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North Yarmouth, Maine Annual Report 1982

North Yarmouth (Me.). Board of Selectmen

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NORTH YARMOUTH MAINE



ANNUAL REPORT 1982

ANNUAL REPORT
of the
TOWN
of
NORTH YARMOUTH
MAINE

Year Ending December 31, 1982

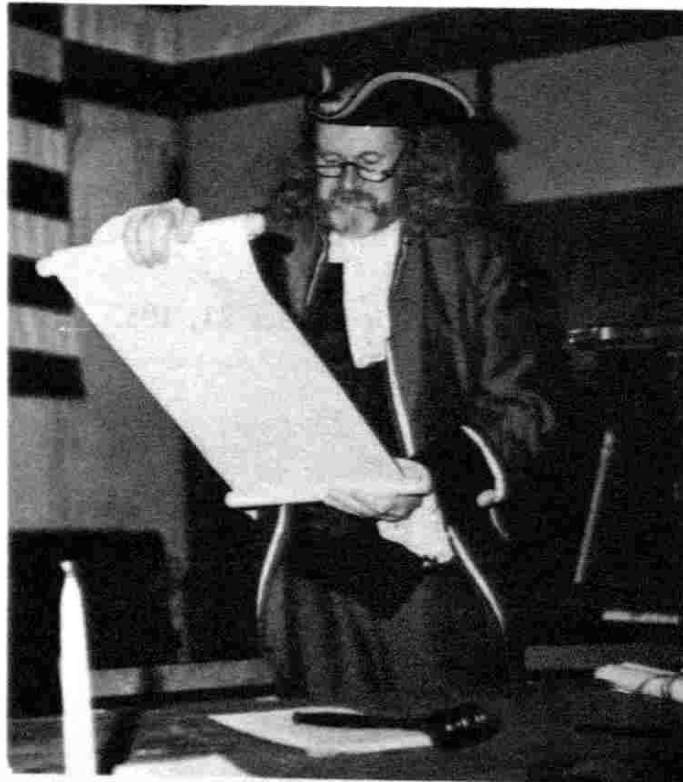
Seavey Printers, Inc., Portland, Maine

“A SPECIAL THANK YOU”

The Town would like to extend a Giant “Thank You” to two people who have been a very significant part of our community over the last decade.

Janet Bragg, of Cumberland, has been the dispatcher for the Cumberland and North Yarmouth Fire Departments for nearly 15 years; doing a job that requires near constant confinement 24 hours a day, 7 days a week. Her dedication to her job took away from her time with friends and family. She was the voice on the Radio telling the ambulance where you lived and also on the phone if you simply needed to burn leaves. We thank Janet for her contribution to North Yarmouth over the years, and wish her well in retirement.

To Norm Smith - what can we say? Years of dedication to the Town has made Norm the visible figure in North Yarmouth. When your car registration or dog license expired, Norm was on the phone to you. His concern for Town affairs and his wit and humor have put him in the spotlight at all meetings and discussions. His presence will be greatly missed, although we know he'll stay active in the Town and make his feelings known. Norm - the time is now yours - you have earned it, take it and enjoy it knowing that the Town has appreciated your involvement more than you will ever know.



ELECTED OFFICIALS AND REPRESENTATIVES

BOARD OF ASSESSORS: ELIZABETH BARTER, Chm. 1983
GEORGE WARCHOL, 1984
ALBERT TITUS, 1985

BOARD OF SELECTMEN: WILLIAM JONES, 1984
DONALD SMITH, 1985

BUDGET COMMITTEE: PRISCILLA BROBST
JAMES COYLE
JEAN GOFF
RODNEY L. MEGQUIER
KENT HILTON, II
ROBERT ANDERSON
KATHY WHITTIER, Chm.
SANDRA BOYNTON
CHARLES SMALL

CEMETERY COMMISSION: FOREST C. DOUGHTY, Chm. 1983
OSCAR GAGNON, 1984
RICHARD BASTON, Sec. 1985
CLAYTON BARTER, 1986
CHESTER BLACKSTONE, 1987

S.A.D. #51 DIRECTORS: WILLIAM VERRILL, 1983
REID HAYWARD, 1984
ROSALYN BASTON, 1985

TOWN CLERK: NORMAN L. SMITH, 1983

TOWN TREASURER: NORMAN L. SMITH, 1983

WATER DISTRICT TRUSTEES: JOHN R. QUATTICCI, 1983
JOHN F. GAMAGE, 1984
BENJAMIN C. GROVER, 1985

APPOINTED TOWN OFFICIALS

REGISTRAR OF VOTERS: M. SANDRA GROVER

BUILDING INSPECTOR: NORMAN SMITH
Alternate: CLAYTON BARTER

CIVIL DEFENSE DIRECTOR:	RICHARD BROBST
CODE ENFORCEMENT OFFICER:	NORMAN SMITH
DOG WARDEN:	WILLIAM HILTON
ELECTRICAL INSPECTOR: Alternate	WENDALL McCOLLOR CLAYTON BARTER
FIRE CHIEF:	RICHARD BASTON
HEALTH OFFICER:	AVALON HAZELTON
PLUMBING INSPECTOR: Alternate:	SIDNEY SMITH CLAYTON BARTER
ROAD COMMISSIONER:	CLAYTON BARTER
TAX COLLECTOR:	NORMAN L. SMITH
WELFARE DIRECTOR:	M. SANDRA GROVER
CONSTABLES:	WILLIAM HILTON M. SANDRA GROVER

TOWN COMMITTEES, COMMISSIONS, ETC.

PLANNING BOARD

JAMES ATWELL, Chm. 1987	FULTON BROWN, 1983
PETER RYSMAN, 1984	BRUCE HAMLIN, 1985
ROBERT ANDERSON, 1986	
FORD S. REICHE, Alt.	CEDRIC BRACKETT, Alt.

APPEALS BOARD

JOHN SCHNUPP, 1987	DAVID NORMAN, 1983
CARL TIEDEMANN, 1984	WILLIAM E. PRIEST, 1985
SUZANNE QUIRK, 1985	ARTHUR SCHAEFFER, Chm., 1984

SHELLFISH CONSERVATION COMMISSION

ALBERT TITUS, 1986	ARTHUR WOODCOCK, 1983
RICHARD BASTON, 1984	JOEL FULLER, 1985
JOHN WOODCOCK, Alt.	EARL EDWARDS, Alt.

CONSERVATION COMMISSION

JOHN AMES, II, 1985	JOHN SCHNUPP, 1985
EDWARD VOGELER, 1985	DURA BRADFORD, 1983
DONNA WARCHOL, 1983	ELLEN ENDTER, 1983
GWYNNE BRIGGS, Chm. 1984	ROSALYN BASTON, Sec. 1984

RECREATION COMMITTEE

BRUCE HAMLIN, 1983	JOHN BAGGS, 1984
REID HAYWARD	

VAULT TRUSTEES

NORMAN L. SMITH	M. SANDRA GROVER
NELLIE LEIGHTON	

SCHOOL FUND TRUSTEES

EARL EDWARDS, Chm.	HAROLD FREEMAN
JOHN QUATTICCI	RICHARD BASTON
WESLEY MILLS	KENNETH ALLEN
NORMAN SMITH	WARREN BARTER
WILLIAM HAYWARD	

MEMORIAL PARK COMMISSION

SCOTT W. SEAVER, Chm.	M. SANDRA GROVER
ALINE R. PRIEST	LINCOLN MERRILL, JR.

CABLE TV COMMISSION

CARL T. TIEDEMANN, Chm.	SCOTT KERR
ROBERT KEMPTON	

HISTORICAL SOCIETY DIRECTORS - 1982

URSULA BAIER, President	NELLIE LEIGHTON, Secretary
JOY MALLOY, Treasurer	ANNE TARBOX
CHARLES SMALL, 1st V. P.	ROSALYN BASTON, 2nd V. P.
DAYLE MOULTON	ANN SEITZ
DONNA WARCHOL	DURA BRADFORD
WILLIAM SCHUMACKER	SHIRLEY FOUNTAIN, Honorary Member

TRICENTENNIAL FUND COMMITTEE

**M. SANDRA GROVER
DONALD SMITH
BRUCE HAMLIN**

**REID HAYWARD
WILLIAM DEXTER
JOHN REED, JR.**

STATE SENATOR

**G. WILLIAM DIAMOND
Windham Center Road
South Windham, Maine 04082**

STATE REPRESENTATIVE

**EDWARD AINSWORTH
RR 1, Box 110
Yarmouth, Maine 04096 846-5766**

**Capitol Address: House of Representatives
State House
Augusta, Me. 04333 289-2866**

Toll Free to Capitol: 1-800-452-4601

SUPERINTENDENT OF SCHOOLS S.A.D. No. 51

**MORTON E. HAMLIN
829-5557**

REPORT OF THE BUDGET COMMITTEE

The North Yarmouth Budget Committee held 2 meetings this year with Administrative Assistant Scott Seaver, who presented the budget.

The committee reviewed and agreed to recommend the requests which were submitted for the following accounts: Administration, Public Safety, Highway, Fixed Expenses and Operations and Town Organizations. After much discussion the committee approved the following recommendations:

- 1) That WCBB Channel 10 not be funded through taxpayers dollars and town funds; this effort should be funded through individual contributions.
- 2) That funds requested by the Prince Memorial Library not be funded. The committee felt that since North Yarmouth residents have the use of the Merrill Library in Yarmouth, the Prince Memorial Library could set up a user fee system for those in North Yarmouth who wanted to use it.
- 3) That a maximum amount of \$5,000 be appropriated in support of the Cumberland Recreation Program in the interest in holding the line on spending in this area. In this area also, it was suggested that a more extensive user fee system could be adopted so that the actual participants in the programs might bear more of the costs.
- 4) That the Family Crisis Center be funded in the amount of \$75.
- 5) That the State Pine Tree Blister program be funded in the amount of \$500.
- 6) That the compensation for Selectmen be set at \$600 without increases for time served. The committee felt that the decrease in time spent and workload with the advent of the Administrative Assistant, the pay for Selectmen should be cut back from previous years.
- 7) That the Town appropriate money needed to purchase the photocopier currently in the Town Office. It is currently being leased and it is clearly not in the best financial interest of the Town to continue leasing.

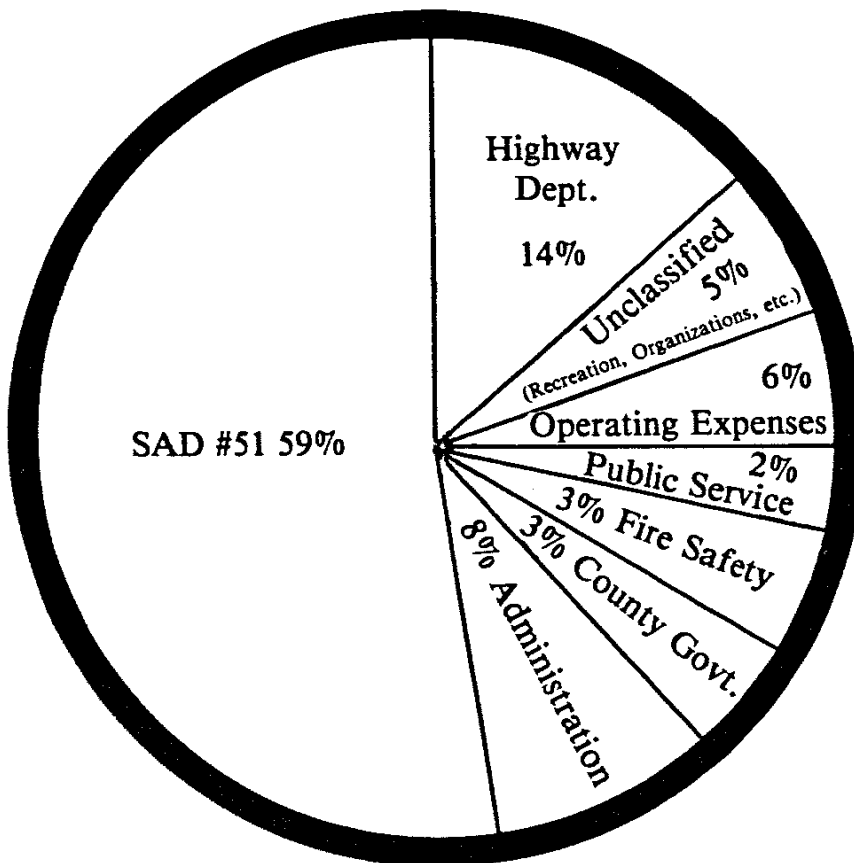
These recommendations were made after careful deliberations and with the utmost consideration for both our tax dollar and services desired. We

feel that these recommendations represent a fair statement of the best choice among alternatives in light of the fact that many budget items are hard to control.

Members of the Budget Committee will be participating this year in the budget process of SAD 51. We would like to remind all of you that the only way you can actually control your municipal budget is to be concerned about the school budget in addition to those items voted at Town Meeting.

Respectfully submitted,
KATHRYN WHITTIER,
Chairman

YOUR 1982 TAX DOLLAR



ANNUAL MEETING WARRANT

To: Norman L. Smith, a resident in the Town of North Yarmouth, County of Cumberland, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of North Yarmouth, Maine, qualified by law to vote in Town affairs to meet at the Town Municipal Building in said Town, on Friday the 11th day of March A.D. 1983 at 10:00 o'clock in the morning, then and there to act on Articles numbered 1 through 6.

And to notify and warn the voters to meet at the Wescustogo Grange Hall, in said Town, on Saturday, the 12th day of March 1983, A.D., at 9:00 o'clock in the morning, there and then to act on Articles numbered 7 through 34, all of said articles being set out below, to wit:

Article 1: To choose a Moderator to preside at said Annual Meeting.

Art. 2: To elect all Town Officers necessary by secret ballot.

Art. 3: Shall an ordinance entitled "An Ordinance Regulating the Control of Barking Dogs in the Town of North Yarmouth" be enacted.

Art. 4: Shall an ordinance entitled Zoning Ordinance, Town of North Yarmouth, Maine, be amended as follows? Amend Chapter I, Section III Definitions, to define "street" as follows: STREET a street shall be a town way, or a public easement (formerly called private way), or a private road. Amend Chapter II, Section III, to change the name of the section to STREETS. Further amend the Chapter II, Section III, to add subsection C, PUBLIC EASEMENTS AND PRIVATE ROADS.

Art. 5: Shall an ordinance entitled "Ordinance for the regulation of transportation of HAZARDOUS WASTE, HAZARDOUS MATERIALS, SEPTIC WASTE and INDUSTRIAL WASTE" be enacted.

Art. 6: Shall an ordinance entitled "Ordinance for the regulation of the Disposal of HAZARDOUS WASTE, HAZARDOUS MATERIALS, SEPTIC WASTE and INDUSTRIAL WASTE" be enacted.

I. ADMINISTRATION

Art. 7: To fix compensation for Town Administration and see what sum, if any, the town will vote to raise and appropriate for same.

	1982	1983
Administrative Assistant	\$ 3,945	\$15,300
Town Clerk	535	—
Tax Collector, Treasurer	4,600	—
Dog Warden	100	100
Health Officer	110	100
Fire Chief	600	630
Moderator	45	45
Civil Defense Director	55	55
Selectmen (3rd Year)		700
Selectman (2nd Year)		600
Selectman (1st Year)		500
Chairman of Selectmen	200	—
Assessor	500	
Assessor	500	
Assessor	500	4,500
Chairman of Assessors	200	
New Valuation Work	200	
Clerk/Secretary	5,510	6,032
Administration Expense	—	500
Additional Clerical	—	750
Totals	<u>\$20,000</u>	<u>\$29,812</u>
Total Request		\$29,812

Budget Committee Recommends: \$29,812.

II. PUBLIC SAFETY SERVICES

	Appropriated 1982	Request 1983
Art. 8: To see what sum, if any, the town will vote to raise and appropriate for the Fire and Rescue Department, or take any action thereon.		
Appropriated —	\$21,625	
Expended —	19,392	\$20,500

Budget Committee Recommends: \$20,500.

Art. 9: To see what sum, if any, the town will appropriate for Public Service Accounts, or take any action thereon.

	Appropriated	Spent	Request
General Assistance Program	\$ 3,000.00	\$ 2,329.78	\$ 3,000.00
Dump and Septic	9,000.00	11,478.09	12,000.00
Cemeteries	100.00	100.00	100.00
Dog Expense	300.00	56.03	300.00
Civil Defense	100.00	—	100.00
Community Health Service	800.00	800.00	800.00
Senior Citizen Mini Bus	305.00	305.00	329.00
PROP	<u>1,345.00</u>	<u>1,345.00</u>	<u>1,621.00</u>
Totals	\$14,950.00	\$16,413.90	\$18,250.00

Budget Committee Recommends: \$18,250.

Art. 10: To hear and act, if necessary, upon the Annual Report of the Trustees of the North Yarmouth Water District.

Art. 11: To hear and act, if necessary, upon the Report of the Tricentennial Fund Committee.

Art. 12: To hear and act, if necessary, upon the Annual Report of the North Yarmouth Cemetery Commission.

III. HIGHWAY DEPARTMENT

Art. 13: To see what sum, if any, the town will vote to raise and appropriate for the Town Highway Department, or take any action thereon.

Appropriated	Spent	Request
1982	1982	1983
\$97,300.00	\$87,501.00	\$90,000.00

Budget Committee Recommends: \$90,000.

Art. 14: To see what sum, if any, the town will vote to raise and appropriate for the Town Road investment fund (previously funded under State Aid Construction Article), or take any action thereon.

Appropriated 1982	Request 1983
\$ 5,542.19	\$ 5,000.00

Budget Committee Recommends: \$5,000.

IV. FIXED EXPENSES AND OPERATIONS

Art. 15: To see what sum, if any, the town will vote to raise and appropriate for fixed expenses and operations.

	Appropriated 1982	Spent 1982	Request 1983
North Yarmouth Water District	\$ 7,200.00	\$ 6,771.00	\$ 7,312.00
Interest on Town Debt	3,000.00	2,661.00	—
Insurance	7,300.00	7,875.00	8,000.00
Legal Services	4,000.00	3,951.00	8,000.00
Employer Expense	5,000.00	5,394.00	8,000.00
Annual Audit & Report	3,500.00	4,048.00	3,800.00
Supplies & Records	1,700.00	1,896.00	1,700.00
Elections & Notices	850.00	1,091.00	850.00
Excise Tax & Transfers	1,500.00	1,112.00	600.00
Utilities & Fuel	8,500.00	7,297.00	6,000.00
Municipal Building Expense	1,000.00	808.00	1,000.00
Contingency	1,000.00	904.00	1,000.00
Copier	1,500.00	1,022.00	1,700.00
	<u>\$46,050.00</u>	<u>\$44,830.00</u>	<u>\$47,962.00</u>

Budget Committee Recommends: \$47,962 - plus photo copier purchase.

V. TOWN ORGANIZATIONS AND COMMITTEES

Art. 16: To see what sum, if any, the town will vote to raise and appropriate for support of Town organizations, or take any action thereon.

	Appropriated 1982	Spent 1982	Request 1983
Memorial Park Association	\$ 300.00	\$ 300.00	\$ 300.00
Conservation Commission	200.00	50.00	200.00
Shellfish Conservation	300.00	500.00	500.00
Planning Board	250.00	—	—
	<u>\$ 1,050.00</u>	<u>\$ 850.00</u>	<u>\$ 1,000.00</u>

Budget Committee Recommends:

Art. 17: To see what sum, if any, the town will vote to raise and appropriate for the maintenance and updating of the parcel inventory maps.

Appropriated 1982	Request 1983
\$ 375.00	\$ 375.00

Budget Committee Recommends:

Art. 18: To see what sum, if any, the town will vote to raise and appropriate for support of the Cumberland Recreation Program, or take any action thereon.

\$ 6,000.00	\$ 6,000.00
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Budget Committee Recommends: \$5,000.

Art. 19: To see what sum, if any, the town will vote to raise and appropriate for membership in Maine Municipal Association (MMA), or take any action thereon.

\$ 966.00	\$ 966.00
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Budget Committee Recommends.

Art. 20: To see what sum, if any, the town will vote to raise and appropriate for support of the Prince Memorial Library, or take any action thereon.

\$ 2,000.00	\$ 2,000.00
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Budget Committee Recommends Not Funding.

	Appropriated 1982	Request 1983
Art. 21: To see what sum, if any, the town will vote to raise and appropriate in support of WCBB (TV 10) or take any action thereon.		\$ 150.00

Budget Committee Recommends Not Funding.

Art. 22: To see what sum, if any, the town will vote to raise and appropriate in Support of the Family Crisis Center, or take any action thereon.		\$ 75.00
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Budget Committee Recommends.

Art. 23: To see what sum, if any, the town will vote to raise and appropriate for support of White Pine Blister Rust Control for 1983, in cooperation with the State Program, or take any action thereon.		\$ 500.00
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Budget Committee Recommends.

VI. NEW MONEY

Art. 24: To see what sum, if any, the town will vote to raise and appropriate for the purchase of a copying machine, or take any action thereon.

Budget Committee Recommends.

VII. UNCLASSIFIED

Art. 25: To see if the town will authorize the Selectmen to negotiate and enter into a land swap with Matthew Sharp, the purpose being to acquire a parcel of land abutting the North Yarmouth Memorial Park, or take any action thereon.

Art. 26: To see if the town will vote to apply anticipated revenues from the Energy Conservation Grant Program towards further energy conserving improvements to the Municipal Building, or take any action thereon.

Art. 27: To see what sum, if any, the town will vote to take from Surplus to apply against this year's appropriations.

Art. 28: To see what sum, if any, the town will vote to appropriate from the Federal Revenue Sharing Trust Fund and how such sum shall be applied to the financial affairs of the Town, or take any action thereon.

Art. 29: To see if the town will authorize the Selectmen and Treasurer to borrow funds to finance Capital Expenditure items voted at this Town Meeting, or take any action thereon.

Art. 30: To see if the town will vote to re-appropriate the sum of \$22,411.40 from the 1982 Fund Balance against the 1983 Commitment, or take any action thereon.

Art. 31: To see if the town will vote to discount taxes, or take any action thereon.

Art. 32: To see if the town will vote to charge interest at the rate of 15%, or take any action thereon.

Art. 33: To see if the town will vote to authorize the Selectmen and Treasurer to procure temporary loans in anticipation of taxes, for the purpose of paying obligations of the Town, such loans to be paid during the current year for money raised by taxes during said municipal year.

Art. 34: To see what action, if any, the town will vote to take on tax acquired property as presented by the Tax Collector.

Given unto our hands at North Yarmouth, Maine this 3rd day of February, 1983.

WILLIAM JONES, Chairman
DONALD SMITH
Selectmen of North Yarmouth

The Registrar of Voters hereby gives notice that she will be in session from 10:00 a.m. until 8:00 p.m. on Friday, March 11, 1983 and from 9:00 a.m. until close, on Saturday, March 12, 1983.

M. SANDRA GROVER
Registrar of Voters

COMMITTEE REPORTS

A large number of devoted citizens contribute countless hours of their personal time serving our community, for which we express our gratitude.

These reports are contained in the following pages.

REPORT OF THE ADMINISTRATIVE ASSISTANT

Since assuming the new position in the middle of October, the bulk of my time has been occupied with Town Office functions and preparing the 1983 Budget. The budget has been prepared with the fact in mind that services could be held at their present level and some funding areas reduced. I believe the Budget Committee has done a commendable job this year, as they asked for additional information and were very thorough in their deliberations.

Time has also been spent rewriting the Comprehensive Plan for the Town. The present plan was adopted as a prerequisite to the Zoning Ordinance which was repealed several years ago. As far as the general information on the Town is concerned, population projections have changed, but the general philosophy of the Town has not. The revised document includes this information and a general overview of the Zoning Ordinance as it exists today.

Looking to the coming year, it is my hope to initiate changes in some aspects of the office procedures and bookkeeping, while maintaining the "personal touch", which Norm Smith has for so long provided. I would like to thank Norm for his help and support in this time of transition and wish him all the best in the future. I also want to thank the Selectmen and the Town for their support over the last several years and I am looking forward to the challenge of working with you all on a day to day basis.

Respectfully submitted,
SCOTT W. SEAVER
Administrative Assistant

REPORT OF THE BOARD OF SELECTMEN - 1983

1982 is considered a year of progress and achievement for North Yarmouth. It was also a costly year as far as specific budget items were concerned. The major items of this nature are the following:

FIRE DEPARTMENT—Immediately following Town Meeting in March it became apparent that a change would be forthcoming in our dispatching service. After long negotiations it was the opinion of the Fire Department and Selectmen that we would contract with Yarmouth Public Safety Department to provide this service. The cost of the service for the remainder of the year and additional radio equipment required was approved at a

Special Town Meeting. With the expert advice and concerned help of Bruce Hamlin, Adrian Marden, John Reed and Chief Baston, several hundreds of dollars were saved and the system was operating totally in early August. Our thanks to those folks.

TOWN DUMP—Once again the estimates of monitoring the Landfill and Septic Disposal Site were underestimated and this account shows a large overdraft. This is due in part to continuing restrictions by the Department of Environmental Protection and the lack of snow through December, which meant that we had to haul fill and cover it each week. The 1983 budget request is larger than ever and the passage of this budget will allow the Town to effectively close the Septic disposal site and contract with Portland Water District to receive all of our septic waste. We urge your support in this matter in recognition of environmental safety.

TOWN ROADS—The Blizzard of '82 took a good bite of the budget, however this was more than made up for in our unexpected November and December weather. In the summer of 1982 the Selectmen negotiated contracts with Maynard Robinson and Alwin Grover for the winter season and this has worked well. The Road Commissioner has stated in his report some work which must be completed in 1983. We urge you to support the 1983 budget and hope that we can keep our roads in fine shape on less money. We do offer a word of caution, however, that North Yarmouth, as in the past 4 years, will not be spreading salt on the roads. We urge you to be more cautious and travel at a more moderate speed.

ADMINISTRATIVE ASSISTANT—Following Town Meeting a committee of three citizens was established to screen applicants for this position. In late September the Committee reported to the Selectmen with five names of individuals that they felt were best qualified for the position. Following that meeting we were pleased to announce that Scott Seaver had been chosen to fill the position of Administrative Assistant. We would like to take this time to wish Scott all the best in his new relationship with the Town.

LEGAL MATTERS—Several matters have drained the legal fee account in 1982. Of course the legal review of the Town Charter took a large portion of this as did cases involving Tax Abatements and Zoning Regulations. Also in 1982, the long standing "Bruce Hill Road" question finally surfaced and is reflected in the 1983 Budget. Funds have also been expended in regards to the Private Septic Disposal Site on Baston Road.

In 1983, we foresee a year of scrutinizing all funds expended and doing everything possible to hold down what seems to be a steady rise in taxes. We urge everyone to attend Town Meeting on the 12th day of March and also to make every effort to attend the SAD 51 Budget hearing and urge your directors to **HOLD** the line on the cost of education. This can only be done with your involvement.

As always to the Volunteers and Members of all Town Committees and Commissions—our deepest gratitude. Your time and effort are sincerely appreciated.

It is only fitting in closing this report to take a few moments to mention our gratitude to Norm Smith. As most are aware, Norm will “retire” on Town Meeting day. All of us will miss his calls if our car registration is due to expire and if we may have forgotten a renewal of some sort. However, we don’t feel that this “retirement” will mean the end to Norm’s involvement in Town affairs. His experience, energy and methods of making his view known will keep him an important part of our community for years to come. Norm—our thanks and deep appreciation for your dedication.

Respectfully submitted,
WILLIAM JONES
DONALD SMITH
Board of Selectmen

REPORT OF THE ROAD COMMISSIONER

The winter season of 1982 saw much more ice to sand than is usual and plowing stayed average until the “Blizzard of ’82”. That storm pushed our costs to about \$29,000.

Although there was no new road construction in 1982, the Royal received a rough coat of paving with the finish coat due to be put on in 1983. Also the Mill Road was paved from the last new construction 300 feet east of the river. The Town now has Mill Road and North Road to maintain and this will require much added patching.

An extensive ditching project was carried out on Mountfort Road and it is greatly improved, although more work is needed.

With a mild winter season so far this fall, a small amount of surplus is left in the Highway Account.

For 1983 it is planned to replace both culverts on West Pownal Road beyond the Dump. They are in very bad condition and are very deep. We anticipate Town Road Improvement funds from the State to apply against the cost of this project.

I would like to remind all citizens that North Yarmouth does not use raw salt on the roads, therefore we must use a little extra care in driving during the winter. I would like to take this time to thank all those who have helped on road work in the last year.

Respectfully submitted,
CLAYTON BARTER
Road Commissioner

CUMBERLAND-NORTH YARMOUTH SENIOR CITIZENS REPORT 1982-83

The first meeting of the year was held at the Cumberland Congregational Church, with the following new officers presiding: Pres.—Donald Thurston, V. Pres.—Rev. Gladys York, Sec.—Geraldine Brown, Treas.—Berniece Baston. Card games were played in the morning followed by dinner and a program.

There were 9 regular meetings held during the year alternating between Cumberland and North Yarmouth. Some of the special events held during the year were a Queen for the Day party for retiring Pres. Shirley Fountain. A bus trip to the Trolley Museum in Kennebunkport with lunch at the Bull and Claw Restaurant. A picnic at Two Lights State Park and lunch at S.M.V.T.I.

Birthdays and Anniversaries were observed. There were programs such as Beano, an Auction, Slide-show and others. In December a Christmas party was held with a program and gift exchange. The average attendance was about 55.

The Club had a Float in the Fun Day parade in which they received third prize. They also participated in a cooked food booth with the Grange.

Another bus trip and picnic is planned for this year. Any Senior Citizen is welcome to attend the meetings which are held the third Thursday in the month except for January and March when they are the fourth Thursday.

Respectfully submitted,
DONALD P. THURSTON
President

REPORT OF THE NORTH YARMOUTH HISTORICAL SOCIETY

Among the many interesting monthly evening programs this year the most memorable was one of several that was held at the Old Town House on Route 9. In late June some thirty-five people, from babes to grandparents, enjoyed a picnic together there, preceded by a hayride to Crockett's Corner and back with Charles Small and his team, "Bob and Bud".

Nellie Leighton has finally completed the huge and important task of checking, revising and compiling reliable Vital Records, using many different and original sources to insure that the information is now accurate. It is hoped that these revisions will be published by the Mayflower Society; in any case they will now be available for reference at the Town Hall. This painstaking work will be of lasting value to the Town as well as to future researchers.

Through a Summer Intern Program with the University of Southern Maine we were able to have a student work on cataloging research material. She also recorded the temperature in the vault, enabling us to monitor the temperature fluctuations to which the records are subject over a period of three months.

Research has continued to center on work for Professor Thomas Hubka's book on the Connected Farm Buildings of Northern New England to be entitled: "Big House, Little House, Back House, Barn". It is hoped that this will be published next year. Much useful material, produced as research data for this book, will be available in the future in the Records Work Room.

A new Photographic Committee has been formed to care for an increasing collection of old photographs, and to continue to record the town today. They will be photographing the older houses on the east side of the river this spring for the Historic Preservation Survey. They will also be recording the old barns throughout the town, some of which disappear each year. They are always interested in obtaining more old photos of North Yarmouth, which could either be donated or lent for copying and returned.

Meeting with other area Historical Societies, we have organized various workshops on the care and conservation of records and photographs. These will be continued in 1983 as part of our ongoing program of document care.

Anyone interested in helping with this would be very welcome, or attending our regular meetings, which are held the fourth Monday evening of each month at the Memorial School at 7:30.

Respectfully submitted,
URSULA BAIER
 President

REPORT OF THE BUILDING INSPECTOR

Permits were issued to the following in 1982:

Perley Lagasse	Demolition	Mill Rd.
Linda Maddox	House	Rt. 115
Richard Baston	Barn Addition	Rt. 115
Elizabeth Woodward	Alteration	Mill Rd.
Brian Oliver	Garage Alteration	Rt. 115
Jeffrey Shorey	House Alteration	Sligo Rd.
William Overlock	Garage	Rt. 9
Eugene Russell	Garage Addition	Rt. 115
Edward Babino	Deck	Greely Rd. Ext.
Leslie Roub	Remodel Bathroom	Rt. 115
Norman Maggoon	Storage Shed	Bayberry Dr.
Michael Babin	Garage	Meadow Creek Ln.
EarthWorks Landscaping	Storage Shed	The Lane
Bill Hilton, Jr.	Farm Shed	Royal Road
Arthur Schaefer	Pole Barn	Rt. 115
Norman Smith	Deck Alteration	The Lane
Murphy-Lindsay	House	Mountfort Rd.
Glen Butler	House Alteration	Rt. 9
Robert Kempton	House Alteration	Lufkin Rd.
EarthWorks Landscaping	Storage Shed	The Lane
Reynold E. Jordan, Jr.	House	Rt. 231
Adrian Marden	Storage Building	North Rd.
Clenn Vincent	House Alteration	Pea Lane
Chester Blackstone	Pole Shed	Rt. 9
Lee Baier	Demolish Barn	Rt. 115
Ames Farm Center	Alteration	The Lane
David Hyde	House	Mountfort Rd.
Roy Dunphey	Garage	Greely Rd.
Nelson Smith	Deck	Ledge Road
Bruce Bailey	Pool	Rt. 115

Kenneth Meserve	Alteration	Greely Rd.
Leif Nielson	House	Rt. 9
Rusty Arnold	Chimney	Bayberry Dr.
Kent Hilton	Roof Alteration	Ledge Rd.
Joseph Hamill	Pole Shed	Royal Rd.
Linwood Thoits	Deck	Pea Lane
Arthur Bennett	Apartment & Deck	Rt. 9
Robert Hanson	Pole Shed	Rt. 9
Lorin Stevens	Garage Addition	Rt. 9
Robert Anderson	Pole Barn	Rt. 9
David Bilodeau	House	Lufkin Rd.
Jeffrey Shorey	Wood Shed	Sligo Rd.
Gordon Corbett	Wood Shed	Rt. 9 & 115
John Tompson	Storage Building	Rt. 115
Mark Johnston	Chimney	Royal Rd.
Reginald Bell	Wood Shed	Rt. 231
Carl Baldwin	Demolish House	Rt. 115
Tom Dexter	Pool	Rt. 115
Richard Maddox	Farm Shed	Rt. 115
William Hayward	Farm Shed	North Rd.
Leslie Roub	Alteration	Rt. 9 & 115
James Moulton	Garage	Mill Road
Timothy Carolan	Deck	Donald Ave.
Cedric Levensaler	Garage/Family Room	Deer Run Rd.
SAD 51	Storage Building	Rt. 9
Carol Haberbosch	House & Garage	Mountfort Rd.
Ian Sellick	House	Rt. 231
John Strattard	Garage Addition	Rt. 115
Robert Hanson	House	Rt. 9
Alton Shurtleff	Pole Barn	North Rd.
David Chase	Storage Building	Sligo Rd.
Elliot Beal	Storage Building	North Rd.
Frank Parker	Storage Building	Rt. 9
Suzanne Verrier	Wood Shed	Rt. 231
Peter McLeod	House & Garage	Rt. 115
Caryl Baldwin	House & Garage	Rt. 115
Anderson & Sons, Inc.	Mill Addition	No. Pownal Rd.
Mrs. George Crichton	House Repairs	Rt. 231 & 115
Steven Grant	House	Royal Road

Respectfully submitted,
NORMAN SMITH
 Building Inspector

REPORT OF THE PLUMBING INSPECTOR

Number of Permits Issued in 1982:

Internal Plumbing - 15

External Plumbing (Sewage Disposal) - 23

Total number of Permits issued - 38

Total number of Permit Approvals issued - 29

Total number of Permit Approvals Pending - 9

Respectfully submitted,
SIDNEY D. SMITH
 Plumbing Inspector

REPORT OF THE WELFARE ADMINISTRATOR

The General Assistance caseload during 1982 totaled ten cases, on which a total of \$2,460.78 was expended.

Case #1	\$ 226.67
Case #2	162.77
Case #3	131.00
Case #4	677.22
Case #5	94.00
Case #6	808.56
Case #7	172.96
Case #8	26.60
Case #9	81.00
Case #10	<u>75.00</u>
Total	\$2,455.78
Operating Expense	<u>5.00</u>
	\$ 2,460.78
Credit-Case #3	<u>131.00</u>
	\$ 2,329.78

Two thousand dollars was appropriated at our annual meeting, but due to unusual funeral expenses we had to appropriate additional funds at a special town meeting. We expect to get these funds back. The Town of North Yarmouth was not eligible for reimbursement from the State as our cost has to be in excess of .003 of our State Valuation. There will be no reimbursement by the State after February 1, 1983, due to tax indexing.

Respectfully submitted,
M. SANDRA GROVER
 Welfare Administrator

REPORT OF THE BOARD OF ASSESSORS

Valuation of the Town of North Yarmouth:

Real Estate and Personal—residents	\$24,868,035.00
Real Estate and Personal—non resident	<u>3,342,839.00</u>
Total	\$28,210,874.00

This year's tax rate increased approximately 14% from \$17.50 to \$19.90 per thousand. The increase in Municipal Appropriations, a large increase in SAD 51 Appropriations and an increase in the valuation of property of only \$932,461.00 was the main reason for the increase.

This year the Assessors spent considerable time and energy to comply with the State law to seek out and value all watercraft. The assessors also remind all residents with farm tractors that are not excised by April 1st will be taxed as personal property.

This coming year—1983—the assessors will be physically inspecting all properties.

The assessors remind all taxpayers that they should file their tax list with the assessors by April 1st. A form is enclosed in this Town Report to do so. This is also the time for any Veterans to file for Veterans exemption if they are qualified.

—PUBLIC NOTICE—

In accordance with Title 36, MRSA Sec. 706, the Assessors of North Yarmouth hereby give notice to all persons liable to taxation in said municipality, that they will be in session at the Town Office, North Yarmouth, April 1st and 2nd, 1983 from 9 a.m. to 12 noon, for the purpose of revising lists of the estates taxable in said Municipality.

Any person who neglects to comply with this notice is hereby barred of his right to make application to the assessors or the County Commissioners, for any abatement of his taxes, unless he offers such a list with his application, and also satisfies them that he was unable to offer it at the time appointed.

Respectfully submitted,
 ELIZABETH M. BARTER
 ALBERT L. TITUS
 GEORGE J. WARCHOL

REPORT OF THE YARMOUTH-NORTH YARMOUTH SHELLFISH CONSERVATION COMMITTEE

To the Citizens of Yarmouth-North Yarmouth:

This past year there were 58 commercial licenses and 450 mess digging licenses sold which contributed to an income of \$2,998.

We have received mixed success with our new shellfish ordinance that was adopted last year by Yarmouth and North Yarmouth. Our initial findings seem to demonstrate that surveying the flats to determine the number of licenses to be sold and having a two inch clam harvesting minimum contributes to our conservation efforts. The one oversight of the present ordinance allows local retailers to market shellfish that are much less than the two inch minimum. Communication with our local representatives and state agencies will hopefully bring about an appropriate statute to correct this problem.

The committee recommended that 60 commercial and 450 mess digging licenses be sold in 1983. All Yarmouth and North Yarmouth residents interested in clamming should purchase their clamming licenses before April 1, 1983. After this date, the remaining licenses will be sold on a first-come, first-serve basis to non-residents.

The committee has continued to work closely with the Departments of Environmental Protection and Marine Resources in monitoring Yarmouth's tidal land and waters. Many individuals have assisted our efforts this past year but none can approach the help State Marine Biologist, Brad Sterl, has given us. We appreciate his interest and hard work.

The Cousins River is still the committee's number one priority. The installation of the Bayview-Sisquisic Trail sewer extension has removed many of the past pollution problems but we still have improperly functioning sand filters or incorrectly maintained chlorine chambers.

A portion of our committee, headed by Phillip Sargent, will address monitoring water quality this year. Overboard systems that cannot meet the state established water quality criteria will be afforded the opportunity to correct their problem. If this fails, they will have to connect to the town sewer.

The other committee involvements will include researching rights-of-way to the shore, the hiring of an Assistant Warden, the procurement of a small boat and monitoring the latest proposed fly ash location.

Tim Sanders will be heading up a group of committee members that will be researching the present rights-of-way and determining if there is a need for additional ones. The hiring of an Assistant Warden will expand our present enforcement to include daytime on weekdays.

We have a definite need for a small shallow draft boat to better patrol the flats on Little Moshiers and Moshiers as well as the mainland coastline which is not easily accessed by road. This boat would mostly be utilized by the Yarmouth Harbormaster as well as the Fire and Police Departments for emergencies.

The Shellfish Committee will closely follow the potential problem of locating a fly ash dump in close proximity to the Cousins River. Hopefully, prudent judgment will prevail in this decision.

The committee will continue to complete its work on a budget that is mostly supported by licensing fees. We estimate that \$175,000 worth of shellfish will be harvested from our coastline in 1983.

Respectfully submitted,
EDGAR A. CURTIS, III
Chairman



STATE OF MAINE
HOUSE OF REPRESENTATIVES
AUGUSTA, MAINE 04333

REPORT TO THE CITIZENS OF NORTH YARMOUTH

As your State Representative to the Maine Legislature my first concern is to be available to hear your feelings on proposed legislation which may have a direct effect on North Yarmouth and its residents. While the Legislature is in session, I can nearly always be reached at 289-2866 or at my home, 846-5766. In addition, I will be available in North Yarmouth as often as my Legislative schedule permits.

Notice of the public hearings on all bills is mailed to your selectmen and town clerk weekly. Copies of all bills introduced in the Legislature are also mailed weekly to your town clerk. The 1983 Legislative session should continue until early June.

Please contact me directly to let me know your feelings about any legislation you are interested in and if you want copies of any bills. I will also do my best to help resolve problems or questions relating to state government agencies.

I am proud to be representing North Yarmouth in the 111th Legislature.

Sincerely,

A handwritten signature in cursive script that reads "Edward Ainsworth".

Edward Ainsworth
State Representative

REPORT OF THE NORTH YARMOUTH FIRE DEPARTMENT

During the year 1982, your fire department answered the following alarms:

Fire - 27
 Still Alarms - 15
 Rescues - 96

Our expenses were as follows:

General Maintenance	\$4,200.00	
Dispatching Services	6,717.66	
New Equipment	5,536.47	
Additional Dispatching equipment and costs	<u>2,938.40</u>	
Total expenditures		\$19,392.53

The Department would like to remind all residents that the State Law requires you to have a permit to burn at any time of the year. Permits may be obtained from Richard Baston—829-3789 or Dennis Curtis at 829-5259.

To Report a fire—Call 829-5212
 Fire Department Business—829-3025
 Fire Dispatcher-Yarmouth
 Public Safety—846-3333

I wish you a healthy, fire free year.

Respectfully submitted,
 RICHARD M. BASTON
 Fire Chief

MEMBERS OF THE NORTH YARMOUTH FIRE DEPARTMENT

Baston, Richard M., Chief
 Wilbur, Richard W., Asst. Chief
 Lowell, Richard D., Sr., 1st Capt.
 Curtis, Leon F., 2nd Capt.
 Cleaves, Richard B., 3rd Capt.
 Magoon, Norman L., 4th Capt.
 Goff, Vernon C., Jr., Sec./Treas.
 Barter, Blaine J.
 Barter, Clayton B.

Smith, Norman L.
 Smith, Sidney D.
 Stoddard, Harold A., III
 Tompson, David A.
 Tompson, John E.
 Verrill, William R.
 Wallace, Michael K.
 Jones, William
 Barter, Fred

Barter, Newman L.	Ohman, Lars
Barter, Warren B.	Fordham, Ken
Baston, Clark M.	Malonson, James
Blackston, Chester F.	Glasier, John
Blackstone, Timothy A.	True, Gerald
Brobst, Richard W., Sr.	Barter, Michael
Curtis, Dennis F.	
Geyer, Robert W..	Auxiliary
Geyer, Wayne N.	
Warchol, David M.	Cleaves, Paul G.
Hayward, James W.	Cleaves, Richard M.
Lowell, Richard D., Jr.	Hayward, Andrew L.
Quatticci, John R.	Jones, William A.
Smith, Donald W.	Lowell, Christopher A.
Smith, Herman S.	Millette, David W.
Smith, Nelson L.	Ginn, Robert
Smith, Norman L.	Brobst, Richard W., Jr.

REPORT OF THE DOG OFFICER

During 1982 the following complaints were answered:

Unclaimed dogs to Westbrook Refuge League	10
Summons issued to owners of unlicensed dogs	12
Summons to owners of dogs running at large	1
Lost dogs	9
Complaints of barking dogs	11

You are reminded that it is your responsibility to license your dog and keep it restrained on your property.

Respectfully submitted,
WILLIAM HILTON
 Dog Officer

STATE LAW requires that all **DOGS**, six (6) months old, or older shall, on or before **JANUARY 1st**, annually, or at such time as such dog becomes **SIX (6) MONTHS** old, cause such dog to be licensed at the Town Clerk's office and at such time, a **STATE OF MAINE CERTIFICATE OF RABIES VACCINATION WITHIN 730 DAYS** must be presented. **STATE OF MAINE CERTIFICATE, ONLY, WILL BE ACCEPTED ACCORDING TO STATE LAW.**

Proof of neutering or spaying plus a STATE OF MAINE RABIES CERTIFICATE must be presented at time of licensing.

1982 CEMETERY COMMISSION REPORT

The Cemetery Commission held four meetings during the year 1982. Forest Doughty served as Chairman and Clayton Barter as superintendent of the three cemeteries - Walnut Hill, Pine Grove, and Bowie.

We also would like to remind the public that using motorized vehicles such as snowmobiles, motor bikes, or motorcycles is forbidden on Cemetery property, and please do not ride horses in the cemeteries.

Respectfully submitted,
RICHARD BASTON
 Clerk

CEMETERY TRUST FUNDS**Walnut Hill Cemetery, Maine Savings Bank**

Balance of Funds listed in 1981 Report	\$13,461.00
New Funds added in 1982:	NONE
Certificate of Deposit No. 135448	13,425.00
Investment Book No. 410860	<u>36.00</u>
Total	\$13,461.00

Pine Grove Cemetery, Maine Savings Bank

Balance of Funds listed in 1981 Annual Report	\$ 2,119.00
New funds added in 1982:	NONE
Certificate of Deposit No. 33393	2,000.00
Investment Book No. 410859	<u>119.00</u>
Total	\$ 2,119.00

Walnut Hill Cemetery, Portland Savings Bank

Balance of Funds listed in 1981 Annual Report	\$15,182.00
New Funds added in 1982:	
Douglas MacDonald	100.00
Donna Olsen	50.00
Armon Duford	50.00
Mabel Beckwith	100.00
Dividend Account No. 3420334 to Acct. 3320597	15,200.00
Investment Account Book No. 204778	<u>282.00</u>
Total	\$15,482.00

Pine Grove Cemetery, Portland Savings Bank

Balance of Funds listed in 1981 Annual Report	\$ 4,478.00
New Funds added in 1982:	
S. Von Day	150.00
Charles Eaton	200.00
Emeline Hogue	100.00
Dividend Account Book No. 904218	3,850.00
Investment Account Book No. 204779	<u>1,078.00</u>
Total	\$ 4,928.00

Bowie Cemetery, Portland Savings Bank

January 1982 Balance	\$ 218.72
Interest accrued & withdrawn	12.45
December 31, 1982 Balance	\$ 218.72

GENERAL FUNDS**Pine Grove Cemetery**

Balance January 1, 1982	\$ 768.60
Payment	20.00
Interest accrued	44.49
Sale of Lots	180.00
Balance December 31, 1982	\$ 973.09

Walnut Hill Cemetery

Balance January 1, 1982	\$ 2,311.00
Interest accrued	324.87
Sale of Lots	90.00
Balance December 31, 1982	
Access Money Fund No. 70400115	2,598.68
Investment Book No. 3253	<u>127.19</u>

CEMETERIES**Sale of Lots and Perpetual Care**

Donna Olsen	\$ 60.00
Armon Duford	60.00
Douglas MacDonald	120.00
S. Von Day	180.00
Charlene Eaton	300.00
Mabel Beckwith	150.00
Emeline Hogue	<u>150.00</u>
	\$ 1,020.00

Interest on Savings Accounts withdrawn by

Town Treasurer

Portland Savings Bank, Walnut Hill	\$ 2,036.89
Portland Savings Bank, Pine Grove	366.19
Portland Savings Bank, Bowie	12.45
Maine Savings Bank, Walnut Hill	1,800.33
Maine Savings Bank, Pine Grove	<u>165.44</u>
	\$ 4,381.30
Town Appropriation	100.00
Balance Forward From 1981	<u>4,967.92</u>
Total	\$10,469.22
Paid Selectmen's Warrants	<u>7,638.14</u>
Balance December 31, 1982	\$ 2,831.08

REPORT OF THE TOWN CLERK**For the Year Ending December 31, 1982****DEATHS RECORDED**

Occurring in North Yarmouth (2)

Jan. 11, 1982, Elizabeth W. Bradford, age 71, Recording No. 176

Aug. 8, 1982, Alice W. Lowell, age 65, Recording No. 186

Occurring Out of Town (11)

Dec. 6, 1981, Hildergarde M. Marston, age 71, Portland, Recording No. 177

Aug. 30, 1981, Maynard W. Robinson, Sr., age 75, Portland, Recording No. 178

Feb. 26, 1982, Mattie A. Johnson, age 83, Portland, Recording No. 179

Jan. 14, 1982, Theodore R. Clark, age 78, Portland, Recording No. 180

Jan. 16, 1982, Pearl F. Miles, age 76, Yarmouth, Recording No. 181

Feb. 16, 1982, Louise L. Dobson, age 92, Freeport, Recording No. 182

May 12, 1982, Thaddieus O. Hooper, age 86, Lewiston, Recording No. 183

June 5, 1982, Ethel Jean Stevens, age 68, Portland, Recording No. 184

June 12, 1982, Ethel B. Dolloff, age 95, Yarmouth, Recording No. 185

Oct. 20, 1981, Ava G. Oliver, age 58, Portland, Recording No. 187

Oct. 22, 1982, Kenneth I. Marston, age 72, Portland, Recording No. 188

Births Recorded (34) Recording Nos. 328 to 361

Marriages Recorded (44) Recording Nos. 201 to 244

Oaths of Office (40)

Dogs Licensed: Total 342 plus 2 Kennels: males 119, females 38, Spayed females 137, neutered males 48.

Hunting and Fishing Licenses issued: Junior Hunting 46; Combination 153; Servicemen 3; Fishing 143; Hunting 156; Archery 4; Pheasant Stamps 14; Muzzle Loading 2.

Copies of Birth Certificates Issued	36
Copies of Death Certificates Issued	23
Burial Permits Issued	2
Copies of Marriage Certificates	10

Municipal Bond to protect Town and Town Officials was purchased and recorded in Town Records, as directed at the Annual Town Meeting.

During 1982 the Town started issuing new car registrations, along with transfers of motor vehicles bought within the State of Maine. Title to vehicle is required for 1975 and later. A \$2.00 fee is required for each new registration. A \$1.00 fee for "Re-registration Tabs".

I once again remind all expectant mothers to tell doctors and hospital officials that they are residents of North Yarmouth. If they assume your residence from your address, your child's birth will not be recorded in North Yarmouth.

I want to thank the citizens of North Yarmouth for their cooperation and trust for the past 13 years. I will miss the daily contact with you at the office. Knowing and working with you has been a privilege that I will always remember.

Respectfully submitted,
 NORMAN L. SMITH
 Clerk

TAX LIENS
Year Ending December 31, 1982

	Total	1981	1980
Flanders, Shelia	\$ 478.53	\$ 478.53	\$
Garland, Isabelle	358.00	205.31	Bal. *152.69
Gillespie, Gregory	274.43	274.43	
Gillespie Farms, Inc.	3,116.23	3,116.23	
Hamilton, Herbert	224.30	224.30	

Town of North Yarmouth

35

Height, Donald & Marilyn	1,139.74		632.81	*506.93
Kennison, Paul & Patricia	1,731.33		1,482.66	*248.67
Langlois, Joseph & Delina	1,134.48		740.19	*394.29
MacDonald, Douglas	347.95		347.95	
Mercier, Richard & Lorraine	2,154.30		1,197.31	*956.99
Morrison, Ralph	301.50		301.50	
Moynihan, Eric & Deborah	372.71	Bal.	372.71	
Oliver, Brian	979.53		979.53	
Robinson, Richard Sr.	60.24		33.08	* 27.16
Small, Rosalie	1,519.34		843.70	*675.64
Soucie, Wallace & Norma	610.25		610.25	
Stowell, Elizabeth	317.40	Bal.	317.40	
Whitney, Alton & Joann	1,165.62		645.78	*519.84
Williams, Raymond	274.35		274.35	
Williams, Raymond	28.67		28.67	
York, Ace & Georgette	678.13		678.13	
	<u>\$17,267.03</u>		<u>\$13,784.82</u>	<u>\$ 3,482.21</u>

Personal Tax

1981

Gillespie Farms, Inc.	\$ 207.38
Rogers, Jay & Dorothy	<u>46.37</u>
	\$ 253.75

*Paid after close of books.

RESIDENT 1982 UNCOLLECTED TAXES
December 31, 1982

	Real	Personal
Adams, John	\$ 612.92	\$ 12.74
Barter, Fred & Elizabeth	582.97	
Bean, Fred & Sally	1,246.28	
Beggs, Joseph & Julie	560.78	
Benoit, Charles H.	Bal. 107.09	
*Borland, Charlotte A.	1,114.70	
Bowdoin, Anne	Bal. 59.00	
Brown, Alfred S.	727.94	
Brown, James & Kathleen	265.05	
Burbank, Peter & Lorna	514.89	
Cave, David & Harriet	1,093.82	
Christensen, Elaine	597.16	

Codere, Roger		911.78	
Corcimiglia, Carmen		1,293.38	
*Cromwell, Charles & Sandra	Bal.	213.98	
Curit, Dorothy		384.01	
DeNoyell, Nelson & Helen		363.49	
Dobson, Louise, Heirs of		4.98	
Duford, Armon		393.98	
Erskine, Gaila L.		703.66	
Flanders, Shelia		472.01	
*Gallant, Steven		482.99	
Gaudet, Elaine		807.64	
Gaudet, Kim T.			57.31
Gillespie, Gregory		345.98	
Gillespie Farms, Inc.		3,234.61	235.82
Gillespie Farms, Inc.		34.83	
Gillespie Farms, Inc.		17.91	
Gillespie Farms, Inc.		13.93	
Gillespie Farms, Inc.		14.93	
Grant, Lawrence			76.42
Hamill, Joseph		507.85	
Hamilton, Herbert		208.39	
Hanscome, Ralph & Myrtle		266.92	
Hascall, David & Kathleen		638.59	
Haskell, Rhodes & Barbara		713.59	
Hayes, Maurice E., II		216.13	
Heal, Albert	Bal.	12.74	
Hight, Donald & Marilyn		635.61	
Huntington, Elsa	Bal.	276.89	
Irish, Vincent & Richard Sands		1,061.67	
Jewett, Frederick		581.32	
*Johnston, Mark & Susan	Bal.	197.41	
Kennison, Paul & Patricia		1,519.56	
Landry, Arthur		539.44	
Langlois, Joseph & Delina		744.97	
Lowell, Barbara	Bal.	37.32	
MacDonald, Douglas		341.17	
McKown, Brenda		564.17	
Maxwell, William & Marlene		757.39	
Mercier, Richard & Lorraine		1,052.23	
Morrison, Ralph & Audrey		517.40	
Moynihan, Eric		512.74	
Oliver, Arthur & Linda Cleaves		666.07	

Oliver, Brian	995.72	
Packard, Michael & Latetia	489.56	
Packard, Robert & Sally	21.89	
Peaslee, Silas	503.31	
*Priest, William & Aline	Bal. 450.34	
Robinson, Richard, Sr.	9.95	
Robinson, Richard, Jr. & Lorraine	921.61	
Rogers, Jay & Dorothy	1,086.52	63.68
Rooff, Michael & Elaine	395.73	
Sharp, Matthew	874.96	
Sloat, John, Heirs of	Bal. 699.40	
Small, Rosalie	855.62	
Soucie, Wallace & Norma	Bal. 510.02	
Stowell, Elizabeth	506.46	
*Swenson, Walter C.	889.03	
Thurlow, David & Carol	713.30	12.46
Umberger, William & Eileen	1,017.99	
Verrier, Hugh		Bal. 218.85
Vogeler, Edward & Shirley	528.05	
Walker, Steven & Shirley	692.68	
Webber, Brian & Linda	385.76	
Whitney, Alton & JoAnn	649.14	
Williams, Raymond	268.61	
York, Ace & Georgette	682.89	
Total	\$43,894.80	\$ 677.28

NONRESIDENT 1982 UNCOLLECTED TAXES

	Real	Personal
Bearce, Keith & Marion	\$ 149.25	
Bearce, Keith & Marion	149.25	
Bearce, Keith & Marion	149.25	
Bearce, Keith & Marion	149.25	
Bearce, Keith & Marion	149.25	
Bearce, Keith & Marion	149.25	
Bearce, Keith & Marion	149.25	
Bearce, Keith & Marion	149.25	
Bearce, Keith & Marion	149.25	
Bearce, Keith & Marion	30.85	
*Carter, Robert	23.88	
Clukey, Virginia (Knewstub)		26.77
Dobson, Geneva & Clinton	44.78	

Gallant, Robert		65.67	
Garland, Isabelle		169.35	
Kinney, Fred		18.41	
Nelson, Carl		1,293.64	
North Yarmouth Highlands	Bal.	81.35	
North Yarmouth Highlands	Bal.	82.09	
North Yarmouth Highlands	Bal.	84.33	
North Yarmouth Highlands	Bal.	82.83	
North Yarmouth Highlands	Bal.	80.59	
P.D.K. Inc. Sand & Gravel		675.43	
Pensa, James & Sandra		29.85	
Young, Roger & Judith		9.95	
		<u>\$ 4,116.25</u>	<u>\$ 26.77</u>
Totals		\$48,011.05	\$ 704.05

*Paid after close of books.

**177th ANNUAL REPORT OF TRUSTEES
OF NORTH YARMOUTH SCHOOL FUND**

In Account with Norman Smith, Treasurer, January 1, 1982.

1/1/82 Total Resources:

783 Shares, United Bancorp of Maine	\$7,830.00	
On deposit, Maine Savings Bank	<u>120.29</u>	\$7,950.29
2/24/82 Regular Cash Dividend	\$ 97.88	
5/25/82 Regular Cash Dividend	97.88	
8/25/82 Regular Cash Dividend	97.88	
11/22/82 Regular Cash Dividend	97.88	
1/24/82-12/26/82 Interest, Maine Savings Bank	<u>17.27</u>	<u>\$408.79</u>
		\$8,359.08
12/30/82 Paid Norman Smith, Treasurer	400.00	
Paid Norman Smith, Services	<u>15.00</u>	<u>415.00</u>
		\$7,944.08
12/31/81 Total Resources:		
783 Shares United Bancorp of Maine	7,830.00	
On Deposit, Maine Savings Bank	<u>114.08</u>	<u>\$7,944.08</u>

12/30/82

Received from Norman L. Smith, Tr., North Yarmouth School Fund, four hundred dollars (\$400), as per vote of No. Yarmouth School Fund Trustees for the support of Common Schools of the Town of North Yarmouth for 1982.

Respectfully submitted,
 NORMAN L. SMITH
 Treasurer
 Town of North Yarmouth

TREASURER'S REPORT
Statement of Cash Receipts and Disbursements
Year ended December 31, 1982

Receipts

Taxes:		
Real and Personal Property:		
1982	\$511,774.00	
Prior Years	28,452.00	
Excise:		
1982	<u>69,354.00</u>	
		\$609,580.00
Federal Revenue Sharing		30,175.00
Interest		31,504.00
State Revenue Sharing		26,183.00
State Block Grant		11,117.00
Tax Liens and Costs		12,858.00
Tax Anticipation Notes		380,000.00
Inventory Tax Refund		820.00
Registration Fees and Permits		12,082.00
School Fund Receipts		400.00
Appropriations		<u>247,214.00</u>
		\$1,361,933.00
Cash Balance - January 1, 1982		<u>36,357.00</u>
Total Cash to be accounted for:		\$1,398,290.00

Disbursements

Warrants	\$1,319,733.00
Cash Balance - December 31, 1982	<u>78,557.00</u>
	\$1,398,290.00

**REPORT OF THE TRUSTEES
OF THE
NORTH YARMOUTH WATER DISTRICT**

The past year has been a quiet year for the Water District. No new water mains or facilities were built or installed. The following financial statements outline your water district's progress during 1983.

Respectfully submitted,
BENJAMIN GROVER, Chairman
JOHN F. GAMAGE, Treasurer
JOHN R. QUATTICCI, Clerk

**NORTH YARMOUTH WATER DISTRICT
BALANCE SHEET
December 31, 1982**

ASSETS

Current Assets:		
Checking Account	\$ 2,215.88	
Sun Savings - Sinking Fund Reserve	3,125.26	
Accounts Receivable	<u>1,458.01</u>	
		\$ 6,799.15
Fixed Assets:		
Operating Property	\$277,889.18	
Less Reserve for Depreciation	<u>- 28,637.52</u>	
		<u>249,251.66</u>
Total Assets		\$256,050.81

LIABILITIES, RESERVES AND SURPLUS

Current Liabilities:		
Accounts Payable - Water	\$ 813.10	
Accounts Payable - Sales Tax	4.80	
Accrued Interest	3,775.00	
Customer Advances	<u>39,435.73</u>	
		\$ 44,028.63
Long Term Bonds - F.H.A.		181,800.00
Sinking Fund Reserve	\$ 2,690.00	
Funded Debt Retired through Surplus	21,480.00	
Surplus	<u>6,052.18</u>	
		<u>30,222.18</u>
Total Liabilities, Reserves and Surplus		\$256,050.81

**NORTH YARMOUTH WATER DISTRICT
INCOME AND EXPENSE STATEMENT 1982**

Operating Revenues		
Sale of Water	\$ 15,322.51	
Fire Protection	<u>6,472.48</u>	
		\$ 21,794.99
Operating Expense		
Water Purchased	\$ 5,095.08	
Meter Reading	340.00	
Miscellaneous General Expense	117.02	
Meter Testing	85.00	
Depreciation	<u>3,517.42</u>	
		<u>-9,154.52</u>
		\$ 12,640.47
Administration Expense		
Trustees	\$ 450.00	
Insurance, Bonds and Licenses	238.00	
Legal and Audit Expense	<u>150.00</u>	
		<u>-838.00</u>
Net Operating Income		\$ 11,802.47
Other Income - Interest		<u>393.88</u>
		\$ 12,196.35
Other Expense		
Interest	\$ 9,380.01	
Contractual Appropriations	<u>4,415.00</u>	
		<u>\$ 13,795.01</u>
Net Income - (Loss)		\$ (1,598.66)
Check Book Balance 1/31/81	\$ 1,287.53	
Receipts 1982	<u>27,084.03</u>	
Available Funds	28,371.56	
Disbursements	<u>-26,155.68</u>	
Balance	\$ 2,215.88	
Check Book Balance	\$ 2,215.88	

BERRY, FOWLES & CO.

CERTIFIED PUBLIC ACCOUNTANTS

6 FUNDY CIRCLE

FALMOUTH, MAINE 04105

GEORGE E. BERRY, C. P. A.

HAROLD F. CLEMONS, JR., C. P. A.

WAYNE C. SMITH, C. P. A.

GEORGE E. BERRY, JR., C. P. A.

TELEPHONE

781-3445

January Twenty Eight

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REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Board of Selectmen
Town of North Yarmouth
North Yarmouth, Maine

We have examined the financial statements of the various funds and general long-term debt group of accounts of the Town of North Yarmouth for the years ended December 31, 1982 and 1981, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As is the usual practice of Municipalities in the State of Maine, the Town has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

In our opinion, the financial statements listed in the aforementioned table of contents present fairly the financial position of the funds of the Town of North Yarmouth at December 31, 1982 and 1981 and the results of operations of those funds and general long-term debt group of accounts for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

The accompanying supplemental schedules and related information presented as Schedules 1 through 4 are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Berry, Fowles & Co.

Certified Public Accountants

TOWN OF NORTH YARMOUTH, MAINE
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
DECEMBER 31, 1982 AND 1981

Exhibit A-1

Town of North Yarmouth

	Governmental Fund Types		Fiduciary	Account	Totals	
	General	Special Revenue	Trust	General Long-Term Debt	(Memorandum Only) 12-31-82	12-31-81
ASSETS:						
Cash	\$ 78,557.	\$32,344.	\$39,927.	--	\$150,828.	\$103,272.
Receivables:						
Taxes	48,967.	--	--	--	48,967.	47,464.
Liens	17,267.	--	--	--	17,267.	6,606.
Interest	353.	1,786.	--	--	2,139.	3,762.
Due from Other Funds	--	4,513.	2,790.	--	7,303.	9,194.
Tax Acquired Property	922.	--	--	--	922.	922.
Prepaid Expenses	--	--	--	--	--	560.
Amount to be Provided for Retirement of General Long-Term Debt	--	--	--	\$15,000.	15,000.	17,500.
TOTAL ASSETS	\$146,066.	\$38,643.	\$42,717.	\$15,000.	\$242,426.	\$189,280.
LIABILITIES AND FUND EQUITY:						
Liabilities:						
Accounts Payable	--	--	--	--	--	\$ 1,025.
Due to Other Funds	\$ 7,303.	--	--	--	\$ 7,303.	9,194.
General Obligation Bonds and Notes Payable	--	--	--	\$15,000.	15,000.	17,500.
	\$ 7,303.	--	--	\$15,000.	\$ 22,303.	\$ 27,719.
Fund Equity:						
Fund Balances:						
Reserved	\$ 16,660.	--	--	--	\$ 16,660.	\$ 9,508.
Unreserved:						
Undesignated	122,103.	\$38,643.	\$42,717.	--	203,463.	152,053.
	\$138,763.	\$38,643.	\$42,717.	--	\$220,123.	\$161,561.
TOTAL LIABILITIES AND FUND EQUITY	\$146,066.	\$38,643.	\$42,717.	\$15,000.	\$242,426.	\$189,280.

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
ALL FUND TYPES
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 1982 AND 1981

Exhibit A-2

	Governmental Fund Types		Fiduciary Fund Type	Totals	
	General	Special Revenue	Trust	(Memorandum Only)	
				12-31-82	12-31-81
REVENUES:					
Taxes	\$630,752.	--	--	\$630,752.	\$539,120.
Intergovernmental	27,003.	\$ 30,175.	--	57,178.	55,396.
Miscellaneous	8,300.	5,946.	\$ 5,765.	20,011.	16,019.
	<u>\$666,055.</u>	<u>\$ 36,121.</u>	<u>\$ 5,765.</u>	<u>\$707,941.</u>	<u>\$610,535.</u>
EXPENDITURES:					
General Government	\$ 20,015.	--	--	\$ 20,015.	\$ 15,362.
Public Safety and Services	35,707.	--	\$ 6,618.	42,325.	37,158.
Highway Department	93,043.	--	--	93,043.	108,323.
Fixed Expenses and Operations	76,478.	--	--	76,478.	59,618.
Town Organizations and Committees	10,812.	--	--	10,812.	9,051.
Education	411,358.	--	--	411,358.	364,264.
Debt Service	2,500.	--	--	2,500.	23,195.
	<u>\$649,913.</u>	<u>--</u>	<u>\$ 6,618.</u>	<u>\$656,531.</u>	<u>\$616,971.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 16,142.</u>	<u>\$ 36,121.</u>	<u>\$ (853.)</u>	<u>\$ 51,410.</u>	<u>\$ (6,436.)</u>
OTHER FINANCING SOURCES (USES):					
Operating Transfers In	\$ 32,000.	--	\$ 100.	\$ 32,100.	\$ 34,100.
Operating Transfers Out	(100.)	\$(32,000.)	--	(32,100.)	(34,100.)
	<u>\$ 31,900.</u>	<u>\$(32,000.)</u>	<u>\$ 100.</u>	<u>--</u>	<u>--</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 48,042.</u>	<u>\$ 4,121.</u>	<u>\$ (753.)</u>	<u>\$ 51,410.</u>	<u>\$ (6,436.)</u>
UNRESERVED FUND BALANCE - UNDESIGNATED - AT BEGINNING OF YEAR	<u>74,061.</u>	<u>34,522.</u>	<u>43,470.</u>	<u>152,053.</u>	<u>158,489.</u>
UNRESERVED FUND BALANCE - UNDESIGNATED - AT END OF YEAR	<u>\$122,103.</u>	<u>\$ 38,643.</u>	<u>\$42,717.</u>	<u>\$203,463.</u>	<u>\$152,053.</u>

See Notes to Financial Statements.

Exhibit B-1

TOWN OF NORTH YARMOUTH, MAINE
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 1982

ASSETS

CASH		\$ 78,557.
RECEIVABLES:		
Taxes	\$ 48,967.	
Tax Liens	17,267.	
Interest	<u>353.</u>	66,587.
TAX ACQUIRED PROPERTY		<u>922.</u>
TOTAL ASSETS		<u>\$146,066.</u>

LIABILITIES AND FUND BALANCES

LIABILITIES:		
Due to Other Funds:		
Special Revenue	\$ 4,513.	
Trust	<u>2,790.</u>	\$ 7,303.
FUND BALANCES:		
Reserved for Specific Purposes	\$ 16,660.	
Unreserved:		
Undesignated	<u>122,103.</u>	<u>138,763.</u>
TOTAL LIABILITIES AND FUND BALANCES		<u>\$146,066.</u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
Property	\$561,396.	\$561,398.	\$ 2.
Excise	--	69,354.	69,354.
	<u>\$561,396.</u>	<u>\$630,752.</u>	<u>\$ 69,356.</u>
INTERGOVERNMENTAL REVENUES:			
State Revenue Sharing	\$ 23,951.	\$ 26,183.	\$ 2,232.
Inventory Tax Refund	--	820.	820.
	<u>\$ 23,951.</u>	<u>\$ 27,003.</u>	<u>\$ 3,052.</u>
MISCELLANEOUS REVENUES:			
Interest and Costs	--	\$ 5,286.	\$ 5,286.
School Fund Receipts	\$ 400.	400.	--
Other	--	2,614.	2,614.
	<u>\$ 400.</u>	<u>\$ 8,300.</u>	<u>\$ 7,900.</u>
TOTAL REVENUES (Note 3)	<u>\$585,747.</u>	<u>\$666,055.</u>	<u>\$ 80,308.</u>
EXPENDITURES:			
General Government	\$ 20,000.	\$ 20,015.	\$ (15.)
Public Safety and Services	36,475.	35,707.	768.
Highway Department	102,842.	93,043.	9,799.
Fixed Expenses and Operations	100,581.	76,478.	24,103.
Town Organizations and Committees	11,891.	10,812.	1,079.
Education	411,358.	411,358.	--
Debt Service	2,500.	2,500.	--
	<u>\$685,647.</u>	<u>\$649,913.</u>	<u>\$ 35,734.</u>
TOTAL EXPENDITURES	<u>\$685,647.</u>	<u>\$649,913.</u>	<u>\$ 35,734.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$(99,900.)</u>	<u>\$ 16,142.</u>	<u>\$116,042.</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	\$ 32,000.	\$ 32,000.	--
Operating Transfers Out	(100.)	(100.)	--
	<u>\$ 31,900.</u>	<u>\$ 31,900.</u>	<u>--</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$(68,000.)</u>	<u>\$ 48,042.</u>	<u>\$116,042.</u>

See Notes to Financial Statements.

Exhibit B-3

TOWN OF NORTH YARMOUTH, MAINE
 GENERAL FUND
 STATEMENT OF CHANGES IN FUND BALANCE
 YEAR ENDED DECEMBER 31, 1982

UNRESERVED FUND BALANCE - UNDESIGNATED - JANUARY 1, 1982	\$ 74,061.
Add:	
Excess of Actual Revenues and Other Sources Over (Under) Actual Expenditures and Other Uses (Exhibit B-2)	<u>48,042.</u>
UNRESERVED FUND BALANCE - UNDESIGNATED - DECEMBER 31, 1982	<u>\$122,103.</u>

See Notes to Financial Statements.

Exhibit C-

TOWN OF NORTH YARMOUTH, MAINE
 SPECIAL REVENUE FUNDS
 BALANCE SHEET
 DECEMBER 31, 1982

	<u>Federal Revenue Sharing</u>
ASSETS:	
Cash	
Interest Receivable	\$32,344.
Due from General Fund	1,786.
	<u>4,513.</u>
TOTAL ASSETS	<u>\$38,643.</u>
FUND BALANCE	<u>\$38,643.</u>

See Notes to Financial Statements.

Exhibit C-2

TOWN OF NORTH YARMOUTH, MAINE
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1982

	<u>Federal Revenue Sharing</u>
REVENUES:	
Intergovernmental	\$ 30,175.
Interest	<u>5,946.</u>
	\$ 36,121.
 EXPENDITURES	 <u> --</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 36,121.
 OTHER FINANCING SOURCES (USES):	
Operating Transfers Out:	
General Fund:	
Highway Department	<u>(32,000.)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ 4,121.
FUND BALANCE - JANUARY 1, 1982	<u>34,522.</u>
FUND BALANCE - DECEMBER 31, 1982	<u>\$ 38,643.</u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
TRUST FUNDS
BALANCE SHEET
DECEMBER 31, 1982

	<u>Cemetery Trust Funds</u>
ASSETS:	
Cash	
Due from General Fund	\$39,927.
	<u>2,790.</u>
TOTAL ASSETS	<u>\$42,717.</u>
FUND BALANCE	<u>\$42,717.</u>

See Notes to Financial Statements.

Exhibit D-2

TOWN OF NORTH YARMOUTH, MAINE
TRUST FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1982

	<u>Cemetery Trust Funds</u>
REVENUES:	
Interest	\$ 4,745.
Sale of Lots and Perpetual Care	<u>1,020.</u>
	\$ 5,765.
EXPENDITURES:	
Care and Maintenance of Cemeteries	<u>6,618.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (853.)
OTHER FINANCING SOURCES (USES):	
Operating Transfers In	<u>100.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (753.)
FUND BALANCE - JANUARY 1, 1982	<u>43,470.</u>
FUND BALANCE - DECEMBER 31, 1982	<u>\$42,717.</u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
 GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
 COMBINING STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT
 YEAR ENDED DECEMBER 31, 1982

<u>General Obligation Bonds and Notes</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Annual Principal Payments</u>	<u>Amount Authorized</u>	<u>Amount Issued</u>	<u>Retired Previous Years</u>	<u>Balance Beginning of Period</u>	<u>Current Period Issued</u>	<u>Period Retired</u>	<u>Balance End of Period</u>
CANAL NATIONAL BANK: 1978 Municipal Building Note	5%	1988	\$2,500.	\$25,000.	<u>\$25,000.</u>	<u>\$7,500.</u>	<u>\$17,500.</u>	<u>--</u>	<u>\$2,500.</u>	<u>\$15,000.</u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES:

The Town of North Yarmouth, Maine currently operates under a Town Meeting-Selectmen form of Government.

The accounting policies of the Town conform to generally accepted accounting principles as applicable to state and local governmental units. The following is a summary of the more significant policies.

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 by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equities, revenues and expenditures. The various funds, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations, are grouped by type in the financial statements.

Basis of Accounting:

Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. In the general fund, real estate and personal property tax levies are recorded as revenue in amounts equal to total taxes levied. Estimated losses for uncollectible accounts and abatements are recorded in the overlay account as expenditures. Expenditures for governmental fund types are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmaturred interest on generally long-term debt and accumulated sick and annual leave pay, which are recognized when paid.

All other funds included in these financial statements are maintained and reported on the accrual basis.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1982

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Inventories of Supplies:

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

Fixed Assets:

Fixed assets are not capitalized in the accounting records when acquired. Funds used to acquire fixed assets are accounted for as expenditures in the year payments are made.

NOTE 2 - OVER-EXPENDITURES:

During the year, the Town overexpended certain budgeted accounts, which will be raised through taxation in 1983.

NOTE 3 - BUDGETS:

General Fund:

The Town is currently preparing budgets under a net budgeting concept which does not estimate total revenues of the Town.

Schedule 1

TOWN OF NORTH YARMOUTH, MAINE
 COMBINING STATEMENT OF GENERAL FUND RESERVES
 YEAR ENDED DECEMBER 31, 1982

	<u>Tricentennial Fund</u>	<u>Highway Reserve</u>	<u>Total</u>
REVENUES:			
Interest	\$ 430.	\$ 1,083.	\$ 1,513.
Sale of Items	97.	--	97.
	<u>\$ 527.</u>	<u>\$ 1,083.</u>	<u>\$ 1,610.</u>
EXPENDITURES	<u>--</u>	<u>--</u>	<u>--</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 527.	\$ 1,083.	\$ 1,610.
OTHER FINANCING SOURCES (USES):			
General Fund	<u>--</u>	<u>5,542.</u>	<u>5,542.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 527.	\$ 6,625.	\$ 7,152.
BALANCE - JANUARY 1, 1982	<u>3,966.</u>	<u>5,542.</u>	<u>9,508.</u>
BALANCE - DECEMBER 31, 1982	<u>\$4,493.</u>	<u>\$12,167.</u>	<u>\$16,660.</u>

TOWN OF NORTH YARMOUTH, MAINE
VALUATION, ASSESSMENT AND COLLECTION OF TAXES
YEAR ENDED DECEMBER 31, 1982

	<u>Per Original Filing</u>	<u>Per Amended Filing</u>
VALUATION AND ASSESSMENT		
Real Property	\$27,937,762.	\$27,904,162.
Personal Property	<u>273,112.</u>	<u>273,112.</u>
	\$28,210,874.	\$28,177,274.
 Tax Rate per Thousand	 <u>19.90</u>	 <u>19.13</u>
 TAX COMMITMENT	 <u>\$ 561,396.</u>	 <u>\$ 539,031.</u>
APPROPRIATIONS		
Municipal Functions	\$ 240,769.	\$ 218,358.
School Administrative District No. 51	411,358.	411,358.
County Tax	22,411.	22,411.
Overlay	<u>11,209.</u>	<u>11,255.</u>
Less: Estimated Revenues	\$ 685,747.	\$ 663,382.
	<u>124,351.</u>	<u>124,351.</u>
 TAX COMMITMENT	 <u>\$ 561,396.</u>	 <u>\$ 539,031.</u>
TAXES 1982		
Original Commitment	\$ 561,396.	
Supplemental Commitment	<u>2.</u>	
	\$ 561,398.	
Less: Collections in Current Year	\$505,380.	
Abatements	884.	
Discounts	<u>6,419.</u>	
	<u>512,683.</u>	
 TAXES RECEIVABLE - DECEMBER 31, 1982	 <u>\$ 48,715.</u>	

Schedule 3

TOWN OF NORTH YARMOUTH, MAINE
STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED DECEMBER 31, 1982

ACTIVITY

CASH BALANCE - JANUARY 1, 1982	\$ 36,357.
RECEIPTS AND OTHER DEBITS	<u>1,387,008.</u>
TOTAL AVAILABLE	\$1,423,365.
DISBURSEMENTS AND OTHER CREDITS	<u>1,344,808.</u>
CASH BALANCE - DECEMBER 31, 1982	<u>\$ 78,557.</u>

RECONCILIATION

BALANCE - DECEMBER 31, 1982:

Canal National Bank - per Bank Statement	\$ 11,090.
Add: Deposits in Transit	<u>66,412.</u>
	\$ 77,502.
Less: Outstanding Checks	<u>15,403.</u>
Checking Account	\$ 62,099.
Invested Cash	16,308.
Cash on Hand	<u>150.</u>
BALANCE - DECEMBER 31, 1982	<u>\$ 78,557.</u>

Schedule 4

TOWN OF NORTH YARMOUTH, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1982

	<u>Balances Forward</u>	<u>Appropriations</u>	<u>Other Credits</u>	<u>Total Available</u>	<u>Expenditures</u>	-----B a l a n c e s-----		<u>Carried Forward</u>
						<u>Overdrawn</u>	<u>Lapsed Unexpended</u>	
GENERAL GOVERNMENT	--	\$ 20,000.	--	\$ 20,000.	\$ 20,015.	\$15.	--	--
PUBLIC SAFETY AND SERVICES	--	36,475.	\$10,732.	47,207.	46,439.	--	\$ 768.	--
HIGHWAY DEPARTMENT	--	102,842.	12,745.	115,587.	105,788.	--	9,799.	--
FIXED EXPENSES AND OPERATIONS	--	100,581.	27,680.	128,261.	104,158.	--	24,103.	--
TOWN ORGANIZATIONS AND COMMITTEES	--	11,891.	552.	12,443.	11,364.	--	1,079.	--
EDUCATION	--	411,358.	--	411,358.	411,358.	--	--	--
DEBT SERVICE	--	<u>2,500.</u>	<u>--</u>	<u>2,500.</u>	<u>2,500.</u>	<u>--</u>	<u>--</u>	<u>--</u>
TOTAL	--	<u>\$685,647.</u>	<u>\$51,709.</u>	<u>\$737,356.</u>	<u>\$701,622.</u>	<u>\$15.</u>	<u>\$35,749.</u>	<u>--</u>

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MUNICIPAL TELEPHONE DIRECTORY

FIRE AND RESCUE CALLS	829-5212
YARMOUTH PUBLIC SAFETY DEPT.	846-3333
STATE POLICE	1-800-482-0730
SHERIFF'S DEPARTMENT	774-1444
Assessors	829-3705
Building Inspector - Norman Smith	829-5802
Dog Warden - William Hilton	846-9001
Electrical Inspector - Wendall McCollar.....	829-3202
Health Officer	829-3705
Plumbing Inspector - Sidney Smith.....	829-5587
Recreation.....	829-3835
Selectmen.....	829-3705
Appeals Board - Planning Board	829-3705
Superintendent of Schools.....	829-5557
Town Garage	829-3274
Town Clerk/Tax Collector/Treasurer	829-3705
Administrative Assistant	829-3705
Scott Seaver - Home.....	829-3467
Fire Chief - Richard Baston	829-3789

PLEASE

DON'T

DRINK

&

DRIVE

1983 TOWN MEETING

ELECTIONS

**FRIDAY — MARCH 11, 1983
10 A.M. - 8 P.M.
MUNICIPAL BUILDING**

TOWN MEETING

**SATURDAY — MARCH 12, 1983
9:00 A.M.
WESCUSTOGO GRANGE HALL**

MUNICIPAL OFFICE HOURS

**MONDAY - FRIDAY
9:00 A.M. to 4:30 P.M.
MONDAY EVENINGS
7:00 to 9:00 P.M.**