August 14, 1996. Interest at the rate of 10.75% per annum was charged on any amounts remaining unpaid after these respective due dates. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. A revaluation was completed for the list of April 1, 1990. The assessed value was 103% of the estimated market value and 95.51% of the 1996 state valuation of \$521,750,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$102,289 for the year ended June 30, 1997.

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

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

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

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

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

DEPOSITS AND INVESTMENTS, CONTINUED

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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 \$102,289 for the year ended June 30, 1997.

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

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

PROPERTY TAX, CONTINUED

The following summarizes the 1997 and 1996 levy:

	<u>1997</u>	<u>1996</u>
Valuation:		
Land	\$ 197,289,400	211,626,400
Buildings	288,436,500	268,840,200
Personal property	12,585,500	11,789,400
Total assessed valuation	\$ 498,311,400	492,256,000
Total assessed valuation	498,311,400	492,256,000
Tax rate (per \$1,000)	23.65	23.85
Commitment	11,785,065	11,740,305
Supplemental taxes assessed	9,826	1,088
	11,794,891	11,741,393
Less--collections and abatements	11,061,724	10,938,527
Receivable at end of year	\$ 733,167	802,866
Consisting of:		
Taxes	30,660	31,695
Liens	702,507	771,171
Receivable at end of year	\$ 733,167	802,866
Collection rate	93.78%	93.16%

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

REVISED BUDGET

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

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other financing sources and (uses)</u>
1996-1997 budget as originally adopted	\$ 16,042,324	(16,042,324)	-
Overlay adjustment	27,289	(27,289)	-
Utilization of prior year balances:			
Town	(175,000)	-	175,000
School	(75,000)	-	75,000
Designated carryforward balances:			
Various capital improvements	(130,000)	-	130,000
Interfund budgeting:			
FEMA fund	-	40,000	(40,000)
Ballpark fund	(80,000)	270,000	(190,000)
Downtown TIF fund	(370,884)	447,320	(76,436)
Rescue equipment fund	(50,000)	-	50,000
School Adult Education fund	-	28,500	(28,500)
Police escrow account	(22,500)	-	22,500
	<u>\$ 15,166,229</u>	<u>(15,283,793)</u>	<u>117,564</u>

INTERFUND BALANCES

Individual interfund receivables and payables (due from/to other funds) at June 30, 1997, were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
<u>General Fund</u>	<u>\$ 232,614</u>	<u>120,438</u>
Special Revenue Funds:		
School categorical funds	-	7,640
Sewer reserve	-	102,687
Conservation tree grant fund	701	-
Total Special Revenue Funds	701	110,327
Capital Project Funds:		
West Grand Avenue	61,523	-
FEMA	-	54,501
Downtown TIF District	-	84,583
Ocean Outfall	16,978	-
Total Capital Project Funds	78,501	139,084

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

INTERFUND BALANCES, CONTINUED

	<u>Interfund receivables</u>	<u>Interfund payables</u>
Enterprise Funds:		
Ballpark facility	\$ 58,033	-
Total	\$ 369,849	369,849

LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 1997:

	<u>General long-term debt</u>	<u>Proprietary Fund</u>	<u>Total</u>
Long-term debt payable at June 30, 1996	\$ 19,397,163	1,431,933	20,829,096
Debt issued	-	-	-
Debt retired	1,089,882	179,509	1,269,391
Long-term debt payable at June 30, 1997	\$ 18,307,281	1,252,424	19,559,705

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

LONG-TERM DEBT, CONTINUED

Long-term debt payable at June 30, 1997 is comprised of the following:

	<u>Interest rate</u>	<u>Final maturity date</u>	<u>Balance end of year</u>
General long-term debt:			
1978 School bond	Varies	1998	\$ 290,000
1983 Capital improvement bond	Varies	1998	100,000
1986 Capital improvement bond	Varies	2006	630,000
1989 Capital improvement bond	Varies	2009	770,000
1990 Sewer improvement bond	6.00%	2019	708,123
1990 General obligation bond	Varies	2000	444,800
1990 Sewer improvement bond	6.00%	2020	226,149
1990 School general obligation bond	Varies	2000	185,200
1992 General obligation bond	Varies	2012	1,500,000
1992 General obligation bond	Varies	2012	7,020,000
1992 General obligation bond TIF	Varies	2012	3,270,000
1996 Sewer improvement bond	4.875%	2024	3,163,009
Total general long-term debt			18,307,281
Proprietary Fund:			
1987 General obligation security	Varies		1,252,424
Total general obligation debt			\$ 19,559,705

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

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

LONG-TERM DEBT, CONTINUED

The annual requirements to amortize all debt outstanding as of June 30, 1997, are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine.

Year ended June 30,	General Long-term Debt		Proprietary Funds		Total
	Principal	Interest	Principal	Interest	
1998	\$ 1,104,771	1,124,768	182,201	87,799	2,499,539
1999	1,078,895	1,049,582	216,051	73,949	2,418,477
2000	953,233	985,792	232,044	57,956	2,229,025
2001	897,798	927,050	269,584	40,416	2,134,848
2002	772,600	874,152	289,539	20,461	1,956,752
2003	807,654	824,041	63,005	2,290	1,696,990
2004	897,971	769,448	-	-	1,667,419
2005	938,567	710,087	-	-	1,648,654
2006	979,456	647,459	-	-	1,626,915
2007	960,652	581,147	-	-	1,541,799
2008	1,007,173	517,577	-	-	1,524,750
2009	1,169,037	446,962	-	-	1,615,999
2010	1,236,259	368,820	-	-	1,605,079
2011	1,273,861	287,516	-	-	1,561,377
2012	1,341,862	203,040	-	-	1,544,902
2013	705,282	137,596	-	-	842,878
2014	179,144	110,945	-	-	290,089
2015	188,473	101,616	-	-	290,089
2016	198,292	91,798	-	-	290,090
2017	208,627	81,463	-	-	290,090
2018	219,506	70,583	-	-	290,089
2019	230,247	59,131	-	-	289,378
2020	184,148	47,077	-	-	231,225
2021	191,513	37,918	-	-	229,431
2022	184,762	28,301	-	-	213,063
2023	193,769	19,294	-	-	213,063
2024	203,729	9,848	-	-	213,577
	\$ 18,307,281	11,113,011	1,252,424	282,871	30,955,587

STATUTORY DEBT LIMIT

In accordance with Maine law, no municipality shall incur debt for specified purposes in excess of certain percentages of State valuation of such municipality. At June 30, 1997, the Town was in compliance with these limitations.

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

STATE REIMBURSEMENT FOR DEBT SERVICE EXPENDITURES

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

RESERVED/DESIGNATED FUND BALANCES

At June 30, 1997 portions of fund balance were reserved and designated for future periods as follows:

	General Fund	Special Revenue Funds
Reserved:		
Education:		
Teacher summer salaries	\$ 358,667	-
Special education tuition	64,000	-
MSMA unemployment fund	10,000	-
System support recertification	10,000	-
Encumbrances	79,867	-
School lunch inventory	-	16,029
Town inventory	1,984	-
Total	\$ 524,518	16,029

	General Fund
Unreserved--designated:	
Fire Department vehicles	\$ 50,000
Town Hall	25,000
Public Works Department vehicles	6,313
Sewer projects	59,825
Tarring projects	2,462
Treatment plant equipment	44,000
Disaster relief fund--F.E.M.A.	6,591
East Grand project	175,000
General capital improvement projects	43,175
Town Hall fire	1,270
Public safety	31,026
Rescue equipment	17,000
Departmental balances	52,168
Economic development	71,365
Memorial Park	7,093
Sidewalks	5,000
Education	75,000
Reappropriated to fiscal year 1997	50,000
Total	\$ 722,288

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

CONTINGENT LIABILITIES

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

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

Under existing state law, Maine communities are required to close existing landfills under a state approved plan and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The Town presently has two landfills which have been closed under an approved plan. Additionally, the Town is operating a demolition debris landfill and has submitted a plan to the State for closure. The estimated total current cost of landfill closure and postclosure care, \$375,000, is based on the amount that would be paid if equipment, facilities, and services required to close, monitor, and maintain the Town's landfills were acquired as of June 30, 1997. This amount has been accrued on the general long-term debt account group as it is not expected that any of these costs will be funded with current financial resources. Presently the State of Maine is providing partial funding for certain closure costs, and the Town is expected to receive funding approximating \$186,000. The actual cost of closure and postclosure care may be higher due to inflation, changes in technology, engineering estimates, or changes in landfill laws and regulations.

EMPLOYEE'S RETIREMENT SYSTEM

a. Maine State Retirement - District Group

The Town participates in the Maine State Retirement System (MSRS). The Maine State Retirement System is an agent multiple-employer public employee retirement system established by the Maine State legislature. All full time Town employees, including school bus drivers and custodians hired before November of 1994, are eligible to participate in the system. As of June 30, 1997 the Town had 29 active covered employees and 29 vested/retired employees. Covered payroll for the year ended June 30, 1997 was \$784,624, of a total payroll of \$ 7,213,191. Employees are eligible for normal retirement upon attaining age 60 with 10 or more years of service or after completing 25 or more years of creditable service prior to age 60. Vested participants are entitled to a retirement benefit equal to a fraction (2%) of the average final compensation multiplied by the years of membership service (discounted for early retirement). The Town makes employer contributions in accordance with funding requirements determined by MSRS' actuary. For the year ended June 30, 1997 the Town's contribution rate was 8.21% and amounted to \$64,418. These contributions consisted of \$70,396 (9.28%) for normal cost and (\$5,978) (-1.42%) for the amortization of the unfunded actuarially accrued liability over 23 years. Covered employees are required to contribute 6.5% of their salary to the MSRS which amounted to \$51,001 for the year ended June 30, 1997.

The amount shown below as "Pension Benefit Obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effect of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the Plan on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits.

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

EMPLOYEE'S RETIREMENT SYSTEM, CONTINUED

The pension benefit obligation was computed as part of an actuarial update based on the single actuarial valuation as of June 30, 1996 (the most recent date available). Significant actuarial assumptions used to compute the pension benefit obligations are:

Annual rate of investment return	8%
Annual rate of salary increase	6%
Annual cost of living increase	4%
Average retirement age	60

At June 30, 1996, the date of the latest actuarial report, the assets in excess of pension benefit obligation was \$1,145,049 determined as follows:

Pension benefit obligation:

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 2,607,446
Current employees:	
Accumulated employee contributions including investment income	748,707
Employer financed, vested	1,101,090
Employer financed, nonvested	368,626
Total pension benefit obligation	4,825,869
Net assets available for benefits, at market value (cost value \$4,245,447)	5,970,918

Assets in excess of pension benefit obligation	\$ 1,145,049
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Historical trend information for the Town of Old Orchard Beach District Group public employee retirement system is presented in Table 7.

b. Maine State Retirement - Teachers Group

All school teachers, plus other qualified educators, participate in the Maine State Retirement System's teacher group. The School Department's payroll for employees covered by this group, for the fiscal year ended June 30, 1997 was \$4,012,545.

School employees are eligible for normal retirement, upon attaining age 60, provided they have 25 years of creditable service. Employees are penalized 2.5% for each year of early retirement. Employees, under 60 years of age, who become permanently disabled receive 66.75% of the average final compensation, reduced by any amounts paid under worker's compensation, social security disability, or similar law. Employees, over 60 years old, who become permanently disabled, have their benefits calculated similarly to normal retirement. The retirement system also provides survivor benefits. Employees are required by state statute to contribute 7.65% of their compensation to the retirement system. For the year ended June 30, 1997, employees contributed \$313,723. The State of Maine Department of Education is required, by the same statute, to contribute the employer contribution which amounts to 20.8% of their compensation. As required by accounting standards, the amount paid on behalf of the Old Orchard Beach School Department by the State of Maine has been recorded as an intergovernmental revenue and an expenditure and amounted to \$837,819. There is no contribution required by the School except for federally funded teachers for which

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

EMPLOYEE'S RETIREMENT SYSTEM, CONTINUED

the School contributes 20.88% of their compensation. This cost amounted to \$18,667 for the year ended June 30, 1997 and is chargeable to the applicable grant.

c. Deferred Compensation Plan

The Town offers all its employees a deferred compensation plan created in accordance with Internal Revenue Code (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.

Until December 1, 1996, all amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights were (until paid or made available to the employee or other beneficiary) solely the property and rights of the Town (without being restricted to the provisions or benefits under the plan), subject only to the claims of the Town's general creditors. Participants' rights under the plan were equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

On December 1, 1996, the Town amended the plan in accordance with the provisions of IRC Section 457. On that date, assets of the plan were placed in trust for the exclusive benefit of participants and their beneficiaries. The requirements of that IRC Section prescribes that the Town no longer owns the amounts deferred by employees, including the related income on those amounts. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on plan assets, were removed from the Town's financial statements.

RISK MANAGEMENT

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

MMA's workers' compensation fund retains \$400,000 of risk and purchases excess insurance for claims which exceed \$400,000 up to a maximum coverage of \$2,000,000 per occurrence.

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

MMA's property and casualty risk pool retains \$100,000 of risk and purchases excess insurance for claims which exceed \$100,000 up to a maximum coverage of \$1,000,000 for property and casualty coverage per occurrence and \$200,000,000 cumulative coverage for the entire pool, and \$250,000 for crime per entity per occurrence.

Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 1997.

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TOWN OF OLD ORCHARD BEACH, MAINE

General Fund

Comparative Balance Sheet

June 30, 1997 and 1996

	1997	1996
ASSETS		
Cash and cash equivalents	\$ 19,435	63,391
Investments, at cost	2,820,972	2,361,911
Receivables:		
Taxes receivable	134,510	124,309
Tax liens	1,266,242	1,469,389
Accounts receivable	43,451	51,712
Due from State of Maine	81,077	92,811
Inventory	1,984	1,632
Interfund loans receivable	232,614	390,091
Total assets	\$ 4,600,285	4,555,246
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable and payroll withholdings	202,125	164,534
Accrued expenses	81,340	62,697
Accrued vacation and sick leave	120,415	118,797
Interfund loans payable	120,438	318,594
Taxes collected in advance	20,374	18,618
Deferred tax revenue	1,063,970	1,342,087
Refundable deposits	18,015	25,678
Total liabilities	1,626,677	2,051,005
Fund balance:		
Reserved	524,518	497,729
Unreserved:		
Designated	722,288	661,293
Undesignated	1,726,802	1,345,219
Total fund equity	2,973,608	2,504,241
Total liabilities and fund equity	\$ 4,600,285	4,555,246

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, 1997
(with comparative actual amounts for the year ended June 30, 1996)

	1997		Variance favorable (unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 11,713,935	11,723,761	9,826	11,668,227
Change in deferred property tax revenue	-	278,030	278,030	66,834
Excise taxes	706,250	823,452	117,202	763,768
Interest and costs on taxes	210,000	187,305	(22,695)	175,316
Contributions in lieu of taxes	21,000	28,046	7,046	21,686
Total taxes	12,651,185	13,040,594	389,409	12,695,831
Licenses, permits and fees:				
Licenses	70,000	78,859	8,859	59,058
Building, plumbing and electrical permits	23,000	16,220	(6,780)	14,973
Town Clerk fees	6,500	6,792	292	6,884
Town vehicle registration fees	15,000	18,543	3,543	15,484
Sewer permits	31,500	31,500	-	31,500
Other	72,300	43,465	(28,835)	16,832
Total licenses, permits and fees	218,300	195,379	(22,921)	144,731
Intergovernmental:				
State Revenue Sharing	590,000	618,818	28,818	592,447
State education subsidies	1,104,294	1,133,555	29,261	1,170,105
State agency clients	-	12,331	12,331	35,898
M.D.O.T. block grant	59,000	61,344	2,344	61,344
Human services reimbursement	17,500	16,392	(1,108)	14,237
Community billings--compost facility	77,000	92,596	15,596	49,250
Other federal revenue	-	557	557	323
Other state revenue	-	11,851	11,851	13,349
Total intergovernmental	1,847,794	1,947,444	99,650	1,936,953
Investment income	155,000	156,419	1,419	161,832
Other revenues:				
Parking and comfort station fees	91,500	83,234	(8,266)	63,509
Cable television franchise	29,000	31,322	2,322	28,201
School Department	29,300	46,683	17,383	18,709
Sale of town owned property	5,000	13,565	8,565	6,354
Parking meters and fines	115,000	121,985	6,985	112,376
Miscellaneous	24,150	25,272	1,122	23,259
Total other revenues	293,950	322,061	28,111	252,408
Total revenues	15,166,229	15,661,897	495,668	15,191,755

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

	1997		Variance favorable (unfavorable)	1996 Actual
	Budget	Actual		
Expenditures:				
Current:				
General governmental:				
Town Council	\$ 44,940	46,923	(1,983)	36,957
Administration	132,735	114,472	18,263	120,540
Legal	92,500	66,914	25,586	101,059
Building maintenance	60,846	64,675	(3,829)	61,057
Contingency	76,930	42,965	33,965	72,307
Tax collector	56,618	54,395	2,223	51,931
Treasurer	65,451	68,698	(3,247)	71,853
Assessor	112,863	104,317	8,546	100,476
Town Clerk	48,461	46,689	1,772	47,062
Planning	68,770	66,562	2,208	65,202
Code enforcement	53,538	49,874	3,664	51,220
License inspector	4,723	3,330	1,393	4,676
Elections	5,150	2,438	2,712	5,701
Total general government	823,525	732,252	91,273	790,041
Public works:				
General	520,107	491,660	28,447	543,760
Snow and ice removal	20,500	24,940	(4,440)	27,220
Beach cleaning	19,100	16,790	2,310	17,461
Total public works	559,707	533,390	26,317	588,441
Sanitation:				
Comfort station	12,900	13,818	(918)	13,520
Compost facility	108,811	141,550	(32,739)	113,787
Treatment plant	443,012	451,468	(8,456)	441,628
Solid waste	565,259	481,517	83,742	580,995
Total sanitation	1,129,982	1,088,353	41,629	1,149,930
Public safety:				
Communication center	154,223	145,955	8,268	139,834
Fire department	351,380	327,657	23,723	382,747
Police department	836,649	831,904	4,745	825,158
Parking enforcement	16,700	18,570	(1,870)	14,263
Rescue unit	201,995	193,848	8,147	190,690
Animal control	13,123	10,061	3,062	8,151
Public safety complex	27,200	28,427	(1,227)	23,069
Street lights	204,750	198,309	6,441	197,954
Hydrants	103,000	103,537	(537)	104,218
Lifeguards	70,450	61,685	8,765	57,822
Total public safety	1,979,470	1,919,953	59,517	1,943,906

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

	1997		Variance favorable (unfavorable)	1996 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
Parks and recreation:				
Conservation Commission	\$ 5,900	78	5,822	899
Parking lot	17,100	17,828	(728)	18,247
Recreation	22,215	23,690	(1,475)	23,642
Total parks and recreation	45,215	41,596	3,619	42,788
Health and welfare:				
General assistance	51,356	58,065	(6,709)	50,004
Visiting nurse program	8,000	8,000	-	11,000
Total health and welfare	59,356	66,065	(6,709)	61,004
Education	6,803,291	6,760,092	43,199	6,662,624
Intergovernmental--county tax	225,954	225,954	-	208,561
Unclassified:				
Employee benefits and insurances	962,644	870,559	92,085	920,669
Memorial Library	87,500	87,500	-	77,500
Planning, Zoning and Registration Boards	8,750	8,538	212	12,897
Donations to provider agencies	13,621	13,535	86	12,394
Transit Committee subsidy	45,000	45,000	-	45,000
Abatements, write offs and overlay	102,289	153,467	(51,178)	90,120
Total unclassified	1,219,804	1,178,599	41,205	1,158,580
Debt service:				
Principal	927,620	868,919	58,701	735,237
Interest	880,623	943,249	(62,626)	952,367
Total debt service	1,808,243	1,812,168	(3,925)	1,687,604
Capital outlays:				
Fire Department pumper	25,000	-	25,000	-
Rescue equipment	20,000	10,500	9,500	-
Public works--vehicles	145,000	137,717	7,283	-
Treatment plant equipment	14,000	-	14,000	-
East Grand	175,000	-	175,000	-
Local road improvements	75,000	77,464	(2,464)	98,158
Sewer projects	50,000	175	49,825	-
Adult education computers	30,000	29,692	308	-
Other improvements	95,246	52,882	42,364	118,323
Total capital outlays	629,246	308,430	320,816	216,481
Total expenditures	15,283,793	14,666,852	616,941	14,509,960

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

	1997			1996 Actual
	Budget	Actual	Variance favorable (unfavorable)	
Excess (deficiency) of revenues over (under) expenditures	\$ (117,564)	995,045	1,112,609	681,795
Other financing sources (uses):				
Operating transfers--in	123,916	67,433	(56,483)	49,599
Operating transfers--out	(386,352)	(593,111)	(206,759)	(1,179,418)
Utilization of prior year designated	380,000	-	(380,000)	-
Total other financing sources (uses)	117,564	(525,678)	(643,242)	(1,129,819)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	469,367	469,367	(448,024)
Fund balance, beginning of year		2,504,241		2,952,265
Fund balance, end of year	\$	2,973,608		2,504,241

TOWN OF OLD ORCHARD BEACH, MAINE

Special Revenue Funds

Combining Balance Sheet

June 30, 1997

(with comparative totals for June 30, 1996)

	School Categorical Funds	School Lunch Fund	Adult Education Fund	Police Escrow Account	Beautifi- cation Committee	Sewer Reserve Escrow	Rescue Equipment Fund	Recreation Fund	Conservation Tree Grant Fund	Volleyball Fund	Playground Equipment Fund	Totals	
												1997	1996
ASSETS													
Cash and cash equivalents	\$ 4,860	16,344	5,852	-	2,393	208,086	264,934	28,873	-	-	1,422	532,764	446,239
Investments, at cost	7,110	-	-	-	-	-	-	-	-	-	-	7,110	7,386
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Due from other governments	120,469	20,659	-	-	-	-	-	-	-	-	-	141,128	19,587
Inventory	-	16,029	-	-	-	-	-	-	-	-	-	16,029	14,585
Interfund loans receivable	-	-	-	-	-	-	-	-	701	-	-	701	11,637
Total assets	\$ 132,439	53,032	5,852	-	2,393	208,086	264,934	28,873	701	-	1,422	697,732	502,434
LIABILITIES AND FUND EQUITY													
Liabilities:													
Accounts payable	53,185	1,679	2,759	-	-	-	-	-	-	-	-	57,623	645
Accrued wages	12,719	-	1,300	-	-	-	-	-	-	-	-	14,019	13,404
Deferred revenue	-	-	-	-	-	-	-	20,679	-	-	-	20,679	9,182
Interfund loans payable	7,640	-	-	-	-	102,687	-	-	-	-	-	110,327	118,034
Refundable deposits	-	-	-	-	-	5,726	-	-	-	-	-	5,726	5,726
Total liabilities	73,544	1,679	4,059	-	-	108,413	-	20,679	-	-	-	208,374	146,991
Fund equity:													
Reserved for inventory	-	16,029	-	-	-	-	-	-	-	-	-	16,029	14,585
Unreserved:													
Undesignated	58,895	35,324	1,793	-	2,393	99,673	264,934	8,194	701	-	1,422	473,329	340,858
Total fund equity	58,895	51,353	1,793	-	2,393	99,673	264,934	8,194	701	-	1,422	489,358	355,443
Total liabilities and fund equity	\$ 132,439	53,032	5,852	-	2,393	208,086	264,934	28,873	701	-	1,422	697,732	502,434

TOWN OF OLD ORCHARD BEACH, MAINE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Equity
Year ended June 30, 1997
(with comparative totals for the year ended June 30, 1996)

	School Categorical Funds	School Lunch Fund	Adult Education Fund	Police Escrow Account	Beautifi- cation Committee	Sewer Reserve Escrow	Rescue Equipment Fund	Recreation Fund	Conservation Tree Grant	Volleyball Fund	Playground Equipment Fund	Totals	
												1997	1996
Revenues:													
Licenses and permits													
Sewer ordinance fees	\$ -	-	-	-	-	6,533	-	-	-	-	-	6,533	9,915
Total licenses and permits	-	-	-	-	-	6,533	-	-	-	-	-	6,533	9,915
Intergovernmental:													
Federal grants and commodities	518,094	129,065	30,001	-	-	-	-	-	5,000	-	-	682,160	321,847
State grants	2,032	-	37,002	-	-	-	-	-	-	-	-	39,034	28,378
Total intergovernmental	520,126	129,065	67,003	-	-	-	-	-	5,000	-	-	721,194	350,225
Investment income	1,209	739	-	-	-	6,634	7,933	-	-	-	-	16,515	14,202
Other revenues:													
Police fines	-	-	-	17,433	-	-	-	-	-	-	-	17,433	14,599
Rescue unit call fees	-	-	-	-	-	-	123,196	-	-	-	-	123,196	136,644
School lunch sales	-	127,557	-	-	-	-	-	-	-	-	-	127,557	151,744
Recreation program	-	-	-	-	-	-	-	36,719	-	-	-	36,719	28,508
Other	73,148	1,197	92,666	-	-	-	-	-	-	25,331	-	192,342	85,315
Total other revenues	73,148	128,754	92,666	17,433	-	-	123,196	36,719	-	25,331	-	497,247	416,810
Total revenues	594,483	258,558	159,669	17,433	-	13,167	131,129	36,719	5,000	25,331	-	1,241,489	791,152
Expenditures:													
Health and welfare	-	261,303	-	-	-	-	-	-	-	-	-	261,303	266,605
Education	571,341	-	186,455	-	-	-	-	-	-	-	-	757,796	303,721
Recreation	-	-	-	-	-	-	-	35,172	-	-	-	35,172	21,902
Unclassified	-	-	-	-	-	-	87	-	-	28,822	-	28,909	61,977
Capital outlay	-	-	-	-	-	-	-	-	4,001	-	-	4,001	90,299
Total expenditures	571,341	261,303	186,455	-	-	-	87	35,172	4,001	28,822	-	1,087,181	744,504
Excess (deficiency) of revenues over (under) expenditures	23,142	(2,745)	(26,786)	17,433	-	13,167	131,042	1,547	999	(3,491)	-	154,308	46,648
Other financing sources (uses):													
Operating transfers--in	-	-	28,500	-	-	-	-	-	-	18,540	-	47,040	32,978
Operating transfers--out	-	-	-	(17,433)	-	-	(50,000)	-	-	-	-	(67,433)	(156,039)
Total other financing sources (uses)	-	-	28,500	(17,433)	-	-	(50,000)	-	-	18,540	-	(20,393)	(123,061)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	23,142	(2,745)	1,714	-	-	13,167	81,042	1,547	999	15,049	-	133,915	(76,413)
Fund equity, beginning of year	35,753	54,098	79	-	2,393	86,506	183,892	6,647	(298)	(15,049)	1,422	355,443	431,856
Fund equity, end of year	\$ 58,895	51,353	1,793	-	2,393	99,673	264,934	8,194	701	-	1,422	489,358	355,443

TOWN OF OLD ORCHARD BEACH, MAINE

Capital Project Funds

Combining Balance Sheet

June 30, 1997

(with comparative totals for June 30, 1996)

	Ocean Outfall	Union Avenue	Downtown TIF	West Grand Avenue	Boardwalk	Storm Disaster Fund	Town Hall Renovation	Totals	
								1997	1996
ASSETS									
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	174,012
Interfund loans receivable	16,978	-	-	61,523	-	-	-	78,501	340,327
Due from Federal government	-	-	-	-	-	23,557	-	23,557	-
Due from State of Maine	-	-	-	-	-	31,075	-	31,075	108,417
Total assets	\$ 16,978	-	-	61,523	-	54,632	-	133,133	622,756
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts payable	-	-	-	-	-	-	-	-	86,187
Retainage payable	16,978	-	-	-	-	-	-	16,978	-
Interfund loans payable	-	-	84,583	-	-	54,501	-	139,084	370,639
Total liabilities	16,978	-	84,583	-	-	54,501	-	156,062	456,826
Fund equity:									
Unreserved:									
Undesignated	-	-	(84,583)	61,523	-	131	-	(22,929)	165,930
Total fund equity	-	-	(84,583)	61,523	-	131	-	(22,929)	165,930
Total liabilities and fund equity	\$ 16,978	-	-	61,523	-	54,632	-	133,133	622,756

TOWN OF OLD ORCHARD BEACH, MAINE
Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year ended June 30, 1997
(with comparative totals for the year ended June 30, 1996)

	Ocean Outfall	Union Avenue	Downtown TIF	West Grand Avenue	Boardwalk	Storm Disaster Fund	Town Hall Renovation	Totals	
								1997	1996
Revenues:									
Property taxes	\$ -	-	72,148	-	-	-	-	72,148	73,166
Grant proceeds	547,710	-	-	-	5,000	410,065	-	962,775	1,518,790
Investment income	-	-	249	-	-	-	-	249	3,847
Other revenues	-	-	-	-	6	7,430	-	7,436	103
Total revenues	547,710	-	72,397	-	5,006	417,495	-	1,042,608	1,595,906
Expenditures:									
Capital improvements:									
Engineering costs	55,573	3,267	-	-	7,399	79,998	-	146,237	235,019
Construction costs	764,935	15,341	-	2,468	-	276,382	-	1,059,126	1,717,700
Equipment	-	-	-	-	-	4,850	-	4,850	115,551
Miscellaneous	22,684	230	-	964	9	96,134	9,984	130,005	98,425
Debt service	-	-	247,320	-	-	-	-	247,320	223,145
Total expenditures	843,192	18,838	247,320	3,432	7,408	457,364	9,984	1,587,538	2,389,840
Excess (deficiency) of revenues over (under) expenditures	(295,482)	(18,838)	(174,923)	(3,432)	(2,402)	(39,869)	(9,984)	(544,930)	(793,934)
Other financing sources:									
Operating transfers-in	116,071	-	200,000	-	-	40,000	-	356,071	1,052,880
Proceeds from general obligation bonds	-	-	-	-	-	-	-	-	217,500
Total other financing sources	116,071	-	200,000	-	-	40,000	-	356,071	1,270,380
Excess (deficiency) of revenues and other sources over (under) expenditures	(179,411)	(18,838)	25,077	(3,432)	(2,402)	131	(9,984)	(188,859)	476,446
Fund balances (deficit), beginning	179,411	18,838	(109,660)	64,955	2,402	-	9,984	165,930	(310,516)
Fund balances (deficit), ending	\$ -	-	(84,583)	61,523	-	131	-	(22,929)	165,930

TOWN OF OLD ORCHARD BEACH, MAINE
Capital Project Funds
Cumulative Statement of Revenues and Expenditures
Beginning of project to June 30, 1997

	Ocean Outfall	Union Avenue	Downtown TIF	West Grand Avenue	Boardwalk	Storm Disaster Fund	Town Hall Renovation
Revenues:							
Property taxes	\$ -	-	819,118	-	-	-	-
Grant proceeds	1,262,000	399,500	628,115	-	10,000	410,065	-
Investment income	8,457	-	121,511	-	-	-	19,937
Other revenues	-	2,200	60,366	103	6	7,430	-
Total revenues	1,270,457	401,700	1,629,110	103	10,006	417,495	19,937
Expenditures:							
Capital improvements:							
Engineering costs	706,759	25,867	360,124	53,895	9,899	79,998	185,801
Construction costs	3,844,655	414,841	3,762,086	821,389	-	276,382	1,291,255
Equipment	115,551	-	-	-	-	4,850	-
Miscellaneous	54,750	110,992	292,293	13,489	107	96,134	42,881
Debt service	-	-	1,267,307	-	-	-	-
Total expenditures	4,721,715	551,700	5,681,810	888,773	10,006	457,364	1,519,937
Excess (deficiency) of revenues over (under) expenditures	(3,451,258)	(150,000)	(4,052,700)	(888,670)	-	(39,869)	(1,500,000)
Other financing sources:							
Operating transfers--in	233,758	150,000	568,117	950,193	-	40,000	-
Proceeds of general obligation bonds	3,217,500	-	3,400,000	-	-	-	1,500,000
Total other financing sources	3,451,258	150,000	3,968,117	950,193	-	40,000	1,500,000
Cumulative excess (deficiency) of revenues and other sources over (under) expenditures	\$ -	-	(84,583)	61,523	-	131	-

TOWN OF OLD ORCHARD BEACH, MAINE
Enterprise Fund - Ballpark Facility
Comparative Balance Sheet
June 30, 1997 and 1996

	1997	1996
ASSETS		
Interfund loans receivable	\$ 58,033	65,212
Total current assets	58,033	65,212
Property, plant and equipment:		
Fixed assets	2,204,959	2,204,959
Accumulated depreciation	(387,750)	(332,250)
Net property, plant and equipment	1,817,209	1,872,709
Total assets	\$ 1,875,242	1,937,921
LIABILITIES AND FUND EQUITY		
Liabilities:		
Current portion of long-term debt	182,201	179,509
Accounts payable	-	154
Accrued interest	15,178	15,393
Deferred revenue	75,000	75,000
Total current liabilities	272,379	270,056
Long-term liabilities:		
General obligation notes payable (less current)	1,070,223	1,252,424
Total long-term liabilities	1,070,223	1,252,424
Fund equity:		
Retained earnings	532,640	415,441
Total fund equity	532,640	415,441
Total liabilities and fund equity	\$ 1,875,242	1,937,921

TOWN OF OLD ORCHARD BEACH, MAINE
Enterprise Fund - Ballpark Facility
Statement of Revenues, Expenses and Changes in Retained Earnings
Years ended June 30, 1997 and 1996

	1997	1996
Operating revenues:		
Lease proceeds	\$ 75,000	50,000
Other revenues	10,212	5,791
Total operating revenues	85,212	55,791
Operating expenses:		
Utilities and building maintenance	12,237	6,360
Depreciation	55,500	55,500
Total operating expenses	67,737	61,860
Operating income (loss)	17,475	(6,069)
Nonoperating revenues (expenses):		
Interest expense	(90,276)	(102,545)
Total nonoperating revenue (expense)	(90,276)	(102,545)
Income (loss) before operating transfers	(72,801)	(108,614)
Other financing sources:		
Operating transfers--in	190,000	200,000
Total other financing sources	190,000	200,000
Net income	117,199	91,386
Retained earnings, beginning of year	415,441	324,055
Retained earnings, end of year	\$ 532,640	415,441

TOWN OF OLD ORCHARD BEACH, MAINE

Enterprise Fund - Ballpark Facility

Statement of Cash Flows

Years ended June 30, 1997 and 1996

	1997	1996
Cash flows from operating activities:		
Cash received from lease	\$ 75,000	75,000
Cash received from operating revenues	10,212	6,804
Cash payments for operating expenses	(12,237)	(6,361)
Net cash provided by operating activities	72,975	75,443
Cash flows from noncapital financing activities:		
Operating transfers from other funds	190,000	200,000
Interfund transactions with General Fund	7,025	(25,443)
Net cash provided by noncapital financing activities	197,025	174,557
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(179,510)	(144,042)
Interest paid on long-term debt	(90,490)	(105,958)
Net cash used in capital and related financing activities	(270,000)	(250,000)
Net increase (decrease) in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	\$ -	-
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	17,475	(6,069)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	55,500	55,500
Changes in assets and liabilities:		
Decrease in accounts receivable	-	1,012
Increase in deferred revenue	-	25,000
Net cash provided by operating activities	\$ 72,975	75,443

TOWN OF OLD ORCHARD BEACH, MAINE

Trust Funds

Combining Balance Sheet

June 30, 1997

(with comparative totals for June 30, 1996)

	Ralph Perreault Scholarship	W. Warren Harmon Scholarship	George Grover Golf Fund	Ola Brownrigg Scholarship	Harold Mullen Scholarship	Centennial Scholarship	Susan Powers Scholarship	Alumni Scholarship	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	Totals	
												1997	1996
ASSETS													
Cash and cash equivalents	\$ 2,168	990	1,398	228	-	18	27	114	473	414	384	6,214	20,537
Investments	36,946	18,861	-	6,044	10,177	3,407	1,227	10,389	6,866	12,201	4,399	110,517	82,959
Total assets	\$ 39,114	19,851	1,398	6,272	10,177	3,425	1,254	10,503	7,339	12,615	4,783	116,731	103,496
FUND EQUITY													
Fund equity:													
Unreserved:													
Principal	10,208	18,500	1,310	5,851	10,000	3,079	1,000	7,252	4,553	-	2,599	64,352	54,352
Unexpended income	28,906	1,351	88	421	177	346	254	3,251	2,786	12,615	2,184	52,379	49,144
Total fund equity	39,114	19,851	1,398	6,272	10,177	3,425	1,254	10,503	7,339	12,615	4,783	116,731	103,496
Total fund equity	\$ 39,114	19,851	1,398	6,272	10,177	3,425	1,254	10,503	7,339	12,615	4,783	116,731	103,496

TOWN OF OLD ORCHARD BEACH, MAINE

Enterprise Fund - Ballpark Facility

Statement of Cash Flows

Years ended June 30, 1997 and 1996

	1997	1996
Cash flows from operating activities:		
Cash received from lease	\$ 75,000	75,000
Cash received from operating revenues	10,212	6,804
Cash payments for operating expenses	(12,237)	(6,361)
Net cash provided by operating activities	72,975	75,443
Cash flows from noncapital financing activities:		
Operating transfers from other funds	190,000	200,000
Interfund transactions with General Fund	7,025	(25,443)
Net cash provided by noncapital financing activities	197,025	174,557
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(179,510)	(144,042)
Interest paid on long-term debt	(90,490)	(105,958)
Net cash used in capital and related financing activities	(270,000)	(250,000)
Net increase (decrease) in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	\$ -	-
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	17,475	(6,069)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	55,500	55,500
Changes in assets and liabilities:		
Decrease in accounts receivable	-	1,012
Increase in deferred revenue	-	25,000
Net cash provided by operating activities	\$ 72,975	75,443

TOWN OF OLD ORCHARD BEACH, MAINE

Trust Funds

Combining Balance Sheet

June 30, 1997

(with comparative totals for June 30, 1996)

	Ralph Perreault Scholarship	W. Warren Harmon Scholarship	George Grover Golf Fund	Ola Brownrigg Scholarship	Harold Mullen Scholarship	Centennial Scholarship	Susan Powers Scholarship	Alumni Scholarship	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	Totals	
												1997	1996
ASSETS													
Cash and cash equivalents	\$ 2,168	990	1,398	228	-	18	27	114	473	414	384	6,214	20,537
Investments	36,946	18,861	-	6,044	10,177	3,407	1,227	10,389	6,866	12,201	4,399	110,517	82,959
Total assets	\$ 39,114	19,851	1,398	6,272	10,177	3,425	1,254	10,503	7,339	12,615	4,783	116,731	103,496
FUND EQUITY													
Fund equity:													
Unreserved:													
Principal	10,208	18,500	1,310	5,851	10,000	3,079	1,000	7,252	4,553	-	2,599	64,352	54,352
Unexpended income	28,906	1,351	88	421	177	346	254	3,251	2,786	12,615	2,184	52,379	49,144
Total fund equity	39,114	19,851	1,398	6,272	10,177	3,425	1,254	10,503	7,339	12,615	4,783	116,731	103,496
Total fund equity	\$ 39,114	19,851	1,398	6,272	10,177	3,425	1,254	10,503	7,339	12,615	4,783	116,731	103,496

TOWN OF OLD ORCHARD BEACH, MAINE

Trust Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Equity

Year ended June 30, 1997

	Fund balances beginning of year			Investment income	Contributions and other receipts	Expenditures	Fund balances end of year			
	Unexpended		Total				Unexpended		Total	
	Principal	income					Principal	income		
George C. Grover Golf	\$	1,310	69	1,379	19	-	-	1,310	88	1,398
Ralph Perreault Scholarship		10,208	28,621	38,829	2,785	-	2,500	10,208	28,906	39,114
W. Warren Harmon Kiwanis Scholarship		18,500	1,269	19,769	1,582	-	1,500	18,500	1,351	19,851
William & Robert Murphy Scholarship		4,553	2,209	6,762	577	-	-	4,553	2,786	7,339
Gilbert C. "Sonny" McBay Scholarship		2,599	2,046	4,645	638	-	500	2,599	2,184	4,783
Ola Brownrigg Scholarship		5,851	75	5,926	346	-	-	5,851	421	6,272
Gladys Tarbox Scholarship		-	11,609	11,609	1,006	-	-	-	12,615	12,615
Harold E. & Shirley M. Mullen Scholarship		-	-	-	177	10,000	-	10,000	177	10,177
Centennial Scholarship		3,079	398	3,477	60	-	112	3,079	346	3,425
Susan Powers Memorial Scholarship		1,000	352	1,352	17	-	115	1,000	254	1,254
Alumni Scholarship		7,252	2,496	9,748	755	-	-	7,252	3,251	10,503
Totals	\$	54,352	49,144	103,496	7,962	10,000	4,727	64,352	52,379	116,731

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Changes in General Long-term Debt
Year ended June 30, 1997

	Interest rate	Final maturity date	Annual principal payments	Amounts authorized	Issued previous years	Retired previous years	Balance beginning of year	Current Period		Balance end of year
								Issued	Retired	
General Obligation Bonds										
Town issues:										
1983 Capital improvement bond	10.290%	1998	\$ 100,000	1,600,000	1,600,000	1,400,000	200,000	-	100,000	100,000
1986 Capital improvement bond	8.6 - 9.75%	2006	70,000	1,410,000	1,410,000	710,000	700,000	-	70,000	630,000
1989 Capital improvement bond	Var.	2009	160,000	1,840,000	1,840,000	935,000	905,000	-	135,000	770,000
1990 General obligation bond	Var.	2000	Various	1,019,000	1,019,000	460,500	558,500	-	113,700	444,800
1990 FmHA Sewer bond	6.000%	2019	Various	800,000	800,000	76,781	723,219	-	15,096	708,123
1990 FmHA Sewer bond	6.000%	2020	Various	250,000	250,000	18,556	231,444	-	5,295	226,149
1992 General obligation bond	Var.	2012	Various	1,500,000	1,500,000	-	1,500,000	-	-	1,500,000
1992 General obligation - refunding bond	Var.	2012	Various	8,145,000	8,145,000	840,000	7,305,000	-	285,000	7,020,000
1992 General obligation bond	Var.	2012	Various	3,400,000	3,400,000	10,000	3,390,000	-	120,000	3,270,000
1996 Sewer bond	4.875%	2024	Various	3,217,500	3,217,500	-	3,217,500	-	54,491	3,163,009
School issues:										
1978 School bond	Var.	1998	145,000	2,950,000	2,950,000	2,515,000	435,000	-	145,000	290,000
1990 General obligation bond	Var.	2000	Various	1,521,000	1,521,000	1,289,500	231,500	-	46,300	185,200
Total general obligation bonds					27,652,500	8,255,337	19,397,163	-	1,089,882	18,307,281
Total long-term debt			\$		27,652,500	8,255,337	19,397,163	-	1,089,882	18,307,281

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

	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Revenues:										
Property taxes	\$ 6,371,262	7,535,147	9,521,041	11,576,172	11,813,600	11,927,522	11,946,778	12,024,132	11,735,061	12,001,791
Other taxes	737,252	738,790	806,287	910,802	904,462	940,410	901,261	937,558	960,770	1,038,803
Licenses and permits	179,943	183,943	126,239	125,869	127,739	129,699	137,009	165,529	144,731	195,379
Intergovernmental revenues	1,856,486	1,921,382	1,646,812	1,616,716	1,464,739	1,408,239	1,474,329	1,645,681	1,936,953	1,947,444
Investment income	112,814	54,397	65,930	170,275	183,187	106,242	92,104	182,654	161,832	156,419
Other revenues	139,470	125,900	220,395	148,127	294,310	256,050	275,529	241,704	252,408	322,061
	9,397,227	10,559,559	12,386,704	14,547,961	14,788,037	14,768,162	14,827,010	15,197,258	15,191,755	15,661,897
Expenditures:										
General governments	635,227	720,894	797,804	633,512	709,557	647,681	673,678	750,073	790,041	732,252
Public works	491,624	518,632	454,406	428,733	533,906	502,629	518,187	718,181	588,441	533,390
Sanitation	740,214	965,785	1,002,379	1,013,661	1,095,157	979,030	1,015,333	1,091,739	1,149,930	1,088,353
Public safety	1,171,940	1,522,927	1,631,933	1,647,946	1,651,589	1,709,829	1,803,707	1,898,771	1,943,906	1,919,953
Parks and recreation	58,218	77,613	59,008	34,137	33,679	31,106	50,169	42,951	42,788	41,596
Health and welfare	140,072	121,838	196,079	231,452	124,446	83,580	68,689	58,070	61,004	66,065
Debt service (excluding education)	1,526,420	1,679,436	1,720,989	2,087,595	2,113,143	1,805,606	1,779,664	1,752,675	1,687,604	1,812,168
Education	4,335,844	4,926,061	5,249,441	5,828,766	6,100,617	6,187,249	6,265,438	6,511,989	6,662,624	6,760,092
Employee benefits and insurance	608,333	806,735	965,219	901,815	934,585	909,571	956,037	975,364	920,670	870,559
Capital outlays	552,608	676,386	831,982	242,694	277,893	476,525	904,071	123,616	216,481	308,430
Unclassified	298,348	314,755	368,944	514,321	399,568	420,102	423,121	413,217	446,471	533,994
	10,558,848	12,331,062	13,278,184	13,564,632	13,974,140	13,752,908	14,458,094	14,336,646	14,509,960	14,666,852
Other financing sources	1,135,940	1,239,340	863,978	254,167	8,175,500	54,100	70,594	32,995	49,599	67,433
Other financing uses	-	(28,830)	(10,000)	(24,000)	(8,128,615)	(436,006)	(284,933)	(520,732)	(1,179,418)	(593,111)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(25,681)	(560,993)	(37,502)	1,213,496	860,782	633,348	154,577	372,875	(448,024)	469,367
Fund balances--beginning	341,363	315,682	(245,311)	(282,813)	930,683	1,791,465	2,424,813	2,579,390	2,952,265	2,504,241
Fund balances--ending	\$ 315,682	(245,311)	(282,813)	930,683	1,791,465	2,424,813	2,579,390	2,952,265	2,504,241	2,973,608

Table 2

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

Year		Current tax levy	Collection		Total current year collections as a percent of total tax levy	Total collections as a percent of total tax levy	Total outstanding June 30,	Percent of delinquent taxes and liens to tax levy	
			Current tax levy	Delinquent tax					Total
1988	\$	6,448,012	5,894,564	660,740	6,555,304	91.42%	101.66%	964,953	14.97%
1989		7,597,879	6,916,114	559,337	7,475,451	91.03%	98.39%	1,088,799	14.33%
1990		9,664,605	8,796,245	609,831	9,406,076	91.02%	97.33%	1,367,282	14.15%
1991		12,191,580	10,902,501	906,520	11,809,021	89.43%	96.86%	1,761,022	14.44%
1992		12,052,028	10,826,186	1,092,929	11,919,115	89.83%	98.89%	1,914,610	15.88%
1993		12,044,900	10,992,295	1,065,115	12,057,410	91.26%	100.10%	1,853,226	15.38%
1994		11,988,224	11,010,389	1,162,825	12,173,214	91.84%	101.54%	1,840,496	15.35%
1995		11,963,953	11,119,733	1,012,806	12,132,539	92.94%	101.20%	1,668,770	13.95%
1996		11,741,393	10,938,527	877,938	11,816,465	93.16%	100.64%	1,593,698	13.57%
1997		11,794,891	11,061,724	834,244	11,895,968	93.78%	100.86%	1,400,752	11.88%

Table 3

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

Year	Assessed Value			Estimated actual value	Ratio of total assessed value to total estimated actual value	State equalized valuation	Ratio of total assessed value to state equalized value
	Real	Personal	Total				
1988	\$ 273,671,750	6,379,000	280,050,750	250,063,438	80.00%	240,850,000	116.28%
1989	302,976,490	7,140,690	310,117,180	413,489,333	75.00%	313,900,000	98.79%
1990	325,581,040	7,681,196	333,262,236	476,088,909	70.00%	420,800,000	79.20%
1991 (1)	605,064,550	12,230,660	617,295,210	617,295,210	100.00%	510,000,000	121.03%
1992	597,819,400	12,409,000	610,228,400	610,228,400	100.00%	572,400,000	106.61%
1993	549,185,900	11,042,000	560,227,900	560,227,900	100.00%	607,400,000	92.23%
1994	545,427,500	11,073,500	556,501,000	530,000,950	105.00%	569,900,000	97.65%
1995	544,373,400	11,270,200	555,643,600	529,184,381	105.00%	529,000,000	105.04%
1996	480,466,600	11,789,400	492,256,000	460,052,336	107.00%	521,750,000	94.35%
1997	485,725,900	12,585,500	498,311,400	483,797,476	103.00%	489,900,000	101.72%

(1) Revaluation

Table 4

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

Year		Total	Town	School	County	Water quality control
1988	\$	23.00	9.80	11.30	0.50	1.40
1989		24.50	10.40	12.20	0.40	1.50
1990		29.00	13.70	13.20	0.40	1.70
1991 (1)		19.75	9.89	8.66	0.29	0.91
1992		19.75	9.22	9.07	0.33	1.13
1993		21.50	9.97	9.90	0.37	1.26
1994		21.50	9.69	10.06	0.43	1.32
1995		21.50	9.81	9.97	0.37	1.35
1996		23.85	10.83	11.06	0.43	1.53
1997		23.65	8.34	13.65	0.45	1.21

(1) Revaluation

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

	Estimated population	Assessed value (in thousands)	Gross bonded debt (2)	Ratio of gross bonded debt to assessed value	Gross bonded debt per capita	Estimated average population (3)	Gross bonded debt per estimated average population
1988	6,750	\$ 280,051	16,086,423	5.74%	2,383	23,417	687
1989	7,000	310,117	16,469,956	5.31%	2,353	23,666	696
1990	7,250	333,262	18,495,217	5.55%	2,551	23,917	773
1991 (1)	7,790	617,295	18,707,548	3.30%	2,401	24,457	765
1992	7,790	610,228	23,026,017	3.77%	2,956	24,457	941
1993	7,790	560,228	21,707,112	3.87%	2,787	24,457	888
1994	7,790	556,501	20,315,673	3.65%	2,608	24,457	831
1995	7,790	555,644	21,898,775	3.94%	2,811	24,457	895
1996	7,790	492,256	20,829,096	4.23%	2,674	24,457	852
1997	7,790	498,311	19,559,705	3.93%	2,511	24,457	800

(1) Revaluation

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

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

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
1988	761,804	1,223,076	1,984,880	10,558,848	18.80%
1989	\$ 954,467	1,080,449	2,034,916	12,331,062	16.50%
1990	836,537	1,082,608	1,919,145	13,278,184	14.45%
1991	992,866	1,260,668	2,253,534	13,564,632	16.61%
1992	1,357,089	1,211,021	2,568,110	13,977,140	18.37%
1993	1,257,924	1,279,698	2,537,622	14,128,810	17.96%
1994	1,242,223	1,263,426	2,505,649	14,743,027	17.00%
1995	1,162,280	1,296,674	2,458,954	14,857,378	16.55%
1996	1,143,137	1,217,568	2,360,705	15,688,786	15.05%
1997	1,089,882	950,067	2,039,949	15,128,778	13.48%